

# annual report & financial accounts

to 31 December 2021



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## association personnel

<b>President</b>	Kelly O'Leary
<b>Board of Trustees</b>	Casey Hucker Lydia Johnston Samantha Van Schooten Rosemary Johansen Aug 2021 Rachel Murray resigned Jul 2021
<b>Life Members</b>	S Greathead S Low D Sorenson J Tidy T Wright
<b>Accountant</b>	Epplert & Co
<b>Auditor</b>	Oldershaw & Co
<b>General Manager</b>	Helen McNaughten
<b>Finance Manager</b>	Leonie Bond
<b>Education Manager</b>	Beth Huddleston
<b>Admin / PA</b>	Lynda Clark
<b>Finance Support</b>	Julie Crook
<b>Human Resource</b>	Joanne Hales

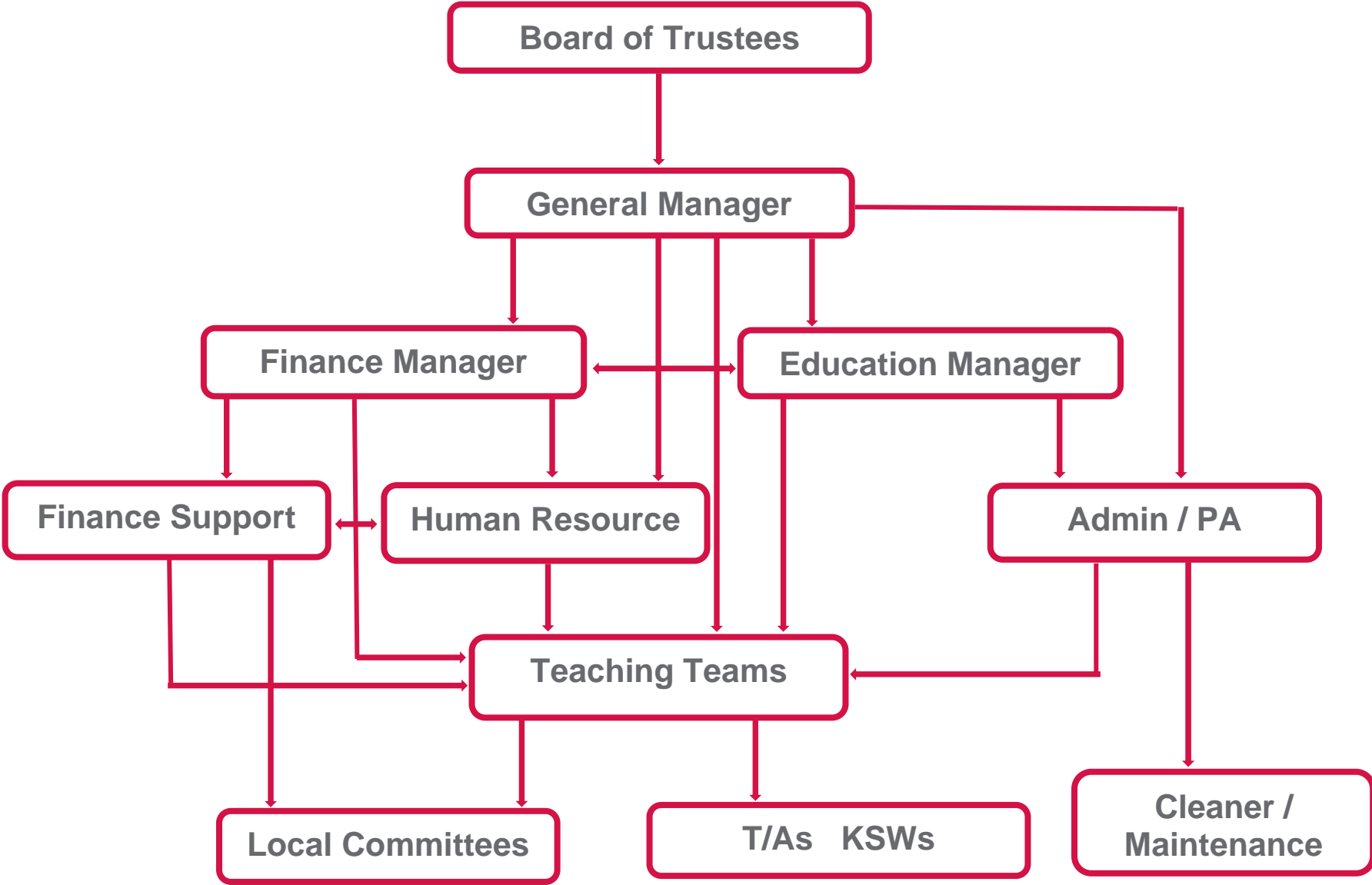
Admin Staff		5
Education Managers	1	
Teaching Teams		
Head Teachers	16	
Teachers	51	
Contracted Relievers	<u>4</u>	72
KSW		17
Cleaner		1
Maintenance		<u>1</u>
		96

## association contact list

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

Professional Development  
Team Support and Development  
Curriculum Management  
Appraisals  
Policy Management and Review  
Playground Development  
Health and Safety

### Finance Support

Financial assistance and support to the Finance Manager including payroll  
Finance support to kindergartens and kindergarten committees including applying for grants

### Human Resource

Human Resource support for The General Manager and Finance Manager  
Recruitment process, Contracts, Leave approvals and Employee records

### PA

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

### Teaching Teams

Curriculum Implementation  
Quality Programming  
Roll Management  
Parent Education  
Local Committee Liaison  
Health and Safety

### 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"> <li>Free flowing communication is evident across all levels of our association</li> <li>We use a wide range of mediums to communicate with our whānau</li> <li>We raise brand awareness through marketing strategies</li> <li>We can articulate our practice, who we are and what we stand for</li> </ul>	<ul style="list-style-type: none"> <li>We have a culture of                             <ul style="list-style-type: none"> <li>Respectful and trusting relationships</li> <li>Care for the well-being of all people</li> <li>Supporting employees through change</li> <li>Professionalism</li> </ul> </li> <li>We are ECE leaders in teaching practice</li> <li>We nurture and grow leadership capability</li> <li>We have a solid reputation for greatness</li> <li>Our people are qualified, competent, flexible, adaptable and share our vision and commitment</li> <li>Children and whānau are engaged</li> <li>We are an employer of choice</li> </ul>	<ul style="list-style-type: none"> <li>Environmental awareness and respect evident</li> <li>Our resources, facilities and services are fit for purpose</li> <li>Environments are engaging for employees, children and whānau</li> </ul>	<ul style="list-style-type: none"> <li>Accessibility: meeting community whānau needs, affordable</li> <li>We provide services to as many whānau as possible by being adaptable and responsive to changing needs</li> <li>Full enrolment levels, waiting lists</li> <li>Strong financial position</li> <li>3 months cash reserves</li> <li>Financially prudent and savvy</li> <li>Our kindergartens are well resourced</li> <li>We plan strategically for opportunities to open new services</li> <li>We plan strategically for the long-term future of kindergarten provision in Napier and Wairoa</li> </ul>
<p><b>Initiatives</b></p> <ul style="list-style-type: none"> <li>Develop communication strategies and plans for                             <ul style="list-style-type: none"> <li>Communication across our association</li> <li>Communicating our decision-making processes</li> <li>Consultation</li> </ul> </li> <li>Review our marketing initiatives – are they                             <ul style="list-style-type: none"> <li>Visible</li> <li>Regular and effective</li> <li>Conveying the right messages</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>We have plans for building employee resilience and capability, and deliver on them</li> <li>Opportunities to grow leadership capability are available to and taken up by employees</li> <li>Succession plans are in place for Board and key management employees</li> <li>Positive feedback from those using / interacting with our service</li> </ul>	<ul style="list-style-type: none"> <li>Our properties are well maintained, regularly serviced and legally compliant</li> <li>Our environments are safe, well planned, attractive, encourage curiosity and excitement</li> </ul>	<ul style="list-style-type: none"> <li>We have processes in place to regularly check whānau's views of our services and the extent to which we meet their needs</li> <li>We are flexible and adaptable to meeting community needs</li> </ul>
<p><b>Measures / Indicators</b></p> <ul style="list-style-type: none"> <li>Communication plan is developed</li> <li>Delivery of communication plan is evident</li> <li>Social media coverage</li> </ul>	<ul style="list-style-type: none"> <li>Positive ERO reports</li> <li>Succession planning for the Board and key personnel</li> <li>Volume of applicants for vacant positions</li> <li>Employee retention levels</li> <li>Exit survey results</li> <li>Board / community engagement and feedback</li> </ul>	<ul style="list-style-type: none"> <li>Positive ERO reports</li> <li>Health and safety obligations met</li> <li>Health and safety reports</li> <li>Regulation requirements met</li> <li>Kindergartens moving through Enviroschool reflections</li> <li>Parent feedback</li> </ul>	<ul style="list-style-type: none"> <li>Operating within budget</li> <li>3 months reserves</li> <li>% enrolment levels</li> <li>% satisfaction of parent</li> <li>Number of new services</li> <li>Financial reporting and monitoring</li> <li>Enrolment monitoring</li> </ul>

## 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 2021 report

*Mā te whiritahi, ka whakatutuki ai ngā pūmanawa ā tāngata*

*Together weaving the realisation of potential*



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 2021. You will learn what we did and how well we did in governing, teaching and financially managing our Association.

2021 was a year of ups and downs, drama, and great uncertainty.

### **Board Activities**

Our Board had a full agenda for 2021 during which we

- attended 4 Board meetings and 6 Zoom Board meetings
- attended and hosted Napier Kindergartens' AGM
- attended a Board Strategic Planning Day
- produced 3 Parent Newsletters
- considered information about the progress of Kindergartens Aotearoa and began reviewing a business case.

During 2021 we bade farewell to Rachel Murray as the staff elected Board Member and welcomed Rose Johansen in her stead. We also co-opted Samantha Van Schooten (who was subsequently elected at the 2020 Annual General Meeting (AGM)) and Nait Scott to the Board, however Nait subsequently resigned his position before the AGM.

Kelly O'Leary has continued in the role of President since December 2020.

### **Board Focus**

The Board's priority continues to be focused on our financial position and long-term viability. Luckily, we have been financially well supported by the government's continued funding of our Association throughout 2021. Certain funding rules were relaxed regarding enrolments and attendance because of Covid-19 however this has made forecasting the future even more complex than usual.

In normal circumstances we can track enrolment levels and their impact on funding and anticipated future funding however that data is now uncertain. Prior to Covid-19 we recorded steadily declining enrolment levels to an all-time low of 92.7% in 2019. We suspect that the impact of many parents who are now able to work from home, or with other changes to their employment occurring, may find kindergarten is a more accessible service than previously, which is a good thing. How long that situation might continue however is uncertain.

As mentioned in previous reports any National led government is highly likely to introduce a reduction of funding. If it were to be reduced by 20% (as they implemented in previous years), this would effectively remove the funds that cover all expenses other than salaries and wages. To put that into context, we could only pay our employees' salaries and wages and nothing else. Worse yet, we wouldn't even have quite enough to pay all our employees.



To use 2022 figures as an example we might expect:

\$ 7,487,801	total income from funding and other sources
\$ 6,393,500	employees' salaries and wages
= \$ 1,094,301	balance remaining to cover all other expenses
- \$ 1,472,040	20% reduction in funding income
= \$ 377,739	Deficit

We would have to reduce salary and wages costs by \$ 377,739 and then raise over a million dollars to pay for all other costs of running our kindergartens. That's beyond grim and explains why higher enrolment levels and therefore higher income is so critical.

Four kindergartens (Onekawa, Pirimai, Tamatea, and Taradale East (formerly Riversdale Kindergarten)) diversified their operations to allow additional children to access the longer 6-hour sessions. Although a reasonably modest change, it has been successful in improving enrolment levels.

We recruited the marketing firm Contentment to promote our kindergartens. They captured some amazing interviews with our Eskview teachers and parents, doing promotional work on social media and in local newspapers. We were able to continue with a marketing campaign during the August Covid-19 lockdown and have enjoyed positive feedback on media coverage generated. During the year we also celebrated one of our teachers, Stephanie McCallum, who turned 80 while teaching at Greenmeadows Kindergarten. What an amazing feat!

We'd like to thank parents for the fee payments and donations we received during 2021 – these have been much appreciated contributions towards funding our kindergartens in an environment where every dollar counts.

### **Covid-19**

Covid-19 continued to wreak havoc across the world although thanks to the Covid-19 management strategies employed by the government, New Zealand remained comparatively unaffected from some of the worst of these.

On the 18<sup>th</sup> August another full lockdown commenced which lasted until the 31<sup>st</sup> August 2021. Given our previous experience with full lockdowns we swung very quickly into action; we set up weekly zoom meetings with head teachers, sent regular newsletters out to our employees ('Staying Connected') and updated parents and caregivers through our Mobile phone app and Facebook. Our Education Manager, Beth, was in regular contact by phone with Head Teachers, and the management team were meeting regularly via zoom.

The lockdown was followed by a phased in return, to the reopening of our kindergartens, with an initial three kindergartens in Napier and one in Wairoa opening. These kindergartens accepted children from multiple kindergarten services accompanied by one of their own teachers. This proved a more successful transition back into kindergarten for children and teachers alike. On-line distance learning was provided by kindergartens who remained closed, and several kindergartens began to offer a series of short kindergarten zoom sessions which proved very popular.

As we were aware of the importance of mask wearing to reduce the spread of infection, we asked parents fairly early on to wear masks while on kindergarten premises and we think this contributed significantly to the low and slow spread of Covid-19 in our kindergartens. We also reviewed our practice of including whānau in end of year celebrations and based on the guidelines and advice received at the time adopted a cautionary approach; this meant while end of year events were held, they were limited to children only. Kindergartens also reviewed their procedures for receiving and farewelling children to minimize contact with those who might be unvaccinated or immune compromised. While the vast majority of whānau accepted our decisions with good grace and understanding, sadly that wasn't the case for all, and several of our teachers were verbally abused and criticised.

The biggest challenge for our Association however came with the government's decision to introduce a Vaccine Mandate at midnight on Tuesday 15<sup>th</sup> November 2021. From that date any employee who had not received vaccinations as mandated, would be unable to work within our kindergarten settings and faced termination of their employment. This was extremely distressing and polarising not only within the education sector but across other sectors with similar mandates. To provide our employees with an alternative option we offered unvaccinated employees the opportunity to take a year's leave. This option meant that their positions could only be filled on a relieving basis for a year during which time the Mandate might be lifted, and they could be eventually restored to their positions. We are pleased to say that three employees took up this opportunity, however four employees did not. As it transpired the Mandates were lifted on the 4 April 2022.

Towards the end of the year a new system for managing Covid-19 was introduced (known as the Traffic Light system). This system acknowledged the inevitability of community spread of Covid-19 but attempted to slow it down in a way that the medical system and supply chains could cope with. Little did we know that while the new system was designed to be simple, we would experience such rapid and multiple changes over the coming months which were to ultimately test our resources to the max.

Perhaps one of the longer lasting effects of Covid-19 will be the frustration and fatigue of having to constantly deal with it all, and the fact that it has diverted our attention from many business-as-usual tasks and plans. When we look at the volume of work that has remained on standby it does seem overwhelming at times.

At the end of the year international speaker Lisa O'Neill delivered a session to our staff focused on resilience and managing self through periods of continuous change. Lisa's session left us in a very uplifted state and was a much-needed antidote to the fatigue we were experiencing.

### **RSV Outbreak**

Respiratory syncytial virus (RSV) is a highly contagious respiratory virus that causes lung and respiratory tract infections. There was an outbreak of this in June/July which sadly affected many of our kindergarten children. It was suspected that New Zealand's heavily restricted borders contributed to reduced exposure to illnesses, and therefore the impacts of those illness coming into New Zealand was more significant due to lower immunity.

### **Tiki Atu / Kindergartens Aotearoa**

Work continued exploring the creation of a new kindergarten association (Kindergartens Aotearoa (KA)) until such time as the impacts of Covid-19 (the national lockdown and the Vaccine Mandate) required our full attention and necessitated that we stop. We had called for volunteers to form a working party to consider the Kindergartens Aotearoa proposal as part of a consultation process however had to pause this before it started due to the lockdown in August. It was then decided the work on developing Kindergartens Aotearoa had to be temporarily suspended while we all grappled with the impacts of Covid-19 on our associations. However, we do thank the parent members who volunteered to participate. We also thank the other KA associations who supported us during Covid-19 by generously sharing their resources, policies and ideas regarding Covid-19 throughout this tricky time.

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 been completed however our respective associations need time to come together and consider the business case information before we proceed further.

### **Fire Close Call**

We came very close to losing our Association office in February when a wiring fault caused a ceiling light fixture to catch fire in the evening. Flaming, melted plastic dropped from the fitting onto a couch below, setting fire to some magazines before the light cover then dropped from the ceiling onto the floor. Within seconds, three areas were on fire. Luckily the General Manager was there and able to put it out before it spread any further.

### **Farewell Eileen Kennedy**

We acknowledge the service of Eileen Kennedy (Education Manager) who finished on 15 April 2021, ending just over 20 years of employment with Napier Kindergartens. Eileen was a particularly strong proponent of the EnviroSchools programme which now successfully operates in 14 of our kindergartens.

## 2022 – the year ahead

Key areas of work during 2022 will encompass

- Managing the impacts of Covid-19 and community spread
- Analysing the business case for Kindergartens Aotearoa
- Continued marketing of our kindergartens
- Developing a 3-year strategic plan

We would like to take this opportunity to extend our sincere thanks to all 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*



*Samantha Van Schooten  
Board Member*



*Rose Johansen  
Board Member*



## education manager's 2021 report

*Tēnā koutou katou*

*Nai mai haere mai, ki a tātou hui i tēnei rā*

*He kaiwhakahaere ako ahau*

*Nō te pūtahi kura Pūhou o Ahuriri*

*Ko Beth tōku ingoa*

*Tēnā koutou, tēnā koutou, tēnā tātou katoa*

I have written about the achievements and trends of 2021 against the aspirations of the NKA Board of Trustees Strategic plan.

### **Napier Kindergarten Association's Strategic Vision**

Learning is child's play and teaching is a passion

### **Napier Kindergarten Association's Strategic Mission**

Children and parents look forward to their Kindergarten experience

### **Whakawhanaungatanga**

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

We take pride in delivering a strong partnership between teachers and the wider kindergarten communities based on communication and engagement that is responsive, caring, and inclusive. Cultivating a sense of whanaungatanga that is defined as building relationships through shared experiences to create a sense of belonging is interwoven at all levels.

In August we once again went into a Covid lockdown. Communication with our kindergarten whānau on social media platforms was quickly reactivated. Clear directions, in accordance with the Ministry of Education and Ministry of Health, were put in place as we moved into various Covid-19 settings to maximise the health and safety of all.

### **Rangatiratanga**

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

It is visually evident throughout the kindergarten's philosophies and programmes how children are valued as leaders of their own learning. Empowering children to learn new skills, promote social competencies and increased responsibilities are all part of their foundation for their educational journey as lifelong learners.



*Marewa Kindergarten: The photography through a child's lens is very empowering. Through providing a kindergarten camera has enabled children to use these tools to capture the world around them using their own imagination*

### **Manaakitanga**

**Every child's culture identity and language are affirmed**

All kindergartens are culturally responsive. Children's cultural heritage is acknowledged and celebrated. Language, traditions, values, and customs are all supported. Significant days related to cultural events within the global calendar are woven into the kindergartens' annual plan.



