

annual report & financial accounts

to 31 December 2020



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association personnel

President

Kelly O'Leary

Board of Trustees

Casey Hucker
Lydia Johnston
Rachel Murray

Elected Staff Member

Rob Barzey
Ingrid Squire
Alison Donovan
Karl Wairama
Sarah Nash

Resigned February 2020
Resigned August 2020
Resigned October 2020
Resigned December 2020
Resigned December 2020

Life Members

Ms S Greathead
Mrs S Low
Mr D Ratima
Mrs J Tidy
Ms T Wright

Accountant

Epplett & Co

Auditor

Oldershaw & Co

General Manager

Helen McNaughten

Finance Manager

Leonie Bond

Education Managers

Eileen Kennedy
Beth Huddleston

Admin / PA

Lynda Clark

Finance Support

Julie Crook

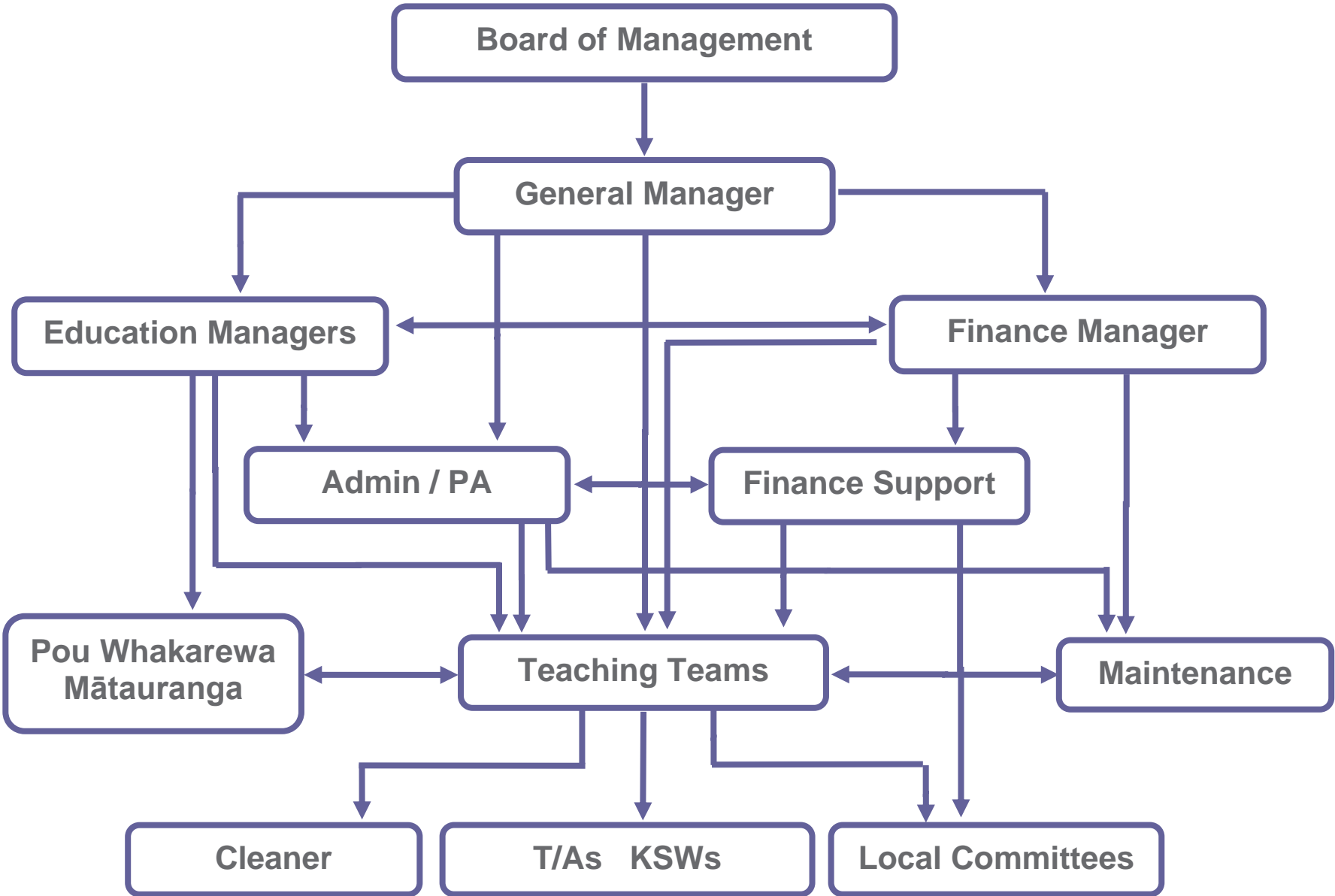
Admin Staff		4
Education Managers	2	
Pou Whakarewa Mātauranga	1	
Teaching Teams		
• Head Teachers	16	
• Teachers	51	
• Permanent Relievers	2	72
• TA / KSWs		17
Cleaner		1
Maintenance		1
		<hr/> 95

association contact list

Association Office	66 Kennedy Road, Napier PO Box 4298, Marewa, Napier 4110 Ph 835 7890 / Mobile 027 442 3163 Email gm@napierkindergartens.co.nz	
Bette Christie Kindergarten	10 Hurst Avenue, Maraenui, Napier 4110 Phone 843 5736 Email bettechristiekgtn@napierkindergartens.co.nz	40 children
Carlyle Kindergarten	113 Thackeray Street, Napier 4110 Phone 835 3952 Email carlylekgtn@napierkindergartens.co.nz	40 children
Eskview Kindergarten	11 Petane Road, Bay View, Napier 4104 Phone 836 6256 Email eskviewkgtn@napierkindergartens.co.nz	30 children
Greenmeadows Kindergarten	44 Osier Road, Greenmeadows, Napier 4112 Phone 844 9182 Email greenmeadowskgtn@napierkindergartens.co.nz	40 children
Marewa Kindergarten	2 Bedford Road, Marewa, Napier 4110 Phone 843 9434 Email marewakgtn@napierkindergartens.co.nz	40 children
Mary Richmond Kindergarten	6 Lister Crescent, Maraenui, Napier 4110 Phone 843 8514 Email maryrichmondkgtn@napierkindergartens.co.nz	30 children
Ngā Tamariki o Ngā Hau E Whā Kindergarten	55 Freyberg Street, Wairoa 4108 Phone (06) 838 4422 Email ntw@napierkindergartens.co.nz	30 children
Onekawa Kindergarten	29 Maadi Road, Onekawa, Napier 4110 Phone 843 5577 Email onekawakgtn@napierkindergartens.co.nz	40 children
Pirimai Kindergarten	17 Allen Berry Avenue, Pirimai, Napier 4112 Phone 843 5051 Email pirimaikgtn@napierkindergartens.co.nz	40 children
Riversdale Kindergarten	11 Cooke Place, Taradale, Napier 4112 Phone 844 8525 Email riversdalekgtn@napierkindergartens.co.nz	40 children
Tamatea Kindergarten	3 Norfolk Street, Tamatea, Napier 4112 Phone 843 4655 Email tamateakgtn@napierkindergartens.co.nz	40 children
Taradale Kindergarten	9 Puketapu Road, Taradale, Napier 4112 Phone 844 7701 Email taradalekgtn@napierkindergartens.co.nz	40 children
Te Awanga Kindergarten	204 Parkhill Road, RD 10, Hastings 4180 Phone 875 0224 Email teawangakgtn@napierkindergartens.co.nz	30 children
Wairoa Kindergarten	18a Brian Avenue, Wairoa 4108 Phone (06) 838 7026 Email wairoakgtn@napierkindergartens.co.nz	30 children
Wharerangi Kindergarten	13 Essex Street, Tamatea, Napier 4112 Phone 844 4113 Email wharerangikgtn@napierkindergartens.co.nz	40 children
Wycliffe Ngā Tamariki Kindergarten	26 Cranby Crescent, Onekawa South, Napier 4110 Phone 843 2932 Email wntkgtn@napierkindergartens.co.nz	30 children



organisation flowchart



areas of responsibility

Board of Trustees

President plus eight, including one elected staff board member with voting rights

Strategic Planning

Policy Development and Review

Governance

General Manager / Finance Manager

Association Management including Finances

Licensing and Compliance

Legislation and Regulations

Health and Safety

Employment

Payroll

Advice and Support (Staff and Committees)

Policy Management and Review

Education Managers

Professional Development

Team Support and Development

Curriculum Management

Appraisals

Policy Management and Review

Playground Development

Health and Safety

PA

Administration and support to the General Manager, Education Managers and the Teaching Teams

Finance Support

Financial assistance and support to the Finance Manager including payroll

Finance support to kindergartens and kindergarten committees including applying for grants

Teaching Teams

Curriculum Implementation

Quality Programming

Roll Management

Parent Education

Local Committee Liaison

Health and Safety

Pou Whakarewa Mātauranga

Guidance and advice on Maori perspectives, providing opportunities for articulation and discussion with teachers and colleagues

Work within kindergartens alongside teachers to increase understandings and the use of Tikanga Maori and Te Reo

Work with children to provide opportunities for them to experience Te Reo Maori and Tikanga Maori

Local Committees

Fundraising

Maintenance

Day to day maintenance work in kindergartens

Cleaner

One cleaner employed by the Assn to clean a kindergarten. Other kindergartens cleaned under contract.



Napier Kindergarten Association's Strategic Plan 2018 - 2021

Vision	Learning is child's play and teaching is a passion
Purpose	Children and parents look forward to their kindergarten experience
Goals	Meet community ECE needs A resilient organisation Financial sustainability

Priorities

Communication	People	Environments	Future Sustainability
<ul style="list-style-type: none"> Free flowing communication is evident across all levels of our association We use a wide range of mediums to communicate with our whānau We raise brand awareness through marketing strategies We can articulate our practice, who we are and what we stand for 	<ul style="list-style-type: none"> We have a culture of <ul style="list-style-type: none"> Respectful and trusting relationships Care for the well being of all people Supporting employees through change Professionalism We are ECE leaders in teaching practice We nurture and grow leadership capability We have a solid reputation for greatness Our people are qualified, competent, flexible, adaptable and share our vision and commitment Children and whanau are engaged We are an employer of choice 	<ul style="list-style-type: none"> Environmental awareness and respect evident Our resources, facilities and services are fit for purpose Environments are engaging for employees, children and whānau 	<ul style="list-style-type: none"> Accessibility: meeting community whānau needs, affordable We provide services to as many whānau as possible by being adaptable and responsive to changing needs Full enrolment levels, waiting lists Strong financial position 3 months cash reserves Financially prudent and savvy Our kindergartens are well resourced We plan strategically for opportunities to open new services We plan strategically for the long term future of kindergarten provision in Napier and Wairoa

Initiatives

<ul style="list-style-type: none"> Develop communication strategies and plans for <ul style="list-style-type: none"> Communication across our association Communicating our decision making processes Consultation Review our marketing initiatives – are they <ul style="list-style-type: none"> Visible Regular and effective Conveying the right messages 	<ul style="list-style-type: none"> We have plans for building employee resilience and capability, and deliver on them Opportunities to grow leadership capability are available to and taken up by employees Succession plans are in place for Board and key management employees Positive feedback from those using / interacting with our service 	<ul style="list-style-type: none"> Our properties are well maintained, regularly serviced and legally compliant Our environments are safe, well planned, attractive, encourage curiosity and excitement 	<ul style="list-style-type: none"> We have processes in place to regularly check whānau's views of our services and the extent to which we meet their needs We are flexible and adaptable to meeting community needs
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Measures / Indicators

<ul style="list-style-type: none"> Communication plan is developed Delivery of communication plan is evident Social media coverage 	<ul style="list-style-type: none"> Positive ERO reports Succession planning for the Board and key personnel Volume of applicants for vacant positions Employee retention levels Exit survey results Board / community engagement and feedback 	<ul style="list-style-type: none"> Positive ERO reports Health and safety obligations met Health and safety reports Regulation requirements met Kindergartens moving through Enviroschool reflections Parent feedback 	<ul style="list-style-type: none"> Operating within budget 3 months reserves % enrolment levels % satisfaction of parent Number of new services Financial reporting and monitoring Enrolment monitoring
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Values

Professionalism
Excellence
Future Focussed
Inclusive
Commitment

Teaching and Learning

Tangatawhenuatanga: Every child experiences the breadth and depth of a rich local curriculum

Manaakitanga: Every child's culture, identity and language is affirmed

Rangatiratanga: Every child becomes increasingly confident and competent to run their own lives

Whakawhanaungatanga: Teachers engage in partnership with parents and whānau to promote learning success

Ako: Every child is empowered by the kaupapa of creating a healthy, peaceful, sustainable world through people teaching and learning together



president and general manager's 2020 report

He taonga rongonui te aroha ki te tangata

Goodwill towards others is a precious thing.



As an Incorporated Society one of our obligations is to make an annual report to you, our members, outlining the key accomplishments and challenges we faced in 2020. You will learn what we did and how well we did in governing, teaching and financially managing our Association.

2020 has been a particularly challenging year for everyone. Despite these challenges staff have stepped up to continue to provide exceptional educational learning opportunities for our tamariki in every kindergarten. The aspirational statement in Te Whariki, the national early childhood education curriculum, states: (for all children)... to grow as competent and confident learners and communicators, healthy in mind, body and spirit, secure in their sense of belonging and in the knowledge that they make a valued contribution to society (Ministry of Education, 2017). We can be proud as an association to be doing just that.

New Zealand is an increasingly diverse community. Our kindergartens continue to provide high-quality education and care for all children, in particular Māori children, children of Pacific heritage, those with additional and complex learning needs. Our staff work hard to design and implement a highly responsive curriculum in which consideration is given to ensuring equity and excellence for every learner. Our association is committed to growing and flourish to meet the needs of our communities. As members of the Board we are proud to be part of this wonderful organisation that continues to be a leader in early childhood education

Board Activities

Our Board had a full agenda for 2020 during which we

- attended 6 Board meetings and 8 Zoom meetings
- attended Napier Kindergartens AGM
- attended a Board Strategic Planning Day
- produced 3 Parent Newsletters and 1 Employee Newsletter

During 2020 we welcomed new Board Members Karl Wairama and Lydia Johnston. We also sadly bade farewell to longer serving members; Rob Barzey (7 years 1 month), Ingrid Squire (5 years 4 months), Alison Donovan (3 years 4 months), Sarah Nash (4 years 8 months) and Karl Wairama (7 months)

Sarah Nash stepped into the role of President in May 2019 and was a calm, guiding hand especially during the Covid-19 events of 2020. She brought energy, passion and enthusiasm to the role and has been, and continues to be, a strong advocate for the kindergarten movement.

Kelly O'Leary has picked up the reins as President from December 2020.



Board Strategic Planning Day held 6 November 2020, attended by Board and management team members, facilitated by Clare Wells QSM

Board Focus

The Board's priority continues to be focused on our financial position and long-term viability. We want an organisation that is doing well financially, that can invest in the wellbeing and development of our employees, which can assure parents and tamariki of a first-class education, survive adversity and meet changing communities' needs.

We have struggled over several years with declining enrolment levels which have progressively reduced from a long-standing average of 99% down to 92.7% in 2019 then rising to 93.7% in 2020 (although this is in no small part due to the removal of the ECE funding Frequent Absence Rules as a result of Covid-19).

Our budget forecast for the 2021 year is expecting a \$2,220 surplus, however it would take very little to extinguish this surplus so we must maintain a close watch on our finances. Of greater concern however is that in 2022 we know that our teacher salary costs will increase by about \$240,000. Such a significant increase will need to be managed within our existing funding, as we're not anticipating a corresponding increase in funding received from the government.

We would like to thank you for the fee payments and donations received during 2020 – these have been much appreciated contributions towards funding our kindergartens in an environment where every dollar counts.

COVID-19

With over a year having elapsed since Covid-19 first arrived in New Zealand we have to concur with everyone else's assessment that it was indeed 'a year like no other!' Our national consciousness and dialogue were intensely focused on Covid-19. A collective re defining of certain words and expressions came into being... 'Team of 5 million', 'Go hard, go early', 'Be kind', 'our new normal', 'unprecedented', 'Alert Level', 'essential workers', 'social distancing', 'zoom meetings', 'quarantine', 'isolating', 'closed borders', 'masks', 'vulnerable workers', 'bubbles', 'distance learning', and 'contact tracing' to name but a few.

During the national lockdown toilet paper, masks, hand sanitizer, sugar, flour and yeast became rare commodities, and simply disappeared from shelves. Streets and highways virtually emptied and neighborhoods took on a ghostlike quality. We worried about the impacts of isolation and the longer term effect on mental health and wellbeing. Our hearts hurt when the usual social celebrations surrounding births and marriages were drastically altered or worse - cancelled, and even more so when fare welling loved ones who had passed on. We shared a sense of collective mourning with each Covid-19 related death that was announced and watched with trepidation the Covid-19 stats shared on a daily basis. And who can forget that panic when feeling a cough or a sneeze coming on when out in public and the anxious stares that came your way when you did?

Skies, oceans, and waterways cleared of pollution, and some wildlife and sea life saw increases in population. Motor vehicle related accidents and deaths fell. Digital communications skyrocketed, and people found creative ways to stay in touch with each other.

All of these things have affected us in deeply profound and enduring ways.

On March 23rd we received 48 hours notice of a national lockdown which would commence on the 26th March 2020. While being deluged with a tsunami of information we had limited time to prepare our kindergartens, employees, and contractors for the lockdown, as well as relocate our offices to our homes. It was the craziest 48 hours ever! We had limited time to make big decisions (like cancelling fees and donations during lockdown) and then communicate them. This often meant long hours and late nights, seven days a week.

Despite our kindergartens being closed our work continued; teachers reaching out to children by phone, facebook and skype, salaries and bills were paid, information distributed to employees and whānau via facebook, our mobile app and email. We kept in regular contact with other association colleagues, watching with trepidation the daily news briefs and keeping our Board apprised of how we were managing. A weekly newsletter 'Staying Connected' was created and sent to employees and our Education Managers remained in regular contact with teams.

The process of re opening our kindergartens was just as arduous as closing them down had been, particularly as yet another tsunami of information had to be waded through to work out exactly what we could and could not do. We had to develop Visitor Contact Tracing registers, display QR scan codes and ensure social distancing of adults was maintained, as well as additional cleaning and sanitising practices put in place. Certain equipment and resources had to be removed from use or fenced off until deemed safe to be used again.

We had to pick our way through a whole raft of scenarios and queries – were we going to exclude families who had recently visited areas of Covid-19 community transmission outbreaks? Could a sick parent drop their child off at the gate? Would children of a parent who was isolating be allowed to attend? Could you attend kindergarten if a person you had had some contact with was awaiting Covid-19 test results? Could we trust people to be honest and diligent about following isolation rules? Picking our way through all of that was a little like traversing a minefield while wearing a blindfold.

And yet we did it. We got through and emerged the other side without the loss of any employee or kindergarten child to this dreaded virus. Mercifully, the government assured us that we would continue receiving funding throughout the various Alert levels which enabled us to continue paying our employees' salaries and meet other financial obligations. We established some excellent emergency communication strategies and resources. We now know we have the ability to undertake work from home, and support families and employees through a range of mechanisms. We were reminded about the importance of contact and relationships, tested our ability to adapt to rapidly changing situations and the need to think at least one step ahead.

We are immensely grateful for the leadership of New Zealand that has seen us envied at an international level for the responses aimed at protecting our citizens during a pandemic.

As our kindergartens began a return to normal, we arranged for a webinar outlining strategies to support wellbeing in times of stress for our employees and invited employees to participate in a survey about how well they thought the lockdown was managed and their view of the communication and support received from management.

The Flood

And just when we had begun to relax and think all was coming right, the heavens opened with a deluge of rain on the 9 November resulting in a 250 year flood event and state of emergency being declared in Napier. All Napier kindergartens were closed on the 10 November, and then 4 kindergartens closed 11 November.

Mercifully the damage to our kindergartens was minimal, although some of our employee's homes were significantly affected, and some employees were unable to get to work through flooded streets.

Tiki Atu / Kindergartens Aotearoa

Despite the impact of C0vid-19 work continued on exploring the creation of a new kindergarten association (Kindergartens Aotearoa).

Just to recap; Kindergartens Aotearoa is being explored by a coalition of eight kindergarten associations which are interested in the question of whether joining together might create new opportunities for our kindergartens, children and employees as well as provide a higher degree of confidence about our future. Our Board has already determined there are a number of non-negotiables that Kindergartens Aotearoa would have to offer in order for our Board to give a favorable recommendation to our Members

- children and education remain at the heart of the organisation
- must meet its communities' diverse needs (rather than offer a standard 'one service fits all' approach), reflecting local flavor and interests
- sustain kindergartens to remain in each community
- share a common kindergarten philosophy and values
- operate as a not for profit entity
- care about its people – whether they be children, parents, or employees
- elevate teaching and learning
- grow and strengthen the kindergarten movement

The next phase of work, involving the development and testing of a business case has commenced, and is expected to be completed by end of September 2021. Our Board expects that it would then be able to examine the business case and make a recommendation to our members to either vote for or against joining Kindergartens Aotearoa, such vote to be made by Voting Members in December 2021.

If the vote is in favour of joining Kindergartens Aotearoa that would actually happen sometime between December 2021 and June 2023.

In advance of any voting occurring, we want our Voting Members and their communities to be fully informed about what they're being asked to vote on. To that end over the coming months our Board will provide multiple opportunities to share information with members and employees, receive questions and feedback, and consult. We will be outlining the pros and cons of joining Kindergartens Aotearoa and alternatively of maintaining the status quo.

Withdrawal from New Zealand Kindergartens' Membership

On the 7 July 2020 Napier Kindergartens membership of New Zealand Kindergartens ended. We continue to wish New Zealand Kindergarten's remaining members all the very best.

Change to our Kindergarten Offering

During 2020 Riversdale, Wharerangi and Wycliffe Ngā Tamariki Kindergartens became extended year kindergartens, which means they are open for about 40 additional days during the year (being open for up to 50 weeks per annum).

Parents have a choice about whether they wish to take up the additional days offered. Teachers employed in these kindergartens do not lose their annual or professional leave entitlements, instead they have more choice available about when they take leave rather than being compelled to do so during term breaks.

Normally we would gauge the impact of such changes within a year, however COVID 19 significantly altered normal attendance, so we have had to extend the evaluation timeframe. We can say however that there appears to be a gradual increase in enrolment levels at these kindergartens because of the change.

Reinstatement of 100% Funding

News of the reinstatement of 100% funding on the 1 January 2021 (11 years after it was withdrawn) was received with great delight! This funding will arrive in our 2021 financial year; the full impact will not be realised however until our enrolment levels rise.

2021 – The Year Ahead

Key areas of work during 2021 will encompass

- Consultation about Kindergartens Aotearoa
- Ensuring the 100% funding criteria is met throughout the year for all kindergartens
- Inducting new Board members
- Boosting marketing of our kindergartens
- Developing a 3 year strategic plan
- Improving our IT capability

We would like to take this opportunity to extend our sincere thanks to all of our members and of course our wonderful employees.

E haere ra

Kelly and Helen



*Kelly O'Leary
President*



*Helen McNaughten
General Manager*



*Casey Hucker
Board Member*



*Lydia Johnston
Board Member*



*Rachel Murray
Board Member*



education managers' 2020 report

Napier Kindergarten Association Strategic Vision:

Learning is child's play and teaching is a passion

Napier Kindergarten Association Strategic Mission:

Children and parents look forward to their kindergarten experience

We (Eileen Kennedy and Beth Huddleston) are presenting this report under the Teaching and Learning goals as outlined in our strategic plan, which underpin the Strategic Vision and Mission.