*Pirimai Kindergarten: Cloak of Knowledge, worn by tamariki as part of their farewell ritual. This korowai was created at the kindergarten as a joint project by teachers, tamariki and whānau. As stated by the team: 'Our korowhai project has created rich learning for Kaiako, whānau and tamariki'. An article was written and published about their korowhai project in Supporting Transitions in Schools, an Enviroschools publication.*

## Ako

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

On the 25<sup>th</sup> of January 2021 the Ministry of Health (MOH) introduced a new amendment to the food safety in ECE settings. This made it a regulatory requirement to have children seated and supervised while eating. We adhered and implemented the guidelines around food types that are likely to cause choking for children under five years. Education Managers ran a workshop for all teachers about these changes and a pamphlet 'Reducing food-related choking' from the MOH dated 6 April 2021 was distributed to all parents for their information.

Health and safety audits were undertaken and completed by the Education Manager against the 2008 MOE regulations criteria for all sixteen kindergartens. Reports included observations of excellent practise around the new food regulations. In relation to Covid-19 any changes to the guidelines from Ministry of Education (MOE) and MOH were promptly addressed and adhered to. In addition, any other outstanding matters were quickly addressed as per the health and safety feedback. We also met our regulatory requirements by ensuring that first aid training was delivered to new teachers and those renewing their certificates.



## Enviroschools Programme

The Enviroschools Kaupapa continues to be embedded creating a healthy and sustainable world. The facilitator team have continued to support our Enviroschools kindergartens through workshops and kanohi ki te kanohi (face to face) with kindergartens moving towards an Enviroschools reflection. Other professional development was facilitated by the National ECE Enviroschools foundation through zoom and workshops by the Regional Council and Ōtātara Outdoor Learning Centre.

## Tangatawhenuatanga

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

An important part of the role as Education Manager is to be regularly in our kindergartens as a registered teacher to guide and support teams. Each kindergarten received regular visits and reports of excellent teaching practice was affirmed. Over the course of the year various initiatives were continued and/or introduced by teams to extend and support the needs of their tamariki and their kindergarten community. Oral language initiatives such as the Olli programme and speech and language therapists have provided teams with more tools to increase language acquisition within a language rich environment. Many teams are also part of Kāhui Ako groups that provide a working partnership across the education sectors.

Many Kindergartens have introduced story baskets that support oral language acquisition.

At the beginning of 2021 KidsCan (a charitable organisation) supporting children's health and wellbeing was rolled out at our two Wairoa kindergartens and at Bette Christie Kindergarten at the beginning of the second term. This has proven to be highly successful not only supplying nutritious food, but also clothing items for their tamariki. A presentation on Health incentives from these teams as well as Mary Richmond Kindergarten (about Imoko: holistic healthcare programme) was presented to the wider Association teaching teams.



### **Teacher Registration Mentoring Programme**

The Education Manager has continued to support and guide registering teachers. Termly visits to view their teaching practice and meet with their mentoring teachers is part of this process. This support and guidance successfully empowers teachers to meet the NZ Teaching Council Six Professional Standards and the Code of Responsibility. However, when visits have not been possible due to Covid-19 restrictions, zoom meetings have been put in place.

### **Hapori Matatu (online community)**

The online registration renewal has become more efficient and effective. The Education Manager oversees this process to endorse their application.

### **Professional Growth Cycle**

The new Professional Growth Cycle (replacing the former appraisal process) has been met with a favourable response from all teachers. Systems are in place to ensure we have met the regulatory requirements. The Education Manager oversees this practice and has successfully completed all head teachers' Professional Growth Cycle meetings. This process is linked and accountable to the Teaching Council Six standards and Our Code of Professional Responsibility.

### **Professional Development**

This has been provided through internal and external opportunities for all teachers based on their focus and interests in order to deepen and strengthen their teaching practice.

### **Education Manager Professional Development**

- EnviroSchool facilitator training
- Attended Senior Teacher Hui in Wellington.

### **Looking Ahead to 2022**

- Prepare and provide relevant information and resources for the pending ERO review
- Continue to collaborate closely with teachers to articulate and project educational values
- To support innovative incentives and programmes that provide continuous up to date professional development, deepening teachers' practice that underpins a rich learning environment catering for their tamariki needs and development.
- To stay current with new ECE research and any MOE changes within the Early Childhood sector.

***Ehara taku toa i te toa takitahi  
Engari, he toa Takitini***

***Success is not the work of one, but the work of many***

Kia ora tatou katou  
Beth Huddleston



## finance manager's 2021 report

I am delighted to be reporting on the finances of the Association for 2021.

### 2021 Budget

I was very much looking forward to preparing the 2021 budget as the 100% ECE funding rate had been restored, meaning we receive funding at a level that supports us employing 100% trained registered teachers.

The Napier Kindergarten Association is a not-for-profit charitable organisation, meeting the Charities Commission and Inland Revenue requirements to maintain our status.

We aim for a zero budget – expenditure matching income.

Any surpluses are held for the direct 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.

The goal of achieving a zero budget has been a challenge over the last 10 years.

In 2010, when the National Government reduced funding levels from 100% to 80%, we had to introduce measures to minimise the impact of the \$590,000 decrease in our 2011 budget.

Between 2011 and 2017, the National Government also failed to adjust funding rates for inflation, however expenditure increased so further strategies were introduced to strive for a zero budget rather than incur deficits which cannot be supported indefinitely.

From 2016 – 2019 we also experienced a steady decline in enrolments, and we had more 2 year olds attending kindergarten. Unlike schools, our funding is directly affected by the number of days we are open, whether all child places are filled and whether children's attendance is regular. We have two funding rates, a 20 Hours ECE rate (for 3, 4 and 5 year olds attesting their 20 hours to kindergarten) and 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, and for 2 year olds).

We began to have year-end deficits – expenditure was greater than income.

During the 2020 Covid-19 lockdown, the Government guaranteed our income at the pre Covid-19 enrolment levels, to help us meet our payroll and creditor obligations. While we still had a deficit in 2020, we did notice that our enrolment percentage increased slightly – we were not having to account for regular absences which typically decreases the enrolment percentage and decreases funding.

When I prepared the 2021 budget, I based our Operating Funding on average enrolments at 93%, used the 100% funding rates but only budgeted a modest surplus of \$2,220. I was hoping for a greater surplus so we could build up reserves depleted by deficits over the previous years.

To ensure we achieved the 100% funding rate however, additional teachers were employed to cover lunch breaks at four kindergartens and to fill these positions, we had to make the job sizes greater than just the lunch period for which they were required. We were aware this would use a proportion of the 100% funding, but are committed to the kindergarten philosophy, and to our children who deserve no less than 100% teachers.

### 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

	2021	2020
Revenue	8,035,975	7,045,196
less Expenses	7,654,279	7,050,223
Surplus / (Deficit)	<u>381,696</u>	<u>(5,028)</u>

- 2021 surplus of \$381,696  
Napier Kindergarten Assn surplus \$333,175  
Kindergarten Accounts surplus \$48,521
- 2020 deficit of \$5,028  
Napier Kindergarten Assn deficit (\$76,433)  
Kindergarten Accounts surplus \$71,405

#### Page 8 of Financial Statement – Statement of Financial Position

	2021	2020
Opening Equity	8,002,849	8,007,877
plus Surplus / (Deficit)	381,696	(5,028)
Closing Equity	<u>8,384,545</u>	<u>\$8,002,849</u>

#### Page 8 – Working Capital

	2021	2020
Cash and Bank Balance	3,104,318	2,623,850
less Current Liabilities	1,754,886	1,647,826
Working Capital	<u>1,349,432</u>	<u>970,024</u>

#### Page 8 – Cash and Investments

	2021	2020
Cash and Bank Balance	104,318	1,847
Short Term Investments	1,750,000	1,622,000
Investments	1,250,000	1,000,003
Total	<u>3,104,318</u>	<u>2,623,850</u>

#### 2021 \$333,175 Surplus

The Operations Funding budget for 2021 was \$7,034,913. Year-to-date the amount received was \$7,396,031 – a difference of \$361,118 additional income received. This difference being because average enrolments reached 95.1% for the year instead of the budgeted 93%. It is staggering what a 2.1% difference makes. Just prior to the August Covid-19 lockdown average enrolments were at 94.4%. From a financial perspective, Covid-19 and the Government once again guaranteeing funding at pre Covid-19 levels by way of us not having to apply Frequent Absence Rules for ALL children not attending kindergarten pushed up the enrolment percentage.

Increasing our enrolment levels remains our biggest and most critical issue from a financial perspective, particularly given, as the President and General Manager's report refers to, what would happen if 20% funding cuts were to be applied again under a National Government. I have also referred in prior year reports, to the fact that we have several properties to be maintained and can expect to outlay sizeable costs to maintain them in future years. This remains the case.

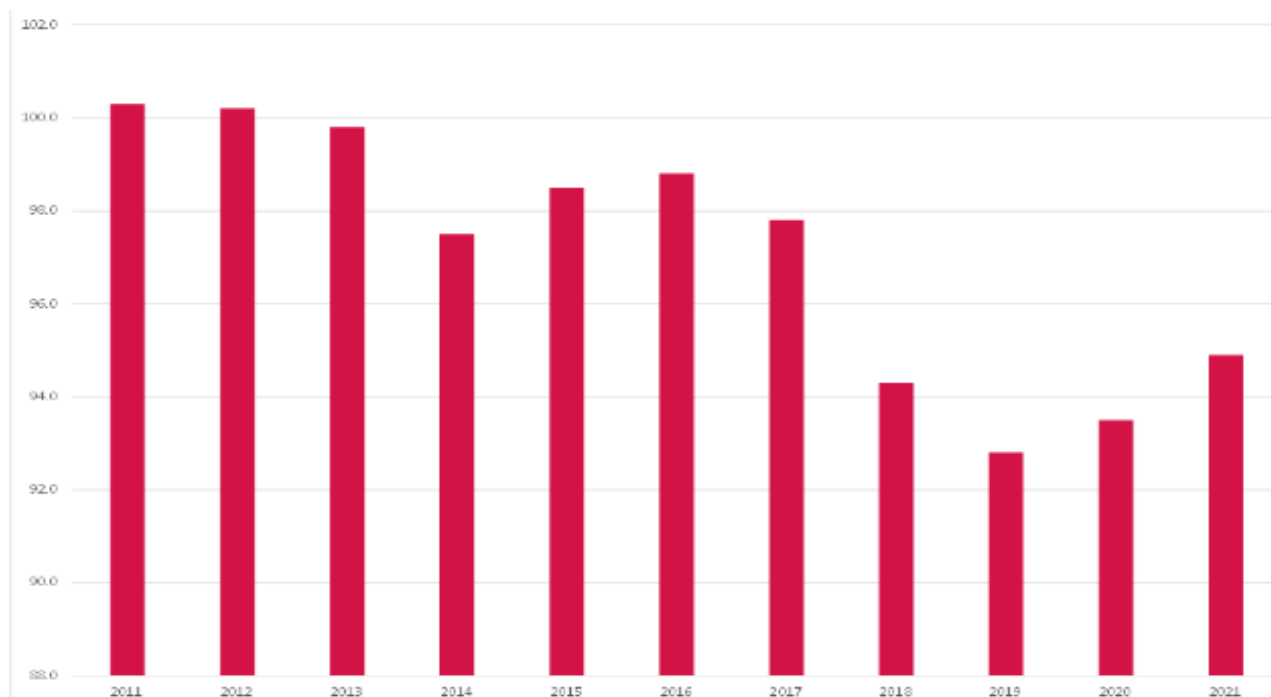
Towards the end of July, we started looking at ideas to best utilise the additional income generated from the higher-than-expected enrolments, however we were hampered by the August Covid-19 lockdown and then being in Level 3 for the remainder of the year. Additional teaching support was made available for kindergartens requesting it and funds were set aside to paint an additional kindergarten, change the whole Association to Office 365 and replace outdated desktop computers and laptops using anything less than Windows 10 (still ongoing). We also allocated some of the 2021 surplus to continue our effective marketing strategy. We employed Jo Hales in the role of Human Resources Support and her contribution to lightening the workload at the end of 2021 was so very welcome!



Looking at our year end Statement of Financial Position it seems we have \$3.1 million squirreled away as at 31<sup>st</sup> December, a large portion of this money is not technically ours at that date.

Cash and Investments		3,104,318
Amounts owing as at 31 <sup>st</sup> December 2021		
Sundry Creditors – purchases / work in December 2021	90,618	
ASB Visa – purchases in December 2021	8,444	
Oldershaw & Co – 2021 audit	13,500	
MOE – January and February 2022 funding in advance	1,123,660	
Employees Annual Leave Accrual	<u>305,401</u>	
		<u>1,541,623</u>
Kindergarten Funds		<u>580,381</u>
		<u>2,122,004</u>
Funds Held by Napier Kindergarten as at 31st December		<u><u>982,314</u></u>

### 2011 - 2021 Enrolments



### Family Donations / Parent Fees

	Family Donations		Parent Fees		Total Unpaid
2021 Requests / Invoices	202,073		247,829		449,902
2021 Payments	<u>85,045</u>		<u>136,573</u>		<u>221,618</u>
Difference	<u><b>117,028</b></u>	<b>42%</b>	<u><b>111,256</b></u>	<b>55%</b>	<u><b>228,284</b></u>

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.

### Individual Kindergarten Finances

	2021	2020
Operating Funds	69,956	88,573
Equity Funds	333,799	271,728
Fundraising Funds	164,625	165,914
Targeted Funds	12,001	5,648
Total Funds	<u><b>580,381</b></u>	<u><b>\$531,863</b></u>

Increase in Funds held by Assn for Kindergartens \$48,518

A summary of income and expenditure is on page 30.

## 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 2021.

	BC	Marewa	MR	NTW	Onekawa	Pirimai	Wairoa	WNT	Total
Opening Bal	35493	10731	94441	1642	24422	6140	60272	38587	271728
<b>Income</b>									
Low Soc	40456	8059	26353	12950	7853	7891	27443	36808	167813
Spc Needs	18879	7934	12298	5912	7761	6815	10503	17178	87280
Isolation				3135			3135		6270
Total Inc	59335	15993	38651	21997	15614	14706	41081	53986	261363
<b>Expenditure</b>									
Add Staff	35194	8350	12150	16475			16799	21466	110434
Consumables	2413	2673	2760		1039	2226	1825	1882	14818
Excursions	2646	1119	2248		772	1625	636	505	9551
N & R Equip	6002	142	4040		8745	4177	6319	4168	33593
Nourishment	1724	868	142	1793	41	475	2838	510	8391
R & M Equip	970					207	405	48	1630
Prof Dev				247			495		742
Maori Advisor	4844	1107	3011	1704	973	1098	3079	4317	20133
Total Exp	53793	14259	24351	20219	11570	9808	32396	32896	199292
<b>Closing Bal</b>	41035	12465	108741	3420	28466	11038	68957	59677	333799

## 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 2021.

	BC	Carlyle	MR	NTW	Onekawa	Wairoa	Whar	WNT	Total
Opening Bal	1118		-1991	3560	297	1239	3	963	5189
<b>Income</b>									
Income	7423	3905	6790	5462	2838	8058	3646	5972	44094
<b>Expenditure</b>									
Add Supp						670	3707		4377
Basic Needs			2545	333	58	591		119	3646
Consumables				351				308	659
Excursions	2223	400			240	650		433	3946
N & R Equip	5898	2445	85	3093	2254	2583		1651	18009
Nourishment			587		701			2111	3399
Community					306	616			922
Prof Dev				1403		927			2330
Total Exp	8121	2845	3217	5180	3559	6037	3707	4622	37288
<b>Closing</b>	420	1060	1582	3842	-424	3260	-58	2313	11995

## Kindergarten Grants and Donations - \$24,691

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, several 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.

	First Light Community Foundation	Napier Kindergarten Assn	Pam Torbett Charitable Trust	Pub Charity Ltd	Parents / Community	Total
Bette Christie						
Carlyle				6400	990	7390
Eskview					280	280
Greenmeadows						
Marewa					326	326
Mary Richmond						
Ngā Tamariki	5000		5000			10000
Onekawa					7	7
Pirimai					500	500
Tamatea						
Taradale						
Taradale East		6000				
Te Awanga					188	188
Wairoa						
Wharerangi						
Wycliffe Ngā Tam						
	5000	6000	5000	6400	2291	24691



## 2021 – The Year Ahead

- 2022 Budget – Surplus of \$4,624. This includes funding at 100% and enrolments at 94.4%.
- Review of kindergarten operating grants

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

Leonie Bond  
Finance Manager



## kindergartens' 2021 reports

### Bette Christie

Bette Christie has seen a change in head teacher during the second half of 2021, who has since been appointed to the position permanently, as well as staff changes that include a long-standing teacher moving away from the area as well as another teacher coming back from extended maternity leave and a new KSW. This has meant a lot of change for the community and tamariki to absorb and a fresh new positive outlook within the team and refreshed vibe in the kindergarten community!



The environment has had a makeover both inside and out to support the change in staff and it has made a real difference to the quality of the play happening! This is a testament to the strong work ethic of the teaching team and the new philosophy as a living and breathing document. We have also begun undertaking the massive task of unpacking an internal evaluation around how we reflect the uniqueness of our learning community in our documentation and environment, and how we promote positive learning outcomes for our tamariki. This is a massive task and is providing many challenges!



Inside our environment has been modified and reset to be more peaceful, calm and provide lots of opportunities for our tamariki to explore our fantastic range of resources. We have added in some more storage cupboards and our changes are working well to support our planned learning experiences. We approached Carpet Court in the hope of finding a carpet to match what is already in place. Excitingly Carpet Court have applied on our behalf to Rhino Carpets and they are going to donate all new carpet for all the areas we were looking at replacing! This will be happening in the next few months as there is a delay with the supply and installation. We have new tables on order to further support our learning areas, especially our kai times for ease of transitions, we can't wait for these to arrive!

Our outside environment has also received a bit of a makeover. We were donated pittosporum trees allowing us to create a boundary hedge, these have been planted and will hopefully grow and give us more privacy and support us to become a lovely green learning oasis. We have also been donated a wonderful stainless-steel sink and separate sink and benchtop that we hope to make into a mud kitchen in the sandpit. We have big plans to refresh our gardens to be easy care and promote a love for our environment, including a refresh of our vegetable garden, a herb garden, a sensory garden and a butterfly sanctuary! We have made a start on our plans and have many of these things underway.



KidsCan came on board at the beginning of 2021 and have been a wonderful addition to what the kindergarten offers through the supply of all meals, shoes, socks, raincoats, and nit treatments. This has been well received by our community and it is a great way to bring our tamariki together to enjoy kai and refreshments as we fuel our bodies for play and exploration. We have purchased a new oven to support our KSW in her role and to make cooking a lot easier. Another addition to our program that is that we now use some of our extra funding to also supply nappies for our tamariki while they are at kindergarten as we discovered that this was sometimes a barrier to attendance. This has made a big difference for many of our families, and we have received lots of positive feedback for making this move.

We had a great year last year, building foundations for this year and we are again looking towards another productive year, settled, and filled with more fantastic learning opportunities where we can support our tamariki and whānau.

## Carlyle

Kindergarten Roll – The numbers of children attending has remained constant, with the roll being full most of the time. As we all knew it would happen, our last year's two-year-olds have become three-year olds, so we are now operating with very spread-out age groups.