Whakawhanaungatanga

Teachers engage in partnerships with parents and whānau to promote learning success

As kindergartens began moving into various Covid-19 lockdown alert levels (from March 19th onwards) teachers moved quickly to create posts on social media platforms, enabling children to experience 'kindergarten at home' for 5 - 7 weeks. These experiences provided an unexpected opportunity for teachers to expand their skills using a range of technologies to create posts that were inventive, informative, and educational. These were certainly unprecedented times so using social media platforms were a way for children and families to maintain relationships with their teachers and connecting home to kindergarten. We found creative ways to celebrate birthdays, sing songs, read, demonstrate cooking and science experiments as well as share experiences with children. Education Managers also added educational posts on the Napier Kindergarten Facebook page and were in regular contact with kindergarten teams during this time.



Beth Huddleston sings weekly songs on facebook during level 4 and 3



Rachelle celebrating farewell rituals at Greenmeadows Kindergarten

Rangatiratanga

Every child becomes increasingly confident and competent to run their own lives

The value of play is certainly evident within our kindergartens. Children are empowered to take on challenges and problem solve.

Co-operative play is visible with teachers actively supporting children's learning. Children are encouraged to build reciprocal relationships where each child's collaboration, contribution and participation is valued.



Co-operative play at Carlyle Kindergarten

Manaakitanga

Every child's culture identity and language are affirmed

During 2020 Teresa Redington and Beth Huddleston co-shared running the HB Early Childhood Education English for speakers of other languages (ESOL) through funding obtained by MOE for ESOL Professional Learning communities.

Teachers regularly use sign language which is woven seamlessly into the curriculum for all children to learn. Teachers attend professional development to learn New Zealand sign language, which is our official third language.



Danny Mills using sign language at Carlyle kindergarten



Matariki was celebrated in June in a variety of ways. Matariki symbolises the significance of the 9 stars during winter solstice, which is the marker of the Māori new year.

Replica of the 9 stars winter solstice at Mary Richmond Kindergarten

Ako

Every child is empowered by the kaupapa of creating a healthy, peaceful, sustainable world through people teaching and learning together

The Enviroschools programme has continued to thrive; this operates in partnership with the Toimata Foundation and Hawkes Bay Regional Council. Each of the 14 kindergartens involved receives support and facilitation to work through each of the 3 stages of reflection – Bronze, Silver and Green/Gold. Currently a team of eight Napier Kindergarten registered teachers, who are also trained as Enviroschool facilitators, work with the 14 kindergartens. This year Wairoa Kindergarten successfully received their Silver reflection and Onekawa Kindergarten achieved Green/Gold reflection. Out of the 22 services who have been awarded Green/Gold nationally, 2 are held by our kindergartens.



Celebrating Wairoa Kindergarten Silver reflection

At Mary Richmond Kindergarten a new digital holistic healthcare programme (iMOKO) was implemented. This initiative enables minor health ailments to be documented electronically at kindergarten (with parental consent) and diagnosed by medical practitioners, who are also able to prescribe medication. The team completed training to support this programme and work in consultation with the kindergarten community. They are the only kindergarten in the Hawkes Bay region that operates this particular healthcare programme.

As Education Managers we undertook regular visits to kindergartens to guide and support teachers to maintain teaching standards of excellence. These visits were documented, and observations reported back to teachers. Health and Safety audits against the 2008 Ministry of Education (MOE) Regulations were completed for all 16 kindergartens. In addition, extra health and safety measures were introduced in accordance with guidelines from the MOE and Ministry of Health for each Covid-19 level. First aid training was delivered to new teachers and those renewing their certificates.

Tangatawhenuatanga

Every child experiences the breadth and depth of a rich local curriculum

Teacher Registration programme

We have continued to provide a support and guidance programme for all our registering teachers. During 2020 two teachers were supported in this programme. In addition to mentoring by an experienced teacher (usually the Head Teacher) a termly visit is made by an Education Manager to observe the teacher, followed by a full report documenting their teaching practice. The Education Manager provides professional guidance for both the mentor and registering teacher in this process. A new online system from the Teaching Council (Hapori Matatū) for teacher registration is now in place. An Education Manager oversees this process.

Professional Development

At the beginning of term one 2020 a professional development day for teachers was organised by the Education Managers. The renowned co-writer of 'Learning Stories in Practice', Wendy Lee, shared her knowledge of how the magic and excitement of each child's kindergarten journey can be captured in narrative documentation.



Over the course of the year there have been several kindergartens involved with the OLLi programme (oral language initiative) run by MOE which focuses on extending children's numeracy and literacy.

With restrictions on the ability to access professional development due to Covid-19 many teachers and the Education Managers made ready use of free webinars available online.

Changes to the Teacher Appraisal process

During 2020 the Teaching Council announced radical changes to the teacher appraisal system which is now replaced with the 'Professional Growth Cycle'. Eileen participated in a Senior Teacher working group set up by the 8 associations exploring the formation of Kindergartens Aotearoa. They focused on developing a new professional growth system in accordance with the Teaching Council's guidelines. Workshops for all head teachers and teachers were subsequently held to introduce and explain the changes.

Reinstated of 100% Funding Band

The 100% funding band aligns with a Government commitment to fund Early Childhood Education (ECE) centres to employ qualified and certificated teachers. The funding rate will begin in January 2021. To be prepared we have an awareness of the need to retain and recruit quality teachers in order to take advantage of the 100% funding band.

Looking Ahead to 2021

- The new Professional Growth Cycle will commence in February 2021. Term One 2021 a distribution of the appropriate forms will be ready for use as we begin our Professional Growth Cycle in the New Year.
- We will continue contributing towards marketing of our kindergartens through open days, Facebook contributions and Enviroschools
- The Education Managers will work closely with teachers to articulate and project educational values of our kindergartens to our wider Napier and Wairoa communities.
- We will continue to support new health and educational initiatives within our Kindergartens.

He taonga te mokopuna kia whāngaia, kia tipu, kia rea

A child is a treasure to be nurtured, to grow, to flourish

Kia ora tatou katoa

Beth Huddleston
Education Manager



finance manager's 2020 report

I am delighted to be reporting on the finances of the Association for 2020.

2020 Budget

Unlike schools, our funding is directly affected by the number of days we are open and whether all child places are filled and children's attendance is regular.

We have 2 funding rates

- 1 20 Hours ECE rate for 3, 4 and 5 year olds attesting their 20 hours to kindergarten and
- 2 a much lower rate for
 - 3, 4 and 5 year olds accessing more than 20 hours
 - 3, 4 and 5 year olds accessing 20 Hours ECE elsewhere and not attesting 20 Hours ECE to us
 - 2 year olds.

In 2019, average enrolments were 92.7%, continuing the steady decline in enrolment levels since 2014. I based 2020 income forecasting at 91.6% enrolment levels and noted a shift towards total enrolments being funded at the lower rate than previous years due to the growing trend of children accessing 30 hours with the hours between 21 and 30 paid at that lower rate and an increasing number of 2 year olds accessing kindergarten, also funded at the lower rate.

After trimming discretionary expenditure as much as possible, a 2020 Budget Deficit forecast of \$138,638 resulted, not the zero budget we strive for and concerning given 2018 and 2019 years ended with significant deficits, \$127,601 and \$88,607, respectively.

This is my 25th AGM as Finance Manager. One of my first tasks when I started working for Napier Kindergartens early in 1997 was to prepare the financials for the 1996 AGM. Over the past 25 years (apart from 4 years where 20 ECE Hours were paid at 100%), I am reminded how challenging it is each year to present a zero-based budget.

1996 was an election year, notable for being the first election held under the new mixed-member proportional (MMP) electoral system – the National Party retaining its leadership. Our Association was hoping for change – the \$1.32 million MOE bulk funding grant we received as our income, barely covered salaries (and that was when we employed fewer teachers because teacher to child ratios were 1:15 and in some cases 1:20) and the cost of running the association office.

The association did not give Operating Grants to kindergartens to help with their operating expenses. Teachers and committees were responsible for the collection of family donations and fundraising to cover ALL kindergarten running costs. Committee treasurers were responsible for paying accounts including cleaners' wages and managing PAYE payments to Inland Revenue.

Contract negotiations took place in 1996, between the Ministry of Education and the teachers' union (NZEI), and as the Government's offer did not match NZEI and teachers' demands, strike action took place. In 1997 the Government responded by removing Kindergarten from the State Sector and Kindergarten Teachers were no longer State Sector Employees. This was disastrous for both teachers and their associations. Kindergartens returned to the State Sector and teachers were reinstated as State Sector Employees in 2000.

Since 1996, we have had many changes influencing the finances of our association in some way

- Different political parties and different Education Ministers with agendas that were either kind and supportive to the kindergarten world or were not!
- 1:10 ratios
- First Base – a Student Management System implemented (2004) then changed to InfoCare (2008)
- \$2 per session fee introduced (2000) replacing the \$1 per session donation request
- 20 Free ECE Hours (2007)
- 20 Hours ECE paid at just 80% (2011 – 2020)
- Teacher Pay Parity with Primary and Secondary teachers (2002)
- Employment Relations Act and Holiday Act changes
- KiwiSaver introduced
- Te Awanga Kindergarten (1999) and Wairoa Kindergarten (2000) joined Napier Kindergartens
- Kindergartens open for the maximum number of days available, taking into consideration the provisions of the KTCA and Holidays Act
- Established Nga Tamariki o Nga Hau E Wha Kindergarten (2014)
- Parents as First Teachers (2001 – 2016)
- Kindergarten diversifications with all-day licenses commenced (2007)
- Kindergarten finances centralised (2006 – 2008)

- Family Donation Requests reinstated (2017)
- Extended year/extended day kindergartens (2019)
- Falling enrolments
- Health and Safety Act Changes
- Earthquakes... and an increase in insurance premiums
- The increasing number of 2 year olds enrolled

While many of these changes have been positive, some have come with a huge cost attached. Increasing our enrolment levels must continue to be a strong priority for the future.

Napier Kindergartens' Financial Statements

To maintain our charitable status, one of the requirements is to file Audited Financial Statements each year with the Charities Commission applying current accounting standards and other pronouncements issued by the External Reporting Board (XRB). As our income is over \$2 million, but below \$30 million, we must meet Tier 2 Reporting Standards. The aim of the XRB is for these standards to ensure transparent and consistent external financial reporting that builds greater trust and confidence with stakeholders. In our situation, that would be the Ministry of Education and other government agencies, grant providers and you, our members.

Page 5 of Financial Statements – Statement of Comprehensive Revenue and Expenses

	2020	2019
Revenue	7,045,196	6,526,099
less Expenses	7,050,223	6,614,706
Surplus / (Deficit)	(5,028)	(88,607)

- 2020 deficit of \$5,028
- Napier Kindergarten Assn deficit (\$76,426)
- Kindergarten Accounts surplus \$71,405

Page 8 of Financial Statement – Statement of Financial Position

	2020	2019
Opening Equity	8,007,876	6,631,814
plus Asset Revaluation		1,464,669
plus Surplus / (Deficit)	(5,028)	(88,607)
Closing Equity	8,002,848	\$8,007,876

Page 8 – Working Capital

	2020	2019
Cash and Bank Balance	2,623,850	2,411,191
less Current Liabilities	1,647,826	1,446,680
Working Capital	970,024	964,511

Page 8 – Cash and Investments

	2020	2019
Cash and Bank Balance	1,847	71,191
Short Term Investments	1,622,000	1,090,000
Investments	1,000,003	1,250,000
Total	2,623,850	2,411,191

- Up until 2020, we maintained an investment of \$1,250,000. This is our rainy-day fund to provide cover for three months of operation expenditure in the event of a catastrophic event closing kindergartens.
- As we had insufficient funds to pay the last payroll in February 2020, we pulled \$250,000 out and the investment dropped to \$1,000,000.

- As three months expenditure during 2020 averaged out at \$1,667,892, we were not be able to cover operating expenses as planned. Had the government not continued to fund us during Covid-19 we would have been facing significant financial difficulty within 3 months.

While it appears we have \$2.6 million squirreled away as at 31st December, a large portion of this money is not technically ours at that date.

Cash and Investments		2,623,850
Amounts owing as at 31 st December 2020		
Sundry Creditors – purchases / work in December 2020	68,987	
ASB Visa – purchases in December 2020	14,454	
Oldershaw & Co – 2020 audit	13,500	
MOE – January and February 2021 funding in advance	1,048,508	
MOE – overpaid October November December funding	1,205	
MOE – 2021 urgent Response Grant in Advance	11,316	
Employees Annual Leave Accrual	301,660	
		<hr/>
	1,459,630	
Kindergarten Funds	531,863	
		<hr/>
		1,991,493
Funds Held by Napier Kindergarten as at 31 st December		<hr/>
		632,357

Reinstatement of 100% Funding Rate

We were excited about the Government's announcement in 2020 to reinstate the 100% funding rate in 2021. What this means is that we will get additional funds because we employ 100% trained, registered teachers and have done so for the past 10 years even though we were not funded to do so. We receive the increase through the funding rates set for the children enrolled.

To ensure we achieved the 100% rate 4 kindergartens had to enter into discussions at the end of 2020 with the General Manager about employing additional teachers to fully cover the lunch breaks. To achieve that we had to offer position sizes greater than just the lunch period for which they were required. Unfortunately, that does offset the funding increase significantly, as does the fact that our enrolment levels are down and we have so many 2 year olds enrolled.

While I'm presenting the 2020 year report I am a little heartened by what appears to be a small increase in our 2021 enrolment levels.

Covid-19 / InfoCare / Frequent Absences

Although our kindergartens were closed because of the Covid-19 lockdown, our finance work continued throughout. We still needed to manage payroll, make creditor account payments, file payroll and GST returns, adjust our Student Management System records, report to the Board, prepare for our 2019 year audit, provide advice to employees and liaise with NZ School Apps and implement parent 'check-in' function on our App. Predicting financial forecasts for the Board during 2020 became a lot more complex given the periods we were closed for and the interruption to normal services and funding. It also made it more difficult to monitor the full impact of changes introduced to 3 kindergartens which had moved to offer an extended year service during 2020.

From a financial perspective however the closures of kindergarten due to Covid-19 had a positive impact, although overriding that is acknowledging the huge and in some cases, very sad and stressful times it caused overall.

The Ministry of Education accepts that children will miss a day or so at kindergarten from time to time and continues to fund us when that happens. However, if a child who is frequently absent does not attend, they do not fund us when that child is away. During the level 4 lockdown, the Ministry of Education guaranteed funding from February 1st to September 30th, by way of us not having to apply Frequent Absence Rules for ALL children not attending kindergarten.

700 invoices had already been issued at the beginning of term 1 for all of the term. To override Frequent Absence rules on InfoCare (our Student Management System), Julie and I created a new timetable for each child as at the 1st February and updated all child sign in sheets from the 1st February.

The Board decided not to charge fees or request family donations during lockdown. As some payments had already been received Julie and I created a credit note for each child's account with a credit for the last 3 weeks of term 1. Invoices for term 2 were deferred until week 4 when kindergartens returned to level 2. Comments on Facebook indicated parents were very appreciative of this gesture.

On the 1st June, teaching teams created a new timetable for each child so that the rules were back in place again.

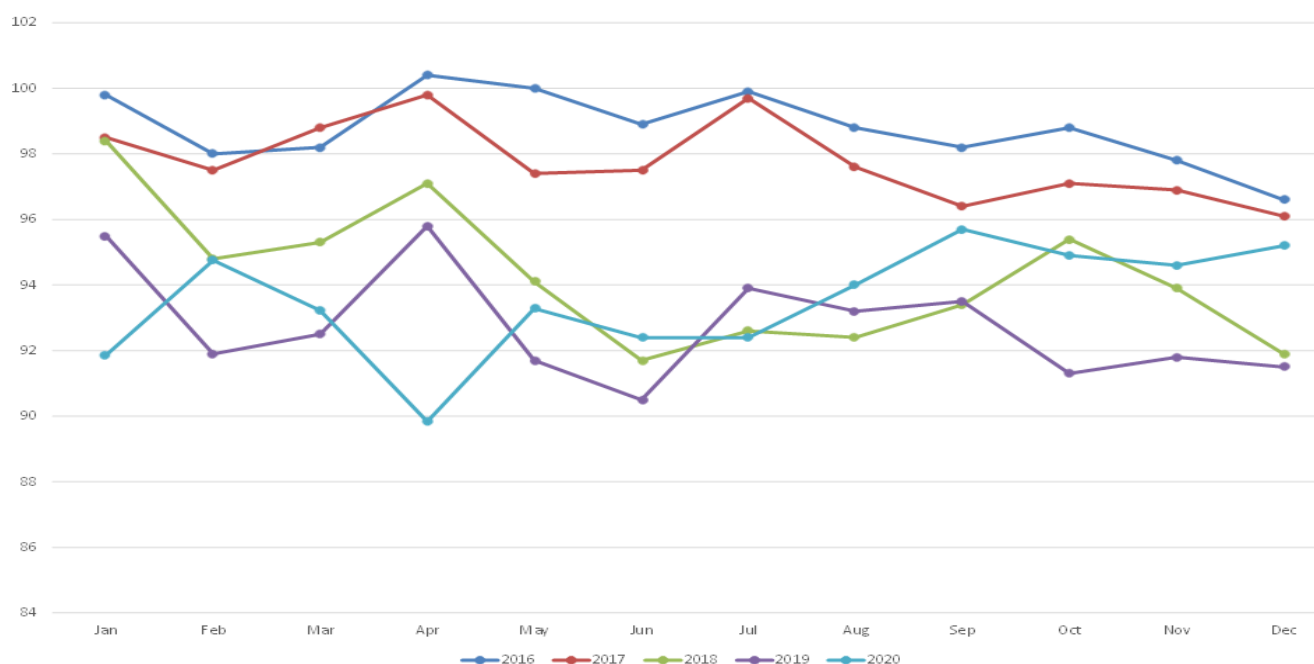
When we returned to level 2 in August, InfoCare was able to do a blanket override for us so that we didn't need to manually adjust each child's records again.

As we had already completed the Frequent Absence deductions for February, we were able to reverse that piece of work too.

In 2019 our Frequent Absences totaled \$154,668 and dropped enrolments by 2.6%. Average enrolments for 2020 were 93.7%. If we were accounting for Frequent Absences and enrolments dropped by the 2019 figure, we would be looking at enrolments of 91.1%, a figure .5% lower than budget and therefore, our year end deficit would have been greater than the budgeted deficit of \$138,638.

If enrolments were at 100% our Government Funding income would increase by approx. \$430,000

2016 - 2020 Enrolments



Family Donations / Parent Fees

	Family Donations	Parent Fees	Total Unpaid
2020 Requests / Invoices	198,565	217,299	415,864
2020 Payments	80,160	106,636	186,796
Difference	118,405	110,663	229,068

While Napier Kindergartens is a 'not-for-profit' organisation, we cannot afford to be a 'for-loss' organisation either. Any funds accumulated by our Association are held for the direct or indirect benefit of children attending kindergarten – we do not pay out any portion of our funds, as the private sector would, to investors seeking a return on their investment.

\$229,068 unpaid Family Donations and Parent Fees is a considerable amount of money and I know our teaching teams would have been able to do amazing things with it.

How parents can significantly support us is to ensure their children attend kindergarten regularly and encourage other parents to enroll their children at our kindergartens. Parents can also support us by making family donations and paying fees.

Equity Funding

Equity Funding was set up by the Ministry of Education (MOE) to help kindergartens with low socio-economic, special needs, language and kaupapa, and isolation issues. Equity is 'tagged' and must be spent as per the MOE's key objectives – reducing educational disparities between different groups in NZ communities, reducing barriers to participation and raising levels of educational achievement.

The following is a summary of income from the Ministry of Education's Equity Pool and how the kindergartens eligible for this funding have spent it during 2020.

	BC	Marewa	MR	NTW	Onekawa	Pirimai	Wairoa	WNT	Total
Opening Bal	32051	8111	65187	4851	20448	-1600	71460	29864	230372
Income									
Low Soc	39550	8866	30081	14841	7787	7786	26487	32105	167503
Spc Needs	18433	7657	14019	6919	6725	6725	10272	14962	85712
Isolation				3090			3090		6180
Total Inc	57983	16523	44100	24850	14512	14511	39849	47057	259395
Expenditure									
Add Staff	28785	9297	1846	17224		3321	34719	21344	116536
Consumables	1864	160	1942	1732	1189		1410	2111	10408
Excursions	3578	379	598	1077	1387		1182	1274	9475
N & R Equip	7143		1444	1033	4232		3625	3093	20570
Nourishment	2128	855	520	2365	844	766	2463	1643	11584
Repair Equip	167		22		36		396	241	862
Maori Advisor	10876	3212	8474	4628	2850	2684	7242	8638	48604
Total Exp	54541	13903	14846	28059	10538	6771	51037	38344	218039
Closing Bal	35493	10731	94441	1642	24422	6140	60272	38587	271728

Targeted Funding

The Government has recognised that 20% of children in ECE have spent the largest portion of their life as the dependent of a beneficiary parent or caregiver and they have created a new pool of funding to support these children. The privacy of the families is protected, so MOE do not identify which children generate the additional funding to our kindergartens. Targeted Funding is 'tagged' and must be spent as per the MOE's key objectives – increasing participation, provide opportunities for children to learn about their culture and to share that with others, meeting the basic needs of children (food and clothing), providing opportunities for health professionals to visit, providing opportunities for children and families to go on excursions and releasing teachers to work one-on-one with children.

The following is a summary of Targeted Funding income and expenditure for 2020.

	BC	Marewa	MR	NTW	One	Te Awanga	Wairoa	Whar	WNT	Total
Opening Bal	991	912	-1786	1393	293	234	-1250	0	-773	14
Income	6982	3083	6883	4969	3437	1898	6989	3323	5105	42578
Expenditure										
Add Supp	2399	1500					1615	3320	1150	9984
Basic Needs	1523		5683	161	268		529		426	8590
Consumables							10			10
Excursions	1143	631	370		19		110		1497	3770
N & R Equip	1790	1271	1035	2641	3017	1815	1690		296	13555
Nourishment		301								301
Community					129		455			589
Resources		150								150
Total Exp	6855	3853	7088	2802	3433	1815	4409	3320	3369	36944
Closing	1118	142	-1991	3560	297	317	1239	3	963	5648

Kindergarten Grants and Donations - \$27,426

We are grateful to the following trusts / organisations for the grants they have allocated kindergartens so they can undertake larger projects and reduce parent fundraising.

Unfortunately, a number of trusts / organisations are making changes to their funding structures and redefining their funding criteria due to the large volume of grant requests that they are receiving. This is having a negative impact on our requests.

I thank Julie for her amazing work in submitting grant applications, successfully raising \$27,426 for our kindergartens during 2020. She then monitors expenditure of the grant funds received and completes the process; ensuring we comply with the audit requirements of successful grant applications.

	The Lion Foundation	NZ Community Trust	Grassroots Trust	Thomas Moore Trust	Parents / Community	Total
Bette Christie				500		500
Carlyle				500	680	1180
Eskview					300	300
Greenmeadows				500	165	665
Marewa				500		500
Mary Richmond				500		500
Ngā Tamariki						0
Onekawa				500		500
Pirimai				500	55	555
Riversdale	2643	5093	1500	500	135	9871
Tamatea				500	20	520
Taradale				500		500
Te Awanga					5335	5335
Wairoa						0
Wharerangi				500	5500	6000
Wycliffe Ngā Tam				500		500
	2643	5093	1500	6000	12190	27426



Individual Kindergarten Finances

	2020	2019
Operating Funds	88,573	75,918
Equity Funds	271,728	230,371
Fundraising Funds	165,914	154,156
Targeted Funds	5,648	13
Total Funds	531,863	\$460,458

Increase in Funds held by Assn for Kindergartens \$71,405

A summary of income and expenditure is attached at the back of the AGM booklet.

2021 – The Year Ahead

- 2021 Budget – Surplus of \$2022. This includes funding at 100% and enrolments at 92.6%.
If enrolments were at 100%, with the same budgeted expenditure, the surplus would be \$559,377
- InfoCare Software Update
- Kindergarten teachers collective bargaining – 3rd increase due July 12th 2021

Thank you for your time this evening, I am happy to answer any questions you may have.

Leonie Bond
Finance Manager



kindergartens' 2020 reports

Bette Christie

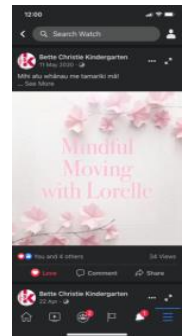
Mihi atu ki a Koutou Katoa.

Over the past year Bette Christie Kindergarten has been thriving as we move in to the second year of extended hours 8:30am-4:00pm and extended year (open all year except Christmas and New Year's holiday period).

Lockdown due to Covid-19 brought about positive ways in which we could collaborate and communicate with our community. The well-being of our tamariki, whānau and Kaiako was paramount so communicating through Facebook every day during the week was our way to keep connected, maintain consistency with the relationships we had with our tamariki and whānau and reassure our community within our bubble. Each Kaiako was able to contribute to their teaching practice during lockdown through the areas of science, literacy, waiata and information technology. As a team we connected through Zui (Zoom Hui) which meant that we could plan each day's learning making it fun and real.



Our world was now changed so hygiene practices as alert levels shifted down meant that we could implement some of these changes such as washing hands when our tamariki come in every morning. Coughing into our elbow, blowing our noses and being kind to each other are regular strategies that we use alongside Manaakitanga and Mindfulness. We have been robust in keeping our environment fresh and new with a range of planting in our gardens to accommodate for the age and stage of our tamariki. Keeping our recycling, gardening, and composting moving also supports our Enviroschool initiative of looking after Papatūānuku. Although Covid-19 alert levels postponed a few of our external excursions we made sure to venture out when we were given the all-clear. Our regular visit to Omni Gym means that our tamariki can be physically challenged in a safe, structured environment.



We would also like to acknowledge our Kindergarten Support Worker and Teacher Aide, Adeline Gouder. Adeline had served over 15 years at Bette Christie Kindergarten. She had been a constant face at our kindergarten for a couple of generations of whānau. We thank her for all her amazing mahi within our tamariki, Kaiako and community and wish her the very best! We also say 'haere rā!' to Lorelle who had completed her provisional to full teacher registration with us last year. She had made a positive impact to the relationships with tamariki and whānau with her fun, positive, nurturing wairua! We wish her all the best on her teaching journey. We warmly welcome Tracy and Jane to the team as they both bring years of quality teaching experience and knowledge. Mihi atu ki a korua!

We look forward to 2021 and wish everyone and safe and happy year!

Naku te rourou, Nau te rourou, ka ora ai te iwi!
With your basket and my basket, the people will live!

Ngā mihi

Carlyle

Kindergarten Roll

With the two signs out on our fences, advertising the kindergarten costs for children, our roll has grown exponentially. This does however mean a large number of 2-year-olds now attend (currently 13), who, while delightful, have far greater needs than older children. We have appreciated the extra support organised by the Napier Kindergarten Association.





Exploring our whenua

After a 2-year hiatus, our annual bus trip for the 20 older age children took place. This is where we unpack the kindergarten pepeha, visiting all the places in it. This was well attended and well-received by whānau.

Landscaping and Fencing

We continued with landscaping the grounds, having trees removed that have grown too big. These have been replaced with a Pittosporum hedge. To maintain privacy for the children while these trees grow, we have installed temporary bamboo fencing.



Produce

We have grown produce in our vegetable gardens, along with our first season of feijoas. Our harvest has been shared with the community, who in turn offer their surplus harvests.

Sustainability

As an active member of Enviroschools, we are always seeking ways to promote sustainability with children. We have purchased 2x plastic filing cabinets for collecting recycling from our whānau. This is recycling that is not collected by our local council. At the end of each term, our collections will be taken out to the HB Envirocentre in Hastings.



Fundraising

Whānau have supported an Easter raffle run by the kindergarten which has raised over \$1000

Christmas Picnic

This annual and highly successful event was held once more. It was well attended by whānau who were entertained by the children singing Christmas carols. Children and teachers dressed up in Christmas themed costumes. Christmas tree decorations from our sister kindergarten in Japan and swan plant seedling grown at the kindergarten were given out to children.

Eskview

I do not think anyone can deny 2020 was an extraordinary year. It may have started like any other year with Eskview teachers coming together to plan new learning experiences for children and possible projects to further enhance our environment. However very quickly this changed as the topic of conversation turned to Covid-19 and what impact that might mean for us here in New Zealand. During the early part of the year, it was apparent children had a real interest in literacy combined with visual art. This interest got teachers thinking about how clever and imaginative our children are at Eskview and the possibilities for further





extension. We decided as a wider group we could write our very own special Kindergarten story and make a real book with our own words and illustrations. By creating our own storybook, we would be encouraging literacy, imagination, and creativity. The process of writing our story took several days over various large group mat times. There was a lot of brainstorming with children as to characters, beginnings, middle, end, plots twists and turns, villains and heroes. Everyone's ideas were considered. So, the writing of our story began. Once the story was written and a title thought of (The Treasure of the Rainbow Forest.) the children set to work to illustrate. With Jaime's help our story was then formatted into a book and sent away to be made. Our book arrived during lock down and we were very excited on our return to kindergarten to see our finished hard covered book in print. Our special book was to become our learning focus for 2020

as opportunities to further extend children's learning were endless. The kindergarten was transformed into the Rainbow forest as children painted and drew the characters and scenes from the story. A movie was also made from the book with all children participating with making props and costumes to act out the many characters of the book. There were family screenings of the movie which were eagerly taken up by our families and wider whanau. The movie was then turned into a musical which the children performed at our Grandparent's and special friend's day. Finally, we all celebrated our success by having a Rainbow Forest dress up day. Our book and subsequent planning experiences showcased how our children embraced this learning. A real sense of ownership in this learning and all the areas of the curriculum that were explored was an exciting experience for us all here at Eskview. We ordered more copies of our book and now many of our families have them at home. This links our kindergarten to our wider community.

We will always remember 2020 not only for Covid-19 but for a learning that embraced who we are at Eskview over this period.



Greenmeadows

2020 was a year unlike any other we had experienced. It started as normal, with families returning from holiday. We were then confronted with ongoing challenges as Covid-19 entered our lives. Covid-19 had a major impact as staff worked from home, keeping in contact with families via Facebook (another challenge for those of us unfamiliar with social networking). We returned with two children and three teachers for a month until we entered Level 2 and things returned to "normal".



Many social events were cancelled, but we were delighted to have Kathy Lawson with her Animated Soundz puppet show in September and we finished off the year with a family picnic and Trixie the Fairy.

Teresa and Stephanie were absent for part of the year and we were supported during this time with several different relievers who were skilled in extending and exploring children's interests.

Once again, our committee and families organised and supported fundraising ventures and we are looking forward to further developing the outside area from their efforts.

Marewa

Tena Koutou Katoa

2020 was a year like we have never experienced before or wish to experience again in a hurry. As a community we drew strength from the multitude of agencies providing both guidance and support to get us smoothly through the year. Systems put in place were essential as our priority became focusing on the safety of our tamariki and whanau. Full gratitude must go to our whānau for their wonderful support over this time in following our systems and routines. New language emerged as we learnt about bubbles, sanitizing, levels 1 2 3 4, zoom meetings and social distancing.



2020 was indeed a topsy-turvy year where flexibility was a necessity as many planned events had to be rearranged, cancelled, or changed to meet level requirements and as teachers we learnt how to be presenters and producers of internet sensations as we remained in our bubbles at home.

Despite all this we continued to develop the children's and whanau's sense of belonging, wellbeing, communication, and exploration. Enviroschool continues to be woven through our curriculum and we were fortunate to win the Mitre 10 gardening project to enhance our outdoor environment.



We still managed to add to the children's wealth of knowledge by inviting visiting performers to kindergarten which have included Trixie the fairy, Zappo the magician, Animated Soundz and the most popular celebrity - the real Elf on the Shelf. We have had tremendous support from our community raising funds for our proposed verandah extension.

The teaching team began the year attending a Makaton course to support the language development of our tamariki. At a time when kindergartens are constantly challenged by declining roll numbers, we are fortunate to maintain full roles and high attendance during the turbulent year. Although our maximum number of children on the daily roll is 40, due to place sharing we have anywhere up to 60 children enrolled to attend on differing days.

We at Marewa have the most wonderful whānau/ community support which benefits all of our tamariki and the teaching team. Thank you and we look forward to 2021 with enthusiasm and a passion for teaching your tamariki

Mary Richmond

Well, 2020 has been one for the history books! The global outbreak of Covid-19 has really had a major impact on everyone's lives and how we interact with one another.

The year began well, and we were all busy in term 1 having fun learning about Art Deco and the Napier 1931 earthquake culminating in an Art Deco picnic at kindergarten where everyone dressed up in their best Art Deco outfits. We celebrated Sea Week, where children were taught the importance of looking after all the sea life and keeping our rubbish out of the oceans. In March, we experienced a nationwide lockdown, which led to the teachers learning how to support whānau and teach children in new ways. Placing videos of the teachers reading or retelling stories, showing a little snippet of what tricks our pets can do, encouraging parents to read to their children and learn new songs that we sing at kindergarten and that the children are familiar with, were just some of the amazing things we did to support the ongoing learning of all children.



Returning to kindergarten in term 2 after lockdown was definitely an experience and caused a bit of anxiety, but we all got through it and things slowly began to return to our 'new normal'. Hand washing, hygiene and a greater focus on health and wellbeing was where the team placed attention for the term, along with a greater focal point on numeracy. At the end of the term all children went home with a little activity pack focused on increasing and enhancing their numeracy learning at home.

Term 3 saw a focus on literacy as two teachers have been involved with the Ministry of Education's Oral Language and Literacy Initiative since February. A number of different strategies and plans were incorporated within the curriculum based on increasing children's literacy knowledge. This course will continue to influence how literacy and oral language is developed within the day-to-day curriculum.



Term 4 we had a focus on road safety over a couple of weeks. There were lots of activities that taught children about being safe around the road, being safe while travelling in a car and how to cross the road with an adult. This all culminated with an excursion to the Junior Bike Track on the Marine Parade. We once again had our Annual Christmas Concert where the children sang several Christmas songs for their families, followed by a shared dinner.

I would like to thank all the teachers for their hard work throughout the year; they have done a fantastic job especially during these strange times. I would also like to thank the families for their ongoing support.

Nga Tamariki O Nga Hau E Wha

The highlights for 2020 have been

- the employment of a trained teacher to cover lunch breaks
- full rolls
- the development of our playground with QRS sponsoring the removal of our old sand, picking up our new sand and delivering it to our kindergarten and put it into the sandpit. The builders have now begun building our pergola.
- We have had our whānau support our kindergarten with fundraising for our sandpit development with a cake sale, meat raffle, bike trailer raffle and Christmas hamper raffle.
- During lockdown we were able to continue supporting whānau with phone calls and Facebook educational posts. Our whānau all received educational packs from the Ministry of Education. We received lots of positive feedback and were able to stay connected with whānau.
- Eileen and Beth have supported our team by coming to Wairoa for regular meetings. Next year Bobbi will attend the Incredible Years course. This means all our teachers would have all completed the programme. This will help us to support and coach our tamariki.
- We were successful with our application to KidsCanNZ for 2021. This will mean our tamariki will have all their meals at kindergarten supplied which is from the healthy heart foundation recipes. They will also receive shoes, socks, hats, and jackets for free. The tamariki and their whānau will also receive head lice shampoo and a steel comb. KidsCanNZ will be so beneficial to our whānau at kindergarten. I look forward to seeing our tamariki enjoying KidsCan provision.

Onekawa

Tēnā koutou rau rangatira mā, kua karapinepine mai nei ki tēnei hui ki te wānanga i ngā kaupapa o te tau. Ka nui ngā kupu whakamihi ki a koutou katoa.

'Greetings to you the multitude of esteemed people, who have gathered together at this hui to discuss the agenda and plans for the year. Great are these words of acknowledgement to you all.'

This past year has been one of keeping our strong whānau connections despite the setbacks of Covid-19, the Napier floods and Tsunami threat. Although they were setbacks, we continued to keep our whānau and tamariki engaged with learning and with whānaungatanga.

Some of our highlights were:

As we came out of the Covid-19 lockdown, we started a project that involved our tamariki, whānau, manuhiri, colleagues from other kindergartens and even management! After much planning, preparation, and gluing, we produced a fantastic mosaic kindergarten sign which was hung in pride of place at the front of our building. We are still receiving high praise and outstanding comments. This is a fun and highly effective way of marketing our location and who we are.



More recently, we designed a way to drain our huge puddle that floods the concrete area every time it rains. We needed a sump and drain and what better way to disguise it than with a koru design using exposed aggregate. Phase 2 of this project is to plant around the edges, incorporate a pathway leading out and add two small water play frames. We have our amazing interested and helpful committee for fundraising to support this and for thier tautoko with the design and mahi.



Enviroschools

Perhaps our most prominent achievement was in gaining our Green-Gold Status with Enviroschools. Our team worked hard to prepare the necessary documentation to show the consistent and future-focused mahi that the tamariki and kaiako do collaboratively on a daily basis. The day was celebrated with the tamariki, whānau, members of our community, NKA management and Katie (Head of Toimata Foundation) who proudly stated that we met all the Guiding Principles to a high level! We are already thinking about ways to move beyond Green-Gold.

Other areas of development for us have been in the extra learning gained from the Mindfulness Programme designed to promote and support tamariki social and emotional competency, and with the Ministry of Education's Pilot Programme – OLLi (Oral Language and Literacy Initiative). This programme is designed to support the development of tamariki vocabulary, communication, language, and comprehension. We are also actively

engaged in our Kahui Ako group and are very proud to represent the kindergarten sector within our Education catchment of Onekawa and Tamatea. The recent research we were involved with was on 'Cultural Relationships for Responsive Pedagogy.' The Primary schools, Intermediate and High school involved were very impressed with our practices and used exemplars to support their own professional learning and development. We enjoyed showcasing what we do and how we do it here in our kindergartens.

More recently we have moved our session structure to a 40/30 (40 tamariki in the morning and 30 stay on till 2.30). This has met the needs and wishes of our whānau and is proving to be popular. We would like to thank the Association management team for making this possible and with minimal disruption to the tamariki. Kia ora rawa atu ki a koutou.

'Hūtia te rito o te pū harakeke, kei whea te kōmako e kō.'

We are all dependent on each other and our environment for a better future for all.

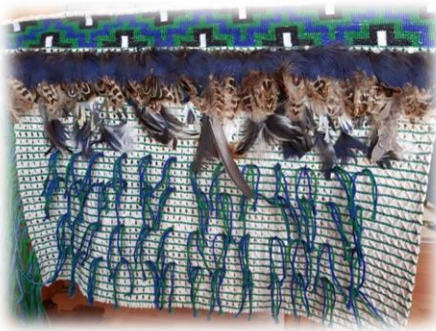
Ka nui te mihi ki a koutou

Pirimai

No one can deny that 2020 was an extremely challenging year for us all! The arrival of Covid-19 in New Zealand had a huge effect on everyone including our families and the teaching team. When we went into level 4 lockdown in March 2020, we had to come up with new ways of connecting with our families. Here at Pirimai Kindergarten we used a variety of ways to stay in contact. This included Facebook, email and phone calls. The teaching team came up with creative ideas to connect with children mainly through filming short videos of us telling a story, singing songs and there was even a demonstration on how to make Anzac biscuits. We also found fun ways to acknowledge children's birthdays during the lockdown. When we were finally able to return to kindergarten in level two our focus was on the well-being of our children and families. We wanted kindergarten to be somewhere that was stress free for children to come, have fun and be happy 😊. We were so proud of how all the children settled back into kindergarten life. Being in level two several times throughout the year had its challenges too but we were so thankful for the support and understanding from our families as we navigated the health and safety aspects of this.

Covid-19 also affected the amount of fundraising we were able to undertake. Fundraising through raffles and events would normally help us to fund large scale projects in the kindergarten; we were unable to do this during 2020. However, at the end of 2020 we were able to hold a Christmas raffle to raise funds for new outdoor equipment which was very successful thanks to the hard work of our Parent Committee.

During November 2020 Napier experienced a terrible flooding event and the suburb of Pirimai was one of the hardest hit. Here at kindergarten the water level came to just a couple of metres away from entering the building, which was lucky, but our beautiful playground was an absolute mess with sand and bark carried across the playground area. We needed to close for two days while we assessed the damage and proceeded to get it all cleaned up in accordance with advice we received from Civil Defence and the NKA. This event was another disruption to our teaching year and another event that we needed to navigate through as a team and community.



Something really positive to come out of 2020 was that a little while ago one of our parents gave us the idea to make a special korowai for our farewell celebrations. Jo embraced this idea and with the help of a family member she learnt to weave a korowai for our kindergarten. The colours Jo chose represent our natural environment so that it has a strong connection to Pirimai Kindergarten and what we are all about. The families were invited to contribute by collecting feathers from home so that the korowai is filled with aroha from everyone connected to Pirimai Kindergarten. Jo was asked by the National Enviroschools team to write an article for their new resource that is due to come out in term 2, 2021. What a privilege and honour it is to have our hard work acknowledged on a national level.

So, although 2020 had its challenges we were really proud to be part of a learning community that is resilient, supportive and understanding. If we can get through events like this, we can get through anything!

Riversdale

We have had another busy and productive year at Riversdale; full of wonderful learning opportunities for our children and despite the restrictions around Covid-19 we were still successful in engaging our families and wider community thanks to social media. We closed our year with our Christmas party, and as always, there was a great turn out!

We are very proud of our Pou that stand welcoming us as we arrive at Riversdale and watching over us during the day. Piripi Belcher, a local master carver, helped us to restore these over a period of time. Thanks to his craftsmanship; our beautiful Pou have been even more enhanced with greater detail to their faces and paua eyes that catch the dawning of a new day. Our 'park like' grounds continue to be developed. During the year we had a large interest in bugs and put some pallets to good use in our sensory garden by creating a bug house. We gathered suitable materials and Louis and his team of budding builders designed and built a safe place for the many insects our children discover in our environment and bring from home!



After lockdown it became apparent that it was time to retire our three chickens. Anne Middleton kindly re-homed them for us and we gave their pen a good makeover before we introduced three new chickens. Our chickens are such a hit with our children, they love collecting the eggs each morning and feeding them weeds or the remainder of old garden beds. Visitors to our Kindergarten also enjoy meeting our chickens. Our favourite quote from our ERO report in August 2019 was *'The outdoor environment is thoughtfully organised, offers physical challenge and supports imaginative play. Inviting gardens extend on the sustainability and natural science learning that is a positive feature of the kindergarten.'*

Thanks to grants from the Lion Foundation, NZ Community Trust and Grassroots Trust along with donations from the Picone family and Thomas Richard Moore Trust totaling \$9871, we were able to buy lots of new resources. Our big purchases included climbing boxes, an iPad, a listening station and enhancing our bi-cultural and multi-cultural resources.

We are very thankful for our proactive and supportive committee and all the fundraising projects they put their hand to. Despite our year being disrupted with Covid-19, we still managed to raise \$1956 through fundraising. Our end of Christmas raffle is always very profitable, along with our bake sale which is well supported and a good marketing tool in our local community.

Tamatea

Sadly after 22 years as our amazing Head Teacher we said goodbye to Rachel Murray. Rachel was a strong advocate for our children and whānau and put her heart and soul into everything she did. Her commitment, support, motivation, and guidance fuelled growth for all those lucky to be in her teaching team. Her incredible knowledge, professional skills, and her capacity to keep growing and learning, will be greatly appreciated by the many teaching teams she will now be part of, in her new role as a permanent reliever.

During our unusual and somewhat strange historical event in history of going into lockdown our team goal was to stay in touch with our whānau. We recognised that it was just as important to keep our relationships going as it was being in lockdown. Daily music, reading stories, science experiments and creative learning experiences were shared on video via Facebook. The teaching team also made weekly phone calls to every family to stay in touch and be available for those that needed the extra support.

When 'normality' hit and we were able to return to kindergarten it was great to welcome our whānau back - kanohi ki te kanohi (face to face) and settle the children back in. As a teaching team we saw the importance of engaging with our wider community and as a result we had visits from the Police, Fire Brigade and the Tamatea Primary School kapa haka group to strengthen our curriculum and children's' interests. We value real life experiences which has seen us have tadpoles, frogs and chicks which were donated by our families – showing our great whanaungatanga/reciprocal relationship building with our whānau. This spurred deeper connections and interests in pūrākau/story telling of our local history about Pania of the Reef, Te Mata O Rongokako and extended onto Tongariro, Tauhara, Taranaki and Pihanga.

One aspect we are proud to share with everyone was the lead up to Christmas with our whānau donating one item of food each which we put together as a Christmas Hamper. The hamper was donated to our local Church across the road as they help many families in our community. We wanted to give something back to our local community and to say thank you to the Church for their great work.

*Ehara taku maunga it e maunga nekenene. He maunga tu tonu.
My mountain is not a mountain that moves around. It is a mountain that stands still.*

Taradale

2020 what a year! We started the year having 30 children move off to school in two months which resulted in us having lots of new families to welcome and children to settle into kindergarten life. During this time, we were hearing more and more about a new virus – Covid-19 – in our community. It was a very worrying period knowing the virus could easily be carried through our kindergarten gates at any time. It was a great relief when 'lockdown' was announced, and we locked up the kindergarten and sent everyone to the safety of their own homes. Learning/teaching from home was an interesting experience for us all. Our kindergarten families were very thankful for the many ways we stayed in touch during this strange and unique time. Life soon got back to our 'new normal' and we were thrilled to welcome all our families back.

The children at Taradale Kindergarten enjoy a richly resourced, happy, and colourful environment to learn in. They have continued to make discoveries, conquer fears, develop relationships, learn strategies for problem-solving, show wonder at nature's diverseness, participate in dramatic and imaginative play, express themselves through dance, movement and music, challenge themselves physically, and most importantly, share laughter, love and happiness. We continue to receive tremendous support, interest and input from parents, whānau, extended family and the wider Taradale community. Weekly visits from our Story Grans and Carpentry Pop are always popular and special relationships are formed.



Our sincere thanks must go to our dedicated and focused committee members. They ran several successful fundraising events during the year even with the added restraints Covid-19 created, including our much-anticipated Trike-a-thon, a cake stall, raffle and a Family Portrait opportunity. Money raised from these ventures went towards upgrading our sandpit and purchasing dress ups, books, puzzles and math games.