Staffing – Relieving teacher, Stacey Trotter, left to take up the role of head teacher at Bette Christie Kindergarten during 2021. We congratulate Stacey, as she has since been appointed the permanent position. The relieving position Stacey originally held has been filled by Katrina Grau, Liz Wynyard and Pam Briggs respectively. We welcome Kristi Lampitt, who will be joining us in this position from Term 2, 2022.



Covid-19 – Many of our whānau have been affected by Covid-19 illnesses. Teachers and families have managed the many changes well, that have been created by Covid-19 restrictions. As with everyone else, we look forward to Covid-19 free times.



Global Village – We have further defined our work regarding the sharing of cultures, with several whānau being invited to discuss the countries they have come from with the children. Guest speakers have been very creative in the way they have presented to children with exciting results.

Targeted Funding – Carlyle has been one of the fortunate kindergartens to have received the Ministry of Education Targeted Funding this year. The funding was used to pay for the Exploring our Whenua bus trip where whānau visit the kindergarten pepeha sites. It was also used to purchase many beautiful resources including the much-used marae and waka.



Playground – There has been quite a bit of development in the playground during the last year, with bamboo fencing being erected, several trees being removed (including, sadly, our large Melia tree) and more shade sails being put in place. Our kindergarten now boasts being the most shaded in Napier!

Fundraising – Whānau have contributed to both the Christmas and Easter raffles, by generously donating goods and then following this up by enthusiastically selling raffle tickets. Monies raised have gone to funding the new shade sails

## Eskview

After the year like no other ever experienced in 2020, we returned to Kindergarten in January 2021 full of hope and plans for an exciting 2021 for our children and families.

Little did we know Covid-19 had not gone away but was going to return with vengeance with more restrictions and another lockdown in August. However, we did not let this stop us and we had another productive year of learning with lots of events, happenings, whānau days, excursions, and long-term projects.

Although we had to postpone some of our yearly traditions, we were fortunate in still being able to go ahead with our Bikeathon, Walk to the Cunningham Garden, Art Deco and Matariki celebrations. We were also happy to have our old friend Zappo the magician and animated sounds puppet shows perform for the children. Sadly, we did have to cancel our traditional family Christmas party. However, teachers got creative, and we planned an exciting Christmas week with different Christmas activities, baking, a face-painter, bouncy castle and Christmas dress up day. This was a new experience for us all but was so much fun I am sure it will become an integral addition to our Eskview Traditions.



In June, Eskview was chosen to be the face of Napier Kindergartens marketing strategy. This involved three teachers and six families coming together on a Saturday in June to be photographed, videoed, and interviewed promoting Kindergarten as a first-choice option for early childhood. We felt very humbled to be part of this marketing campaign and so proud of our families who took part and promoted Napier Kindergarten.



Eskview has had another productive year with upgrades and fundraising. Our major fundraiser for 2021 was the launch of our 5<sup>th</sup> edition recipe book. It is always exciting to see how each Kindergarten committee takes on this mammoth task of putting together our new cookbook editions. This year's book was no exception.

2021 saw the kindergarten freshening up our environment both inside and out. We had new carpet laid inside and in the teacher's office. An upgrade on our dishwasher and microwave. Outside we had a large tree removed and our other big trees pruned. Our bark area was dug out and fresh new bark laid. We have also had new front fencing erected so we are looking very tidy and inviting.



A huge focus last year with children was in our active physical and ball skills. This was a real interest with our wider group. Because of this interest we decided to invest in "Play Ball" sessions. These were held on Tuesday and Friday afternoons with two coaches coming in to work with our children on different ball skills. Play Ball was a huge success with the children learning lots of different ball skills. The sessions went on for a term. There were medals to be won and a player of the day. Other interests included firebrick making from newspaper and a paper mache project of a playscape.

Teachers at Eskview have continued to strive to stimulate and stretch the learning of our children both individually and as a group. This is being reflected in the children's individual portfolios.

Covid-19 has greatly impacted us all over the last two years and taught us about resilience and trying new ways to reach our children, families and wider community while also remembering our precious children are always at the heart of everything we do.

## Greenmeadows

Another busy, though unsettled year at kindergarten. Covid-19 continued to bring a fair amount of disruption to our community, but our families continued to be part of our everyday life.

Our children enjoyed, and were involved in, learning opportunities and experiences that extended their interests. Our beautiful outside area is a space in which children make exciting discoveries. Growing plants, watering, caring for Papatuanuku, and watching the monarch butterfly life cycle were just some of the activities that engaged children. In term one we were delighted to welcome Judy Hunter back with the Mind Up programme. The overall aim of this programme is to foster social and emotional awareness. Our children enjoyed sharing what they already knew and practicing the new strategies each week with Judy.

Some of the events and visitors we enjoyed this year included

- Art Deco picnic
- Visiting pets
- Greenmeadows School Kapa Haka and Ukulele group
- The Sharon Holt show
- Tree planting at Pirimai
- Little Dog Barking - Rainbows and Fishes
- Trixie the Super Hero



We were thrilled to see the completion of our outside area upgrade. We were fortunate to have Barking Mad Landscape take on the task and our thanks go to Chrisi and Chris Marwick for the improvements.

We farewelled our wonderful teacher Stephanie MacCallum at the end of the year. Stephanie's passion and commitment will be missed by all.

A big thank you to our wonderful committee who managed to engage parents' and whānau in several fundraising events throughout the year. Finally, we would like to thank our parents and whānau for all their support and understanding during these challenging times.

## Marewa

Tena Koutou Katoa.

2021 was another year filled to the brim with challenges as Covid-19 continued to affect our nation and our kindergarten communities. Through this we have witnessed just how resilient our kindergarten communities are and have been extremely fortunate with the support given and received throughout our kindergarten community. We were able to offer places for children in need of kindergarten through lockdown as we became a "host" kindergarten. As a community we drew strength from the multitude of agencies providing both guidance and

support to get us smoothly through another unpredictable year. Systems put in place were essential as we placed the emphasis on the safety of our tamariki and whānau. Full gratitude must go to our whānau for their wonderful support over this time in following our systems and routines, putting great trust and belief in our teaching team.



Once again, many planned events had to be rearranged, cancelled, or changed to meet level requirements and as teachers we continued to find innovative ways of connecting with families and building a sense of belonging and wellbeing. Enviroschools continues to be woven through our curriculum, an area not adversely effected by Covid-19 and we were extremely fortunate to have one of our families create a living house in our outdoor area. 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 Sounds and librarians to read to the children, linking in with current interests as well as local new entrant teachers. Our programme has advanced significantly in literacy, in terms of vocabulary, communication, language and comprehension through the OLLI programme (Oral language and literacy initiative). These vital skills have been increasingly more deeply imbedded throughout our practice/ curriculum. We continue to provide a safe

environment for our tamariki where regular fire/earthquake and tsunami practices are regularly held. We also participated in the nationwide "Shakeout" earthquake practice.

Staffing - We farewelled Madoka from our teaching team and welcomed Bevan to teaching team. At a time when kindergartens are constantly challenged by declining roll numbers, we were fortunate to maintain full rolls 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 our tamariki and the teaching team. Thank you and we look forward to 2022 with enthusiasm and a passion for teaching our tamariki.

### **Mary Richmond**

Once again 2021 at Mary Richmond Kindergarten began with great intentions, goals and many planned opportunities for learning and fun. We started the year with a small diversification where all children were enrolled for 6 hours per day. We celebrated local events such as Art Deco, looked at how we can be kaitiaki of the ocean and care for all the sea creatures, did a rubbish audit, made bees wax wraps, and encouraged everyone to support litter-less lunchboxes. The children discovered ways to repurpose plastic milk top lids and turned many of them into art around the kindergarten, garden and fences.



In term two we said farewell to one of our teaching team, Kathleen, who had been working with us at Mary Richmond Kindergarten for quite some time as she took on a new adventure teaching at Kowhai Special School. This meant we had an opportunity to work alongside Gladys, a wonderful, experienced teacher who brought with her passion and enthusiasm for tikanga me te reo Māori. It was a time to come together as a team and build on our whanaungatanga.



Then things changed once again for everyone, and we were placed into another lockdown due to the Omicron variant making its way into the country. When we were able to come back there were several changes made to our programme and certain Covid-19 safe measures put in place that would keep everyone protected. As the team adjusted to the new way of working, we made sure that the kindergarten curriculum continued supporting children's interests and learning.

Unfortunately, we had to cancel several planned events that brought the whole kindergarten community together at the end of the year, but we ensured the children never missed out and still celebrated and had lots of fun.

Thank you once again to the hard-working teaching team and the kindergarten community for all your support and dedication.

### **Ngā Tamariki O Ngā Hau E Whā**

The biggest impact for our kindergarten in 2021 was the outbreak and spread of Covid-19. Our team appreciated the communication and protocols put in place by the Napier Kindergarten Association Board and management team keeping tamariki, whānau and staff safe. Despite Covid-19, enrolments stayed steady, and children remained settled.



A third of our kindergarten children have been referred to the Ministry of Education for speech language therapy and early intervention. Having only one ESW (education support worker) in Wairoa meant the majority of our tamariki would miss out on hours. We based our internal evaluation question around how we can best support language in our kindergarten. We worked with Louise Holdcroft and Alice Makaaki, the speech development therapists to use the Ministry of Education's resource 'Talking together' (Te Korororero) and have achieved a lot of success with an improvement in vocabulary in our tamariki. We have used our targeted funding to implement Duffy books in homes and buy resources for language e.g books, puppets and props for storytelling. The teachers have learnt strategies for language development using a variety of resources like visuals and makaton sign language.



We have implemented the KidsCan programme for a year now which has provided nutritious meals for tamariki for breakfast, morning tea, lunch, and afternoon tea. We also give whānau extra food we may have and cooked meals to take home on occasion. We have zero waste as food scraps either go to feed pigs or are put in our worm farm. KidsCan also provide raincoats, shoes and socks, headlice shampoo and combs. We have got a lot of positive feedback from whānau saying their child is trying new foods at home. We have noticed that there has been a change of behaviour in the children being a lot calmer. Nutritious food has improved skin health as we have tamariki with eczema. Providing shampoo has helped with the war against headlice! Overall KidsCan has been wonderful in supporting tamariki and their whānau.



We embraced the Olympics and ran our own mini-Olympics supporting NZ with a medal table and Olympic updates. On our mini-Olympics day we were well supported by whānau who came to cheer all the tamariki along in all their events. We ran a disco whānau night as dancing is a strong interest amongst our tamariki which was also well supported as many whānau could come along after work.

We had our sandpit pergola completed and our tamariki have been able to play in the sandpit on rainy days remaining dry under the pergola.



All our teachers have completed the Incredible Years programme so we have been able to implement some great positive reinforcement resources such as 'Te whetu o te wiki' (star of the week) encouraging tamariki to follow the kindergarten tikanga (rules).

We performed in the annual Nga Mokopuna kapahaka Anamata festival via a video link which was a first for us as we usually travel to the Kura kaupapa and perform on stage.

Our Enviroschool focus was based around our awa riparian planting to prevent pollution and erosion.



## Onekawa

Tēnā koutou rau rangatira mā, kua huihui mai nei ki tēnei 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 at this hui to discuss the year that was. We would like to acknowledge you all.*

2021 saw more setbacks due to Covid-19, however, we kept smiling, kept kind and kept our priorities firmly with the tamariki and whānau. Communication and spirits remained positive, and we have kept our relationships strong as a result. Kia ora i ngā whānau.

Some of our highlights were:

- Our Sensory Garden received a much-needed update which included gorgeous seating areas, hand-painted artwork on pavers, planting in re-purposed tyres and wine barrels, planting for taste, textures, smells and biodiversity, wind chimes made by the tamariki and a waharoa entranceway. This is quickly becoming a place to reflect, observe and explore. We would like to thank our whānau who supported this project and others throughout the year.





- With this support we also constructed a Samoan style Fāle which provides the perfect backdrop to play our Pasifika drums and for dancing.
- We have also moved 2 of our maara kai (vegetable gardens), into the playground to support learning and to further provide for our Pātaka kai. Tamariki are very involved now with all aspects of planting and growing hua whenua (vegetables).
- We investigated and subsequently installed a 'Calm down pod' to support emotional regulation for those who become overwhelmed either through emotional developmental delays or increased levels of anxiety. This space is soothing and comfortable with resources that have been designed to calm tamariki heightened emotions.
- Other major purchases have been new climbing equipment to support the physical development of our 2-year-olds and smaller tuakana. With this equipment, they can develop the same coordination, agility and strength.



We have utilised our skills to make a range of resources to support pūrakau and storytelling. We have several stone stories and felt stories which tamariki use to retell stories without books. This strengthens imagination, creativity, memory recall, communication and language, collaboration and knowledge of our pūrakau.

These are just a snippet of the mahi we have done over 2021, and we are eagerly moving forward into 2022 with the same enthusiasm and passion.

*'Mā te kimi ka kite, mā te kite ka mōhio, mā te mōhio ka mārama: Mōhio tangā, Mātauranga, Māramatanga. Seek and discover, discover and know, know and become enlightened.'*

*Ka nui te mihi ki a koutou*

## Pirimai

We have had another busy and productive year here at Pirimai Kindergarten full of a wide variety of learning opportunities for our children despite various interruptions of the ongoing Covid-19 outbreak in our community. New Zealand saw another level four lockdown in August which meant the teaching team once again had to come up with creative ways to connect through social media with our children by posting songs, links to activities and regular zoom calls. Late 2021 saw the country move into the traffic light system which has had its challenges too, but we are very thankful for the support and understanding from our families as we navigated the health and safety aspects of this. Despite the ongoing challenge of Covid-19 our wonderful committee managed to put together the most successful Christmas raffle yet. We are very thankful to our hardworking committee as they managed to raise a whopping \$3900 – amazing effort!



Diversification to a 40/30 model in June has proven successful with positive feedback from both our community and staff. Our roles have since remained full with a small waiting list. The past year saw many exciting teaching and learning opportunities. The wonderful hot summer we had provided us with an abundance of strawberries, herbs, pumpkins, carrots, beans, feijoas, tomatoes all grown here in our lovely playground. The children have loved being a part of helping to grow and harvest fresh produce, they especially loved tasting the final product. Our outdoor environment is a haven for bugs, insects and birds which is an ongoing interest here at our kindergarten. Children have loved digging in the garden for worms, looking amongst flax to discover lady bugs and other creepy crawlies. We have also purchased many new resources such as construction blocks, a mini trampoline, balls, bats, a basketball hoop, and carpentry cupboard.



## Tamatea

We want to start by thanking our kindergarten community for their love, support, and understanding throughout the 2021 year. We have such a caring community that look out for each other and embrace all the changes that happen with a good sense of community spirit. On top of Covid-19 looming at our doorstep, we also had to farewell a number of treasured kindergarten kaiako; Gladys, Meg, Bevan, Mel and Jo. The resilience our community always shows, is something the rest of the team has truly appreciated. We are so lucky to be surrounded by a supportive network.

In 2021 we saw the water play area transition into a beautiful new natural setting with the help of whānau in a working bee. A special thank you to our wonderful Nadine who has an amazing vision for our outdoor space, and then brings it to life. Whānau and visitors always comment on our beautiful gardens, and the spaces our children have to explore the natural world. The new paint color on the outside of the building really compliments our gardens and placing the whare near the entrance of the kindergarten makes our outdoor area a beautiful space to walk into.



Despite the disruptions of Covid-19 we did manage to have several fun events. A trip to Omni Gym, Matariki celebration, dress up day, performance from Zappo, Art Deco Day with children, all help to keep a sense of normality throughout the year.

In consultation with whānau we also started the process of changing our kindergarten model from a 40:20 model to 40:30. A survey to whānau highlighted this was a preferred option for many of our families. Thank you to the Association for guiding us in this transition period.

We are looking forward to 2022 and the new beginnings it will bring. He waka eke noa, we're all in this together!

## Taradale

2021, our second year of living through a global pandemic. We experienced another lockdown, but quickly moved back into learning/teaching from home. 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 to kindergarten.

We sadly farewelled our much-loved teacher, Shona Grace, in term one. Shona had been teaching at Taradale Kindergarten for 12 years and will be sadly missed by us all. We will miss her kind ways, her wealth of teaching knowledge, her cooking skills, her interest in the natural world, her love of children's stories and her sense of joy and fun. Lorelle Hill ably stepped into the relieving teacher position. Lorelle did her practicum hours at Taradale Kindergarten during her training, so it was like coming home for her. Great to have you on our team, Lorelle.



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 and a monster raffle. Money raised from these ventures went towards upgrading our laptops and purchasing outdoor equipment, books, puzzles, and math games. During term three 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 look forward to another exciting year full of learning, love, and happiness at Taradale Kindergarten.

## Taradale East (formerly Riversdale)

We have had another busy and productive year at Taradale East; full of wonderful learning opportunities for our children and despite times of uncertainty around Covid-19, we continue to creatively find ways to provide our tamariki with memorable events and experiences to positively impact on their formative years.



As part of learning the pepeha for our Kindergarten, we went on an excursion to Ōtātara pa. The tamariki always enjoy the bus ride and despite the wind, most of them made an impressive effort to climb Hikurangi beyond the pa site. From our destination we could see some of Te Matau-a-Māui from Cape Kidnappers back but would have needed to go higher to see the whole of Maui's fishhook including Mahia. We could also see the Tūtaekuri river and Waiohiki marae. It was great to see our tamariki connecting with and enjoying exploring the maunga of our pepeha.

We closed our year with our Christmas party, and as always, this went down well with our children. Despite us being in the Red-Light setting, we still managed to get a visit from the vaccinated and masked big man in red who along with giving all the children a Christmas book, drew our raffle. We finished our celebration with fish and chips before our morning children went home.

During 2021 had a big group interest around 'Battle of the mountains' written by Peter Gossage. This interest extended over several months and therefore it was decided we would do this Parakau for our Matariki celebrations. Our tamariki loved dressing up in their coloured cloaks to represent the different maunga and it was awesome for our parents and whānau to also see what our children had been requesting to act out most days for many weeks on end! One of our dads made an impressive 'Matariki' cake and together we enjoyed a hākari once our tamariki had finished entertaining.



In October we went live with our name change from Riversdale to Taradale East Kindergarten. This change was birthed out of a community meeting where it was suggested that a name change which included our suburb would help to make the kindergarten more visible in our local community.



Early in Term 1 we celebrated Art Deco by dressing up and enjoying a morning tea of jelly and creamed scones. It is always special to see our children dressed for the 30's in recognition of and to celebrate part of our local history.

Once again, we had a proactive and supportive committee and are thankful for all the fundraising projects, they put their hand to. Despite another year of disruptions with Covid-19, we still managed to raise \$6517 through fundraising. Our Easter and Christmas raffle is always very profitable, along with our bake sale which is well supported and a good marketing tool in our local community.

## Te Awanga

Life at kindergarten with Covid-19 restrictions became entrenched into our day-to-day life last year at kindergarten. It appeared our children and whānau were not greatly affected throughout and overall, most of our parents were happy to take advantage of the second lockdown to spend some quality time with their children. The transitions to new routines at kindergarten were supported and for the most part seamless with the children settling whānau into their kindergarten days easily and happily. An aspect we became mindful of was the limitations to our parent, communication with the changes to our drop off and collection routines. We began considering alternative ways of keeping families informed and as well provided them with specific opportunities for sharing more confidential information about their children. We thank the management team, particularly our General Manager, Helen McNaughton, for the guidance and advice provided regarding Covid-19 as we all navigated our way through the obligatory changes to practices and procedures.