During term two we were thrilled to welcome back Judy Hunter to run the Mind Up programme. Judy visited weekly and taught the children skills to promote resilience, self-control, and self-regulation; lifelong skills that will make a lasting difference in our children's lives.

We have enjoyed the luxury of a stable teaching team and look forward to a Covid-19 free year ahead.

Editor's Note: Something special and probably quite unique.

Justine has been a teacher at Taradale Kindergarten for over 25 years. The children of her four colleagues, Karen, Amanda, Lorelle and Nikki have all had Justine as their teacher.



Te Awanga

Reflecting over 2020 we will certainly look back over the year with some very definite memories as we imagine everyone will. The aftermath of the lockdown due to Covid-19 did not overly impact on our kindergarten community, most of our children returned in Level 2 and settled easily back into kindergarten life. Through lockdown we kept up contact via Facebook and some parents messaged us privately sending though photos and videos of their children from home.

Fundraisers for the year included what began as an Easter raffle, being abandoned because of the lockdown and was reconstructed as a 'Winter Warmer' raffle, stalls at the local Te Awanga market in summer, donations passed on from tourists on the Gannet beach tours for paua shells polished by a local Te Awanga man who has supported us over the years. We gratefully received a very generous family donation towards a final payment for our new shade sails. Our main project for the year was purchasing new ergonomically designed Furnware chairs for the children.

With the concept of fostering new relationships in mind, to support the transition school midyear we began a buddy system with Haumoana School where five of their senior students were matched with five of our oldest children and they visited fortnightly developing those friendships. We began to see a growth in the number of young 2-year-olds starting at our kindergarten consequently we had to adapt our routines and programme to accommodate them and ensure their needs were met as equally as with the older children. We have embraced the professional challenges positively and thoroughly enjoy watching them all grow and learn.



We were realistic that changes needed to be made to our operating model due to our ongoing declining enrolment levels and competition from the increasing number of other early childhood services in the wider community as well as the drop in the local birth rates. Towards the end of 2020 we began the process of consultation with the NKA management team regarding a restructuring process and confirming the shift to a 30 all day to start at the beginning of 2021.

Wairoa

Wairoa Kindergarten has had a year of great change (with our beloved kaiako Julie Smith moving to Hastings) and our restructuring. And then there was working through Covid-19. Our team excelled at engaging our tamariki and their whānau with our online presentations.

We thought the words written on us in the Wairoa Star encapsulate our kaupapa. We were featured in our local paper on numerous occasions – which has proven to be an excellent soft marketing tool and we see the results from this in our enrolments.

Comments from manuhiri and parents for our Silver Enviroschools Reflection included: “Honouring Te Ao Māori – Learning with a local kaumatua – upholding a special relationship” and “The outdoor environment with the garden and trees is so welcoming and have become an integral part of our child’s play. She loves it here!”

Parents and whānau continue to be actively engaged in Kindergarten life, as was reflected in our amazing turnout at our Christmas Party. Again, we were featured in the Wairoa Star!

Wharerangi

2020 – The year that was! As we adopted the code Stay Safe Stay Home to protect the health and wellbeing of each other a new way of staying connected emerged at Wharerangi. Zoom meetings, Facebook posts and regular telephone calls became our new platforms for communication and to support remote learning.

In 2020 we supported learning in all areas of Te Whariki, the Early Childhood Curriculum with a strong focus on children’s learning dispositions. Learning dispositions are the characteristics of learning and are about children learning how to learn rather than what to learn to construct their learner identity. The learning dispositions associated with Te Whariki are courage and curiosity, trust and playfulness, perseverance, confidence, and responsibility. These will travel with children across context and time, supporting lifelong learning.

Additional highlights of 2020 have included our involvement in Ahuriri Kāhui Ako where we have worked closely with our local primary schools to bridge children’s transitions to school. Our active role in the Napier City Council’s Better Communities Together project has resulted in our Essex Street Reverse being upgraded to create a welcoming space to connect with others. We added to our recycling programme by collecting our food waste which is repurposed for pig food. Thank you to the McCance family for providing us with this wonderful learning opportunity.

Post Covid-19 we welcomed and supported the transition of 24 new families into kindergarten as well as navigating families in a new extended year model. As we respond to our growing roll of under 3-year-olds a successful application for Covid-19 funding has led to the fixed term appointment of a .3 teacher. This has had a positive impact on children, families and teachers as we nurture toddler’s interests and capabilities.

I would like to thank our community for all their support and contributions and to the team; Tina, Ang, Keely, and Fiona (KSW) for your commitment and dedication to Wharerangi Kindergarten. I look forward to the year ahead.

Wycliffe Nga Tamariki

This year we look back and are thankful that our country has managed to get on top of Covid-19 and that our kindergarten has been able to continue to be open and provide ongoing education and care for our tamariki. We know this has not been the case around the globe and our hearts go out to our whānau who have, and who have lost, loved ones overseas. We feel privileged and thrilled to not only be able to offer our services but that we are able to go outside the kindergartens and explore our community freely.

Some of our highlights for the tamariki have been our trip to Haumoana farmyard zoo, our visit from Zappo the magician, our visits from Matua Piripi and of course our special visit from Santa. Matua Piripi will be sadly missed by our tamariki as he has, over the year, visited us bringing with him his artefacts which our tamariki enjoyed exploring. Piripi came in and celebrated Matariki with our tamariki last year and helped us prepare a hangi which was absolutely delicious.

Last year we also signed up to become an Enviroschool kindergarten and we successfully completed our Bronze reflection. We have been working really hard in building up our rolls and this year we have seen our rolls trending upward which is a positive sign and one we will continue to work on.

Kindergarten Performance and Position as at 31 December 2020

	BC	C	E	G	M	MR	NTW	O	P	R	Tam	Tar	Te A	Wai	Wha	WNT	Total	Total
Operating Income																		
Free ECE	26520	33279	32902	30824	34445	25907	20535	31565	26092	21346	28667	34823	28886	20668	27549	26462	450470	385790
Parent Fees	535	7452	5023	9751	5163	1801	4795	5587	10630	12729	5816	4598	3803	4208	7259	233	89383	89454
Sundry Income	2140	420			1225	910	1073	1230	905	447	1162	1300	425	1738	1450	1445	15870	0
WINZ	4930	2084			742	1882	25	548	1021	3410	2992	704	2161	2674	2737	2790	28700	35256
	34125	43235	37925	40575	41575	30500	26428	38930	38648	37932	38637	41425	35275	29288	38995	30930	584423	510500
Operating Expenses																		
Bank Fees	44	33	33	50	91	30	45	37	30	37	50	42	30	47	30	69	698	748
Children's Basic Needs							209	477									686	0
Children's Consumable Play / Pets		1375	2050	2523	2795			523	1952	1777	1532	1925	1237	999	2356		21044	21515
Children's Excursions / Entertainment		466	1459	539	762				1505	1581	647	4483	295		577		12314	13296
Children's New and Replacement Equip		2126	4805	3948	3978	435			1247	4649	7677	3092	7847		4445		44249	38790
Children's Nourishment		22			51				101	226	359		24		70		853	819
Children's Repairs & Maintenance Equip		977	102	305	393					144	288	155	5		60		2429	2931
Cleaning	18261	15732	16431	16789	18033	16356	11637	17564	14177	16974	16279	16868	13579	11664	16710	16909	253963	235359
Educational Resources for Teaching Team	0	0	50	40		134	99	91	50	35		47	23	292	153		1014	1960
Electricity	2534	2546	2035	2185	2395	2123	2785	1919	2507	2307	2045	1775	2535	2139	2499	2576	36905	40318
Groceries / First Aid	747	1169	610	838	1031	938	964	570	788	1366	504	574	915	368	1208	823	13413	14284
Photocopying, Postage and Stationery	3109	2223	2579	2748	3824	1762	1865	3103	2477	3259	2976	2068	2174	2333	1870	3108	41478	44594
Playground		7504										866					8370	35974
Rates	369	1596	775	951	1806	367	776	964	838	784	1018	925		1864	781	775	14589	16647
Repairs and Maintenance - Building	431	1767	1524	5767	666		89	3842		246	648	2052	690	651	394	118	18885	15777
Repairs and Maintenance - Equipment	353	387		564	397		557	44	1345	950	246	102	523	860		829	7157	5092
Repairs and Maintenance - Property	3037	3874	2329	3649	3154	4455	3931	2514	5829	3260	4256	5080	3592	6069	3896	5945	64870	79434
Sundry Expenses	311	148	182	278	131	117	658	170	480	403	118	495	50	250	130	7	3928	4878
Telephone and Internet	1344	1400	1498	1554	1319	1449	1988	1593	1618	1896	1322	1514	1973	1426	1693	1336	24923	24683
Total Expenses	30540	43345	36462	42728	40826	28166	25603	33411	34944	39894	39965	42063	35492	28962	36872	32495	571768	571768
Surplus / Deficit	3585	-110	1463	-2153	749	2334	825	5519	3704	-1962	-1328	-638	-217	326	2123	-1565	12655	-86599
Operating Opening Balance	14380	6275	-1468	7074	-229	8836	-1244	-11	1192	518	4552	4014	10480	10194	899	10456	75918	162517
Operating Closing Balance	17965	6165	-5	4921	520	11170	-419	5508	4896	-1444	3224	3376	10263	10520	3022	8891	88573	75918

Equity Funding Income																		
Low Socio Economic	39550				8866	30081	14841	7787	7786					26487		32105	167503	148273
Special Needs	18433				7657	14019	6919	6725	6725					10272		14962	85712	77988
Isolation							3090							3090			6180	6062
	57983				16523	44100	24850	14512	14511					39849		47067	259395	232323
Equity Funding Expenses																		
Additional Teacher / Teacher Aide	28785				9297	1846	17224		3321					34719		21344	116536	94581
Children's Consumable Play / Pets	1864				160	1942	1732	1189						1410		2111	10408	15303
Children's Excursions / Entertainment	3578				379	598	1077	1387						1182		1274	9475	16656
Children's New and Replacement Equip	7143					1444	1033	4232						3625		3093	20570	50971
Children's Nourishment	2128				855	520	2365	844	766					2463		1643	11584	13107
Children's Repairs & Maintenance Equip	167					22		36						396		241	862	5736
Individual PD / HTR																	0	1577
Pou Whakarewa	10876				3212	8474	4628	2850	2684					7242		8638	48604	46797
	54541				13903	14846	28059	10538	6771					51037		38344	218039	244728
Surplus / Deficit	3442				2620	29254	-3209	3974	7740					-11188		8723	41356	-12405
Equity Funding Opening Balance	32051				8111	65187	4851	20448	-1600					71460		29864	230372	242776
Equity Funding Balance	35493				10731	94441	1642	24422	6140					60272		38587	271728	230371

	BC	C	E	G	M	MR	NTW	O	P	R	Tam	Tar	Te A	Wai	Wha	WNT	Total	
Fundraising Income																		
Donations and Grants	500	1180	300	665	500	500		500	555	9871	520	500	5335		6000	500	27426	16670
Fundraising		1212	5349	2415	3200		1633	2222	2321	1956		3795	1555	99			25757	38046
Interest	732	230	168	217	268	1205	106	465	98	71	80	123	194	1155	83	623	5818	7037
Sundry Income	230	230	230	230	230	230		452	230	390	230	230	273	87	230	230	3732	7783
	1462	2852	6047	3527	4198	1935	1739	3639	3204	12288	830	4648	7357	1341	6313	1353	62733	69536
Fundraising Expenses																		
Children's Consumable Play and Pets									19								19	25
Children's Excursions / Entertainment																	0	426
Children's New and Replacement Equip			2055			1059			297	10086		1805					15302	9514
Children's Repairs & Maintenance Equip																	0	66
Playground Development			222		36		3332	871	3667	522	2082	2032	15682				28446	48247
R&M - Property / Building		2423	4399									386					7208	7578
Sundry Expenses/Internal Alterations																	0	1480
	0	2423	6676	0	36	1059	3332	871	3983	10608	2082	4223	15682	0	0	0	50975	67326
Surplus / Deficit	1462	429	-629	3527	4162	876	-1593	2768	-779	1680	-1252	425	-8325	1341	6313	1353	11758	2210
Fundraising Opening Balance	10365	16226	13532	13545	10597	15276	4967	11014	5695	4610	3070	4298	10484	20457	2542	7478	154156	151946
Fundraising Closing Balance	11827	16655	12903	17072	14759	16152	3374	13782	4916	6290	1818	4723	2159	21798	8855	8831	165914	154156
Targeted Funding Income	6982				3083	6883	4969	3437					1898	6898	3323	5105	42578	38726
Targeted Funding Expenses																		
Additional Support	2399				1500									1615	3320	1150	9984	0
Children's Basic Needs	1523					5683	161	268						529		426	8590	1987
Children's Consumable Play and Pets														10			10	0
Children's Excursions / Entertainment	1143				631	370		19						110		1497	3770	2342
Children's New & Replacement Equip	1790				1271	1035	2641	3017					1815	1690		296	13555	14316
Children's Nourishment					301												301	299
Community Engagement								129						455			584	3088
Educational Resources for Teaching Team					150												150	0
Individual Professional Development																	0	386
Playground Development																	0	85
Head Teacher Release																	0	21704
	6855				3853	7088	2802	3433					1815	4409	3320	3369	36944	44207
Surplus / Deficit	127				-770	-205	2167	4					83	2489	3	1736	5634	-5481
Targeted Funding Opening Balance	991				912	-1786	1393	293					234	-1250	0	-773	14	5494
Targeted Funding Closing Balance	1118				142	-1991	3560	297					317	1239	3	963	5648	13
Total Funds	66403	22820	12898	21993	26152	119772	8157	44009	15952	4846	5042	8099	12739	93829	11880	57272	531863	460458

Financial Statements

Napier Free Kindergarten Association Incorporated
For the year ended 31 December 2020

Prepared by Epplett & Co Limited

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Board of Trustees Report and Statement of Responsibility

Napier Free Kindergarten Association Incorporated For the year ended 31 December 2020

Board of Trustees Report

The Board of Napier Free Kindergarten Association present this Annual Report being the Financial Statements of the Association for the Financial Year ended 31 December 2020, and the independent auditors report thereon.

Statement of Responsibility

The Board is responsible for the maintenance of adequate accounting records and the preparation and integrity of the financial statements and related information.

The independent external auditors Oldershaw & Co have audited the financial statements and their report appears on pages 23 - 24.

The Board is also responsible for implementing the systems or internal control. These are designed to provide reasonable but not absolute assurance as to the reliability of the financial statements, and to adequately safeguard, verify and maintain accountability for assets, and to prevent and protect material misstatements

Appropriate systems of internal control have been employed to endure that all transactions have been executed in accordance with authority and correctly processed and accounted for in the financial records. The systems are implemented and monitored by suitability trained personnel with an appropriate segregation of authority and duties. Nothing has come to the attention of the board indicate that any material breakdown in the functioning of these controls, procedures and systems has occurred during the year under review.

The financial statements are prepared on a going concern basis. Nothing has come to the attention of the Board to indicate that the Association will not remain a going concern in the foreseeable future.

In the opinion of the Board

The statement of comprehensive revenue and expenses is drawn up so as to fairly present the financial result of the Association for the financial year ended 31 December 2020

- The statement of financial position is drawn up so as to fairly present the state of affairs of the association as at 31 December 2020
- There are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due

For and on behalf of the Board of Trustees:

 20/4/2021

President

 20/4/2021

Finance Manager

Directory

Napier Free Kindergarten Association Incorporated For the year ended 31 December 2020

Nature of Business

Provision of exceptional, low cost, high quality early childhood education for 2 to 5 year old children

Registered Office

Leonie Bond, 66 Kenedy Road, Marewa, Napier, New Zealand, 4143

Board Members:

Rachel Murray

Kelly O'Leary

Casey Hucker

Lydia Johnston

Sarah Nash (Resigned 16 December 2020)

Rob Barzey (Resigned 20 February 2020)

Ingrid Squire (Resigned 26 August 2020)

Alison Donovan (Resigned 28 October 2020)

Carl Wairama (Resigned 28 October 2020)

Chartered Accountant

Epplett & Co, Hastings

Auditors

Oldershaw & Co, Napier

Bankers

ASB, Napier

Statement of Comprehensive Revenue and Expenses

Napier Free Kindergarten Association Incorporated
For the year ended 31 December 2020

	NOTES	2020	2019
Revenue			
Revenue from Non-exchange Transactions			
Bulk Funding Grant	1	6,433,412	5,853,826
Head Teacher Grant	1	-	31,888
Donations and Grants	1	27,426	16,670
Family Donations	1	80,609	102,295
Total Revenue from Non-exchange Transactions		6,541,446	6,004,679
Revenue from exchange transactions			
ECE		-	-
ECE Targeted Funding	1	41,937	39,764
Fundraising	1	25,758	38,047
Interest Received	1	41,892	70,278
MOE Equity Funding	1	251,892	232,071
Parent Fees	1	92,397	94,181
Sundry Income	1	17,191	11,823
WINZ	1	32,683	35,256
Total Revenue from exchange transactions		503,750	521,420
Total Revenue		7,045,196	6,526,099
Expenses			
Administration	2	5,929,427	5,457,183
Kindergarten	2	712,330	748,459
Finance Costs	2	24	71
Fixed Costs	2	106,031	100,226
Professional Development	2	47,250	82,393
Repairs and Maintenance	2	232,704	202,707
Non Cash Expenses	2	22,457	23,668
Total Expenses		7,050,223	6,614,706
Surplus/(Deficit) for the Year		(5,028)	(88,607)

Examined for Audit
Oldershaw & Co.
1

These financial statements and notes must be read subject to the accompanying Audit Report.

Statement of Changes in Net Assets/Equity

Napier Free Kindergarten Association Incorporated
For the year ended 31 December 2020

	ASSET REVALUATION RESERVE	KINDERGARTEN'S EQUITY	ACCUM COMPREHENSIVE REVENUE AND EXPENSES	TOTAL NET ASSETS/EQUITY
Statement of changes in net assets				
2019				
Opening Balance 1 January 2019	4,045,837	380,139	2,205,839	6,631,815
Surplus / (deficit) for the year (Re Stated)	1,464,669	-	(88,607)	1,376,062
Closing Equity 31 December 2019	5,510,506	380,139	2,117,232	8,007,877
2020				
Opening Balance 1 January 2020	5,510,506	380,139	2,117,232	8,007,877
Surplus / (deficit) for the year	-	-	5,455	5,455
Closing Equity 31 December 2020	5,510,506	380,139	2,122,687	8,013,332

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These financial statements must be read in conjunction with the accompanying notes and the Auditor's Report

Statement of Cash Flows

Napier Free Kindergarten Association Incorporated For the year ended 31 December 2020

	2020	2019
Cash Flows from Operating Activities		
Receipts from non-exchange transactions	6,613,889	6,097,343
Revenue from Exchange Transactions	953,207	858,122
GST to IRD	155,446	185,656
Payments to suppliers	(1,903,962)	(1,938,516)
Payments to employees	(5,670,990)	(5,231,361)
Interest paid	(24)	(71)
Miscellaneous MOE Income	25,341	-
Total Cash Flows from Operating Activities	172,906	(28,825)
Cash Flows from Investing and Financing Activities		
Receipts from sale of investments	250,000	-
Cash flows from other investing and financing activities	28,452	172,692
Total Cash Flows from Investing and Financing Activities	278,452	172,692
Net Increase/(Decrease) in Cash	451,358	143,867
Bank Accounts and Cash		
Opening cash	(1,161,191)	(1,017,324)
Closing cash	(1,612,550)	(1,161,191)
Net change in cash for period	(451,358)	(143,867)

Examined for Audit
Oldershaw & Co.
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These financial statements must be read in conjunction with the accompanying notes and the Auditor's Report

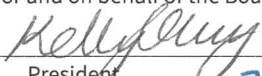
Statement of Financial Position

Napier Free Kindergarten Association Incorporated

As at 31 December 2020

	NOTES	31 DEC 2020	31 DEC 2019
Assets			
Current Assets			
Cash and Cash equivalents			
Bank and cash/(bank overdraft)	3	1,847	71,191
Short Term Deposits	3	1,622,000	1,090,000
Total Cash and Cash equivalents		1,623,847	1,161,191
Current Receivables & Prepayments	4	137,496	147,959
Total Current Assets		1,761,343	1,309,150
Non-Current Assets			
Investments	5	1,000,003	1,250,000
Property, Plant and Equipment	6	6,889,327	6,895,406
Total Non-Current Assets		7,889,331	8,145,406
Total Assets		9,650,674	9,454,556
Liabilities			
Current Liabilities			
Bank overdraft	3	11,298	-
Payables & Accruals	7	273,838	203,261
Other payables and accruals	7	1,061,030	1,000,539
Employee Entitlements	8	301,660	242,880
Total Current Liabilities		1,647,826	1,446,680
Total Liabilities		1,647,826	1,446,680
Net Assets / Equity		8,002,848	8,007,876
Accumulated Funds			
Retained Earnings		2,117,231	2,205,838
Asset Revaluation Reserve	9	5,510,506	5,510,506
Current Year Earnings		(5,028)	(88,607)
Kindergartens Equity Accounts		380,139	380,139
Total Accumulated Funds		8,002,848	8,007,876

For and on behalf of the Board:


President
20/4/2021


Finance Manager
20/4/2021.

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These financial statements must be read in conjunction with the accompanying notes and the Auditor's Report

Statement of Accounting Policies

Napier Free Kindergarten Association Incorporated For the year ended 31 December 2020

Reporting Entity

The reporting entity is Napier Free Kindergarten Association Incorporated. The Association is domiciled in New Zealand and is a charitable organisation established under the incorporated Societies Act 1908. The entity is also registered as a charity under Charities Act 2005. The entity is governed by its Board of Management. The principal activity of the Association is the provision of Early Childhood Education.

The financial statements and the accompanying notes summarise the financial results of activities carried out by the association as a group. The reporting group consists of the Association, and includes its 16 constituent kindergartens. Revenue & expenses are reported in the financial statements on a consolidation basis. Kindergartens equity account has been disclosed as a separate line item in the Statement of Changes in Net Assets/Equity.

Statement of Compliance and Basis of Preparation

These financial statements of Napier Free Kindergarten Association Inc have been prepared in accordance with generally accepted accounting practice in New Zealand (NZ GAAP). They comply with Public Benefit Entity International Public Sector Accounting Standards ("PBE IPSAS") and other applicable financial reporting standards as appropriate that have been authorised for use by the External Reporting Board for Not-For-Profit entities. For the purposes of complying with NZ GAAP, the Association is a public benefit not-for-profit entity and is eligible to apply Tier 2 Not-For-Profit PBE IPSAS on the basis that it does not have public accountability and it is not defined as large.

The Board has elected to report in accordance with Tier 2 Not-For-Profit PBE Accounting Standards and in doing so has taken advantage of all applicable Reduced Disclosure Regime ("RDR") disclosure concessions. These consolidated financial statements have been approved and were authorised for issue by the Board on 30 April 2020.

Specific Accounting Policies

The following specific accounting policies which materially affect the measurement of the Statement of Comprehensive Revenue and Expenses and Statement of Financial Position have been applied consistently to both years presented in these financial statements.

Income Tax

The Association is not subject to income tax pursuant to the Income Tax Act 2007.

Goods and Services Tax (GST)

Revenues and expenses have been recognised in the financial statements exclusive of GST except that irrecoverable GST input tax has been recognised in association with the expense to which it relates. All items in the Statement of Financial Position are stated exclusive of GST except for receivables and payables which are stated inclusive of GST.

Basis of measurement

These financial statements have been prepared on the basis of historical cost, as modified by the fair value measurement of investment properties, non-derivative financial instruments and land and buildings which are measured at fair value.

Functional and presentational currency

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The financial statements are presented in New Zealand dollars (\$), which is the Association's functional currency. All financial information presented in New Zealand dollars has been rounded to the nearest whole dollar.

Changes in Accounting Policies

There have been no changes to the accounting policies.

Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Association and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.

Revenue from non-exchange transactions

Government Contracts Revenue

Revenue from government contracts relates to income received from Ministry of Education and is provided as funding for services the Association provides relating to kindergarten and childcare services. Revenue is recognised in the period the services are provided.

Grant Revenue

Grant revenue includes grants given by other charitable organisations, philanthropic organisations and businesses. Grant revenue is recognised when the conditions attached to the grant has been complied with. Where there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations

Donation Revenue includes voluntary parent donations.

Revenue from Exchange Transactions

Finance Income

Interest revenue is recognised as it accrues, using the effective interest method.

Rental Income

Rental revenue is recognised when earned.

Kindergartens Trading Accounts

The Trading results; revenue and expenses of the individual kindergartens are shown individually in the appendix. However the current account balances of each Kindergarten has been shown in the Statement of Financial Position.

Financial Instruments

Financial assets and financial liabilities are recognised when the Association becomes a party to the contractual provisions of the financial instrument. The Association derecognises a financial asset or, where applicable, a part of a financial asset or part of a Association of similar financial assets when the rights to receive cash flows from the asset have expired or are waived, or the Association has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either:

- the Association has transferred substantially all the risks and rewards of the asset; or
- the Association has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

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Financial Asset

Financial assets within the scope of NFP PBE IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets. The classifications of the financial assets are determined at initial recognition.

The category determines subsequent measurement and whether any resulting income and expense is recognised in surplus or deficit or in other comprehensive revenue and expenses. The Association's financial assets are classified as financial assets at fair value through surplus or deficit, loans and receivables or as available for sale financial assets. The Association's financial assets include: cash and cash equivalents, short-term deposits, receivables from non-exchange transactions, receivables from exchange transactions and investments.

All financial assets except for those at fair value through surplus or deficit are subject to review for impairment at least each reporting date. Financial assets are impaired when there is any objective evidence that a financial asset or Association of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below:

Financial assets at fair value through surplus or deficit

Financial assets at fair value through surplus or deficit includes items that are either classified as held for trading or that meet certain conditions and are designated at fair value through surplus or deficit upon initial recognition. All derivative financial instruments fall into this category, except those designated and effective as hedging instruments or a derivative that is a financial guarantee contract.

Loans and Receivables

Loans and Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less any allowance for impairment. The Association's cash and cash equivalents, receivables from exchange transactions, receivables from non-exchange transactions and advances fall into this category of financial instruments.

Impairment of financial asset

For financial assets carried at amortised cost, if there is objective evidence that an impairment loss on loans and receivables carried at amortised costs has been incurred, the amount of the loss is measured as the difference between asset's carrying amount and the present value of the estimated future cash flows discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in the surplus or deficit for the reporting period.

In determining whether there are any objective evidence of impairment, the Association first assesses whether there is objective evidence of impairment for financial assets that are individually significant or collectively significant for financial asset that are not individually significant. If the Association determines that there is no objective evidence of impairment for an individually assessed financial asset, it includes the asset in a Association of financial assets with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is or continues to be recognised are not included in a collective assessment for impairment.

If in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting the allowance account. If the reversal results in the carrying amount exceeding its amortised cost, the amount of the reversal is recognised in surplus or deficit.

Financial Liabilities

The Association's financial liabilities include trade and other creditors, long term loans, amounts owing to related parties and employee entitlements.

All financial liabilities are initially recognised at fair value (plus transaction costs for financial liabilities not at fair value through surplus or deficit) and are measured subsequently at amortised cost using the effective interest method except for financial liabilities at fair value through surplus or deficit.

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Cash and Cash Equivalents

Cash and cash equivalents are short term, highly liquid investments (with maturities 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.

Short Term Investments

Short term investments comprise term deposits which have a term of greater than three months and therefore do not fall into the category of cash and cash equivalents.

Property, plant and equipment

Recognition & Measurement

Items of property, plant and equipment are initially measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. Where an asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Subsequent to initial recognition, land and buildings is measured using the revaluation model. Under the revaluation model, land and buildings are measured at fair value (see next page).

Revaluation is performed on a class-by-class basis.

If an item of property, plant and equipment is revalued, the entire class to which the asset belongs is revalued. Valuations are performed with sufficient frequency (normally 5 years) to ensure that the fair value of a revalued asset does not differ materially from its carrying amount. The valuation cycle for revalued asset classes is normally five years.

A revaluation surplus is recorded in other comprehensive revenue and expense and credited to the asset revaluation reserve in equity. A revaluation deficit is recognised in the surplus or deficit, except to the extent that it offsets an existing surplus on the same asset class recognised in the asset revaluation reserve.

Depreciation is charged on a straight line basis over the useful life of the asset, except for land and buildings. Land and buildings are not depreciated. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

- Motor vehicles 26-36%
- Property Improvements 0-24%
- Plant & Computer equipment 11.4-67%

Depreciation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if there is a change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset.

Revaluation of property, plant and equipment

The Association measures land and buildings at revalued amounts with changes in fair value being recognised in other comprehensive revenue and expense.

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The Association engaged an independent valuation specialist (Lawson Valuation Limited) to assess the depreciated replacement cost at 29 December 2019 for land and buildings. Land and buildings were valued by reference to market-based evidence, using comparable prices adjusted for specific market factors such as nature, location and condition of the property.

Leases

Payments on operating lease agreements, where the lessor retains substantially the risk and rewards of ownership of an asset, are recognised as an expense on a straight-line basis over the lease term.

Significant judgements and estimates

In preparing the financial statements, the Board is required to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the end of the reporting period. The uncertainty from these assumptions and estimates could result in outcomes that may result in a material adjustment to the carrying amount of the asset or liability.

The Association base its assumptions and estimates on parameters available when the financial statements are prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Association. Such changes are reflected in the assumptions when they occur. The key significant judgements and estimates used in the preparation of these financial statements are detailed below.

(a) Judgements

Judgements made in applying accounting policies that have had the most significant effects on the amounts recognised in the consolidated financial statements include the following:

Revenue recognition - non-exchange revenue (conditions vs restrictions)

Classification of lease arrangements

(b) Assumptions and estimation uncertainties

Assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment in the year ending 31 December 2020 are made up of the following:

Useful lives and residual values - property, plant and equipment; are based on:

- The condition of the asset based on it assessment of the Board
- Availability of the funding to Replace the asset
- Changes in the market in relation to the asset
- The nature of the Asset, its susceptibility and adaptability to changes in technology and processes

Employee Entitlements

Employee entitlements include wages, salaries, annual leave and sick leave Liabilities for wages and salaries, annual leave and accumulating sick leave.

Short term employee benefit liabilities are recognised when the association has a legal or constructive obligation to remunerate employees for services provided with 12 month of reporting date, and is measured on an undiscounted basis and expenses in the period in which employment services are provided.

Long Term employee benefits obligations are recognised when the association has a legal or constructive obligation to remunerate employees after 12 month of reporting date. The association did not have any long term employee benefits during the current financial period.

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Notes to the Financial Statements

Napier Free Kindergarten Association Incorporated For the year ended 31 December 2020

	2020	2019
1. Revenue		
Revenue from Non-Exchange Transactions		
Bulk Funding Grant	6,433,412	5,853,826
Head Teacher Grant	-	31,888
Donations and Grants	27,426	16,670
Family Donations	80,609	102,295
Total Revenue from Non-Exchange Transactions	6,541,446	6,004,679
Revenue from Exchange Transactions		
ECE Targeted Funding	41,937	39,764
Fundraising - GST	8,316	11,481
Fundraising - No GST	17,443	26,566
Interest Received	41,892	70,278
Miscellaneous MOE Income	12,366	-
MOE Equity Funding	251,892	232,071
Parent Fees	92,397	94,181
Sundry Income	4,825	11,823
WINZ	32,683	35,256
Total Revenue from Exchange Transactions	503,750	521,420
Total Revenue	7,045,196	6,526,099
	2020	2019

2. Expenses

Administration Expenses		
Accident Compensation Corporation	29,473	31,339
Accounting Fees	13,990	11,806
Admin Professional Development	186	-
Advertising and Promotion	22,245	16,146
AGM Expenses	1,554	2,244
Appointment Expenses	537	14
Audit Fees	12,739	10,475
Bank Fees	1,009	1,008
Board Expenses	286	7,928
Board Fees	605	3,465
Board Professional Development	2,194	7,091
Cleaning	264,337	245,092
Contract Legal Expenses	7,035	4,585
Electricity	41,512	44,552
Entertainment	1,746	2,427
Maternity	-	6,223
Networking	18	74

These financial statements must be read in conjunction with the accompanying notes and the Auditor's Report

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	2020	2019
NZKI Levy	7,501	14,850
NZKI Tiki Atu Consultation	10,178	5,217
Occupational Safety and Health	6,469	946
Office Supplies	776	1,495
Payroll Administration	8,498	16,601
Personnel Welfare	3,767	859
Photocopying	5,553	8,938
Postage	185	569
Relievers	321,831	261,729
Relievers Expenses	1,621	1,494
Salaries	5,113,403	4,685,992
Staff Professional Supervision	195	-
Stationery	2,147	2,386
Sundry Expenses	4,580	8,264
Telephone and Internet	34,361	34,798
Travel	6,630	9,380
Travel - Wairoa	2,266	2,696
Valuations	-	6,500
Total Administration Expenses	5,929,427	5,457,183
Kindergartens		
Additional Teacher / Teacher Aide	126,520	78,931
Children's Consumable Play and Pets	30,482	36,869
Children's Excursions and Entertainment	25,559	32,856
Children's New and Replacement Equipment	94,675	113,762
Children's Nourishment	12,738	14,223
Children's Basic Needs	9,274	1,985
Children's Repairs & Maintenance Equipment	3,289	4,272
Cleaners Wages	823	713
Community Engagement	584	3,088
Computer Software Support	11,310	8,047
Educational Resource for Teaching Team	1,164	1,960
Groceries and First Aid	13,413	14,293
Kindergarten Computer Maintenance	1,675	4,123
Kindergarten Support	301,715	300,894
Magnets	814	131
Photocopying, Postage and Stationery	41,478	44,595
Playground Development	36,816	88,762
Teacher Aide	-	(1,044)
Total Kindergartens	712,330	748,459
Finance Expenses		
Interest	24	71
Total Finance Expenses	24	71
Fixed Costs		
Insurance	72,168	68,465

These financial statements must be read in conjunction with the accompanying notes and the Auditor's Report

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	2020	2019
Life Insurance Cover	17,387	12,836
Rates	16,477	18,924
Total Fixed Costs	106,031	100,226
Professional Development		
EM Conferences and Meetings	844	(107)
EM Resources	36	173
EM Travel	4,089	3,718
Enviroschools	5,366	6,467
First Aid	2,448	3,231
Head Teacher Release	11,726	50,001
In House Professional Development	830	225
Individual PD Relievers	10,104	5,706
Individual Professional Development	2,434	8,854
Staff Meetings - Teachers	4,197	1,140
Subscriptions	296	270
Teachers Study Grant	3,478	2,513
T-Shirts / Name Badges	1,030	-
Vaccinations	373	203
Total Professional Development	47,250	82,393
Repairs and Maintenance		
Bette Christie	979	1,585
Carlyle	207	-
Greenmeadows	4,043	254
Mary Richmond	-	193
Nga Tamariki o Nga Hau E Wha	-	950
Onekawa	130	351
Pirimai	465	34
Riversdale	2,297	172
Tamatea	1,947	80
Te Awanga	112	435
Wharerangi	1,843	550
Wycliffe Nga Tamariki	-	29
Cabins	11,235	14,470
Electrical Check	3,450	-
Fire Service Check	9,544	10,616
Heat Pump Servicing	4,094	2,152
Internal Alterations	-	1,270
Maintenance Wages	1,266	2,094
Painting - Exterior	27,712	27,383
Repairs and Maintenance - Building	48,704	19,724
Repairs and Maintenance - Equipment	8,631	5,993
Repairs and Maintenance - Property	73,053	86,568
Security	28,703	25,433

These financial statements must be read in conjunction with the accompanying notes and the Auditor's Report

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	2020	2019
Vandalism	4,289	2,373
Total Repairs and Maintenance	232,704	202,707
Depreciation		
Depreciation	22,457	23,668
Total Depreciation	22,457	23,668
Total Expenses	7,050,223	6,614,706
	2020	2019

3. Cash and Cash Equivalents

Bank accounts and cash		
NKA 00	(11,298)	62,203
NKA 50	992	6,709
Maintenance Account	826	2,248
Petty Cash on Hand	30	30
Short Term Deposits	1,622,000	1,090,000
Total Bank accounts and cash	1,612,550	1,161,191
	2020	2019

4. Current Receivables & Prepayments

Accounts Receivable		
Accounts Receivable	5,884	3,398
Prepayments	48,249	50,331
Total Accounts Receivable	54,133	53,729
Accrued Income		
MOE Equity Funding Due	73,078	62,885
ASB Interest	10,285	31,346
Total Accrued Income	83,363	94,231
Total Current Receivables & Prepayments	137,496	147,959
	2020	2019

5. Non - Current Investments

Investments (Term Deposits)	1,000,003	1,250,000
Total Non - Current Investments	1,000,003	1,250,000

The Board goal is to maintain investments at no less than 3 months of operating expenditure. This will ensure the ability of the Association to continue to provide ECE services to children in the event of an unforeseen delay in receipt of MOE funding and other income. The Board has further directed that investments be held for the maintenance of 15 NKA kindergartens and Association over the next 5 years.

6. Property Plant and Equipment

2020	Properties Owned by NFKA \$000	Properties Owned by MOE \$000	Leasehold Properties from NCC \$000	Motor Vehicles \$000	Plant & Equipment \$000	Total \$000
Cost/Valuation	1,202	2,490	3,583	11	255	7,542
Accumulated	178	100	112	7	232	629
Depreciation	4	5	9	1	4	22
Net book Value	1,021	2,385	3,462	4	19	6,890

2019	Properties Owned by NFKA \$000	Properties Owned by MOE \$000	Leasehold Properties from NCC \$000	Motor Vehicles \$000	Plant & Equipment \$000	Total \$000
Cost/Valuation	1,202	2,488	3,580	11	244	7,525
Accumulated	175	95	105	5	227	607
Depreciation	4	5	8	1	5	24
Net book Value	1,024	2,388	3,467	5	12	6,895

Reconciliation of the carrying amount at the beginning to the end of the period:

	Properties Owned by NFKA \$000	Properties Owned by MOE \$000	Leasehold Properties from NCC \$000	Motor Vehicles \$000	Plant & Equipment \$000	Total \$000
Opening balance	1,024	2,388	3,467	5	12	6,896
Additions	-	2	2	-	12	16
Adjustment Transfer	-	-	-	-	-	-
Depreciation	4	5	9	1	4	22
Net book Value	1,021	2,385	3,462	4	19	6,890

Land & Buildings comprise of 16 fully operational, purpose build and licenced Kindergartens and 3 associated administration buildings. These are considered Specialised buildings and are specifically designed for educational purposes only. They are valued using depreciated replacement cost because no reliable market data is available for such buildings. Depreciated replacement cost is determined using a number of significant assumptions as per report provided by Lawson Valuation Limited.

The most recent valuations of buildings and infrastructure were performed as at 29 December 2019 using an independent valuer, Michael Lawson of Lawson Valuation Limited. This valuation has been completed in accordance with the Australia and New Zealand valuation Guidance Note 13- Valuations for Insurance Purposes IVS 103 Valuation Reporting, and property institute of New Zealand valuation Guidance Note 1- Valuation Procedures for Real Property. The valuation report has been prepared having regard to the International Valuation Standard 3 of the New Zealand and Australia Valuation and property standards 2009.

In estimating the fair value of land and buildings, following methods of valuations were considered:

1. The Depreciated Replacement Cost Approach

2. Reinstatement values

which incorporated the use of the following significant assumptions:

- Straight-line depreciation has been applied in determining the depreciated replacement cost value of the asset.
- Those kindergartens located on Ministry of Education (MOE) land are subject to the terms and conditions of the Property Occupancy Document.
- Those kindergartens located on Napier City Council (NCC) land are subject to the terms and conditions of the Deed of Lease.
- The valuations exclude any discount or loss in value that would occur as a result of an oversupply situation, in the event of all or several of the kindergartens being made available for sale or exchange at the same time.
- Upon expiry or earlier termination of either the NCC lease or MOE property occupancy document the buildings remain the property of the Napier Free Kindergarten Association Incorporated (NFKAI) and can be removed from the property for relocation or sale.
- The kindergartens are occupied for the purpose of the NFKAI's business and the assets will continue to be used as part of the NFKAI business of which they form part or will be used for another similar use.

Apart from the administration office site at 62 & 66 Kennedy Rd, Napier and the kindergarten in Freyberg Street, Wairoa, the buildings stand on land owned by the Napier City Council or land owned by the Ministry of Education. All the site improvements and chattels are all owned by the NFKAI. The entity has the long term use of Land & Buildings and bear all the running costs of the properties such as R&M, rates and insurance.

There is no formal lease documents relating to all the properties, the ground tenure of which is in the form of either a Napier City Council Deed of Lease (DOL) of Reserve or a Ministry of Education Property Occupancy Document (POD). The assessed details areas follows:

Napier City Council Lease

Term: 15 years from 1 July 2013

Rental: \$1.44 including GST per sqm of land.

Rent Reviews: Annually, Annual rent is based on Council having regard to Council's Management Plan for recreation reserves

and any other Council policies. The NFKAI is required to maintain all buildings, fences, gates, drains and other improvements on, around or through the said land in good repair.

Right of Renewal: 1 x 15 year term from 1 July 2028.

MOE Property Occupancy Document

Those properties not owned by the Napier Free Kindergarten Association Incorporated or held under leasehold to the Napier City Council are held under the terms and conditions of the MOE Property Occupancy Document (POD). This is not a lease in the normal sense but rather an agreement between the Secretary for Education, known as The Secretary, and Centre Management who is the legal entity to whom this property occupancy document is issued and who manage the kindergartens.

The salient points of the property occupancy document are as follows:

Term: No set term

Occupancy Fee: \$10.00 per annum.

Rent Reviews: Notified from time to time by The Secretary to Centre Management.

Right of Renewal: nil

Outgoings: Payable by Centre Management. Centre Management shall repair and maintain the buildings and facilities. The secretary may cancel the P.O.D by giving not less than 120 days written notice to Centre Management. The Secretary may permit Centre Management to remove buildings and facilities from the land on such condition the Secretary may deem appropriate.

	2020	2019
7. Payables and Accruals		
Payables and Accruals		
Accounts Payable		
Accounts Payable	68,987	21,094
GST	176,898	165,391
Visa Cards	14,454	8,151
Provision for Audit Fees	13,500	8,625
Total Accounts Payable	273,838	203,261
Other Payables and Accruals		
Bulk Funding in Advance	1,048,508	966,201
Bulk Funding Washup	1,205	34,338
Income Received in Advance	11,316	-
Total Other Payables and Accruals	1,061,030	1,000,539
Total Payables and Accruals	1,334,868	1,203,800
	2020	2019

8. Employee Entitlements

Provision for Holiday pay		
Balance at the beginning of the year	242,880	226,048
Additional (Reduced) Provision	58,780	16,832
This is represented by:	-	-
Balance at end of year	301,660	242,880

These financial statements must be read in conjunction with the accompanying notes and the Auditor's Report

Examined for Audit
Oldershaw & Co.

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	2020	2019
9. Reserves		
Asset Revaluation Reserve	5,510,506	5,510,506
Total Reserves	5,510,506	5,510,506

	2020	2019
10. MOE Operations Grant Analysis by Kindergarten		
Bette Christie	414,256	367,443
Carlyle	452,364	417,765
Eskview	404,716	383,833
Greenmeadows	457,187	449,148
Marewa	460,715	457,437
Mary Richmond	317,458	306,685
Nga Tamariki o Nga Hau E Wha	336,298	266,210
Onekawa	405,225	410,417
Pirimai	404,853	375,336
Riverside	451,976	347,654
Tamatea	424,892	373,037
Taradale	483,152	464,570
Te Awanga	296,279	279,032
Wairoa	353,780	331,902
Wharerangi	422,002	349,443
Wycliffe Nga Tamariki	348,261	268,016
Uncategorised	-	5,898
Total MOE Operations Grant Analysis by Kindergarten	6,433,411	5,853,826

11. Related Party Transactions

(a) Board Members:

There are no related party transactions with Board Members during the year. No remuneration is paid to any Board Members.

(b) Key Management Personnel:

NKA classifies its key management personnel into two classes:

- Members of the governing body
- Management team, responsible for reporting to the governing body

Members of the governing body were paid an annual fee of \$605 in total for honoraria and for meetings attended during the period (2019 :\$3,465).

The Management Team (numbering 4 FTE's) are employees of the NKA, on normal employment terms. The Management Team were paid annual salaries of \$405,984 (2019: \$374,996).

12. Contingent Liabilities

There are no contingent liabilities or guarantees as at 31 December 2020 (Last year - nil).

13. Capital Commitments

The Association has no capital commitments as at 31 December 2020 (Last year - nil).

14. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

Examined for Audit
Oldershaw & Co.
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These financial statements must be read in conjunction with the accompanying notes and the Auditor's Report

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INDEPENDENT AUDITOR'S REPORT

To the Members of Napier Free Kindergarten Association Incorporated

Opinion

We have audited the financial statements of Napier Free Kindergarten Association Incorporated on pages 5 to 21, which comprise the statement of financial position as at 31 December 2020, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

Our opinion on the financial statements does not cover the other information provided in the annual report and we do not express any form of opinion or assurance conclusion thereon.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Napier Free Kindergarten Association Incorporated as at 31 December 2020, and its financial performance and its cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board.

Basis for Opinion

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 Financial Statements section of our report. We are independent of Napier Free Kindergarten Association Incorporated in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, Napier Free Kindergarten Association Incorporated.

Board of Trustees' Responsibility for the Financial Statements

The Board of Trustees are responsible on behalf of the entity for the preparation and fair presentation of the financial statements in accordance with Tier 2 PBE, and for such internal control as the Board of Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees are responsible on behalf of the entity for assessing the entity'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 Board of Trustees either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Board of Trustees are responsible for the Other Information. The Other Information comprises the information included in the Annual Report, but does not include in the financial statements and our auditor's report thereon.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located at the XRB's website at www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-8/.

Signed:

A handwritten signature in blue ink that reads "OLDERSHAW & CO." with a stylized flourish at the end.