We also thank our kindergarten community for their understanding through the ever-changing times. To support the children's resilience and wellbeing we continued with our regular practices of mindfulness, relaxation and/or yoga throughout the day with Judy Hunter from Mind UP facilitating a series of refresher sessions for us during the year. Covid-19 also prevented us inviting parents and whānau to our social events however we continued to plan some exciting special days for the children including an Art Deco dress up day and picnic, 'Knights and Princesses' Dress up day for the Queen's birthday. Along with other learning experiences, to acknowledge Matariki we created a different

more inclusive seating arrangement for a combined lunch to celebrate this special time of the year, something the children found exciting. We held a Christmas party near the end of the year, a change from the previous discos we have held in an evening. Children came dressed as Christmas themed characters and we had a banquet style lunch with shared kai provided by families. Traditional games and a bouncy castle made it a very successful celebration over the day.

After years of using parent gardeners our grounds have had a much-needed makeover thanks to the services of a new local landscaping business owner and now our expansive natural outdoor environment looks fresh and revitalized with the children able to explore more freely amongst the greenery.

We look forward positively to 2022 and all that it brings.

## Wairoa

Excursion to Iwitea to Te-Poho-o-Tahu Marae:  
Te pakiwaitara ō ngā tāhōra tokowhītu a Ngai Tahu Matawhaiti  
The Legend of the 7 Whales

This excursion was the highlight of our year and an example of our commitment to place-based learning! Many of our whānau whakapapa to this marae. After being treated to aroha filled manaakitanga local kaumātua Nigel Howe shared his vast knowledge through his korero and then we hiked onto the back of Iwitea tohorā by the sea.

Restructuring: Keziah took on her new role as permanent reliever between the 2 Wairoa Kindergartens. We welcomed our new kaiako, Catherine Couper in term two. A deeply creative soul, she has been a fabulous addition to our team, sharing her role with Amy Crarer.

Joining KidsCan — Healthy Lunches and more: 2021 saw us join KidsCan and what a positive change that has made for not only the children, but also their whānau/families. Mums are SO grateful they don't have to worry about packing any kai in the mornings. Children actively participate in the weekly unloading of the kai, and parents are even able to take home groceries because KidsCan is so generous.

Ngā Mokopuna Anamata Kapa Haka Festival: The Festival was online this year due to Covid-19. We continue our kapa haka program throughout the year.

Tsunami Hikoi: Term 4 had us hiking up to the top of Clyde Road hill, for our drill. Our tamariki were thrilled to have Wairoa Police stopping the traffic for us with lights ablaze. When we returned to Brian Ave, we were greeted by the local fire engine—WOW!



Animals at Kindy: Blue tongued lizards, rabbits, lambs, goats and even Santa's reindeer visited Wairoa Kindergarten this year. (Not to mention the cows, ducks, bulls, lions and other animals the tamariki regularly incorporate into their imaginary play.) We also raised the 4 kittens tamariki found under our pallet - a fantastic experiential learning.



Our rolls remain strong, although because of Covid-19, many whānau are keeping their tamariki home. Our team consistently demonstrates our resilience in the continuing challenges Covid-19 presents.

## Wharerangi



In the turbulent times of 2021 our children, whānau and community demonstrated amazing resilience and understanding as practices and rituals evolved and shifted quickly to protect the health and wellbeing of each other.

In 2021 we supported learning in all areas of Te Whariki, the early childhood curriculum with a focus on oral language. To support this the teaching team participated in yearlong intensive professional development with the Ministry of Education.

At Wharerangi kindergarten the children enjoyed a rich learning environment where they continued to make discoveries, build relationships, and grow lifelong dispositions for learning through their play.

We were extremely thankful for the Covid-19 funding that enable us to welcome Nicola into our teaching team, in a fifth teacher supporting role. We would also like to acknowledge the Covid-19 support within NKA; the Board, management and work colleagues which fostered connectedness throughout the year.



We have enjoyed the luxury of a dedicated team and look forward to the year ahead.

## Wycliffe Ngā Tamariki



This year has been an extremely mixed bag of experiences for our kindergarten. The country went from Covid-19 alert levels to traffic lights, and we saw a year of being able to put on a Matariki lunch where we welcomed all our whānau into our kindergarten, to limiting the amount of time whānau take dropping off and picking up tamariki and asking them to wear a mask and wait at our gate. If 2020 was a crazy year I think 2021-22 was ten times crazier. In between mandates and masks, we managed to pack in an awful lot of fun and learning. Zappo was a highlight for us as well as pirate days, pj and pizza days. We even managed a visit to Henry Hill school for some of our tamariki turning five. Christmas was interesting with

mandates in place, we had to be very creative to ensure our tamariki did not miss out on our regular visit from Santa. Some of the teachers were able to take part in Olli an Oral language and literacy initiative run by the Ministry of Education which we hope will enrich and support language development and literacy for our tamariki. While it has been a strange and sometimes stressful year, we need to thank our community for supporting us and making this year magical with their beautiful tamariki.

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



**Kindergarten Performance and Position as at 31 December 2021**
**2020**

	BC	C	E	G	M	MR	NTW	O	P	Tam	Tar	TE	TW	Wai	Wha	WNT	Total	Total
<b>Operating Income</b>																		
Free ECE	29297	29929	32529	30795	34116	29160	32665	25538	23060	30432	36151	24393	31508	20059	18276	35616	<b>463524</b>	<b>450470</b>
Parent Fees	4530	11848	5396	9780	6052	3142	4047	9814	11003	5641	4424	11184	6417	4665	12710	2022	<b>112675</b>	<b>89383</b>
Sundry Income	572	11					3	24		26		20		20			<b>676</b>	<b>15870</b>
WINZ	9437	1448			407	4377	1213	2573	3861	1852		2348		3201	6940	287	<b>37944</b>	<b>28700</b>
	<b>43836</b>	<b>43236</b>	<b>37925</b>	<b>40575</b>	<b>40575</b>	<b>36679</b>	<b>37928</b>	<b>37949</b>	<b>37924</b>	<b>37951</b>	<b>40575</b>	<b>37945</b>	<b>37925</b>	<b>27945</b>	<b>37926</b>	<b>37925</b>	<b>614819</b>	<b>584423</b>
<b>Operating Expenses</b>																		
Bank Fees	60	33	31	39	93	33	53	30	51	49	65	52	30	47	30	43	<b>739</b>	<b>698</b>
Children's Consumable Play / Pets		1580	3489	2895			2186			1237	2368	2236	1563		1558		<b>19112</b>	<b>21044</b>
Children's Excursions / Entertainment		223	1260	1679			147			618	1976	1190	1162		569		<b>8824</b>	<b>12314</b>
Children's New and Replacement Equip	8271	5581	3077	7505	4511	1997	2626	1480	1480	3982	4937	2040	4428		4019		<b>55934</b>	<b>44249</b>
Children's Nourishment		17								310		192			145		<b>664</b>	<b>1539</b>
Children's Repairs & Maintenance Equip		864	43	373	123		57	225			385	134	286		110		<b>2600</b>	<b>2429</b>
Cleaning	19556	17208	16795	18064	20136	16402	12201	19430	14565	16499	17600	19225	15234	13370	19949	18617	<b>274851</b>	<b>253963</b>
Educational Resources for Teaching Team				40			36					15	178	76		119	<b>464</b>	<b>1014</b>
Electricity	2759	2701	1950	2022	2535	2250	2895	2233	2546	2183	1899	2520	2619	2442	2463	2798	<b>38815</b>	<b>36905</b>
Groceries / First Aid	1024	934	776	1008	1337	808	577	803	915	766	496	1192	1112	820	1270	858	<b>14696</b>	<b>13413</b>
Photocopying, Postage and Stationery	3080	2284	1968	2361	3340	3060	2367	2547	2325	2803	4388	1877	2141	2202	2215	2175	<b>41133</b>	<b>41478</b>
Playground		250				6288	2877			5640					61		<b>15116</b>	<b>8370</b>
Rates	761	1767	764	1025	1819	757	1114	1038	909	1041	998	772		2178	770	765	<b>16478</b>	<b>14589</b>
Repairs and Maintenance - Building	2182	377	2720	452	407	689		449	609	1059	181	828	1356	2827	1772	2458	<b>18366</b>	<b>18885</b>
Repairs and Maintenance - Equipment	1906	1009			48	395	1957	843	681	1773	59	756	175	1672	123	2265	<b>13662</b>	<b>7157</b>
Repairs and Maintenance - Property	4120	6198	5756	2899	3084	5573	2518	7770	4436	4393	4726	4638	4280	8517	5803	6990	<b>81701</b>	<b>64870</b>
Sundry Expenses	537	101	291	285	339	324	765	103	462	51	589	532	78	302	319	84	<b>5162</b>	<b>3928</b>
Telephone and Internet	1579	1221	1450	1425	1383	1325	1762	1763	2482	2068	1426	1634	1289	1445	1694	1173	<b>25119</b>	<b>24923</b>
Total Expenses	<b>45835</b>	<b>42348</b>	<b>40370</b>	<b>42072</b>	<b>39155</b>	<b>39901</b>	<b>34138</b>	<b>38714</b>	<b>31461</b>	<b>44472</b>	<b>42093</b>	<b>39833</b>	<b>35931</b>	<b>35898</b>	<b>42870</b>	<b>38345</b>	<b>633436</b>	<b>571768</b>
<b>Surplus / Deficit</b>	<b>-1999</b>	<b>888</b>	<b>-2445</b>	<b>-1497</b>	<b>1420</b>	<b>-3222</b>	<b>3790</b>	<b>-765</b>	<b>6463</b>	<b>-6521</b>	<b>-1518</b>	<b>-1888</b>	<b>1994</b>	<b>-7953</b>	<b>-4944</b>	<b>-420</b>	<b>-18617</b>	<b>12655</b>
<b>Operating Opening Balance</b>	<b>17965</b>	<b>6165</b>	<b>-5</b>	<b>4921</b>	<b>520</b>	<b>11170</b>	<b>-419</b>	<b>5508</b>	<b>4896</b>	<b>3224</b>	<b>3376</b>	<b>-1444</b>	<b>10263</b>	<b>10520</b>	<b>3022</b>	<b>8891</b>	<b>88573</b>	<b>75918</b>
<b>Operating Closing Balance</b>	<b>15966</b>	<b>7053</b>	<b>-2450</b>	<b>3424</b>	<b>1940</b>	<b>7948</b>	<b>3371</b>	<b>4743</b>	<b>11359</b>	<b>-3297</b>	<b>1858</b>	<b>-3332</b>	<b>12257</b>	<b>2567</b>	<b>-1922</b>	<b>8471</b>	<b>69556</b>	<b>88573</b>

**Equity Funding Income**

Low Socio Economic	40456				8059	26353	12950	7853	7891					27443		36808	<b>167813</b>	<b>167503</b>
Special Needs	18879				7934	12298	5912	7761	6815					10503		17178	<b>87280</b>	<b>85712</b>
Isolation							3135							3135			<b>6270</b>	<b>6180</b>
	<b>59335</b>				<b>15993</b>	<b>38651</b>	<b>21997</b>	<b>15614</b>	<b>14706</b>					<b>41081</b>		<b>53986</b>	<b>261363</b>	<b>259395</b>
<b>Equity Funding Expenses</b>																		
Additional Teacher / Teacher Aide	35194				8350	12150	16475							16799		21466	<b>110434</b>	<b>116536</b>
Children's Consumable Play / Pets	2413				2673	2760		1039	2226					1825		1882	<b>14818</b>	<b>10408</b>
Children's Excursions / Entertainment	2646				1119	2248		772	1625					636		505	<b>9551</b>	<b>9475</b>
Children's New and Replacement Equip	6002				142	4040		8745	4177					6319		4168	<b>33593</b>	<b>20570</b>
Children's Nourishment	1724				868	142	1793	41	475					2838		510	<b>8391</b>	<b>11584</b>
Children's Repairs & Maintenance Equip	320								207					405		48	<b>980</b>	<b>862</b>
Repairs and Maintenance - Equipment	650																<b>650</b>	<b>0</b>
Individual PD / HTR							247							495			<b>742</b>	<b>0</b>
Pou Whakarewa	4844				1107	3011	1704	973	1098					3079		4317	<b>20133</b>	<b>48604</b>
Total Expenses	<b>53793</b>				<b>14259</b>	<b>24351</b>	<b>20219</b>	<b>11570</b>	<b>9808</b>					<b>32396</b>		<b>32896</b>	<b>199292</b>	<b>218039</b>
<b>Surplus / Deficit</b>	<b>5542</b>				<b>1734</b>	<b>14300</b>	<b>1778</b>	<b>4044</b>	<b>4898</b>					<b>8685</b>		<b>21090</b>	<b>62071</b>	<b>41356</b>
<b>Equity Funding Opening Balance</b>	<b>35493</b>				<b>10731</b>	<b>94441</b>	<b>1642</b>	<b>24422</b>	<b>6140</b>					<b>60272</b>		<b>38587</b>	<b>271728</b>	<b>230372</b>
<b>Equity Funding Balance</b>	<b>41035</b>				<b>12465</b>	<b>108741</b>	<b>3420</b>	<b>28466</b>	<b>11038</b>					<b>68957</b>		<b>59677</b>	<b>333799</b>	<b>271728</b>

	BC	C	E	G	M	MR	NTW	O	P	Tam	Tar	TE	TW	Wai	Wha	WNT	Total	2020
<b>Fundraising Income</b>																		
Donations and Grants		7390	280		326		10000	7	500			6000	188				24691	27426
Fundraising		30	3008	871	604			43	740	260	163	1023	17	-17			6742	25757
Fundraising (non GST)		2205	3507	2085			795	1364	6771	341	5604	3220	1777				27669	0
Funds Transfer							15000							-15000			0	0
Interest	144	51	18	43	56	242	25	85	44	12	14	11	30	186	20	135	1116	5818
Sundry Income	230	230	230	230	230	230	1	326	230	230	230	230	230	100	230	230	3417	3732
	374	9906	7043	3229	1216	472	25821	1825	8285	843	6011	10484	2242	-14731	250	365	63635	62733
<b>Fundraising Expenses</b>																		
Children's Consumable Play and Pets						718					502						1220	19
Children's Excursions / Entertainment			1920								1187	510					3617	0
Children's New and Replacement Equip		629	2683			8243	1152		2852		3182	7549	1416		310		28016	15302
Children's Repairs & Maintenance Equip											60						60	0
Playground Development			2406	7061			867	5786	2886	2228		498					21732	28449
R&M - Property / Building / Eqpt		1882	6400								1994						10276	7208
Total Expenses	0	2511	13409	7061	0	8961	2019	5786	5738	2228	6925	8557	1416	0	310	0	64921	50978
<b>Surplus / Deficit</b>	374	7395	-6366	-3832	1216	-8489	23802	-3961	2547	-1385	-914	1927	826	-14731	-60	365	-1286	11755
<b>Fundraising Opening Balance</b>	11827	16654	12903	17072	14759	16152	3374	13782	4916	1818	4723	6288	2159	21798	8855	8831	165911	154156
<b>Fundraising Closing Balance</b>	12201	24049	6537	13240	15975	7663	27176	9821	7463	433	3809	8215	2985	7067	8795	9196	164625	165911
<b>Targeted Funding Income</b>	7423	3905				6790	5462	2838						8058	3646	5972	44094	42578
<b>Targeted Funding Expenses</b>																		
Additional Support														670	3707		4377	9984
Children's Basic Needs						2545	333	58						591		119	3646	8590
Children's Consumable Play and Pets							351									308	659	10
Children's Excursions / Entertainment	2223	400						240						650		433	3946	3770
Children's New & Replacement Equip	5898	2445			144	85	3093	2254					309	2583		1651	18462	13555
Children's Nourishment						587		701								2111	3399	301
Community Engagement								306						616			922	584
Educational Resources for Teaching Team																	0	150
Individual Professional Development							1403							927			2330	0
Total Expenses	8121	2845			144	3217	5180	3559					309	6037	3707	4622	37741	36944
<b>Surplus / Deficit</b>	-698	1060			-144	3573	282	-721					-309	2021	-61	1350	6353	5634
<b>Targeted Funding Opening Balance</b>	1118				142	-1991	3560	297					317	1239	3	963	5648	14
<b>Targeted Funding Closing Balance</b>	420	1060			-2	1582	3842	-424					8	3260	-58	2313	12001	5648
<b>Total Funds</b>	69622	32162	4087	16664	30378	125934	37809	42606	29860	-2864	5667	4883	15250	81851	6815	79657	580381	531860

# Financial Statements

Napier Free Kindergarten Association Incorporated  
For the year ended 31 December 2021

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 2021

## 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 2021, 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

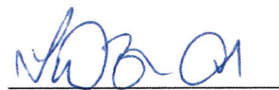
The statement of comprehensive revenue and expenses is drawn up so as to fairly present the financial result of the Association for the financial year ended 31 December 2021

- The statement of financial position is drawn up so as to fairly present the state of affairs of the association as at 31 December 2021
- 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:



President



Finance Manager

# Directory

## Napier Free Kindergarten Association Incorporated For the year ended 31 December 2021

### **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

Samantha Van Schooten

### **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 2021

	NOTES	2021	2020
<b>Revenue</b>			
<b>Revenue from Non-exchange Transactions</b>			
Bulk Funding Grant	1	7,396,031	6,433,412
Donations and Grants	1	24,690	27,426
Family Donations	1	85,715	80,609
<b>Total Revenue from Non-exchange Transactions</b>		<b>7,506,436</b>	<b>6,541,446</b>
<b>Revenue from exchange transactions</b>			
ECE		-	-
ECE Targeted Funding		43,841	41,937
Fundraising	1	34,413	25,758
Interest Received	1	19,780	41,892
MOE Equity Funding	1	262,336	251,892
Parent Fees	1	121,345	92,397
Rent Received		1,287	-
Sundry Income	1	6,454	17,191
WINZ	1	40,083	32,683
<b>Total Revenue from exchange transactions</b>		<b>529,538</b>	<b>503,750</b>
<b>Total Revenue</b>		<b>8,035,974</b>	<b>7,045,196</b>
<b>Expenses</b>			
Administration	2	6,456,752	5,929,427
Kindergarten	2	778,511	712,330
Finance Costs	2	311	24
Fixed Costs	2	107,663	106,031
Professional Development	2	45,580	47,250
Repairs and Maintenance	2	238,232	232,704
Non Cash Expenses	2	27,230	22,457
<b>Total Expenses</b>		<b>7,654,279</b>	<b>7,050,223</b>
<b>Surplus/(Deficit) for the Year</b>		<b>381,696</b>	<b>(5,028)</b>

**Examined For Audit  
Oldershaw & Co.**

By AMAN.BAWA, 11/04/2022

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 2021

	ASSET REVALUATION RESERVE	KINDERGARTEN'S EQUITY	ACCUM COMPREHENSIVE REVENUE AND EXPENSES	TOTAL NET ASSETS/EQUITY
<b>Statement of changes in net assets</b>				
<b>2020</b>				
Opening Balance 1 January 2020	5,510,506	380,139	2,117,232	800,786
Surplus / (deficit) for the year	-	-	(5,028)	(5,028)
<b>Closing Equity 31 December 2020</b>	<b>5,510,506</b>	<b>380,139</b>	<b>2,112,204</b>	<b>8,002,849</b>
<b>2021</b>				
Opening Balance 1 January 2021	5,510,506	380,139	2,112,204	8,002,849
Surplus / (deficit) for the year	-	-	381,696	381,696
<b>Closing Equity 31 December 2021</b>	<b>5,510,506</b>	<b>380,139</b>	<b>2,493,900</b>	<b>8,384,545</b>

**Examined For Audit  
Oldershaw & Co.**

By AMAN.BAWA, 11/04/2022

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 2021

	2021	2020
<b>Cash Flows from Operating Activities</b>		
Receipts from non-exchange transactions	7,555,978	6,613,889
Revenue from Exchange Transactions	980,053	953,207
GST to IRD	186,919	155,446
Payments to suppliers	(2,072,772)	(1,903,962)
Payments to employees	(6,216,040)	(5,670,990)
Interest paid	(311)	(24)
Miscellaneous MOE Income	1,150	25,341
Funds Transfer	(15,000)	-
Funds Transfer	15,000	-
Miscellaneous MSD Income	-	-
Miscellaneous MSD Income	-	-
<b>Total Cash Flows from Operating Activities</b>	<b>434,979</b>	<b>172,906</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Receipts from sale of investments	-	250,000
Payments to purchase investments	(249,997)	-
Cash flows from other investing and financing activities	56,786	28,452
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>(193,210)</b>	<b>278,452</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>241,769</b>	<b>451,358</b>
<b>Bank Accounts and Cash</b>		
Opening cash	(1,612,550)	(1,161,191)
Closing cash	(1,854,318)	(1,612,550)
<b>Net change in cash for period</b>	<b>(241,769)</b>	<b>(451,358)</b>

**Examined For Audit  
Oldershaw & Co.**

By AMAN.BAWA, 11/04/2022

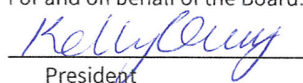
These financial statements must be read in conjunction with the accompanying notes and the Auditor's Report

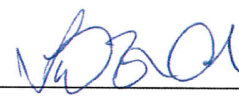
# Statement of Financial Position

Napier Free Kindergarten Association Incorporated  
As at 31 December 2021

	NOTES	31 DEC 2021	31 DEC 2020
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Cash equivalents</b>			
Bank and cash/(bank overdraft)	3	104,318	1,847
Short Term Deposits	3	1,750,000	1,622,000
<b>Total Cash and Cash equivalents</b>		<b>1,854,318</b>	<b>1,623,847</b>
Current Receivables & Prepayments	4	150,981	137,496
<b>Total Current Assets</b>		<b>2,005,299</b>	<b>1,761,343</b>
<b>Non-Current Assets</b>			
Investments	5	1,250,000	1,000,003
Property, Plant and Equipment	6	6,884,130	6,889,327
<b>Total Non-Current Assets</b>		<b>8,134,130</b>	<b>7,889,331</b>
<b>Total Assets</b>		<b>10,139,429</b>	<b>9,650,674</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Bank overdraft	3	-	11,298
Payables & Accruals	7	325,825	273,838
Other payables and accruals	7	1,123,660	1,061,030
Employee Entitlements	8	305,401	301,660
<b>Total Current Liabilities</b>		<b>1,754,886</b>	<b>1,647,826</b>
<b>Total Liabilities</b>		<b>1,754,886</b>	<b>1,647,826</b>
<b>Net Assets / Equity</b>		<b>8,384,544</b>	<b>8,002,848</b>
<b>Accumulated Funds</b>			
Retained Earnings		2,112,204	2,117,231
Asset Revaluation Reserve	9	5,510,506	5,510,506
Current Year Earnings		381,696	(5,028)
Kindergartens Equity Accounts		380,139	380,139
<b>Total Accumulated Funds</b>		<b>8,384,544</b>	<b>8,002,848</b>

For and on behalf of the Board:

  
\_\_\_\_\_  
President

  
\_\_\_\_\_  
Finance Manager

**Examined For Audit  
Oldershaw & Co.**

By AMAN.BAWA, 11/04/2022

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 2021

### 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 25 May 2022.

### 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

**Examined For Audit  
Oldershaw & Co.**

By AMAN.BAWA, 11/04/2022  
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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.

**Examined For Audit  
Oldershaw & Co.**

By AMAN.BAWA, 11/04/2022

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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.

**Examined For Audit  
Oldershaw & Co.**

By AMAN.BAWA, 11/04/2022

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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.

**Examined For Audit  
Oldershaw & Co.**

By AMAN.BAWA, 11/04/2022  
Page 12 of 37

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 2021 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.

**Examined For Audit  
Oldershaw & Co.**

By AMAN.BAWA, 11/04/2022  
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# Notes to the Financial Statements

## Napier Free Kindergarten Association Incorporated For the year ended 31 December 2021

	2021	2020
<b>1. Revenue</b>		
<b>Revenue from Non-Exchange Transactions</b>		
Bulk Funding Grant	7,396,031	6,433,412
Donations and Grants	24,690	27,426
Family Donations	85,715	80,609
<b>Total Revenue from Non-Exchange Transactions</b>	<b>7,506,436</b>	<b>6,541,446</b>
<b>Revenue from Exchange Transactions</b>		
MOE Targeted	43,841	41,937
Fundraising - GST	6,744	8,316
Fundraising - No GST	27,669	17,443
Interest Received	19,780	41,892
Miscellaneous MOE Income	6,454	17,191
MOE Equity Funding	262,336	251,892
Parent Fees	121,345	92,397
Rent Received	1,287	-
WINZ	40,083	32,683
<b>Total Revenue from Exchange Transactions</b>	<b>529,538</b>	<b>503,750</b>
<b>Total Revenue</b>	<b>8,035,974</b>	<b>7,045,196</b>

## 2. Expenses

### Administration Expenses

Accident Compensation Corporation	37,991	29,473
Accounting Fees	11,511	13,990
Admin Professional Development	-	186
Advertising and Promotion	51,985	22,245
AGM Expenses	1,668	1,554
Appointment Expenses	2,231	537
Audit Fees	6,840	12,739
Bank Fees	1,036	1,009
Board Expenses	223	286
Board Fees	1,925	605
Board Professional Development	3,045	2,194
Cleaning	285,797	264,337
Contract Legal Expenses	15,865	7,035
Electricity	43,387	41,512
Entertainment	2,348	1,746
Maternity	8,220	-
Networking	-	18
NZKI Levy	-	7,501

**Examined For Audit  
Oldershaw & Co.**

By AMAN.BAWA, 11/04/2022

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

	2021	2020
NZKI Tiki Atu Consultation	16,836	10,178
Occupational Safety and Health	621	6,469
Office Supplies	1,394	776
Payroll Administration	8,208	8,498
Personnel Welfare	1,947	3,767
Photocopying	5,462	5,553
Postage	1,580	185
Relievers	405,538	321,831
Relievers Expenses	921	1,621
Salaries	5,476,170	5,113,403
Staff Professional Supervision	11,662	195
Stationery	182	2,147
Sundry Expenses	5,841	4,580
Telephone and Internet	36,565	34,361
Travel	6,998	6,630
Travel - Wairoa	2,758	2,266
<b>Total Administration Expenses</b>	<b>6,456,752</b>	<b>5,929,427</b>
<b>Kindergartens</b>		
Additional Teacher / Teacher Aide	114,812	126,520
Children's Consumable Play and Pets	35,809	30,482
Children's Excursions and Entertainment	25,940	25,559
Children's New and Replacement Equipment	136,006	94,675
Children's Nourishment	12,451	12,738
Children's Basic Needs	3,645	9,274
Children's Repairs & Maintenance Equipment	3,640	3,289
Cleaners Wages	161	823
Community Engagement	922	584
Computer Software Support	27,631	11,310
Donation to Kindergarten	6,000	-
Educational Resource for Teaching Team	462	1,164
Groceries and First Aid	14,695	13,413
Kindergarten Computer Maintenance	3,004	1,675
Kindergarten Support	315,355	301,715
Magnets	-	814
Photocopying, Postage and Stationery	41,131	41,478
Playground Development	36,847	36,816
<b>Total Kindergartens</b>	<b>778,511</b>	<b>712,330</b>
<b>Finance Expenses</b>		
Interest	311	24
<b>Total Finance Expenses</b>	<b>311</b>	<b>24</b>
<b>Fixed Costs</b>		
Insurance	72,608	72,168
Life Insurance Cover	17,510	17,387

**Examined For Audit  
Oldershaw & Co.**

By AMAN.BAWA, 11/04/2022

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

	2021	2020
Rates	17,544	16,477
<b>Total Fixed Costs</b>	<b>107,663</b>	<b>106,031</b>
<b>Professional Development</b>		
EM Conferences and Meetings	1,273	844
EM Resources	694	36
EM Travel	3,349	4,089
Enviroschools	2,745	5,366
First Aid	5,461	2,448
Head Teacher Release	15,176	11,726
In House Professional Development	3,896	830
Individual PD Relievers	4,609	10,104
Individual Professional Development	6,292	2,434
Staff Meetings - Teachers	-	4,197
Subscriptions	87	296
Teachers Study Grant	1,739	3,478
T-Shirts / Name Badges	-	1,030
Vaccinations	258	373
<b>Total Professional Development</b>	<b>45,580</b>	<b>47,250</b>
<b>Repairs and Maintenance</b>		
Bette Christie	210	979
Carlisle	445	207
Eskview	2,450	-
Greenmeadows	-	4,043
Marewa	1,534	-
Mary Richmond	468	-
Onekawa	3,006	130
Pirimai	2,024	465
Taradale East	5,295	2,297
Tamatea	6,100	1,947
Te Awanga	1,725	112
Wharerangi	2,644	1,843
Cabins	10,852	11,235
Electrical Check	-	3,450
Fire Service Check	11,694	9,544
Heat Pump Servicing	-	4,094
Maintenance Wages	1,059	1,266
Painting - Exterior	30,550	27,712
Repairs and Maintenance - Building	27,664	48,704
Repairs and Maintenance - Equipment	17,783	8,631
Repairs and Maintenance - Property	87,756	73,053
Security	24,949	28,703
Vandalism	24	4,289
<b>Total Repairs and Maintenance</b>	<b>238,232</b>	<b>232,704</b>
<b>Depreciation</b>		

**Examined For Audit  
Oldershaw & Co.**

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

By AMAN.BAWA, 11/04/2022

Depreciation	27,230	22,457
<b>Total Depreciation</b>	<b>27,230</b>	<b>22,457</b>
<b>Total Expenses</b>	<b>7,654,279</b>	<b>7,050,223</b>
	2021	2020

### 3. Cash and Cash Equivalents

<b>Bank accounts and cash</b>		
NKA 00	100,773	(11,298)
NKA 50	1,327	992
Maintenance Account	2,188	826
Petty Cash on Hand	30	30
Short Term Deposits	1,750,000	1,622,000
<b>Total Bank accounts and cash</b>	<b>1,854,318</b>	<b>1,612,550</b>
	2021	2020

### 4. Current Receivables & Prepayments

<b>Accounts Receivable</b>		
Accounts Receivable	3,153	5,884
Prepayments	50,675	48,249
Bulk Funding Washup Due	6,156	-
<b>Total Accounts Receivable</b>	<b>59,984</b>	<b>54,133</b>
<b>Accrued Income</b>		
MOE Equity Funding Due	72,557	73,078
ASB Interest	4,295	10,285
MOE Reimbursements Due	14,145	-
<b>Total Accrued Income</b>	<b>90,997</b>	<b>83,363</b>
<b>Total Current Receivables &amp; Prepayments</b>	<b>150,981</b>	<b>137,496</b>
	2021	2020

### 5. Non - Current Investments

Investments (Term Deposits)	1,250,000	1,000,003
<b>Total Non - Current Investments</b>	<b>1,250,000</b>	<b>1,000,003</b>

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.

**Examined For Audit  
Oldershaw & Co.**

By AMAN.BAWA, 11/04/2022

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## 6. Property Plant and Equipment

2021	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	277	7,564
Accumulated Depreciation	182 3	105 5	121 8	8 1	236 10	652 27
<b>Net book Value</b>	<b>1,017</b>	<b>2,380</b>	<b>3,453</b>	<b>3</b>	<b>31</b>	<b>6,884</b>
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 Depreciation	178 4	100 5	112 9	7 1	232 4	629 22
<b>Net book Value</b>	<b>1,021</b>	<b>2,385</b>	<b>3,462</b>	<b>4</b>	<b>19</b>	<b>6,890</b>
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	1,021	2,385	3,462	4	19	6,890
Additions	-	-	-	-	22	22
Adjustment Transfer	-	-	-	-	-	-
Depreciation	3	5	8	1	10	27
<b>Net book Value</b>	<b>1,019</b>	<b>2,380</b>	<b>3,455</b>	<b>3</b>	<b>31</b>	<b>6,884</b>

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

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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.

2021 2020

**7. Payables and Accruals**

**Payables and Accruals**

**Accounts Payable**

PAYE Payable	167	-
Accounts Payable	90,451	68,987
GST	213,263	176,898
Visa Cards	8,444	14,454
Provision for Audit Fees	13,500	13,500
<b>Total Accounts Payable</b>	<b>325,825</b>	<b>273,838</b>

**Other Payables and Accruals**

Bulk Funding in Advance	1,123,660	1,048,508
Bulk Funding Washup	-	1,205
Income Received in Advance	-	11,316
<b>Total Other Payables and Accruals</b>	<b>1,123,660</b>	<b>1,061,030</b>
<b>Total Payables and Accruals</b>	<b>1,449,484</b>	<b>1,334,868</b>

**Examined For Audit  
Oldershaw & Co.**

By AMAN.BAWA, 11/04/2022

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

	2021	2020
<b>8. Employee Entitlements</b>		
<b>Provision for Holiday pay</b>		
Balance at the beginning of the year	301,660	242,880
Additional (Reduced) Provision	3,741	58,780
This is represented by:	-	-
<b>Balance at end of year</b>	<b>305,401</b>	<b>301,660</b>

	2021	2020
<b>9. Reserves</b>		
Asset Revaluation Reserve	5,510,506	5,510,506
<b>Total Reserves</b>	<b>5,510,506</b>	<b>5,510,506</b>

	2021	2020
<b>10. MOE Operations Grant Analysis by Kindergarten</b>		
Bette Christie	469,964	414,256
Carlyle	528,129	452,364
Eskview	443,380	404,716
Greenmeadows	501,864	457,187
Marewa	512,314	460,715
Mary Richmond	297,144	317,458
Nga Tamariki o Nga Hau E Wha	348,715	336,298
Onekawa	488,673	405,225
Pirimai	464,851	404,853
Taradale East	564,958	451,976
Tamatea	457,979	424,892
Taradale	540,986	483,152
Te Awanga	375,976	296,279
Wairoa	421,205	353,780
Wharerangi	526,789	422,002
Wycliffe Nga Tamariki	436,311	348,261
Uncategorised	16,792	-
<b>Total MOE Operations Grant Analysis by Kindergarten</b>	<b>7,396,031</b>	<b>6,433,411</b>

## 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

**Examined For Audit  
Oldershaw & Co.**

By AMAN.BAWA, 11/04/2022

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Members of the governing body were paid an annual fee of \$3,675 in total for honoraria and for meetings attended during the period (2020 :\$605).

The Management Team (numbering 3 FTE's LY 4 FTS's) are employees of the NFKA, on normal employment terms. The Management Team were paid annual salaries of \$366,098 (2020: \$405,984).

## 12. Contingent Liabilities

There are no contingent liabilities or guarantees as at 31 December 2021 (Last year - nil).

## 13. Capital Commitments

The Association has no capital commitments as at 31 December 2021 (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.**

By AMAN.BAWA, 11/04/2022

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

## INDEPENDENT AUDITOR'S REPORT

### To the Members of Napier Free Kindergarten Association Incorporated

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#### 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 2021, 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 2021, 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.

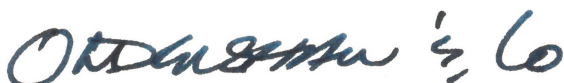
Board of Trustees are responsible for the Other Information. The Other Information comprises the information included in the Annual Report, but does not include in the financial statements and our auditor's report thereon.

## 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/](http://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-8/).

Signed:

A handwritten signature in blue ink, appearing to read 'Oldershaw & Co', written in a cursive style.

Oldershaw & Co,  
Napier  
11 April 2022

# Profit and Loss - Operational

Napier Free Kindergarten Association

For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
Bulk Funding Grant	7,396,031	6,433,412
Family Donations	85,715	80,609
Interest Received	18,662	36,075
Miscellaneous MOE Income	1,000	12,366
Pou Whakarewa Matauranga	20,131	48,604
Parent Fees	8,670	3,014
Rent Received	1,287	
Sundry Income	1,360	
WINZ	2,140	3,984
<b>Gross Profit</b>	<b>7,534,996</b>	<b>6,618,064</b>
<b>Expenses</b>		
<b>Administration Expenses</b>		
Accident Compensation Corporation	37,991	29,473
Accounting Fees	11,511	13,990
Admin Professional Development		186
Advertising and Promotion	51,985	22,245
AGM Expenses	1,668	1,554
Appointment Expenses	2,231	537
Audit Fees	6,840	12,739
Bank Fees	284	310
Board Expenses	223	286
Board Fees	1,925	605
Board Professional Development	3,045	2,194
Cleaning	10,945	10,373
Contract Legal Expenses	15,865	7,035
Electricity	4,571	4,607
Entertainment	2,348	1,746
Maternity	8,220	
Networking		18
NZKI Levy		7,501
NZKI Tiki Atu	16,836	10,178
Occupational Safety and Health	621	6,469
Office Supplies	1,394	776
Payroll Administration	8,208	8,498
Personnel Welfare	1,947	3,767
Photocopying	5,462	5,553
Postage	1,580	185
Relievers	405,538	321,831
Relievers Expenses	921	1,621
Salaries	5,476,170	5,113,403
Staff Professional Supervision	11,662	195
Stationery	182	2,147
Sundry Expenses	426	648
Telephone and Internet	11,446	9,439
Travel	6,998	6,630

Travel - Wairoa	2,758	2,266
Valuations		
<b>Total Administration Expenses</b>	<b>6,111,801</b>	<b>5,609,007</b>
<b>Finance Expenses</b>		
Interest	311	24
<b>Total Finance Expenses</b>	<b>311</b>	<b>24</b>
<b>Fixed Costs</b>		
Insurance	72,608	72,168
Life Insurance Cover	17,510	17,387
Rates	1,066	1,888
<b>Total Fixed Costs</b>	<b>91,184</b>	<b>91,442</b>
<b>Kindergartens</b>		
Cleaners Wages	161	823
Computer Software Support	27,631	11,310
Donation to Kindergarten	6,000	
ECE Grant to Kindergartens	463,525	450,472
Groceries and First Aid		
Kindergarten Computer Maintenance	3,004	1,675
Kindergarten Support	315,355	301,715
Magnets		814
<b>Total Kindergartens</b>	<b>815,676</b>	<b>766,811</b>
<b>Professional Development</b>		
EM Conferences and Meetings	1,273	844
EM Resources	694	36
EM Travel	3,349	4,089
Enviroschools	2,745	5,366
First Aid	5,461	2,448
Head Teacher Release	15,176	11,725
In House Professional Development	3,896	830
Individual PD Relievers	4,609	10,104
Individual Professional Development	3,218	2,434
Staff Meetings - Teachers		4,197
Subscriptions	87	296
Teachers Study Grant	1,739	3,478
T-Shirts / Name Badges		1,030
Vaccinations	258	373
<b>Total Professional Development</b>	<b>42,505</b>	<b>47,252</b>
<b>Repairs and Maintenance</b>		
Bette Christie	210	979
Carlyle	445	207
Eskview	2,450	
Greenmeadows		4,043
Marewa	1,534	
Mary Richmond	468	
Nga Tamariki o Nga Hau E Wha		
Onekawa	3,006	130
Pirimai	2,024	465
Tamatea	6,100	1,947
Taradale		
Taradale East	5,295	2,297
Te Awanga	1,725	112
Wairoa		
Wharerangi	2,644	1,842
Wycliffe Nga Tamariki		