Oldershaw & Co,
Napier
20 April 2021

Appendices

Napier Free Kindergarten Association Incorporated For the year ended 31 December 2020

1. Consolidated Statement Detail
2. Individual Kindergarten Reports

Depreciation Schedule

Napier Free Kindergarten Association Incorporated For the year ended 31 December 2020

NAME	COST	OPENING VALUE	METHOD	RATE	OPENING ACCUM DEP	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
Buildings - At valuation										
5 Norfolk Street Tamatea - Lot 2 DP 14244	10,000	10,000	None	-	-	-	-	-	10,000	-
55 Freyburg Road Wairoa - Nga Tamariki	469,030	421,154	DV	0.00%	47,876	-	-	-	421,154	-
66 Kennedy Road	260,883	193,951	DV	0.00%	66,932	-	-	-	193,951	-
Bette Christie Revaluation - 2016	60,628	60,628	None	-	-	-	-	-	60,628	-
Bette Christie Revaluation - 2019	92,263	92,263	DV	0.00%	-	-	-	-	92,263	-
Carlisle Revaluation - 2016	132,070	132,070	None	-	-	-	-	-	132,070	-
Carlisle Revaluation - 2019	116,249	116,249	DV	0.00%	-	-	-	-	116,249	-
Eskview Revaluation - 2016	227,000	227,000	None	-	-	-	-	-	227,000	-
Eskview Revaluation - 2019	73,460	73,460	DV	0.00%	-	-	-	-	73,460	-
Greenmeadows Revaluation - 2016	226,000	226,000	None	-	-	-	-	-	226,000	-
Greenmeadows Revaluation - 2019	75,380	75,380	DV	0.00%	-	-	-	-	75,380	-
Head Office Revaluation - 2016	9,753	9,753	DV	0.00%	-	-	-	-	9,753	-
Head Office Revaluation - 2019	75,619	75,619	DV	0.00%	-	-	-	-	75,619	-
Marewa Revaluation - 2016	214,000	214,000	None	-	-	-	-	-	214,000	-
Marewa Revaluation - 2019	134,798	134,798	DV	0.00%	-	-	-	-	134,798	-
Mary Richmond Revaluation - 2016	164,000	164,000	None	-	-	-	-	-	164,000	-
Mary Richmond Revaluation - 2019	5,193	5,193	DV	0.00%	-	-	-	-	5,193	-
Nga Tamariki Revaluation	-	-	DV	0.00%	-	-	-	-	-	-
Nga Tamariki Revaluation - 2019	100,352	100,352	DV	0.00%	-	-	-	-	100,352	-
Onekawa Revaluation - 2016	188,000	188,000	None	-	-	-	-	-	188,000	-

NAME	COST	OPENING VALUE	METHOD	RATE	OPENING ACCUM DEP	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
Onekawa Revaluation - 2019	35,300	35,300	DV	0.00%	-	-	-	-	35,300	-
Pirimai Revaluation - 2016	162,000	162,000	None		-	-	-	-	162,000	-
Pirimai Revaluation - 2019	67,578	67,578	DV	0.00%	-	-	-	-	67,578	-
Riversdale Revaluation - 2016	220,000	220,000	None		-	-	-	-	220,000	-
Riversdale Revaluation - 2019	83,008	83,008	DV	0.00%	-	-	-	-	83,008	-
Tamatea Revaluation - 2016	85,039	85,039	None		-	-	-	-	85,039	-
Tamatea Revaluation - 2019	146,293	146,293	DV	0.00%	-	-	-	-	146,293	-
Taradale Revaluation - 2016	197,000	197,000	None		-	-	-	-	197,000	-
Taradale Revaluation - 2019	69,378	69,378	DV	0.00%	-	-	-	-	69,378	-
Te Awanga Revaluation - 2016	351,000	351,000	None		-	-	-	-	351,000	-
Te Awanga Revaluation - 2019	150,321	150,321	DV	0.00%	-	-	-	-	150,321	-
Wairoa Revaluation - 2016	172,000	172,000	None		-	-	-	-	172,000	-
Wairoa Revaluation - 2019	147,891	147,891	DV	0.00%	-	-	-	-	147,891	-
Wharerangi Revaluation - 2016	195,000	195,000	None		-	-	-	-	195,000	-
Wharerangi Revaluation - 2019	48,278	48,278	DV	0.00%	-	-	-	-	48,278	-
Wycliffe Nga Tamariki Revaluation - 2016	167,000	167,000	None		-	-	-	-	167,000	-
Wycliffe Nga Tamariki Revaluation - 2019	43,308	43,308	DV	0.00%	-	-	-	-	43,308	-
Total Buildings - At valuation	4,975,072	4,860,264			114,808	-	-	-	4,860,264	-
COI Assets										
Computer	3,948	-	DV	48.00%	3,948	-	-	-	-	-
Handycam-Sony	1,067	1	DV	39.60%	1,066	-	-	-	-	-
Office Screens	1,212	93	DV	14.40%	1,119	-	-	13	80	-
Projector-Panasonic	1,404	1	DV	39.60%	1,403	-	-	-	1	-
Total COI Assets	7,631	95			7,536	-	-	14	81	-
Freehold Land - At cost										
62 Kennedy Road	36,096	36,096	None		-	-	-	-	36,096	-

Depreciation Schedule

NAME	COST	OPENING VALUE	METHOD	RATE	OPENING ACCUM DEP	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
66 Kennedy Road	48,904	48,904	None		-	-	-	-	48,904	-
Head Office Revaluation	15,000	15,000	None		-	-	-	-	15,000	-
Nga Tamariki Revaluation	15,000	15,000	None		-	-	-	-	15,000	-
Total Freehold Land - At cost	115,000	115,000			-	-	-	-	115,000	-
Leasehold Land										
Bette Christie Revaluation	6,000	6,000	None		-	-	-	-	6,000	-
Carlyle Revaluation	16,000	16,000	None		-	-	-	-	16,000	-
Eskview Revaluation	20,000	20,000	None		-	-	-	-	20,000	-
Greenmeadows Revaluation	19,000	19,000	None		-	-	-	-	19,000	-
Marewa Revaluation	24,000	24,000	None		-	-	-	-	24,000	-
Mary Richmond Revaluation	14,000	14,000	None		-	-	-	-	14,000	-
Nga Tamariki Revaluation	4,000	4,000	None		-	-	-	-	4,000	-
Onekawa Revaluation	16,000	16,000	None		-	-	-	-	16,000	-
Pirimai Revaluation	12,000	12,000	None		-	-	-	-	12,000	-
Riversdale Revaluation	21,000	21,000	None		-	-	-	-	21,000	-
Tamatea Revaluation	15,000	15,000	None		-	-	-	-	15,000	-
Taradale Revaluation	21,000	21,000	None		-	-	-	-	21,000	-
Te Awanga Revaluation	23,000	23,000	None		-	-	-	-	23,000	-
Wharerangi Revaluation	14,000	14,000	None		-	-	-	-	14,000	-
Wycliffe Nga Tamariki Revaluation	12,000	12,000	None		-	-	-	-	12,000	-
Total Leasehold Land	237,000	237,000			-	-	-	-	237,000	-
Motor Vehicles										
2007 Daihatsu Sirion Hatchback (DLN182)	2,582	978	DV	26.00%	1,604	-	-	254	724	-
2007 Daihatsu Sirion Hatchback (EBM934)	2,719	1,030	DV	26.00%	1,689	-	-	268	762	-
2007 Daihatsu Sirion Hatchback (GJH635)	2,908	1,102	DV	26.00%	1,806	-	-	286	815	-

NAME	COST	OPENING VALUE	METHOD	RATE	OPENING ACCUM DEP	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
2007 Daihatsu Sirion Hatchback (GKG472)	2,908	1,102	DV	26.00%	1,806	-	-	286	815	-
Total Motor Vehicles	11,117	4,212			6,905	-	-	1,095	3,117	-
Plant & Equipment										
Airconditioning Unit	1,333	16	DV	21.60%	1,317	-	-	3	12	-
Apple iPhone 4S	589	-	DV	67.00%	589	-	-	-	-	-
Binder	567	3	DV	26.40%	564	-	-	1	2	-
Blind	312	-	DV	22.00%	312	-	-	-	-	-
Blinds	344	-	DV	26.40%	344	-	-	-	-	-
Boardroom Table	2,147	473	DV	15.60%	1,674	-	-	74	399	-
Boiling Unit Unit-Zenith 5lt-Mary Richmond	1,150	331	DV	12.00%	819	-	-	40	291	-
Camera-Fuji Finepix	267	-	DV	39.60%	267	-	-	-	-	-
Cellphones (15)	2,666	-	DV	80.40%	2,666	-	-	-	-	-
Chair with arms	266	3	DV	18.00%	263	-	-	1	3	-
Chairs (3)	388	5	DV	15.00%	383	-	-	1	4	-
Chairs (3)-Typist	360	12	DV	18.00%	348	-	-	2	10	-
Chairs Stackler (4)	196	4	DV	18.00%	192	-	-	1	3	-
Computer - SFF i3-2120M Desktop (ex-PAFT)	143	15	DV	50.00%	128	-	-	7	7	-
Computer Notebook	2,464	-	DV	48.00%	2,464	-	-	-	-	-
Computer Pentium	2,304	-	DV	48.00%	2,304	-	-	-	-	-
Computer Software (15)-Firstbase	19,500	-	DV	48.00%	19,500	-	-	-	-	-
Computer Software (2)-Nortons	299	-	DV	48.00%	299	-	-	-	-	-
Computer Software (20)-Office 2003	2,016	-	DV	48.00%	2,016	-	-	-	-	-
Computer Software-Comacc	2,835	-	DV	48.00%	2,835	-	-	-	-	-
Computer Software-M/S Office	178	-	DV	48.00%	178	-	-	-	-	-

Depreciation Schedule

NAME	COST	OPENING VALUE	METHOD	RATE	OPENING ACCUM DEP	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
Computer-Compaq Notebook-Pirimai	1,332	-	DV	60.00%	1,332	-	-	-	-	-
Computer-Compaq Presario-Beth	1,066	-	DV	60.00%	1,066	-	-	-	-	-
Computer-Compaq Presario-FS	1,377	-	DV	60.00%	1,377	-	-	-	-	-
Computer-Dell Dimension Desktop	1,933	-	DV	60.00%	1,933	-	-	-	-	-
Computer-HP Pavilion Notebook & Bag (12)-various kinds	14,400	2	DV	60.00%	14,398	-	-	1	1	-
Computer-Presario Notebook	1,914	-	DV	60.00%	1,914	-	-	-	-	-
Computers Pentium (15)	33,885	2	DV	48.00%	33,883	-	-	1	1	-
Computer-Toshiba Satellite L300-Head Office	1,372	-	DV	60.00%	1,372	-	-	-	-	-
Computer-Toshiba Satellite Notebook	2,391	-	DV	60.00%	2,391	-	-	-	-	-
Computer-Toshiba Satellite Pro L300-Riversdale	1,100	-	DV	60.00%	1,100	-	-	-	-	-
Computer-Toshiba Satellite Pro L300-Te Awanga	1,074	-	DV	60.00%	1,074	-	-	-	-	-
Cordless Phones	703	-	DV	60.00%	703	-	-	-	-	-
Couch 2 Seater-Blue	715	41	DV	18.00%	674	-	-	7	33	-
Couch 2 Seater-Plum	715	-	DV	14.40%	715	-	-	-	-	-
Cradenza Novella	243	12	DV	14.40%	231	-	-	2	10	-
Cubicle Units-Wairoa	2,404	628	DV	13.00%	1,776	-	-	82	546	-
Data Projector-Epson DVD	977	-	DV	48.00%	977	-	-	-	-	-
Data Projector-Sanyo PLCXU75-Riversdale	1,495	22	DV	30.00%	1,473	-	-	7	15	-
Data Projector-Viewsonic PJD6251-Onekawa	2,200	87	DV	30.00%	2,113	-	-	26	61	-
Desk	251	8	DV	14.40%	243	-	-	1	7	-
Desk, Drawers & Hutches-Mary Richmond 1/2 share	1,338	193	DV	14.40%	1,145	-	-	28	165	-
Desks, bookcase, credenza-Carlyle	3,485	639	DV	15.60%	2,846	-	-	100	539	-

Depreciation Schedule

NAME	COST	OPENING VALUE	METHOD	RATE	OPENING ACCUM DEP	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
Desktop PC (FM)	1,069	6	DV	50.00%	1,063	-	-	3	3	-
Dishwasher, basin etc-Onekawa	1,250	23	DV	36.00%	1,227	-	-	8	14	-
Dishwasher-Fisher & Paykel	1,000	4	DV	31.20%	996	-	-	1	3	-
Drawers-Set of 4-Novella	203	18	DV	12.00%	185	-	-	2	16	-
Drinking Fountain-Pirimai	1,489	-	DV	80.40%	1,489	-	-	-	-	-
Fax-Sharp FO-70	307	-	DV	40.00%	307	-	-	-	-	-
Filing Cabinet	248	22	DV	12.00%	226	-	-	3	19	-
Filing Cabinet	356	12	DV	12.00%	344	-	-	1	11	-
Fisher & Paykel 115l Bar Fridge - NTW	334	59	DV	25.00%	274	-	-	15	45	-
Fisher & Paykel Dishwasher - NTW	695	82	DV	30.00%	613	-	-	25	57	-
Fisher & Paykel Dryer - NTW	312	37	DV	30.00%	275	-	-	11	26	-
Fisher & Paykel Freestanding Oven - NTW	826	147	DV	25.00%	679	-	-	37	110	-
Fisher & Paykel Washing Machine - NTW	696	82	DV	30.00%	614	-	-	25	57	-
Flooring & Curtains	1,562	2	DV	22.00%	1,560	-	-	-	1	-
Fridge-Whirlpool	311	3	DV	26.40%	308	-	-	1	2	-
HP 15" Notebook	1,174	159	DV	50.00%	1,015	-	-	79	79	-
HP Computer	1,599	800	DV	50.00%	800	-	-	400	400	-
HP Envy 17-J117TX Notebook - Pirimai	956	30	DV	50.00%	926	-	-	15	15	-
HP Envy 23-1080A Desktop (3 Kindergartens)	3,095	22	DV	50.00%	3,073	-	-	11	11	-
HP Envy 23-1080A Desktop (EM EK)	1,032	7	DV	50.00%	1,024	-	-	4	4	-
HP Envy 23-1080A Desktop (GM)	1,032	7	DV	50.00%	1,024	-	-	4	4	-
HP Envy DV6-7204TU Laptop (5th Reliever)	1,148	9	DV	50.00%	1,139	-	-	4	4	-
HP Pavilion 15"	1,032	194	DV	50.00%	839	-	-	97	97	-
HP Pavilion 15"	1,032	194	DV	50.00%	839	-	-	97	97	-

NAME	COST	OPENING VALUE	METHOD	RATE	OPENING ACCUM DEP	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
HP Pavilion 23-B022A Desktop (Pirimal Infocare)	963	8	DV	50.00%	955	-	-	4	4	-
HP Pavilion 23-F201A Desktop - NTW	954	15	DV	50.00%	939	-	-	8	7	-
HP Pavilion 23-F201A Desktop - Office	954	15	DV	50.00%	939	-	-	7	7	-
HP Pavilion 23-F201A Desktop - Onekawa	954	15	DV	50.00%	939	-	-	7	7	-
HP Pavilion 23-F201A Desktop - Te Awanga	954	15	DV	50.00%	939	-	-	7	7	-
HP Pavilion 23-F201A Desktop - Wairoa	954	15	DV	50.00%	939	-	-	7	7	-
HP Pavilion 23-F201A Desktop (3 of)	3,130	47	DV	50.00%	3,083	-	-	23	23	-
HP Pavillion 23-Q109A Desktop - Carlyle	1,438	97	DV	50.00%	1,340	-	-	49	49	-
HP Pavillion 23-Q109A Desktop - Greenmeadows	1,438	97	DV	50.00%	1,340	-	-	49	49	-
HP Pavillion 23-Q109A Desktop - NKA (Julie)	1,438	97	DV	50.00%	1,340	-	-	49	49	-
HP Pavillion 23-P104A 23" Desktop - Bette Christie	1,017	32	DV	50.00%	986	-	-	16	16	-
HP Pavillion 23-P104A 23" Desktop - BH	1,017	32	DV	50.00%	986	-	-	16	16	-
HP Pavillion 23-P104A 23" Desktop - Marewa	1,017	32	DV	50.00%	986	-	-	16	16	-
HP Pavillion 23-P104A 23" Desktop - Tamatea	1,017	32	DV	50.00%	986	-	-	16	16	-
HP Pavillion X360 14-CD0094TU	1,199	649	DV	50.00%	550	-	-	325	325	-
HP ProBook & Screen/Dock - NFK Helen	1,820	-	DV	50.00%	-	1,820	-	303	1,517	-
HP ProOne 400 G% 23.8"	1,250	-	DV	50.00%	-	1,250	-	52	1,198	-
HP ProOne 400G5 24" PC - Bette Christie	1,163	-	DV	50.00%	-	1,163	-	145	1,018	-
HP ProOne 400G5 24" PC - Pirimai	1,163	-	DV	50.00%	-	1,163	-	145	1,018	-
HP ProOne 400G5 24" PC - Tamatea	1,163	-	DV	50.00%	-	1,163	-	145	1,018	-

NAME	COST	OPENING VALUE	METHOD	RATE	OPENING ACCUM DEP	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
HP X360 13-4101TU 13.3" Notebook - NKA	1,738	145	DV	50.00%	1,594	-	-	72	72	-
Laminator	280	2	DV	26.40%	278	-	-	-	1	-
Laptop (Carlyle)	789	2	DV	50.00%	786	-	-	1	1	-
Laptop Toshiba L750/03C Notebook (J Cox)	1,006	4	DV	50.00%	1,002	-	-	2	2	-
Laptop-Compaq Presario-Mary Richmond	1,104	-	DV	60.00%	1,104	-	-	-	-	-
Laptop-Compaq Presario-Wharerangi	925	-	DV	60.00%	925	-	-	-	-	-
Laptop-Dell Vostro-Onekawa	1,219	-	DV	60.00%	1,219	-	-	-	-	-
Laptop-HP DV6-3142TX Notebook (K Elder)	1,166	-	DV	60.00%	1,166	-	-	-	-	-
Laptop-NEC Versa	1,110	-	DV	48.00%	1,110	-	-	-	-	-
Laptop-Presario-Wairoa	1,531	-	DV	60.00%	1,531	-	-	-	-	-
Laptops (2)-Presario-Tamatea	2,913	-	DV	60.00%	2,913	-	-	-	-	-
Laptops (5) Toshiba L750/03C Notebooks (4 Relievers, 1 GM)	5,028	17	DV	50.00%	5,011	-	-	9	9	-
Laptops-Toshiba (2)-Wharerangi	2,109	-	DV	60.00%	2,109	-	-	-	-	-
Laptop-Toshiba C650/028 Notebook & Bag-Taradale	1,058	-	DV	60.00%	1,058	-	-	-	-	-
Laptop-Toshiba C650/128 Notebook-Marewa	1,058	-	DV	60.00%	1,058	-	-	-	-	-
Laptop-Toshiba L650/OK4 Notebook	1,379	1	DV	60.00%	1,378	-	-	-	-	-
LG Washer Dryer - Onekawa	1,130	176	DV	30.00%	954	-	-	53	123	-
Mitsubishi Fridge Freezer - NTW	765	136	DV	25.00%	629	-	-	34	102	-
Multifunction-Brother MFC9420CN	1,076	-	DV	48.00%	1,076	-	-	-	-	-
PABX	1,962	176	DV	25.00%	1,786	-	-	44	132	-
Palm	675	-	DV	48.00%	675	-	-	-	-	-
Panasonic Microwave Oven - NTW	173	3	DV	50.00%	170	-	-	1	1	-
Paper Folding Machine	1,393	735	DV	25.00%	658	-	-	184	551	-

Depreciation Schedule

NAME	COST	OPENING VALUE	METHOD	RATE	OPENING ACCUM DEP	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
PC-Leonie	1,555	-	DV	60.00%	1,555	-	-	-	-	-
Pinboard-Slate	290	50	DV	11.40%	240	-	-	6	44	-
Pinboard-Slate	310	54	DV	11.40%	256	-	-	6	47	-
Pinsboards (2)-Slate/Surf	510	88	DV	11.40%	422	-	-	10	78	-
Printer-HP PSC1210	222	-	DV	39.60%	222	-	-	-	-	-
Probook 450G7 NFK - New Teacher NA	1,024	-	DV	50.00%	-	1,024	-	43	982	-
Probook 450G7 NFK - New Teacher NA	1,024	-	DV	50.00%	-	1,024	-	43	982	-
Probook 450G7 NFK - New Teacher NA	1,024	-	DV	50.00%	-	1,024	-	43	982	-
Probook 450G7 NFK - New Teacher NA	1,024	-	DV	50.00%	-	1,024	-	43	982	-
Probook 450G7 NFK - New Teacher NA	1,024	-	DV	50.00%	-	1,024	-	43	982	-
Reception Desk & Mobile Units	3,238	332	DV	14.40%	2,906	-	-	48	284	-
Samsung Galaxy SIII Smartphones (3)	1,812	-	DV	67.00%	1,812	-	-	-	-	-
Shelving	960	159	DV	11.40%	801	-	-	18	141	-
Shelving Unit Lundia	1,445	250	DV	11.40%	1,195	-	-	29	222	-
Storage Unit-Black	1,250	71	DV	18.00%	1,179	-	-	13	58	-
Storage Unit-Midnight	1,250	71	DV	18.00%	1,179	-	-	13	58	-
Table	319	9	DV	14.40%	310	-	-	1	8	-
Table-Novella Round	230	11	DV	14.40%	219	-	-	2	10	-
Table-Red	780	83	DV	14.40%	697	-	-	12	71	-
Telephone System-Aria	2,607	12	DV	31.20%	2,595	-	-	4	8	-
Televideo-Sharp	1,111	-	DV	39.60%	1,111	-	-	-	-	-
Toshiba L50 15.6" Notebook - NTW Reliever	973	22	DV	50.00%	952	-	-	11	11	-
Toshiba L50 15.6" Notebook - Reliever	1,217	22	DV	50.00%	1,194	-	-	11	11	-
Toshiba L50 15.6" Notebook (3) - NTW	2,606	41	DV	50.00%	2,565	-	-	20	20	-

NAME	COST	OPENING VALUE	METHOD	RATE	OPENING ACCUM DEP	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
Toshiba L50-B09K Notebook - R Ryan	1,069	36	DV	50.00%	1,032	-	-	18	18	-
Toshiba L50-C03E 15.6" Notebook	1,084	59	DV	50.00%	1,025	-	-	30	30	-
Toshiba L750/OS5 Laptop (2)	2,120	10	DV	50.00%	2,110	-	-	5	5	-
Various Office Furniture-Taradale	6,410	1,791	DV	13.00%	4,619	-	-	233	1,558	-
Visitor Charis (30)	3,420	522	DV	19.20%	2,898	-	-	100	422	-
Washer Dryer Combo-Marewa	1,159	44	DV	30.00%	1,115	-	-	13	31	-
Washer Dryer Combo-Wairoa	1,376	17	DV	36.00%	1,359	-	-	6	11	-
Washer Dryer Combo-WNT	1,288	16	DV	36.00%	1,272	-	-	6	10	-
Washer/Dryer Combo-Riversdale	1,685	20	DV	36.00%	1,665	-	-	7	13	-
Whiteboard & Easel	251	2	DV	15.00%	249	-	-	-	2	-
Workstation-Novella	343	36	DV	14.40%	307	-	-	5	31	-
Worktop, bookcase, cupboard & credenza-Riversdale	3,605	661	DV	15.60%	2,944	-	-	103	558	-
Total Plant & Equipment	247,659	11,499			224,479	11,681	-	3,962	19,218	-
Property Improvements - At cost										
Airconditioner-Fujitsu-Pirimai	2,043	182	DV	24.00%	1,862	-	-	44	138	-
Airconditioner - Fujitsu-Riversdale	2,150	309	DV	24.00%	1,842	-	-	74	235	-
Airconditioner - Fujitsu-Wairoa	2,150	309	DV	24.00%	1,842	-	-	74	235	-
Airconditioner - Fujitsu-Wycliffe	2,150	309	DV	24.00%	1,842	-	-	74	235	-
Airconditioner-Fujitsu-Office	1,600	246	DV	20.00%	1,354	-	-	49	197	-
Airconditioner-Fujitsu-Bette Christie	6,577	-	SL	16.20%	6,577	-	-	-	-	-
Airconditioner-Fujitsu-Carlyle	2,043	177	DV	24.00%	1,866	-	-	43	135	-
Airconditioner-Fujitsu- Greenmeadows	2,043	265	DV	20.00%	1,778	-	-	53	212	-
Airconditioner-Fujitsu-Main Office	2,688	386	DV	24.00%	2,302	-	-	93	293	-