Painting - Exterior	30,550	27,712
Cabins	10,852	11,235
Electrical Check		3,450
Fire Service Check	11,694	9,544
Heat Pump Servicing		4,094
Maintenance Wages	1,059	1,266
Repairs and Maintenance - Building	2,753	29,430
Repairs and Maintenance - Equipment	3,445	1,472
Repairs and Maintenance - Property	2,348	1,361
Security	24,949	28,703
Vandalism	24	4,289
<b>Total Repairs and Maintenance</b>	<b>113,575</b>	<b>134,579</b>
<b>Non Cash Expenses</b>		
Depreciation	27,230	22,457
<b>Total Non Cash Expenses</b>	<b>27,230</b>	<b>22,457</b>
<b>Total Expenses</b>	<b>7,202,282</b>	<b>6,671,572</b>
<b>Net Profit (Loss)</b>	<b>332,714</b>	<b>(53,506)</b>

# Bette Christie - Operating

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
ECE	29,297	26,520
Parent Fees	4,530	535
Sundry Income	572	2,140
WINZ	9,437	4,930
<b>Total Income</b>	<b>43,836</b>	<b>34,125</b>
<b>Expenses</b>		
Bank Fees	60	44
Children's New and Replacement Equipment	8,271	
Cleaning	19,556	18,261
Educational Resource for Teaching Team		
Electricity	2,759	2,534
Groceries and First Aid	1,024	747
Photocopying, Postage and Stationery	3,080	3,109
Rates	761	369
Repairs and Maintenance - Building	2,182	431
Repairs and Maintenance - Equipment	1,906	353
Repairs and Maintenance - Property	4,120	3,037
Sundry Expenses	537	311
Telephone and Internet	1,579	1,344
<b>Total Expenses</b>	<b>45,835</b>	<b>30,540</b>
<b>Net Profit (Loss)</b>	<b>(1,999)</b>	<b>3,585</b>
<b>Operating</b>		
Opening Balance	17,965	14,380
Operating movement this year	(1,999)	3,585
<b>Closing Balance</b>	<b>15,966</b>	<b>17,965</b>

# Bette Christie - Equity

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
MOE Equity - Low Socio Economic	40,456	39,550
MOE Equity - Special Needs	18,879	18,433
<b>Total Income</b>	<b>59,335</b>	<b>57,983</b>
<b>Expenses</b>		
Additional Teacher / Teacher Aide	35,194	28,785
Children's Consumable Play and Pets	2,413	1,864
Children's Excursions and Entertainment	2,646	3,578
Children's New and Replacement Equipment	6,003	7,143
Children's Nourishment	1,724	2,128
Children's Repairs and Maintenance Equipment	320	167
Repairs and Maintenance - Equipment	650	
Pou Whakarewa Matauranga - Equity to NKA	4,843	10,876
<b>Total Expenses</b>	<b>53,793</b>	<b>54,541</b>
<b>Net Profit (Loss)</b>	<b>5,542</b>	<b>3,442</b>
<b>Equity</b>		
Opening Balance	35,493	32,051
Equity movement this year	5,542	3,442
<b>Closing Balance</b>	<b>41,035</b>	<b>35,493</b>

# Bette Christie - Fundraising

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
Donations and Grants		500
Interest Received	144	732
Sundry Income	230	230
<b>Total Income</b>	<b>374</b>	<b>1,462</b>
<b>Expenses</b>		
<b>Total Expenses</b>	<b>0</b>	<b>0</b>
<b>Net Profit (Loss)</b>	<b>374</b>	<b>1,462</b>
<b>Fundraising</b>		
Opening Balance	11,827	10,365
Fundraising movement this year	374	1,462
<b>Closing Balance</b>	<b>12,201</b>	<b>11,827</b>

# Bette Christie - Targeted Funding

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
ECE Targeted Funding	7,423	6,982
<b>Total Income</b>	<b>7,423</b>	<b>6,982</b>
<b>Expenses</b>		
Additional Teacher		2,399
Children's Basic Needs		1,523
Children's Excursions and Entertainment	2,223	1,143
Children's New and Replacement Equipment	5,898	1,790
<b>Total Expenses</b>	<b>8,121</b>	<b>6,855</b>
<b>Net Profit (Loss)</b>	<b>(698)</b>	<b>127</b>
<b>Targeted Funding</b>		
Opening Balance	1,118	991
Targeted funding movement this year	(698)	127
<b>Closing Balance</b>	<b>420</b>	<b>1,118</b>

# Carlyle - Operating

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
ECE	29,929	33,279
Parent Fees	11,848	7,452
Sundry Income	11	420
WINZ	1,448	2,084
<b>Total Income</b>	<b>43,236</b>	<b>43,235</b>
<b>Expenses</b>		
Bank Fees	33	33
Children's Consumable Play and Pets	1,580	1,375
Children's Excursions and Entertainment	223	466
Children's New and Replacement Equipment	5,581	2,126
Children's Nourishment	17	22
Children's Repairs and Maintenance Equipment	864	977
Cleaning	17,208	15,732
Educational Resource for Teaching Team		
Electricity	2,701	2,546
Groceries and First Aid	934	1,169
Photocopying, Postage and Stationery	2,284	2,223
Playground Development	250	7,504
Rates	1,767	1,596
Repairs and Maintenance - Building	377	1,767
Repairs and Maintenance - Equipment	1,009	387
Repairs and Maintenance - Property	6,198	3,874
Sundry Expenses	101	148
Telephone and Internet	1,221	1,400
<b>Total Expenses</b>	<b>42,348</b>	<b>43,345</b>
<b>Net Profit (Loss)</b>	<b>888</b>	<b>(110)</b>
<b>Operating</b>		
Opening Balance	6,165	6,275
Operating movement this year	888	(110)
<b>Closing Balance</b>	<b>7,053</b>	<b>6,165</b>

# Carlyle - Fundraising

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
Donations and Grants	7,390	1,180
Fundraising	2,235	1,212
Interest Received	51	230
Sundry Income	230	230
<b>Total Income</b>	<b>9,906</b>	<b>2,852</b>
<b>Expenses</b>		
Children's New and Replacement Equipment	628	
Repairs and Maintenance - Building	1,883	2,423
<b>Total Expenses</b>	<b>2,511</b>	<b>2,423</b>
<b>Net Profit (Loss)</b>	<b>7,395</b>	<b>429</b>
<b>Fundraising</b>		
Opening Balance	16,654	16,225
Fundraising movement this year	7,395	429
<b>Closing Balance</b>	<b>24,049</b>	<b>16,654</b>

# Carlyle - Targeted Funding

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021
<b>Income</b>	
ECE Targeted Funding	3,905
<b>Total Income</b>	<b>3,905</b>
<b>Expenses</b>	
Children's Excursions and Entertainment	400
Children's New and Replacement Equipment	2,445
<b>Total Expenses</b>	<b>2,845</b>
<b>Net Profit (Loss)</b>	<b>1,060</b>
<b>Targeted Funding</b>	
Opening Balance	0
Targeted funding movement this year	1,060
<b>Closing Balance</b>	<b>1,060</b>



# Eskview - Operating

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
ECE	32,529	32,902
Parent Fees	5,396	5,023
<b>Total Income</b>	<b>37,925</b>	<b>37,925</b>
<b>Expenses</b>		
Bank Fees	31	33
Children's Consumable Play and Pets	3,489	2,050
Children's Excursions and Entertainment	1,260	1,459
Children's New and Replacement Equipment	3,077	4,805
Children's Repairs and Maintenance Equipment	43	102
Cleaning	16,795	16,431
Educational Resource for Teaching Team		50
Electricity	1,950	2,035
Groceries and First Aid	776	610
Photocopying, Postage and Stationery	1,968	2,579
Rates	764	775
Repairs and Maintenance - Building	2,720	1,524
Repairs and Maintenance - Property	5,756	2,329
Sundry Expenses	291	182
Telephone and Internet	1,450	1,498
<b>Total Expenses</b>	<b>40,370</b>	<b>36,462</b>
<b>Net Profit (Loss)</b>	<b>(2,445)</b>	<b>1,463</b>
<b>Operating</b>		
Opening Balance	(5)	(1,468)
Operating movement this year	(2,445)	1,463
<b>Closing Balance</b>	<b>(2,450)</b>	<b>(5)</b>

# Eskview - Fundraising

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
Donations and Grants	280	300
Fundraising	6,515	5,349
Interest Received	18	168
Sundry Income	230	230
<b>Total Income</b>	<b>7,043</b>	<b>6,047</b>
<b>Expenses</b>		
Children's Excursions and Entertainment	1,920	
Children's New and Replacement Equipment	2,683	2,055
Internal Alterations		
Playground Development	2,406	222
Repairs and Maintenance - Property	1,739	
Repairs and Maintenance - Building	4,661	4,399
<b>Total Expenses</b>	<b>13,409</b>	<b>6,676</b>
<b>Net Profit (Loss)</b>	<b>(6,366)</b>	<b>(629)</b>
<b>Fundraising</b>		
Opening Balance	12,903	13,532
Fundraising movement this year	(6,366)	(629)
<b>Closing Balance</b>	<b>6,537</b>	<b>12,903</b>

# Greenmeadows - Operating

Napier Free Kindergarten Association

For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
ECE	30,795	30,824
Parent Fees	9,780	9,751
<b>Total Income</b>	<b>40,575</b>	<b>40,575</b>
<b>Expenses</b>		
Bank Fees	39	50
Children's Consumable Play and Pets	2,895	2,523
Children's Excursions and Entertainment	1,679	539
Children's New and Replacement Equipment	7,505	3,948
Children's Repairs and Maintenance Equipment	373	305
Cleaning	18,064	16,789
Educational Resource for Teaching Team	40	40
Electricity	2,022	2,185
Groceries and First Aid	1,008	838
Photocopying, Postage and Stationery	2,361	2,748
Rates	1,025	951
Repairs and Maintenance - Building	452	5,767
Repairs and Maintenance - Equipment		564
Repairs and Maintenance - Property	2,899	3,649
Sundry Expenses	285	278
Telephone and Internet	1,425	1,554
<b>Total Expenses</b>	<b>42,072</b>	<b>42,728</b>
<b>Net Profit (Loss)</b>	<b>(1,497)</b>	<b>(2,153)</b>
<b>Operating</b>		
Opening Balance	4,921	7,074
Operating movement this year	(1,497)	(2,153)
<b>Closing Balance</b>	<b>3,424</b>	<b>4,921</b>

# Greenmeadows - Fundraising

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
Donations and Grants		665
Fundraising	2,956	2,415
Interest Received	43	217
Sundry Income	230	230
<b>Total Income</b>	<b>3,229</b>	<b>3,527</b>
<b>Expenses</b>		
Playground Development	7,061	
<b>Total Expenses</b>	<b>7,061</b>	<b>0</b>
<b>Net Profit (Loss)</b>	<b>(3,832)</b>	<b>3,527</b>
<b>Fundraising</b>		
Opening Balance	17,072	13,545
Fundraising movement this year	(3,832)	3,527
<b>Closing Balance</b>	<b>13,240</b>	<b>17,072</b>

# Marewa - Operating

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
ECE	34,116	34,445
Parent Fees	6,052	5,163
Sundry Income		1,225
WINZ	407	742
<b>Total Income</b>	<b>40,575</b>	<b>41,575</b>
<b>Expenses</b>		
Bank Fees	93	91
Children's Consumable Play and Pets		2,795
Children's Excursions and Entertainment		762
Children's New and Replacement Equipment	4,511	3,978
Children's Nourishment		51
Children's Repairs and Maintenance Equipment	123	393
Cleaning	20,136	18,033
Educational Resource for Teaching Team		
Electricity	2,535	2,395
Groceries and First Aid	1,338	1,031
Photocopying, Postage and Stationery	3,339	3,824
Rates	1,819	1,806
Repairs and Maintenance - Building	407	666
Repairs and Maintenance - Equipment	48	397
Repairs and Maintenance - Property	3,084	3,154
Sundry Expenses	339	131
Telephone and Internet	1,383	1,319
<b>Total Expenses</b>	<b>39,155</b>	<b>40,826</b>
<b>Net Profit (Loss)</b>	<b>1,420</b>	<b>749</b>
<b>Operating</b>		
Opening Balance	520	(229)
Operating movement this year	1,420	749
<b>Closing Balance</b>	<b>1,940</b>	<b>520</b>

# Marewa - Equity

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
MOE Equity - Low Socio Economic	8,059	8,866
MOE Equity - Special Needs	7,934	7,657
<b>Total Income</b>	<b>15,993</b>	<b>16,523</b>
<b>Expenses</b>		
Additional Teacher / Teacher Aide	8,350	9,297
Children's Consumable Play and Pets	2,673	160
Children's Excursions and Entertainment	1,119	379
Children's New and Replacement Equipment	142	
Children's Nourishment	868	855
Pou Whakarewa Matauranga - Equity to NKA	1,107	3,212
<b>Total Expenses</b>	<b>14,259</b>	<b>13,903</b>
<b>Net Profit (Loss)</b>	<b>1,734</b>	<b>2,620</b>
<b>Equity</b>		
Opening Balance	10,731	8,111
Equity movement this year	1,734	2,620
<b>Closing Balance</b>	<b>12,465</b>	<b>10,731</b>

# Marewa - Fundraising

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
Donations and Grants	326	500
Fundraising	604	3,200
Interest Received	56	268
Sundry Income	230	230
<b>Total Income</b>	<b>1,216</b>	<b>4,198</b>
<b>Expenses</b>		
Playground Development		36
<b>Total Expenses</b>	<b>0</b>	<b>36</b>
<b>Net Profit (Loss)</b>	<b>1,216</b>	<b>4,162</b>
<b>Fundraising</b>		
Opening Balance	14,759	10,597
Fundraising movement this year	1,216	4,162
<b>Closing Balance</b>	<b>15,975</b>	<b>14,759</b>

# Marewa - Targeted Funding

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
ECE Targeted Funding		3,083
<b>Total Income</b>		<b>3,083</b>
<b>Expenses</b>		
Additional Teacher		1,500
Children's Basic Needs		
Children's Excursions and Entertainment		631
Children's New and Replacement Equipment	144	1,271
Children's Nourishment		301
Individual Professional Development		150
<b>Total Expenses</b>	<b>144</b>	<b>3,853</b>
<b>Net Profit (Loss)</b>	<b>(144)</b>	<b>(770)</b>
<b>Targeted Funding</b>		
Opening Balance	142	912
Targeted funding movement this year	(144)	(770)
<b>Closing Balance</b>	<b>(2)</b>	<b>142</b>



# Mary Richmond - Operating

Napier Free Kindergarten Association

For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
ECE	29,160	25,907
Parent Fees	3,142	1,801
Sundry Income		910
WINZ	4,377	1,882
<b>Total Income</b>	<b>36,679</b>	<b>30,500</b>
<b>Expenses</b>		
Bank Fees	33	30
Children's New and Replacement Equipment	1,997	435
Cleaning	16,402	16,356
Educational Resource for Teaching Team		134
Electricity	2,250	2,123
Groceries and First Aid	808	938
Photocopying, Postage and Stationery	3,060	1,762
Playground Development	6,288	
Rates	757	367
Repairs and Maintenance - Building	689	
Repairs and Maintenance - Equipment	395	
Repairs and Maintenance - Property	5,573	4,455
Sundry Expenses	324	117
Telephone and Internet	1,325	1,449
<b>Total Expenses</b>	<b>39,901</b>	<b>28,166</b>
<b>Net Profit (Loss)</b>	<b>(3,222)</b>	<b>2,334</b>
<b>Operating</b>		
Opening Balance	11,170	8,836
Operating movement this year	(3,222)	2,334
<b>Closing Balance</b>	<b>7,948</b>	<b>11,170</b>

# Mary Richmond - Equity

Napier Free Kindergarten Association

For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
MOE Equity - Low Socio Economic	26,353	30,081
MOE Equity - Special Needs	12,298	14,019
<b>Total Income</b>	<b>38,651</b>	<b>44,100</b>
<b>Expenses</b>		
Additional Teacher	12,150	1,846
Children's Consumable Play and Pets	2,760	1,942
Children's Excursions and Entertainment	2,248	598
Children's New and Replacement Equipment	4,040	1,444
Children's Nourishment	142	520
Children's Repairs and Maintenance Equipment		22
Pou Whakarewa Matauranga - Equity to NKA	3,011	8,474
<b>Total Expenses</b>	<b>24,351</b>	<b>14,846</b>
<b>Net Profit (Loss)</b>	<b>14,300</b>	<b>29,254</b>
<b>Equity</b>		
Opening Balance	94,441	65,187
Equity movement this year	14,300	29,254
<b>Closing Balance</b>	<b>108,741</b>	<b>94,441</b>

# Mary Richmond - Fundraising

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
Donations and Grants		500
Interest Received	242	1,205
Sundry Income	230	230
<b>Total Income</b>	<b>472</b>	<b>1,935</b>
<b>Expenses</b>		
Children's Consumable Play and Pets	718	
Children's New and Replacement Equipment	8,243	1,059
<b>Total Expenses</b>	<b>8,961</b>	<b>1,059</b>
<b>Net Profit (Loss)</b>	<b>(8,489)</b>	<b>876</b>
<b>Fundraising</b>		
Opening Balance	16,152	15,276
Fundraising movement this year	(8,489)	876
<b>Closing Balance</b>	<b>7,663</b>	<b>16,152</b>

# Mary Richmond - Targeted Funding

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
ECE Targeted Funding	6,790	6,883
<b>Total Income</b>	<b>6,790</b>	<b>6,883</b>
<b>Expenses</b>		
Children's Basic Needs	2,545	5,683
Children's Excursions and Entertainment		370
Children's New and Replacement Equipment	85	1,035
Children's Nourishment	587	
<b>Total Expenses</b>	<b>3,217</b>	<b>7,088</b>
<b>Net Profit (Loss)</b>	<b>3,573</b>	<b>(205)</b>
<b>Targeted Funding</b>		
Opening Balance	(1,991)	(1,786)
Targeted funding movement this year	3,573	(205)
<b>Closing Balance</b>	<b>1,582</b>	<b>(1,991)</b>

# Nga Tamariki o Nga Hau E Wha - Operating

Napier Free Kindergarten Association

For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
ECE	32,665	20,535
Parent Fees	4,047	4,795
Sundry Income	3	1,073
WINZ	1,213	25
<b>Total Income</b>	<b>37,928</b>	<b>26,428</b>
<b>Expenses</b>		
Bank Fees	53	45
Children's Basic Needs		209
Children's Consumable Play and Pets	2,186	
Children's Excursions and Entertainment	147	
Children's New and Replacement Equipment	2,626	
Children's Repairs and Maintenance Equipment	57	
Cleaning	12,201	11,637
Educational Resource for Teaching Team	36	99
Electricity	2,895	2,785
Groceries and First Aid	577	964
Photocopying, Postage and Stationery	2,367	1,865
Playground Development	2,877	
Rates	1,114	776
Repairs and Maintenance - Building		89
Repairs and Maintenance - Equipment	1,957	557
Repairs and Maintenance - Property	2,518	3,931
Sundry Expenses	765	658
Telephone and Internet	1,762	1,988
<b>Total Expenses</b>	<b>34,138</b>	<b>25,603</b>
<b>Net Profit (Loss)</b>	<b>3,790</b>	<b>825</b>
<b>Operating</b>		
Opening Balance	(419)	(1,244)
Operating movement this year	3,790	825
<b>Closing Balance</b>	<b>3,371</b>	<b>(419)</b>

# Nga Tamariki o Nga Hau E Wha - Equity

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
MOE Equity - Isolation	3,135	3,090
MOE Equity - Low Socio Economic	12,950	14,841
MOE Equity - Special Needs	5,912	6,919
<b>Total Income</b>	<b>21,997</b>	<b>24,850</b>
<b>Expenses</b>		
Additional Teacher	16,475	17,224
Children's Consumable Play and Pets		1,732
Children's Excursions and Entertainment		1,077
Children's New and Replacement Equipment		1,033
Children's Nourishment	1,793	2,365
Children's Repairs & Maintenance Equipment		
Professional Development	247	
Pou Whakarewa Matauranga - Equity to NKA	1,704	4,628
<b>Total Expenses</b>	<b>20,219</b>	<b>28,059</b>
<b>Net Profit (Loss)</b>	<b>1,778</b>	<b>(3,209)</b>
<b>Equity</b>		
Opening Balance	1,642	4,851
Equity movement this year	1,778	(3,209)
<b>Closing Balance</b>	<b>3,420</b>	<b>1,642</b>

# Nga Tamariki o Nga Hau E Wha - Fundraising

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
Donations and Grants	10,000	
Fundraising	795	1,633
Funds Transfer	15,000	
Interest Received	25	106
Sundry Income	1	
<b>Total Income</b>	<b>25,821</b>	<b>1,739</b>
<b>Expenses</b>		
Children's Excursions and Entertainment		
Children's New and Replacement Equipment	1,152	
Playground Development	867	3,332
<b>Total Expenses</b>	<b>2,019</b>	<b>3,332</b>
<b>Net Profit (Loss)</b>	<b>23,802</b>	<b>(1,593)</b>
<b>Fundraising</b>		
Opening Balance	3,374	4,967
Fundraising movement this year	23,802	(1,593)
<b>Closing Balance</b>	<b>27,176</b>	<b>3,374</b>

## Nga Tamariki o Nga Hau E Wha - Targeted Funding

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
ECE Targeted Funding	5,462	4,969
<b>Total Income</b>	<b>5,462</b>	<b>4,969</b>
<b>Expenses</b>		
Children's Basic Needs	333	161
Children's Consumable Play and Pets	351	
Children's New and Replacement Equipment	3,093	2,641
Individual Professional Development	1,403	
<b>Total Expenses</b>	<b>5,180</b>	<b>2,802</b>
<b>Net Profit (Loss)</b>	<b>282</b>	<b>2,167</b>
<b>Targeted Funding</b>		
Opening Balance	3,560	1,393
Targeted funding movement this year	282	2,167
<b>Closing Balance</b>	<b>3,842</b>	<b>3,560</b>



# Onekawa - Operating

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
ECE	25,538	31,565
Parent Fees	9,814	5,587
Sundry Income	24	1,230
WINZ	2,573	548
<b>Total Income</b>	<b>37,949</b>	<b>38,930</b>
<b>Expenses</b>		
Bank Fees	30	37
Children's Basic Needs		477
Children's Consumable Play and Pets		523
Children's New and Replacement Equipment	1,480	
Children's Repairs and Maintenance Equipment	225	
Cleaning	19,430	17,564
Educational Resource for Teaching Team		91
Electricity	2,233	1,919
Groceries and First Aid	803	570
Photocopying, Postage and Stationery	2,547	3,103
Playground Development		
Rates	1,038	964
Repairs and Maintenance - Building	449	3,842
Repairs and Maintenance - Equipment	843	44
Repairs and Maintenance - Property	7,770	2,514
Sundry Expenses	103	170
Telephone and Internet	1,763	1,593
<b>Total Expenses</b>	<b>38,714</b>	<b>33,411</b>
<b>Net Profit (Loss)</b>	<b>(765)</b>	<b>5,519</b>
<b>Operating</b>		
Opening Balance	5,508	(11)
Operating movement this year	(765)	5,519
<b>Closing Balance</b>	<b>4,743</b>	<b>5,508</b>

# Onekawa - Equity

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
MOE Equity - Low Socio Economic	7,853	7,787
MOE Equity - Special Needs	7,761	6,725
<b>Total Income</b>	<b>15,614</b>	<b>14,512</b>
<b>Expenses</b>		
Children's Consumable Play and Pets	1,039	1,189
Children's Excursions and Entertainment	773	1,387
Children's New and Replacement Equipment	8,745	4,232
Children's Nourishment	40	844
Children's Repairs and Maintenance Equipment		36
Pou Whakarewa Matauranga - Equity to NKA	973	2,850
<b>Total Expenses</b>	<b>11,570</b>	<b>10,538</b>
<b>Net Profit (Loss)</b>	<b>4,044</b>	<b>3,974</b>
<b>Equity</b>		
Opening Balance	24,422	20,448
Equity movement this year	4,044	3,974
<b>Closing Balance</b>	<b>28,466</b>	<b>24,422</b>

# Onekawa - Fundraising

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
Donations and Grants	7	500
Fundraising	1,407	2,222
Interest Received	85	465
Sundry Income	326	452
<b>Total Income</b>	<b>1,825</b>	<b>3,639</b>
<b>Expenses</b>		
Playground Development	5,786	871
<b>Total Expenses</b>	<b>5,786</b>	<b>871</b>
<b>Net Profit (Loss)</b>	<b>(3,961)</b>	<b>2,768</b>
<b>Fundraising</b>		
Opening Balance	13,782	11,014
Fundraising movement this year	(3,961)	2,768
<b>Closing Balance</b>	<b>9,821</b>	<b>13,782</b>

# Onekawa - Targeted Funding

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
ECE Targeted Funding	2,838	3,437
<b>Total Income</b>	<b>2,838</b>	<b>3,437</b>
<b>Expenses</b>		
Children's Basic Needs	58	268
Children's Excursions and Entertainment	240	19
Children's New and Replacement Equipment	2,254	3,017
Children's Nourishment	701	
Community Engagement	306	129
<b>Total Expenses</b>	<b>3,559</b>	<b>3,433</b>
<b>Net Profit (Loss)</b>	<b>(721)</b>	<b>4</b>
<b>Targeted Funding</b>		
Opening Balance	297	293
Targeted funding movement this year	(721)	4
<b>Closing Balance</b>	<b>(424)</b>	<b>297</b>

# Pirimai - Operating

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
ECE	23,060	26,092
Parent Fees	11,003	10,630
Sundry Income		905
WINZ	3,861	1,021
<b>Total Income</b>	<b>37,924</b>	<b>38,648</b>
<b>Expenses</b>		
Bank Fees	51	30
Children's Consumable Play and Pets		1,952
Children's Excursions and Entertainment		1,505
Children's New and Replacement Equipment	1,480	1,247
Children's Nourishment		101
Cleaning	14,565	14,177
Educational Resource for Teaching Team		50
Electricity	2,546	2,507
Groceries and First Aid	915	788
Photocopying, Postage and Stationery	2,325	2,477
Playground Development		
Rates	909	838
Repairs and Maintenance - Building	609	
Repairs and Maintenance - Equipment	681	1,345
Repairs and Maintenance - Property	4,436	5,829
Sundry Expenses	462	480
Telephone and Internet	2,482	1,618
<b>Total Expenses</b>	<b>31,461</b>	<b>34,944</b>
<b>Net Profit (Loss)</b>	<b>6,463</b>	<b>3,704</b>
<b>Operating</b>		
Opening Balance	4,896	1,192
Operating movement this year	6,463	3,704
<b>Closing Balance</b>	<b>11,359</b>	<b>4,896</b>

# Pirimai - Equity

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
MOE Equity - Low Socio Economic	7,891	7,786
MOE Equity - Special Needs	6,815	6,725
<b>Total Income</b>	<b>14,706</b>	<b>14,511</b>
<b>Expenses</b>		
Additional Teacher		3,321
Children's Consumable Play and Pets	2,226	
Children's Excursions and Entertainment	1,625	
Children's New and Replacement Equipment	4,177	
Children's Nourishment	475	766
Children's Repairs and Maintenance Equipment	207	
Pou Whakarewa Matauranga - Equity to NKA	1,098	2,684
<b>Total Expenses</b>	<b>9,808</b>	<b>6,771</b>
<b>Net Profit (Loss)</b>	<b>4,898</b>	<b>7,740</b>
<b>Equity</b>		
Opening Balance	6,140	(1,600)
Equity movement this year	4,898	7,740
<b>Closing Balance</b>	<b>11,038</b>	<b>6,140</b>

# Pirimai - Fundraising

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
Donations and Grants	500	555
Fundraising	7,511	2,321
Interest Received	44	98
Sundry Income	230	230
<b>Total Income</b>	<b>8,285</b>	<b>3,204</b>
<b>Expenses</b>		
Children's Consumable Play and Pets		19
Children's New and Replacement Equipment	2,852	297
Playground Development	2,886	3,667
<b>Total Expenses</b>	<b>5,738</b>	<b>3,983</b>
<b>Net Profit (Loss)</b>	<b>2,547</b>	<b>(779)</b>
<b>Fundraising</b>		
Opening Balance	4,916	5,695
Fundraising movement this year	2,547	(779)
<b>Closing Balance</b>	<b>7,463</b>	<b>4,916</b>

# Tamatea - Operating

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
ECE	30,432	28,667
Parent Fees	5,641	5,816
Sundry Income	25	1,162
WINZ	1,853	2,992
<b>Total Income</b>	<b>37,951</b>	<b>38,637</b>
<b>Expenses</b>		
Bank Fees	62	50
Children's Consumable Play and Pets	1,237	1,532
Children's Excursions and Entertainment	618	647
Children's New and Replacement Equipment	3,982	7,677
Children's Nourishment	310	359
Children's Repairs and Maintenance Equipment		288
Cleaning	16,499	16,279
Electricity	2,183	2,045
Groceries and First Aid	766	504
Photocopying, Postage and Stationery	2,803	2,976
Playground Development	5,640	
Rates	1,041	1,018
Repairs and Maintenance - Building	1,059	648
Repairs and Maintenance - Equipment	1,773	246
Repairs and Maintenance - Property	4,393	4,256
Sundry Expenses	53	118
Telephone and Internet	2,068	1,322
<b>Total Expenses</b>	<b>44,487</b>	<b>39,965</b>
<b>Net Profit (Loss)</b>	<b>(6,536)</b>	<b>(1,328)</b>
<b>Operating</b>		
Opening Balance	3,224	4,552
Operating movement this year	(6,536)	(1,328)
<b>Closing Balance</b>	<b>(3,312)</b>	<b>3,224</b>



# Tamatea - Fundraising

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
Donations and Grants		520
Fundraising	601	
Interest Received	12	80
Sundry Income	230	230
<b>Total Income</b>	<b>843</b>	<b>830</b>
<b>Expenses</b>		
Playground Development	2,228	2,082
<b>Total Expenses</b>	<b>2,228</b>	<b>2,082</b>
<b>Net Profit (Loss)</b>	<b>(1,385)</b>	<b>(1,252)</b>
<b>Fundraising</b>		
Opening Balance	1,818	3,070
Fundraising movement this year	(1,385)	(1,252)
<b>Closing Balance</b>	<b>433</b>	<b>1,818</b>

# Taradale - Operating

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
ECE	36,151	34,823
Parent Fees	4,424	4,598
Sundry Income		1,300
WINZ		704
<b>Total Income</b>	<b>40,575</b>	<b>41,425</b>
<b>Expenses</b>		
Bank Fees	65	42
Children's Consumable Play and Pets	2,368	1,925
Children's Excursions and Entertainment	1,976	4,483
Children's New and Replacement Equipment	4,937	3,092
Children's Repairs & Maintenance Equipment	386	155
Cleaning	17,600	16,868
Educational Resource for Teaching Team		47
Electricity	1,899	1,775
Groceries and First Aid	496	574
Photocopying, Postage and Stationery	4,388	2,068
Playground Development		866
Rates	998	925
Repairs and Maintenance - Building	180	2,052
Repairs and Maintenance - Equipment	59	102
Repairs and Maintenance - Property	4,726	5,080
Sundry Expenses	589	495
Telephone and Internet	1,426	1,514
<b>Total Expenses</b>	<b>42,093</b>	<b>42,063</b>
<b>Net Profit (Loss)</b>	<b>(1,518)</b>	<b>(638)</b>
<b>Operating</b>		
Opening Balance	3,376	4,014
Operating movement this year	(1,518)	(638)
<b>Closing Balance</b>	<b>1,858</b>	<b>3,376</b>

# Taradale - Fundraising

Napier Free Kindergarten Association

For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
Donations and Grants		500
Fundraising	5,767	3,795
Interest Received	14	123
Sundry Income	230	230
<b>Total Income</b>	<b>6,011</b>	<b>4,648</b>
<b>Expenses</b>		
Children's Consumable Play and Pets	502	
Children's Excursions and Entertainment	1,187	
Children's New and Replacement Equipment	3,182	1,805
Children's Repairs and Maintenance Equipment	61	
Playground Development		2,032
Repairs and Maintenance - Equipment	26	
Repairs and Maintenance - Property	1,967	386
<b>Total Expenses</b>	<b>6,925</b>	<b>4,223</b>
<b>Net Profit (Loss)</b>	<b>(914)</b>	<b>425</b>
<b>Fundraising</b>		
Opening Balance	4,723	4,298
Fundraising movement this year	(914)	425
<b>Closing Balance</b>	<b>3,809</b>	<b>4,723</b>

# Taradale East - Operating

Napier Free Kindergarten Association

For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
ECE	24,393	21,346
Parent Fees	11,184	12,729
Sundry Income	20	447
WINZ	2,348	3,410
<b>Total Income</b>	<b>37,945</b>	<b>37,932</b>
<b>Expenses</b>		
Bank Fees	52	37
Children's Consumable Play and Pets	2,236	1,777
Children's Excursions and Entertainment	1,190	1,581
Children's New and Replacement Equipment	2,040	4,649
Children's Nourishment	192	226
Children's Repairs and Maintenance Equipment	134	144
Cleaning	19,225	16,974
Educational Resource for Teaching Team	15	35
Electricity	2,520	2,307
Groceries and First Aid	1,191	1,366
Photocopying, Postage and Stationery	1,877	3,259
Rates	772	784
Repairs and Maintenance - Building	827	246
Repairs and Maintenance - Equipment	755	950
Repairs and Maintenance - Property	4,638	3,260
Sundry Expenses	532	403
Telephone and Internet	1,634	1,896
<b>Total Expenses</b>	<b>39,830</b>	<b>39,894</b>
<b>Net Profit (Loss)</b>	<b>(1,885)</b>	<b>(1,962)</b>
<b>Operating</b>		
Opening Balance	(1,444)	518
Operating movement this year	(1,885)	(1,962)
<b>Closing Balance</b>	<b>(3,329)</b>	<b>(1,444)</b>

# Taradale East - Fundraising

Napier Free Kindergarten Association

For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
Donations and Grants	6,000	9,871
Fundraising	4,243	1,956
Interest Received	11	71
Sundry Income	230	390
<b>Total Income</b>	<b>10,484</b>	<b>12,288</b>
<b>Expenses</b>		
Children's Excursions and Entertainment	511	
Children's New and Replacement Equipment	7,549	10,088
Playground Development	497	522
<b>Total Expenses</b>	<b>8,557</b>	<b>10,610</b>
<b>Net Profit (Loss)</b>	<b>1,927</b>	<b>1,678</b>
<b>Fundraising</b>		
Opening Balance	6,288	4,610
Fundraising movement this year	1,927	1,678
<b>Closing Balance</b>	<b>8,215</b>	<b>6,288</b>

# Te Awanga - Operating

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
ECE	31,508	28,886
Parent Fees	6,417	3,803
Sundry Income		425
WINZ		2,161
<b>Total Income</b>	<b>37,925</b>	<b>35,275</b>
<b>Expenses</b>		
Bank Fees	30	30
Children's Consumable Play and Pets	1,563	1,237
Children's Excursions and Entertainment	1,162	295
Children's New and Replacement Equipment	4,428	7,847
Children's Nourishment		24
Children's Repairs & Maintenance Equipment	286	5
Cleaning	15,234	13,579
Educational Resource for Teaching Team	178	23
Electricity	2,619	2,535
Groceries and First Aid	1,112	915
Photocopying, Postage and Stationery	2,141	2,174
Repairs and Maintenance - Building	1,356	690
Repairs and Maintenance - Equipment	175	523
Repairs and Maintenance - Property	4,280	3,592
Sundry Expenses	78	50
Telephone and Internet	1,289	1,973
<b>Total Expenses</b>	<b>35,931</b>	<b>35,492</b>
<b>Net Profit (Loss)</b>	<b>1,994</b>	<b>(217)</b>
<b>Operating</b>		
Opening Balance	10,263	10,480
Operating movement this year	1,994	(217)
<b>Closing Balance</b>	<b>12,257</b>	<b>10,263</b>

# Te Awanga - Fundraising

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
Donations and Grants	188	5,335
Fundraising	1,794	1,555
Interest Received	30	194
Sundry Income	230	273
<b>Total Income</b>	<b>2,242</b>	<b>7,357</b>
<b>Expenses</b>		
Children's New and Replacement Equipment	1,416	
Playground Development		15,682
<b>Total Expenses</b>	<b>1,416</b>	<b>15,682</b>
<b>Net Profit (Loss)</b>	<b>826</b>	<b>(8,325)</b>
<b>Fundraising</b>		
Opening Balance	2,159	10,484
Fundraising movement this year	826	(8,325)
<b>Closing Balance</b>	<b>2,985</b>	<b>2,159</b>

# Te Awanga - Targeted Funding

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
ECE Targeted Funding		1,898
<b>Total Income</b>	<b>0</b>	<b>1,898</b>
<b>Expenses</b>		
Children's New and Replacement Equipment	309	1,815
<b>Total Expenses</b>	<b>309</b>	<b>1,815</b>
<b>Net Profit (Loss)</b>	<b>(309)</b>	<b>83</b>
<b>Targeted Funding</b>		
Opening Balance	317	234
Targeted funding movement this year	(309)	83
<b>Closing Balance</b>	<b>8</b>	<b>317</b>