NAME	COST	OPENING VALUE	METHOD	RATE	OPENING ACCUM DEP	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
Airconditioner-Fujitsu-Marewa	2,043	177	DV	24.00%	1,866	-	-	43	135	-
Airconditioner-Fujitsu-Mary Richmond	6,577	-	SL	16.20%	6,577	-	-	-	-	-
Airconditioner-Fujitsu-Mary Richmond	2,043	182	DV	24.00%	1,862	-	-	44	138	-
Airconditioner-Fujitsu- Tamatea	2,043	177	DV	24.00%	1,866	-	-	43	135	-
Airconditioner-Fujitsu- Taradale	2,138	186	DV	24.00%	1,953	-	-	45	141	-
Airconditioner-Fujitsu-Te Awanga	2,044	-	SL	16.20%	2,044	-	-	-	-	-
Airconditioner-Fujitsu- Wharerangi	2,043	182	DV	24.00%	1,862	-	-	44	138	-
Airconditioner-Office	3,111	-	SL	16.20%	3,111	-	-	-	-	-
Airconditioners (2)-Fujitsu-Carlyle	5,866	-	SL	16.20%	5,866	-	-	-	-	-
Airconditioners (2)-Fujitsu-Eskview	5,866	-	SL	16.20%	5,866	-	-	-	-	-
Airconditioners (2)-Fujitsu-Greenmeadows	5,866	-	SL	16.20%	5,866	-	-	-	-	-
Airconditioners (2)-Fujitsu-Pirimai	5,866	-	SL	16.20%	5,866	-	-	-	-	-
Airconditioners (2)-Fujitsu-Riversdale	5,866	-	SL	16.20%	5,866	-	-	-	-	-
Airconditioners (2)-Fujitsu-Tamatea	5,866	-	SL	16.20%	5,866	-	-	-	-	-
Airconditioners (2)-Fujitsu-Wharerangi	5,866	-	SL	16.20%	5,866	-	-	-	-	-
Airconditioners (2)-Fujitsu-WNT	5,866	-	SL	16.20%	5,866	-	-	-	-	-
Airconditioners (4)-Fujitsu-Main Office	8,601	1,234	DV	24.00%	7,366	-	-	296	938	-
Airconditioners (4)-Fujitsu-Te Awanga	13,511	-	SL	16.20%	13,511	-	-	-	-	-
Airconditioner-Wairoa	5,866	-	SL	16.20%	5,866	-	-	-	-	-
Bette Christie	7,218	2,897	SL	2.50%	4,321	-	-	180	2,716	-
Bette Christie - Alterations & Extensions 2013	169,431	144,644	DV	2.50%	24,787	-	-	3,616	141,028	-

Depreciation Schedule

NAME	COST	OPENING VALUE	METHOD	RATE	OPENING ACCUM DEP	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
Bette Christie Improvements	65,569	65,569	None		-	-	-	-	65,569	-
Building Signage	5,473	-	SL	11.40%	5,473	-	-	-	-	-
Carlisle - Alterations & Extensions 2013	195,785	165,740	DV	2.50%	30,045	-	-	4,144	161,597	-
Carlisle Improvements	69,964	69,964	None		-	-	-	-	69,964	-
Eskview Improvements	82,443	82,443	None		-	-	-	-	82,443	-
Fujitsu ASTG18MTC - Marewa	2,348	-	DV	24.00%	-	2,348	-	470	1,878	-
Fujitsu High Wall Unit - Wairoa	2,350	-	DV	24.00%	-	2,350	-	517	1,833	-
Garden Shed	439	11	DV	15.00%	429	-	-	2	9	-
Greenmeadows Improvements	99,794	99,794	None		-	-	-	-	99,794	-
Head Office Improvements	-	-	None		-	-	-	-	-	-
Heat Pump Panasonic-Marewa	5,200	-	SL	15.00%	5,200	-	-	-	-	-
Marewa Improvements	65,625	65,625	None		-	-	-	-	65,625	-
Mary Richmond	829	326	SL	2.50%	503	-	-	21	305	-
Mary Richmond	2,500	997	SL	2.50%	1,504	-	-	63	934	-
Mary Richmond Improvements	88,503	88,503	None		-	-	-	-	88,503	-
Office Building	15,600	-	SL	2.50%	15,600	-	-	-	-	-
Office Extension-Eskiew	16,432	12,595	SL	2.00%	3,837	-	-	329	12,266	-
Onekawa Improvements	90,000	90,000	None		-	-	-	-	90,000	-
Pirimai Improvements	72,940	72,940	None		-	-	-	-	72,940	-
Redecorating-Mary Richmond	5,536	-	SL	15.00%	5,536	-	-	-	-	-
Reroofing-Greenmeadows	12,124	8,261	SL	2.50%	3,863	-	-	303	7,958	-
Riversdale Improvements	70,283	70,283	None		-	-	-	-	70,283	-
Sewer Line-Eskview	2,467	1,502	SL	2.50%	965	-	-	62	1,440	-
Share Building-Te Awanga	14,866	8,543	SL	2.50%	6,323	-	-	372	8,171	-
Tamatea - Alterations & Extensions 2013	152,180	128,827	DV	2.50%	23,353	-	-	3,221	125,607	-
Tamatea Improvements	78,964	78,964	None		-	-	-	-	78,964	-
Taradale Improvements	73,036	73,036	None		-	-	-	-	73,036	-

NAME	COST	OPENING VALUE	METHOD	RATE	OPENING ACCUM DEP	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
Te Awanga Improvements	89,336	89,336	None		-	-	-	-	89,336	-
Wairoa NTW - Improvements	59,362	59,362	None		-	-	-	-	59,362	-
Wairoa NTW - Playground	51,914	23,632	DV	13.00%	28,282	-	-	3,072	20,560	-
Wharangi Improvements	76,940	76,940	None		-	-	-	-	76,940	-
Wycliffe Nga Tamariki Improvements	82,283	82,283	None		-	-	-	-	82,283	-
Total Property Improvements - At cost	1,948,129	1,667,336			276,095	4,698	-	17,386	1,654,648	-
Total	7,541,608	6,895,406			629,824	16,379	-	22,457	6,889,328	-

Profit and Loss - Operational

Napier Free Kindergarten Association
For the year ended 31 December 2020

	2020	2019
Income		
Bulk Funding Grant	6,433,412	5,856,078
Bulk Funding Wash Up Adjustment	(23,614)	
Head Teacher Grant		31,925
Family Donations	80,609	102,295
Interest Received	36,075	31,896
Miscellaneous MOE Incom	12,366	
Pou Whakarewa Matauranga	48,604	46,797
Parent Fees	3,014	4,727
Sundry Income	690	4,038
WINZ	3,984	
Gross Profit	6,595,140	6,077,757

Profit and Loss - Operational

Napier Free Kindergarten Association
For the year ended 31 December 2020

	2020	2019
Expenses		
Administration Expenses		
Accident Compensation Corporation	29,473	31,222
Accounting Fees	13,990	11,423
Admin Professional Development	186	
Advertising and Promotion	22,245	15,799
AGM Expenses	1,554	2,204
Appointment Expenses	537	14
Audit Fees	12,739	10,475
Bank Fees	310	262
Board Expenses	286	7,928
Board Fees	605	3,465
Board Professional Development	2,194	7,091
Cleaning	10,373	9,488
Contract Legal Expenses	7,035	4,585
Electricity	4,607	3,991
Entertainment	1,746	2,427
Maternity		6,223
Networking	18	74
NZKI Levy	7,501	14,850
NZKI Tiki Atu	10,178	5,217
Occupational Safety and Health	6,469	946
Office Supplies	776	1,214
Payroll Administration	8,498	15,893
Personnel Welfare	3,767	859
Photocopying	5,553	8,441
Postage	185	569
Relievers	321,831	258,094
Relievers Expenses	1,621	1,447
Salaries	5,113,403	4,671,717
Staff Professional Supervision	195	0
Stationery	2,147	2,386
Sundry Expenses	648	3,178
Telephone and Internet	9,439	9,359
Travel	6,630	9,318
Travel - Wairoa	2,266	2,696
Valuations		6,500
Total Administration Expenses	5,609,005	5,129,358

Profit and Loss - Operational

Napier Free Kindergarten Association
For the year ended 31 December 2020

	2020	2019
Finance Expenses		
Interest	24	71
Total Finance Expenses	24	71
Fixed Costs		
Insurance	72,168	70,164
Life Insurance Cover	17,387	12,836
Rates	1,888	3,244
Total Fixed Costs	91,443	86,242
Kindergartens		
Children's Consumable Play and Pets		25
Children's Excursions and Entertainment		136
Children's New and Replacement Equipment		172
Cleaners Wages	823	551
Computer Software Support	11,310	8,047
Donation to Kindergarten		
ECE Grant to Kindergartens	450,472	385,790
Groceries and First Aid		9
Kindergarten Computer Maintenance	1,675	4,123
Kindergarten Support	301,715	301,207
Magnets	814	131
Total Kindergartens	766,809	700,192
Professional Development		
EM Conferences and Meetings	844	(623)
EM Resources	36	173
EM Travel	4,089	3,553
Enviroschools	5,366	6,467
First Aid	2,448	3,231
Head Teacher Release	11,725	12,461
In House Professional Development	830	225
Individual PD Relievers	10,104	5,706
Individual Professional Development	2,434	5,529
Staff Meetings - Teachers	4,197	1,140
Subscriptions	296	270
Teachers Study Grant	3,478	2,513
T-Shirts / Name Badges	1,030	0
Vaccinations	373	203
Total Professional Development	47,250	40,850

Profit and Loss - Operational

Napier Free Kindergarten Association
For the year ended 31 December 2020

	2020	2019
Repairs and Maintenance		
Bette Christie	979	1,585
Carlyle	207	
Eskview		
Greenmeadows	4,043	254
Marewa		
Mary Richmond		193
Nga Tamariki o Nga Hau E Wha		950
Onekawa	130	351
Pirimai	465	34
Riversdale	2,297	172
Tamatea	1,947	80
Taradale		
Te Awanga	112	435
Wairoa		
Wharerangi	1,842	550
Wycliffe Nga Tamariki		29
Painting - Exterior	27,712	14,671
Cabins	11,235	14,470
Electrical Check	3,450	0
Fire Service Check	9,544	10,616
Heat Pump Servicing	4,094	2,152
Maintenance Wages	1,266	2,094
Repairs and Maintenance - Building	29,430	2,219
Repairs and Maintenance - Equipment	1,472	899
Repairs and Maintenance - Property	1,361	1,186
Security	28,703	23,710
Vandalism	4,289	6,017
Total Repairs and Maintenance	134,578	82,666
Non Cash Expenses		
Depreciation	22,457	22,319
Total Non Cash Expenses	22,457	22,319
Total Expenses	6,671,566	6,061,699
Net Profit (Loss)	(76,426)	16,060

Bette Christie - Operating

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
ECE	26,520	7,351
Parent Fees	535	1,030
Sundry Income	2,140	
WINZ	4,930	7,144
Total Income	34,125	15,525
Expenses		
Bank Fees	44	43
Cleaning	18,261	17,683
Educational Resource for Teaching Team		
Electricity	2,534	2,581
Groceries and First Aid	747	543
Photocopying, Postage and Stationery	3,109	2,826
Rates	369	283
Repairs and Maintenance - Building	431	754
Repairs and Maintenance - Equipment	353	408
Repairs and Maintenance - Property	3,037	3,737
Sundry Expenses	311	189
Telephone and Internet	1,344	1,525
Total Expenses	30,540	30,572
Net Profit (Loss)	3,585	(15,047)
Operating		
Opening Balance	14,380	29,427
Operating movement this year	3,585	(15,047)
Closing Balance	17,965	14,380

Bette Christie - Equity

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
MOE Equity - Low Socio Economic	39,550	35,007
MOE Equity - Special Needs	18,433	16,607
Total Income	57,983	51,614
Expenses		
Additional Teacher / Teacher Aide	28,785	22,653
Children's Consumable Play and Pets	1,864	2,093
Children's Excursions and Entertainment	3,578	7,596
Children's New and Replacement Equipment	7,143	6,742
Children's Nourishment	2,128	2,131
Children's Repairs & Maintenance Equipment	167	318
Pou Whakarewa Matauranga - Equity to NKA	10,876	10,315
Total Expenses	54,541	51,848
Net Profit (Loss)	3,442	(234)
Equity		
Opening Balance	32,051	32,285
Equity movement this year	3,442	(234)
Closing Balance	35,493	32,051

Bette Christie - Fundraising

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
Donations and Grants	500	
Interest Received	732	861
Sundry Income	230	445
Total Income	1,462	1,306
Expenses		
Playground Development		696
Total Expenses	0	696
Net Profit (Loss)	1,462	610
Fundraising		
Opening Balance	10,365	9,755
Fundraising movement this year	1,462	610
Closing Balance	11,827	10,365

Bette Christie - Targeted Funding

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
ECE Targeted Funding	6,982	7,548
Total Income	6,982	7,548
Expenses		
Additional Teacher	2,399	
Children's Basic Needs	1,523	211
Children's Excursions and Entertainment	1,143	640
Children's New and Replacement Equipment	1,790	380
Children's Nourishment		151
Head Teacher Release		6,179
Total Expenses	6,855	7,561
Net Profit (Loss)	127	(13)
Targeted Funding		
Opening Balance	991	1,004
Targeted funding movement this year	127	(13)
Closing Balance	1,118	991

Carlyle - Operating

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
ECE	33,279	23,654
Parent Fees	7,452	15,846
Sundry Income	420	
WINZ	2,084	3,175
Total Income	43,235	42,675
Expenses		
Bank Fees	33	42
Children's Consumable Play and Pets	1,375	2,459
Children's Excursions and Entertainment	466	553
Children's New and Replacement Equipment	2,126	4,635
Children's Nourishment	22	59
Children's Repairs & Maintenance Equipment	977	699
Cleaning	15,732	16,365
Educational Resource for Teaching Team		274
Electricity	2,546	3,120
Groceries and First Aid	1,169	817
Photocopying, Postage and Stationery	2,223	3,053
Playground Development	7,504	2,579
Rates	1,596	1,226
Repairs and Maintenance - Building	1,767	407
Repairs and Maintenance - Equipment	387	
Repairs and Maintenance - Property	3,874	3,872
Sundry Expenses	148	67
Telephone and Internet	1,400	1,355
Total Expenses	43,345	41,582
Net Profit (Loss)	(110)	1,093
Operating		
Opening Balance	6,275	5,182
Operating movement this year	(110)	1,093
Closing Balance	6,165	6,275

Carlyle - Fundraising

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
Donations and Grants	1,180	150
Fundraising	1,212	2,805
Interest Received	230	290
Sundry Income	230	457
Total Income	2,852	3,702
Expenses		
Children's New and Replacement Equipment		1,265
Repairs and Maintenance - Building	2,423	
Total Expenses	2,423	1,265
Net Profit (Loss)	429	2,437
Fundraising		
Opening Balance	16,226	13,789
Fundraising movement this year	429	2,437
Closing Balance	16,655	16,226

Eskview - Operating

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
ECE	32,902	25,770
Parent Fees	5,023	6,605
Total Income	37,925	32,375
Expenses		
Bank Fees	33	34
Children's Consumable Play and Pets	2,050	2,906
Children's Excursions and Entertainment	1,459	2,010
Children's New and Replacement Equipment	4,805	4,950
Children's Repairs & Maintenance Equipment	102	303
Cleaning	16,431	15,341
Educational Resource for Teaching Team	50	
Electricity	2,035	2,087
Groceries and First Aid	610	965
Photocopying, Postage and Stationery	2,579	2,632
Playground Development		1,051
Rates	775	487
Repairs and Maintenance - Building	1,524	152
Repairs and Maintenance - Equipment		363
Repairs and Maintenance - Property	2,329	8,318
Sundry Expenses	182	218
Telephone and Internet	1,498	2,274
Total Expenses	36,462	44,091
Net Profit (Loss)	1,463	(11,716)
Operating		
Opening Balance	(1,468)	10,248
Operating movement this year	1,463	(11,716)
Closing Balance	(5)	(1,468)

Eskview - Fundraising

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
Donations and Grants	300	200
Fundraising	5,349	4,834
Interest Received	168	290
Sundry Income	230	445
Total Income	6,047	5,769
Expenses		
Children's New and Replacement Equipment	2,055	487
Internal Alterations		200
Playground Development	222	3,002
Repairs and Maintenance - Building	4,399	
Total Expenses	6,676	3,689
Net Profit (Loss)	(629)	2,080
Fundraising		
Opening Balance	13,532	11,452
Fundraising movement this year	(629)	2,080
Closing Balance	12,903	13,532

Greenmeadows - Operating

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
ECE	30,824	33,242
Parent Fees	9,751	6,783
Total Income	40,575	40,025
Expenses		
Bank Fees	50	51
Children's Consumable Play and Pets	2,523	3,498
Children's Excursions and Entertainment	539	464
Children's New and Replacement Equipment	3,948	6,558
Children's Repairs & Maintenance Equipment	305	74
Cleaning	16,789	14,640
Educational Resource for Teaching Team	40	89
Electricity	2,185	2,801
Groceries and First Aid	838	898
Photocopying, Postage and Stationery	2,748	2,398
Rates	951	1,901
Repairs and Maintenance - Building	5,767	653
Repairs and Maintenance - Equipment	564	442
Repairs and Maintenance - Property	3,649	2,439
Sundry Expenses	278	186
Telephone and Internet	1,554	1,553
Total Expenses	42,728	38,645
Net Profit (Loss)	(2,153)	1,380
Operating		
Opening Balance	7,074	5,694
Operating movement this year	(2,153)	1,380
Closing Balance	4,921	7,074

Greenmeadows - Fundraising

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
Donations and Grants	665	500
Fundraising	2,415	4,604
Interest Received	217	264
Sundry Income	230	444
Total Income	3,527	5,812
Expenses		
Children's New and Replacement Equipment		
Internal Alterations		1,270
Playground Development		869
Total Expenses	0	2,139
Net Profit (Loss)	3,527	3,673
Fundraising		
Opening Balance	13,545	9,872
Fundraising movement this year	3,527	3,673
Closing Balance	17,072	13,545

Marewa - Operating

Napier Free Kindergarten Association
For the year ended 31 December 2020

	2020	2019
Income		
ECE	34,445	31,105
Parent Fees	5,163	4,212
Sundry Income	1,225	
WINZ	742	208
Total Income	41,575	35,525
Expenses		
Bank Fees	91	58
Children's Consumable Play and Pets	2,795	3,415
Children's Excursions and Entertainment	762	2,217
Children's New and Replacement Equipment	3,978	3,433
Children's Nourishment	51	88
Children's Repairs & Maintenance Equipment	393	261
Cleaning	18,033	18,384
Educational Resource for Teaching Team		175
Electricity	2,395	2,916
Groceries and First Aid	1,031	1,085
Photocopying, Postage and Stationery	3,824	3,169
Rates	1,806	2,446
Repairs and Maintenance - Building	666	514
Repairs and Maintenance - Equipment	397	
Repairs and Maintenance - Property	3,154	5,446
Sundry Expenses	131	420
Telephone and Internet	1,319	1,625
Total Expenses	40,826	45,652
Net Profit (Loss)	749	(10,127)
Operating		
Opening Balance	(229)	9,898
Operating movement this year	749	(10,127)
Closing Balance	520	(229)

Marewa - Equity

Napier Free Kindergarten Association
For the year ended 31 December 2020

	2020	2019
Income		
MOE Equity - Low Socio Economic	8,866	8,553
MOE Equity - Special Needs	7,657	7,559
Total Income	16,523	16,112
Expenses		
Additional Teacher / Teacher Aide	9,297	8,760
Children's Consumable Play and Pets	160	
Children's Excursions and Entertainment	379	
Children's New and Replacement Equipment		1,176
Children's Nourishment	855	759
Pou Whakarewa Matauranga - Equity to NKA	3,212	3,250
Total Expenses	13,903	13,945
Net Profit (Loss)	2,620	2,167
Equity		
Opening Balance	8,111	5,944
Equity movement this year	2,620	2,167
Closing Balance	10,731	8,111

Marewa - Fundraising

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
Donations and Grants	500	
Fundraising	3,200	3,205
Interest Received	268	311
Sundry Income	230	595
Total Income	4,198	4,111
Expenses		
Playground Development	36	1,663
Total Expenses	36	1,663
Net Profit (Loss)	4,162	2,448
Fundraising		
Opening Balance	10,597	8,149
Fundraising movement this year	4,162	2,448
Closing Balance	14,759	10,597

Marewa - Targeted Funding

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
ECE Targeted Funding	3,083	3,953
Total Income	3,083	3,953
Expenses		
Additional Teacher	1,500	
Children's Basic Needs		19
Children's Excursions and Entertainment	631	
Children's New and Replacement Equipment	1,271	2,949
Children's Nourishment	301	
Individual Professional Development	150	73
Total Expenses	3,853	3,041
Net Profit (Loss)	(770)	912
Targeted Funding		
Opening Balance	912	0
Targeted funding movement this year	(770)	912
Closing Balance	142	912

Mary Richmond - Operating

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
ECE	25,907	21,298
Parent Fees	1,801	1,359
Sundry Income	910	
WINZ	1,882	5,318
Total Income	30,500	27,975
Expenses		
Bank Fees	30	30
Children's New and Replacement Equipment	435	
Cleaning	16,356	14,976
Educational Resource for Teaching Team	134	97
Electricity	2,123	2,431
Groceries and First Aid	938	681
Photocopying, Postage and Stationery	1,762	2,557
Rates	367	281
Repairs and Maintenance - Building		1,969
Repairs and Maintenance - Property	4,455	6,267
Sundry Expenses	117	145
Telephone and Internet	1,449	1,464
Total Expenses	28,166	30,898
Net Profit (Loss)	2,334	(2,923)
Operating		
Opening Balance	8,836	11,759
Operating movement this year	2,334	(2,923)
Closing Balance	11,170	8,836

Mary Richmond - Equity

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
MOE Equity - Low Socio Economic	30,081	29,003
MOE Equity - Special Needs	14,019	13,764
Total Income	44,100	42,767
Expenses		
Additional Teacher	1,846	9,762
Children's Consumable Play and Pets	1,942	2,436
Children's Excursions and Entertainment	598	2,363
Children's New and Replacement Equipment	1,444	11,178
Children's Nourishment	520	548
Children's Repairs & Maintenance Equipment	22	82
Head Teacher Release		183
Pou Whakarewa Matauranga - Equity to NKA	8,474	8,586
Total Expenses	14,846	35,138
Net Profit (Loss)	29,254	7,629
Equity		
Opening Balance	65,187	57,558
Equity movement this year	29,254	7,629
Closing Balance	94,441	65,187

Mary Richmond - Fundraising

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
Donations and Grants	500	1,130
Fundraising		1,085
Interest Received	1,205	445
Sundry Income	230	
Total Income	1,935	2,660
Expenses		
Children's New and Replacement Equipment	1,059	553
Total Expenses	1,059	553
Net Profit (Loss)	876	2,107
Fundraising		
Opening Balance	15,276	13,169
Fundraising movement this year	876	2,107
Closing Balance	16,152	15,276

Mary Richmond - Targeted Funding

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
ECE Targeted Funding	6,883	7,267
Total Income	6,883	7,267
Expenses		
Children's Basic Needs	5,683	802
Children's Excursions and Entertainment	370	222
Children's New and Replacement Equipment	1,035	3,130
Head Teacher Release		5,696
Total Expenses	7,088	9,850
Net Profit (Loss)	(205)	(2,583)
Targeted Funding		
Opening Balance	(1,786)	797
Targeted funding movement this year	(205)	(2,583)
Closing Balance	(1,991)	(1,786)

Nga Tamariki o Nga Hau E Wha - Operating

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
ECE	20,535	19,385
Parent Fees	4,795	3,674
Sundry Income	1,073	
WINZ	25	1,816
Total Income	26,428	24,875
Expenses		
Bank Fees	45	54
Children's Basic Needs	209	
Cleaning	11,637	11,410
Educational Resource for Teaching Team	99	112
Electricity	2,785	3,093
Groceries and First Aid	964	975
Photocopying, Postage and Stationery	1,865	2,828
Rates	776	481
Repairs and Maintenance - Building	89	30
Repairs and Maintenance - Equipment	557	720
Repairs and Maintenance - Property	3,931	5,268
Sundry Expenses	658	525
Telephone and Internet	1,988	1,430
Total Expenses	25,603	26,926
Net Profit (Loss)	825	(2,051)
Operating		
Opening Balance	(1,244)	807
Operating movement this year	825	(2,051)
Closing Balance	(419)	(1,244)

Nga Tamariki o Nga Hau E Wha - Equity

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
MOE Equity - Isolation	3,090	3,031
MOE Equity - Low Socio Economic	14,841	11,068
MOE Equity - Special Needs	6,919	5,392
Total Income	24,850	19,491
Expenses		
Additional Teacher	17,224	4,861
Children's Consumable Play and Pets	1,732	2,088
Children's Excursions and Entertainment	1,077	1,390
Children's New and Replacement Equipment	1,033	7,482
Children's Nourishment	2,365	2,852
Children's Repairs & Maintenance Equipment		
Pou Whakarewa Matauranga - Equity to NKA	4,628	3,843
Total Expenses	28,059	22,516
Net Profit (Loss)	(3,209)	(3,025)
Equity		
Opening Balance	4,851	7,876
Equity movement this year	(3,209)	(3,025)
Closing Balance	1,642	4,851

Nga Tamariki o Nga Hau E Wha - Fundraising

Napier Free Kindergarten Association
For the year ended 31 December 2020

	2020	2019
Income		
Fundraising	1,633	3,518
Interest Received	106	153
Sundry Income		8
Total Income	1,739	3,679
Expenses		
Children's Excursions and Entertainment		170
Children's New and Replacement Equipment		913
Playground Development	3,332	112
Total Expenses	3,332	1,195
Net Profit (Loss)	(1,593)	2,484
Fundraising		
Opening Balance	4,967	2,483
Fundraising movement this year	(1,593)	2,484
Closing Balance	3,374	4,967

Nga Tamariki o Nga Hau E Wha - Targeted Funding

Napier Free Kindergarten Association
For the year ended 31 December 2020

	2020	2019
Income		
ECE Targeted Funding	4,969	4,397
Total Income	4,969	4,397
Expenses		
Children's Basic Needs	161	99
Children's Excursions and Entertainment		130
Children's New and Replacement Equipment	2,641	990
Community Engagement		725
Head Teacher Release		1,385
Individual Professional Development		209
Total Expenses	2,802	3,538
Net Profit (Loss)	2,167	859
Targeted Funding		
Opening Balance	1,393	534
Targeted funding movement this year	2,167	859
Closing Balance	3,560	1,393

Onekawa - Operating

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
ECE	31,565	31,202
Parent Fees	5,587	5,038
Sundry Income	1,230	
WINZ	548	1,135
Total Income	38,930	37,375
Expenses		
Bank Fees	37	33
Children's Basic Needs	477	
Children's Consumable Play and Pets	523	
Cleaning	17,564	16,051
Educational Resource for Teaching Team	91	388
Electricity	1,919	2,236
Groceries and First Aid	570	727
Photocopying, Postage and Stationery	3,103	3,002
Playground Development		243
Rates	964	1,928
Repairs and Maintenance - Building	3,842	10,081
Repairs and Maintenance - Equipment	44	680
Repairs and Maintenance - Property	2,514	6,073
Sundry Expenses	170	320
Telephone and Internet	1,593	1,335
Total Expenses	33,411	43,097
Net Profit (Loss)	5,519	(5,722)
Operating		
Opening Balance	(11)	5,711
Operating movement this year	5,519	(5,722)
Closing Balance	5,508	(11)

Onekawa - Equity

Napier Free Kindergarten Association
For the year ended 31 December 2020

	2020	2019
Income		
MOE Equity - Low Socio Economic	7,787	7,808
MOE Equity - Special Needs	6,725	6,898
Total Income	14,512	14,706
Expenses		
Children's Consumable Play and Pets	1,189	2,429
Children's Excursions and Entertainment	1,387	216
Children's New and Replacement Equipment	4,232	7,494
Children's Nourishment	844	638
Children's Repairs & Maintenance Equipment	36	166
Pou Whakarewa Matauranga - Equity to NKA	2,850	2,915
Total Expenses	10,538	13,858
Net Profit (Loss)	3,974	848
Equity		
Opening Balance	20,448	19,600
Equity movement this year	3,974	848
Closing Balance	24,422	20,448

Onekawa - Fundraising

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
Donations and Grants	500	
Fundraising	2,222	2,630
Interest Received	465	444
Sundry Income	452	1,525
Total Income	3,639	4,599
Expenses		
Children's Consumable Play and Pets		25
Children's New and Replacement Equipment		2
Playground Development	871	900
Repairs and Maintenance - Property		1,628
Total Expenses	871	2,555
Net Profit (Loss)	2,768	2,044
Fundraising		
Opening Balance	11,014	8,970
Fundraising movement this year	2,768	2,044
Closing Balance	13,782	11,014

Onekawa - Targeted Funding

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
ECE Targeted Funding	3,437	3,182
Total Income	3,437	3,182
Expenses		
Children's Basic Needs	268	43
Children's Excursions and Entertainment	19	448
Children's New and Replacement Equipment	3,017	1,300
Children's Nourishment		148
Community Engagement	129	582
Head Teacher Release		1,009
Playground Development		85
Total Expenses	3,433	3,615
Net Profit (Loss)	4	(433)
Targeted Funding		
Opening Balance	293	726
Targeted funding movement this year	4	(433)
Closing Balance	297	293

Pirimai - Operating

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
ECE	26,092	14,908
Parent Fees	10,630	10,352
Sundry Income	905	
WINZ	1,021	2,115
Total Income	38,648	27,375
Expenses		
Bank Fees	30	34
Children's Consumable Play and Pets	1,952	
Children's Excursions and Entertainment	1,505	
Children's New and Replacement Equipment	1,247	
Children's Nourishment	101	
Cleaning	14,177	13,566
Educational Resource for Teaching Team	50	96
Electricity	2,507	3,211
Groceries and First Aid	788	1,001
Photocopying, Postage and Stationery	2,477	2,705
Playground Development		13,652
Rates	838	1,676
Repairs and Maintenance - Building		181
Repairs and Maintenance - Equipment	1,345	202
Repairs and Maintenance - Property	5,829	4,511
Sundry Expenses	480	536
Telephone and Internet	1,618	1,632
Total Expenses	34,944	43,003
Net Profit (Loss)	3,704	(15,628)
Operating		
Opening Balance	1,192	16,820
Operating movement this year	3,704	(15,628)
Closing Balance	4,896	1,192

Pirimai - Equity

Napier Free Kindergarten Association
For the year ended 31 December 2020

	2020	2019
Income		
MOE Equity - Low Socio Economic	7,786	7,275
MOE Equity - Special Needs	6,725	6,432
Total Income	14,511	13,707
Expenses		
Additional Teacher	3,321	7,234
Children's Consumable Play and Pets		2,700
Children's Excursions and Entertainment		1,945
Children's New and Replacement Equipment		4,512
Children's Nourishment	766	1,433
Children's Repairs & Maintenance Equipment		
Pou Whakarewa Matauranga - Equity to NKA	2,684	2,812
Total Expenses	6,771	20,636
Net Profit (Loss)	7,740	(6,929)
Equity		
Opening Balance	(1,600)	5,329
Equity movement this year	7,740	(6,929)
Closing Balance	6,140	(1,600)

Pirimai - Fundraising

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
Donations and Grants	555	250
Fundraising	2,321	4,214
Interest Received	98	225
Sundry Income	230	445
Total Income	3,204	5,134
Expenses		
Children's Consumable Play and Pets	19	
Children's New and Replacement Equipment	297	
Playground Development	3,667	11,656
Total Expenses	3,983	11,656
Net Profit (Loss)	(779)	(6,522)
Fundraising		
Opening Balance	5,695	12,217
Fundraising movement this year	(779)	(6,522)
Closing Balance	4,916	5,695

Riversdale - Operating

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
ECE	21,346	29,840
Parent Fees	12,729	6,515
Sundry Income	447	
WINZ	3,410	1,020
Total Income	37,932	37,375
Expenses		
Bank Fees	37	43
Children's Consumable Play and Pets	1,777	1,636
Children's Excursions and Entertainment	1,581	1,316
Children's New and Replacement Equipment	4,649	6,498
Children's Nourishment	226	48
Children's Repairs & Maintenance Equipment	144	323
Cleaning	16,974	12,892
Educational Resource for Teaching Team	35	215
Electricity	2,307	2,104
Groceries and First Aid	1,366	1,197
Photocopying, Postage and Stationery	3,259	3,012
Playground Development		16,700
Rates	784	493
Repairs and Maintenance - Building	246	
Repairs and Maintenance - Equipment	950	616
Repairs and Maintenance - Property	3,260	4,144
Sundry Expenses	403	700
Telephone and Internet	1,896	1,456
Total Expenses	39,894	53,393
Net Profit (Loss)	(1,962)	(16,018)
Operating		
Opening Balance	518	16,536
Operating movement this year	(1,962)	(16,018)
Closing Balance	(1,444)	518

Riversdale - Fundraising

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
Donations and Grants	9,871	
Fundraising	1,956	3,075
Interest Received	71	176
Sundry Income	390	457
Total Income	12,288	3,708
Expenses		
Children's New and Replacement Equipment	10,086	
Playground Development	522	9,932
Total Expenses	10,608	9,932
Net Profit (Loss)	1,680	(6,224)
Fundraising		
Opening Balance	4,610	10,834
Fundraising movement this year	1,680	(6,224)
Closing Balance	6,290	4,610

Tamatea - Operating

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
ECE	28,667	31,144
Parent Fees	5,816	5,246
Sundry Income	1,162	
WINZ	2,992	985
Total Income	38,637	37,375
Expenses		
Bank Fees	50	53
Children's Consumable Play and Pets	1,532	1,398
Children's Excursions and Entertainment	647	1,206
Children's New and Replacement Equipment	7,677	3,536
Children's Nourishment	359	441
Children's Repairs & Maintenance Equipment	288	51
Cleaning	16,279	14,244
Electricity	2,045	2,191
Groceries and First Aid	504	743
Photocopying, Postage and Stationery	2,976	2,845
Playground Development		1,739
Rates	1,018	966
Repairs and Maintenance - Building	648	104
Repairs and Maintenance - Equipment	246	190
Repairs and Maintenance - Property	4,256	5,493
Sundry Expenses	118	227
Telephone and Internet	1,322	1,563
Total Expenses	39,965	36,990
Net Profit (Loss)	(1,328)	385
Operating		
Opening Balance	4,552	4,167
Operating movement this year	(1,328)	385
Closing Balance	3,224	4,552

Tamatea - Fundraising

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
Donations and Grants	520	
Fundraising		479
Interest Received	80	136
Sundry Income	230	465
Total Income	830	1,080
Expenses		
Playground Development	2,082	2,361
Total Expenses	2,082	2,361
Net Profit (Loss)	(1,252)	(1,281)
Fundraising		
Opening Balance	3,070	4,351
Fundraising movement this year	(1,252)	(1,281)
Closing Balance	1,818	3,070

Taradale - Operating

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
ECE	34,823	27,914
Parent Fees	4,598	12,111
Sundry Income	1,300	
WINZ	704	
Total Income	41,425	40,025
Expenses		
Bank Fees	42	68
Children's Consumable Play and Pets	1,925	2,693
Children's Excursions and Entertainment	4,483	4,378
Children's New and Replacement Equipment	3,092	3,159
Children's Repairs & Maintenance Equipment	155	354
Cleaning	16,868	15,724
Educational Resource for Teaching Team	47	69
Electricity	1,775	1,852
Groceries and First Aid	574	421
Photocopying, Postage and Stationery	2,068	2,676
Playground Development	866	
Rates	925	1,850
Repairs and Maintenance - Building	2,052	478
Repairs and Maintenance - Equipment	102	86
Repairs and Maintenance - Property	5,080	4,091
Sundry Expenses	495	437
Telephone and Internet	1,514	1,683
Total Expenses	42,063	40,019
Net Profit (Loss)	(638)	6
Operating		
Opening Balance	4,014	4,008
Operating movement this year	(638)	6
Closing Balance	3,376	4,014

Taradale - Fundraising

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
Donations and Grants	500	
Fundraising - GST	3,795	6,536
Interest Received	123	125
Sundry Income	230	445
Total Income	4,648	7,106
Expenses		
Children's Excursions and Entertainment		256
Children's New and Replacement Equipment	1,805	3,206
Children's Repairs & Maintenance Equipment		
Playground Development	2,032	1,386
Repairs and Maintenance - Property	386	1,030
Total Expenses	4,223	5,878
Net Profit (Loss)	425	1,228
Fundraising		
Opening Balance	4,298	3,070
Fundraising movement this year	425	1,228
Closing Balance	4,723	4,298

Te Awanga - Operating

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
ECE	28,886	26,689
Parent Fees	3,803	3,347
Sundry Income	425	
WINZ	2,161	1,189
Total Income	35,275	31,225
Expenses		
Bank Fees	30	30
Children's Consumable Play and Pets	1,237	1,369
Children's Excursions and Entertainment	295	749
Children's New and Replacement Equipment	7,847	3,035
Children's Nourishment	24	16
Children's Repairs & Maintenance Equipment	5	
Cleaning	13,579	13,253
Educational Resource for Teaching Team	23	92
Electricity	2,535	2,620
Groceries and First Aid	915	950
Photocopying, Postage and Stationery	2,174	2,111
Repairs and Maintenance - Building	690	
Repairs and Maintenance - Equipment	523	231
Repairs and Maintenance - Property	3,592	3,515
Sundry Expenses	50	164
Telephone and Internet	1,973	1,406
Total Expenses	35,492	29,541
Net Profit (Loss)	(217)	1,684
Operating		
Opening Balance	10,480	8,796
Operating movement this year	(217)	1,684
Closing Balance	10,263	10,480

Te Awanga - Fundraising

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
Donations and Grants	5,335	15,570
Fundraising	1,555	887
Interest Received	194	202
Sundry Income	273	445
Total Income	7,357	17,104
Expenses		
Playground Development	15,682	8,352
Total Expenses	15,682	8,352
Net Profit (Loss)	(8,325)	8,752
Fundraising		
Opening Balance	10,484	1,732
Fundraising movement this year	(8,325)	8,752
Closing Balance	2,159	10,484

Te Awanga - Targeted Funding

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
ECE Targeted Funding	1,898	1,733
Total Income	1,898	1,733
Expenses		
Children's New and Replacement Equipment	1,815	1,499
Total Expenses	1,815	1,499
Net Profit (Loss)	83	234
Targeted Funding		
Opening Balance	234	0
Targeted funding movement this year	83	234
Closing Balance	317	234

Wairoa - Operating

Napier Free Kindergarten Association
For the year ended 31 December 2020

	2020	2019
Income		
ECE	20,668	15,739
Parent Fees	4,208	2,741
Sundry Income	1,738	
WINZ	2,674	7,195
Total Income	29,288	25,675
Expenses		
Bank Fees	47	69
Children's Consumable Play and Pets	999	
Cleaning	11,664	11,209
Educational Resource for Teaching Team	292	52
Electricity	2,139	2,475
Groceries and First Aid	368	815
Photocopying, Postage and Stationery	2,333	3,409
Playground Development		10
Rates	1,864	1,651
Repairs and Maintenance - Building	651	224
Repairs and Maintenance - Equipment	860	575
Repairs and Maintenance - Property	6,069	5,117
Sundry Expenses	250	352
Telephone and Internet	1,426	1,461
Total Expenses	28,962	27,419
Net Profit (Loss)	326	(1,744)
Operating		
Opening Balance	10,194	11,938
Operating movement this year	326	(1,744)
Closing Balance	10,520	10,194

Wairoa - Equity

Napier Free Kindergarten Association
For the year ended 31 December 2020

	2020	2019
Income		
MOE Equity - Isolation	3,090	3,031
MOE Equity - Low Socio Economic	26,487	24,372
MOE Equity - Special Needs	10,272	9,382
Total Income	39,849	36,785
Expenses		
Additional Teacher / Teacher Aide	34,719	23,186
Children's Consumable Play and Pets	1,410	2,180
Children's Excursions and Entertainment	1,182	762
Children's New and Replacement Equipment	3,625	7,377
Children's Nourishment	2,463	3,359
Children's Repairs & Maintenance Equipment	396	78
Individual Professional Development		1,394
Playground Development		4,458
Pou Whakarewa Matauranga - Equity to NKA	7,242	7,692
Total Expenses	51,037	50,486
Net Profit (Loss)	(11,188)	(13,701)
Equity		
Opening Balance	71,460	85,161
Equity movement this year	(11,188)	(13,701)
Closing Balance	60,272	71,460

Wairoa - Fundraising

Napier Free Kindergarten Association
For the year ended 31 December 2020

	2020	2019
Income		
Fundraising	99	
Interest Received	1,155	1,673
Sundry Income	87	272
Total Income	1,341	1,945
Expenses		
Playground Development		7,318
Repairs and Maintenance - Property		4,920
Total Expenses	0	12,238
Net Profit (Loss)	1,341	(10,293)
Fundraising		
Opening Balance	20,457	30,750
Fundraising movement this year	1,341	(10,293)
Closing Balance	21,798	20,457

Wairoa - Targeted Funding

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
ECE Targeted Funding	6,898	5,793
Total Income	6,898	5,793
Expenses		
Additional Teacher	1,615	
Children's Basic Needs	529	531
Children's Consumable Play and Pets	10	
Children's Excursions and Entertainment	110	902
Children's New and Replacement Equipment	1,690	3,672
Children's Nourishment		
Community Engagement	455	1,781
Head Teacher Release		853
Individual Professional Development		104
Total Expenses	4,409	7,843
Net Profit (Loss)	2,489	(2,050)
Targeted Funding		
Opening Balance	(1,250)	800
Targeted funding movement this year	2,489	(2,050)
Closing Balance	1,239	(1,250)

Wharerangi - Operating

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
ECE	27,549	31,183
Parent Fees	7,259	4,243
Sundry Income	1,450	
WINZ	2,737	1,949
Total Income	38,995	37,375
Expenses		
Bank Fees	30	30
Children's Consumable Play and Pets	2,356	2,141
Children's Excursions and Entertainment	577	403
Children's New and Replacement Equipment	4,445	2,986
Children's Nourishment	70	167
Children's Repairs & Maintenance Equipment	60	866
Cleaning	16,710	14,552
Educational Resource for Teaching Team	153	158
Electricity	2,499	2,074
Groceries and First Aid	1,208	1,085
Photocopying, Postage and Stationery	1,870	2,903
Rates	781	491
Repairs and Maintenance - Building	394	230
Repairs and Maintenance - Equipment		107
Repairs and Maintenance - Property	3,896	5,486
Sundry Expenses	130	233
Telephone and Internet	1,693	1,629
Total Expenses	36,872	35,541
Net Profit (Loss)	2,123	1,834
Operating		
Opening Balance	899	(935)
Operating movement this year	2,123	1,834
Closing Balance	3,022	899

Wharerangi - Fundraising

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
Donations and Grants	6,000	
Fundraising		131
Interest Received	83	48
Sundry Income	230	445
Total Income	6,313	624
Expenses		
Children's New and Replacement Equipment		3,088
Children's Repairs & Maintenance Equipment		66
Total Expenses	0	3,154
Net Profit (Loss)	6,313	(2,530)
Fundraising		
Opening Balance	2,542	5,072
Fundraising movement this year	6,313	(2,530)
Closing Balance	8,855	2,542

Wharerangi - Targeted Funding

Napier Free Kindergarten Association
For the year ended 31 December 2020

	2020	2019
Income		
ECE Targeted Funding	3,323	
Total Income	3,323	0
Expenses		
Additional Teacher	3,320	
Total Expenses	3,320	0
Net Profit (Loss)	3	0
Targeted Funding		
Opening Balance	0	0
Targeted funding movement this year	3	0
Closing Balance	3	0

Wycliffe Nga Tamariki - Operating

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
ECE	26,462	15,366
Parent Fees	233	352
Sundry Income	1,445	
WINZ	2,790	2,007
Total Income	30,930	17,725
Expenses		
Bank Fees	69	76
Cleaning	16,909	15,069
Educational Resource for Teaching Team		143
Electricity	2,576	2,526
Groceries and First Aid	823	1,381
Photocopying, Postage and Stationery	3,108	2,468
Rates	775	487
Repairs and Maintenance - Building	118	
Repairs and Maintenance - Equipment	829	472
Repairs and Maintenance - Property	5,945	5,657
Sundry Expenses	7	159
Telephone and Internet	1,336	1,292
Total Expenses	32,495	29,730
Net Profit (Loss)	(1,565)	(12,005)
Operating		
Opening Balance	10,456	22,461
Operating movement this year	(1,565)	(12,005)
Closing Balance	8,891	10,456

Wycliffe Nga Tamariki - Equity

Napier Free Kindergarten Association

For the year ended 31 December 2020

	2020	2019
Income		
MOE Equity - Low Socio Economic	32,105	25,187
MOE Equity - Special Needs	14,962	11,954
Total Income	47,067	37,141
Expenses		
Additional Teacher / Teacher Aide	21,344	18,125
Children's Consumable Play and Pets	2,111	1,377
Children's Excursions and Entertainment	1,274	2,384
Children's New and Replacement Equipment	3,093	5,010
Children's Nourishment	1,643	1,387
Children's Repairs & Maintenance Equipment	241	634
Pou Whakarewa Matauranga - Equity to NKA	8,638	7,384
Total Expenses	38,344	36,301
Net Profit (Loss)	8,723	840
Equity		
Opening Balance	29,864	29,024
Equity movement this year	8,723	840
Closing Balance	38,587	29,864