# Wairoa - Operating

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
ECE	20,059	20,668
Parent Fees	4,665	4,208
Sundry Income	20	1,738
WINZ	3,201	2,674
<b>Total Income</b>	<b>27,945</b>	<b>29,288</b>
<b>Expenses</b>		
Bank Fees	47	47
Children's Consumable Play and Pets		999
Cleaning	13,370	11,664
Educational Resource for Teaching Team	76	292
Electricity	2,442	2,139
Groceries and First Aid	820	368
Photocopying, Postage and Stationery	2,202	2,333
Rates	2,178	1,864
Repairs and Maintenance - Building	2,827	651
Repairs and Maintenance - Equipment	1,672	860
Repairs and Maintenance - Property	8,517	6,069
Sundry Expenses	302	250
Telephone and Internet	1,445	1,426
<b>Total Expenses</b>	<b>35,898</b>	<b>28,962</b>
<b>Net Profit (Loss)</b>	<b>(7,953)</b>	<b>326</b>
<b>Operating</b>		
Opening Balance	10,520	10,194
Operating movement this year	(7,953)	326
<b>Closing Balance</b>	<b>2,567</b>	<b>10,520</b>

# Wairoa - Equity

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
MOE Equity - Isolation	3,135	3,090
MOE Equity - Low Socio Economic	27,443	26,487
MOE Equity - Special Needs	10,503	10,272
<b>Total Income</b>	<b>41,081</b>	<b>39,849</b>
<b>Expenses</b>		
Additional Teacher / Teacher Aide	16,799	34,719
Children's Consumable Play and Pets	1,825	1,410
Children's Excursions and Entertainment	636	1,182
Children's New and Replacement Equipment	6,319	3,625
Children's Nourishment	2,838	2,463
Children's Repairs & Maintenance Equipment	405	396
Individual Professional Development	495	
Pou Whakarewa Matauranga - Equity to NKA	3,079	7,242
<b>Total Expenses</b>	<b>32,396</b>	<b>51,037</b>
<b>Net Profit (Loss)</b>	<b>8,685</b>	<b>(11,188)</b>
<b>Equity</b>		
Opening Balance	60,272	71,460
Equity movement this year	8,685	(11,188)
<b>Closing Balance</b>	<b>68,957</b>	<b>60,272</b>

# Wairoa - Fundraising

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
Fundraising	(17)	99
Funds Transfer	(15,000)	
Interest Received	186	1,155
Sundry Income	100	87
<b>Total Income</b>	<b>- 14,731</b>	<b>1,341</b>
<b>Expenses</b>		
<b>Total Expenses</b>	<b>0</b>	<b>0</b>
<b>Net Profit (Loss)</b>	<b>(14,731)</b>	<b>1,341</b>
<b>Fundraising</b>		
Opening Balance	21,798	20,457
Fundraising movement this year	(14,731)	1,341
<b>Closing Balance</b>	<b>7,067</b>	<b>21,798</b>

# Wairoa - Targeted Funding

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
ECE Targeted Funding	8,058	6,898
<b>Total Income</b>	<b>8,058</b>	<b>6,898</b>
<b>Expenses</b>		
Additional Teacher	670	1,615
Children's Basic Needs	591	529
Children's Consumable Play and Pets		10
Children's Excursions and Entertainment	650	110
Children's New and Replacement Equipment	2,583	1,690
Children's Nourishment		
Community Engagement	616	455
Head Teacher Release		
Individual Professional Development	927	
<b>Total Expenses</b>	<b>6,037</b>	<b>4,409</b>
<b>Net Profit (Loss)</b>	<b>2,021</b>	<b>2,489</b>
<b>Targeted Funding</b>		
Opening Balance	1,239	(1,250)
Targeted funding movement this year	2,021	2,489
<b>Closing Balance</b>	<b>3,260</b>	<b>1,239</b>

# Wharerangi - Operating

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
ECE	18,276	27,549
Parent Fees	12,710	7,259
Sundry Income		1,450
WINZ	6,940	2,737
<b>Total Income</b>	<b>37,926</b>	<b>38,995</b>
<b>Expenses</b>		
Bank Fees	30	30
Children's Consumable Play and Pets	1,558	2,356
Children's Excursions and Entertainment	569	577
Children's New and Replacement Equipment	4,019	4,445
Children's Nourishment	145	70
Children's Repairs and Maintenance Equipment	110	60
Cleaning	19,949	16,710
Educational Resource for Teaching Team		153
Electricity	2,463	2,499
Groceries and First Aid	1,270	1,208
Photocopying, Postage and Stationery	2,215	1,870
Playground Development	61	
Rates	770	781
Repairs and Maintenance - Building	1,772	394
Repairs and Maintenance - Equipment	123	
Repairs and Maintenance - Property	5,803	3,896
Sundry Expenses	319	130
Telephone and Internet	1,694	1,693
<b>Total Expenses</b>	<b>42,870</b>	<b>36,872</b>
<b>Net Profit (Loss)</b>	<b>(4,944)</b>	<b>2,123</b>
<b>Operating</b>		
Opening Balance	3,022	899
Operating movement this year	(4,944)	2,123
<b>Closing Balance</b>	<b>(1,922)</b>	<b>3,022</b>

# Wharerangi - Fundraising

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
Donations and Grants		6,000
Fundraising		
Interest Received	20	83
Sundry Income	230	230
<b>Total Income</b>	<b>250</b>	<b>6,313</b>
<b>Expenses</b>		
Children's New and Replacement Equipment	310	
<b>Total Expenses</b>	<b>310</b>	<b>0</b>
<b>Net Profit (Loss)</b>	<b>(60)</b>	<b>6,313</b>
<b>Fundraising</b>		
Opening Balance	8,855	2,542
Fundraising movement this year	(60)	6,313
<b>Closing Balance</b>	<b>8,795</b>	<b>8,855</b>

# Wharerangi - Targeted Funding

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
ECE Targeted Funding	3,646	3,323
<b>Total Income</b>	<b>3,646</b>	<b>3,323</b>
<b>Expenses</b>		
Additional Teacher	3,707	3,320
<b>Total Expenses</b>	<b>3,707</b>	<b>3,320</b>
<b>Net Profit (Loss)</b>	<b>(61)</b>	<b>3</b>
<b>Targeted Funding</b>		
Opening Balance	3	0
Targeted funding movement this year	(61)	3
<b>Closing Balance</b>	<b>(58)</b>	<b>3</b>

# Wycliffe Nga Tamariki - Operating

Napier Free Kindergarten Association

For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
ECE	35,616	26,462
Parent Fees	2,022	233
Sundry Income		1,445
WINZ	287	2,790
<b>Total Income</b>	<b>37,925</b>	<b>30,930</b>
<b>Expenses</b>		
Bank Fees	43	69
Cleaning	18,617	16,909
Educational Resource for Teaching Team	119	
Electricity	2,798	2,576
Groceries and First Aid	858	823
Photocopying, Postage and Stationery	2,175	3,108
Rates	765	775
Repairs and Maintenance - Building	2,458	118
Repairs and Maintenance - Equipment	2,265	829
Repairs and Maintenance - Property	6,990	5,945
Sundry Expenses	84	7
Telephone and Internet	1,173	1,336
<b>Total Expenses</b>	<b>38,345</b>	<b>32,495</b>
<b>Net Profit (Loss)</b>	<b>(420)</b>	<b>(1,565)</b>
<b>Operating</b>		
Opening Balance	8,891	10,456
Operating movement this year	(420)	(1,565)
<b>Closing Balance</b>	<b>8,471</b>	<b>8,891</b>



# Wycliffe Nga Tamariki - Equity

Napier Free Kindergarten Association

For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
MOE Equity - Low Socio Economic	36,808	32,105
MOE Equity - Special Needs	17,178	14,962
<b>Total Income</b>	<b>53,986</b>	<b>47,067</b>
<b>Expenses</b>		
Additional Teacher / Teacher Aide	21,466	21,344
Children's Consumable Play and Pets	1,882	2,111
Children's Excursions and Entertainment	505	1,274
Children's New and Replacement Equipment	4,168	3,093
Children's Nourishment	510	1,643
Children's Repairs and Maintenance Equipment	48	241
Pou Whakarewa Matauranga - Equity to NKA	4,317	8,638
<b>Total Expenses</b>	<b>32,896</b>	<b>38,344</b>
<b>Net Profit (Loss)</b>	<b>21,090</b>	<b>8,723</b>
<b>Equity</b>		
Opening Balance	38,587	29,864
Equity movement this year	21,090	8,723
<b>Closing Balance</b>	<b>59,677</b>	<b>38,587</b>

# Wycliffe Nga Tamariki - Fundraising

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
Donations and Grants		500
Fundraising		
Interest Received	135	623
Sundry Income	230	230
<b>Total Income</b>	<b>365</b>	<b>1,353</b>
<b>Expenses</b>		
<b>Total Expenses</b>	<b>0</b>	<b>0</b>
<b>Net Profit (Loss)</b>	<b>365</b>	<b>1,353</b>
<b>Fundraising</b>		
Opening Balance	8,831	7,478
Fundraising movement this year	365	1,353
<b>Closing Balance</b>	<b>9,196</b>	<b>8,831</b>

# Wycliffe Nga Tamariki - Targeted Funding

Napier Free Kindergarten Association  
For the year ended 31 December 2021

	2021	2020
<b>Income</b>		
ECE Targeted Funding	5,972	5,105
<b>Total Income</b>	<b>5,972</b>	<b>5,105</b>
<b>Expenses</b>		
Additional Teacher		1,150
Children's Basic Needs	119	426
Children's Consumable Play and Pets	308	
Children's Excursions and Entertainment	433	1,497
Children's New and Replacement Equipment	1,651	296
Children's Nourishment	2,111	
<b>Total Expenses</b>	<b>4,622</b>	<b>3,369</b>
<b>Net Profit (Loss)</b>	<b>1,350</b>	<b>1,736</b>
<b>Targeted Funding</b>		
Opening Balance	963	(773)
Targeted funding movement this year	1,350	1,736
<b>Closing Balance</b>	<b>2,313</b>	<b>963</b>

# Depreciation Schedule

## Napier Free Kindergarten Association Incorporated For the year ended 31 December 2021

NAME	COST	OPENING VALUE	METHOD	RATE	OPENING ACCUM DEP	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
<b>Buildings - At valuation</b>										
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	-
Carlyle Revaluation - 2016	132,070	132,070	None		-	-	-	-	132,070	-
Carlyle 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	-
<b>Total Buildings - At valuation</b>	<b>4,975,072</b>	<b>4,860,264</b>			<b>114,808</b>	-	-	-	<b>4,860,264</b>	-
<b>COI Assets</b>										
Computer	3,948	-	DV	48.00%	3,948	-	-	-	-	-
Handycam-Sony	1,067	-	DV	39.60%	1,067	-	-	-	-	-
Office Screens	1,212	80	DV	14.40%	1,132	-	-	12	68	-
Projector-Panasonic	1,404	1	DV	39.60%	1,403	-	-	-	-	-
<b>Total COI Assets</b>	<b>7,631</b>	<b>81</b>			<b>7,550</b>	-	-	<b>12</b>	<b>69</b>	-
<b>Freehold Land - At cost</b>										
62 Kennedy Road	36,096	36,096	None		-	-	-	-	36,096	-

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	-
<b>Total Freehold Land - At cost</b>	<b>115,000</b>	<b>115,000</b>			-	-	-	-	<b>115,000</b>	-
<b>Leasehold Land</b>										
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	-
<b>Total Leasehold Land</b>	<b>237,000</b>	<b>237,000</b>			-	-	-	-	<b>237,000</b>	-
<b>Motor Vehicles</b>										
2007 Daihatsu Sirion Hatchback (DLN182)	2,582	724	DV	26.00%	1,858	-	-	188	536	-
2007 Daihatsu Sirion Hatchback (EBM934)	2,719	762	DV	26.00%	1,957	-	-	198	564	-
2007 Daihatsu Sirion Hatchback (GJH635)	2,908	815	DV	26.00%	2,093	-	-	212	603	-

NAME	COST	OPENING VALUE	METHOD	RATE	OPENING ACCUM DEP	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
2007 Daihatsu Sirion Hatchback (GKG472)	2,908	815	DV	26.00%	2,093	-	-	212	603	-
<b>Total Motor Vehicles</b>	<b>11,117</b>	<b>3,117</b>			<b>8,000</b>	<b>-</b>	<b>-</b>	<b>810</b>	<b>2,306</b>	<b>-</b>
<b>Plant &amp; Equipment</b>										
Airconditioning Unit	1,333	12	DV	21.60%	1,321	-	-	3	10	-
Apple iPhone 4S	589	-	DV	67.00%	589	-	-	-	-	-
ASUS All-in-One PC 24" Destop (JC)	1,325	-	DV	50.00%	-	1,325	-	331	994	-
Binder	567	2	DV	26.40%	565	-	-	1	2	-
Blind	312	-	DV	22.00%	312	-	-	-	-	-
Blinds	344	-	DV	26.40%	344	-	-	-	-	-
Boardroom Table	2,147	399	DV	15.60%	1,748	-	-	62	337	-
Boiling Unit Unit-Zenith 5lt-Mary Richmond	1,150	291	DV	12.00%	859	-	-	35	256	-
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	-	-	-	2	-
Chairs (3)	388	4	DV	15.00%	384	-	-	1	4	-
Chairs (3)-Typist	360	10	DV	18.00%	351	-	-	2	8	-
Chairs Stacker (4)	196	3	DV	18.00%	193	-	-	1	3	-
CommBox Interactive Classic V3	9,666	-	DV	50.00%	-	9,666	-	1,611	8,055	-
Computer - SFF i3-2120M Desktop (ex PAFT)	143	7	DV	50.00%	136	-	-	4	4	-
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	-	-	-	-	-

NAME	COST	OPENING VALUE	METHOD	RATE	OPENING ACCUM DEP	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
Computer Software-Comacc	2,835	-	DV	48.00%	2,835	-	-	-	-	-
Computer Software-M/S Office	178	-	DV	48.00%	178	-	-	-	-	-
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 kindies	14,400	1	DV	60.00%	14,399	-	-	-	-	-
Computer-Presario Notebook	1,914	-	DV	60.00%	1,914	-	-	-	-	-
Computers Pentium (15)	33,885	1	DV	48.00%	33,884	-	-	-	-	-
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	33	DV	18.00%	682	-	-	6	27	-
Couch 2 Seater-Plum	715	-	DV	14.40%	715	-	-	-	-	-
Cradenza Novella	243	10	DV	14.40%	233	-	-	1	9	-
Cubicle Units-Wairoa	2,404	546	DV	13.00%	1,858	-	-	71	475	-
Data Projector-Epson DVD	977	-	DV	48.00%	977	-	-	-	-	-
Data Projector-Sanyo PLCXU75-Riversdale	1,495	15	DV	30.00%	1,480	-	-	5	11	-
Data Projector-Viewsonic PJD6251-Onekawa	2,200	61	DV	30.00%	2,139	-	-	18	43	-
Dell OptiPlex 3280 Desktop (BH)	1,325	-	DV	50.00%	-	1,325	-	331	994	-



NAME	COST	OPENING VALUE	METHOD	RATE	OPENING ACCUM DEP	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
Desk	251	7	DV	14.40%	244	-	-	1	6	-
Desk, Drawers & Hutches-Mary Richmond 1/2 share	1,338	165	DV	14.40%	1,173	-	-	24	141	-
Desks, bookcase, credenza-Carlyle	3,485	539	DV	15.60%	2,946	-	-	84	455	-
Desktop PC (FM)	1,069	3	DV	50.00%	1,066	-	-	2	2	-
Dishwasher, basin etc-Onekawa	1,250	14	DV	36.00%	1,236	-	-	5	9	-
Dishwasher-Fisher & Paykel	1,000	3	DV	31.20%	997	-	-	1	2	-
Drawers-Set of 4-Novella	203	16	DV	12.00%	187	-	-	2	14	-
Drinking Fountain-Pirimai	1,489	-	DV	80.40%	1,489	-	-	-	-	-
Fax-Sharp FO-70	307	-	DV	40.00%	307	-	-	-	-	-
Filing Cabinet	248	19	DV	12.00%	229	-	-	2	17	-
Filing Cabinet	356	11	DV	12.00%	345	-	-	1	10	-
Fisher & Paykel 115l Bar Fridge - NTW	334	45	DV	25.00%	289	-	-	11	33	-
Fisher & Paykel Dishwasher - NTW	695	57	DV	30.00%	637	-	-	17	40	-
Fisher & Paykel Dryer - NTW	312	26	DV	30.00%	286	-	-	8	18	-
Fisher & Paykel Freestanding Oven - NTW	826	110	DV	25.00%	716	-	-	28	83	-
Fisher & Paykel Washing Wachine - NTW	696	57	DV	30.00%	638	-	-	17	40	-
Flooring & Curtains	1,562	1	DV	22.00%	1,561	-	-	-	1	-
Fridge-Whirlpool	311	2	DV	26.40%	309	-	-	1	2	-
HP 15" Notebook	1,174	79	DV	50.00%	1,094	-	-	40	40	-
HP Computer	1,599	400	DV	50.00%	1,199	-	-	200	200	-
HP Envy 17-J117TX Notebook - Pirimai	956	15	DV	50.00%	941	-	-	7	7	-
HP Envy 23-1080A Desktop (3 Kindergartens)	3,095	11	DV	50.00%	3,084	-	-	6	6	-
HP Envy 23-1080A Desktop (EM EK)	1,032	4	DV	50.00%	1,028	-	-	2	2	-

NAME	COST	OPENING VALUE	METHOD	RATE	OPENING ACCUM DEP	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
HP Envy 23-1080A Desktop (GM)	1,032	4	DV	50.00%	1,028	-	-	2	2	-
HP Envy DV6-7204TU Laptop (5th Reliever)	1,148	4	DV	50.00%	1,143	-	-	2	2	-
HP Pavilion 15"	1,032	97	DV	50.00%	935	-	-	48	48	-
HP Pavilion 15"	1,032	97	DV	50.00%	935	-	-	48	48	-
HP Pavilion 23-B022A Desktop (Pirimai Infocare)	963	4	DV	50.00%	959	-	-	2	2	-
HP Pavilion 23-F201A Desktop - NTW	954	7	DV	50.00%	946	-	-	4	4	-
HP Pavilion 23-F201A Desktop - Office	954	7	DV	50.00%	946	-	-	4	4	-
HP Pavilion 23-F201A Desktop - Onekawa	954	7	DV	50.00%	946	-	-	4	4	-
HP Pavilion 23-F201A Desktop - Te Awanga	954	7	DV	50.00%	946	-	-	4	4	-
HP Pavilion 23-F201A Desktop - Wairoa	954	7	DV	50.00%	946	-	-	4	4	-
HP Pavilion 23-F201A Desktop (3 of)	3,130	23	DV	50.00%	3,107	-	-	12	12	-
HP Pavillion 23-Q109A Desktop - Carlyle	1,438	49	DV	50.00%	1,389	-	-	24	24	-
HP Pavillion 23-Q109A Desktop - Greenmeadows	1,438	49	DV	50.00%	1,389	-	-	24	24	-
HP Pavillion 23-Q109A Desktop - NKA (Julie)	1,438	49	DV	50.00%	1,389	-	-	24	24	-
HP Pavillion 23-P104A 23" Desktop - Bette Christie	1,017	16	DV	50.00%	1,002	-	-	8	8	-
HP Pavillion 23-P104A 23" Desktop - BH	1,017	16	DV	50.00%	1,002	-	-	8	8	-
HP Pavillion 23-P104A 23" Desktop - Marewa	1,017	16	DV	50.00%	1,002	-	-	8	8	-
HP Pavillion 23-P104A 23" Desktop - Tamatea	1,017	16	DV	50.00%	1,002	-	-	8	8	-
HP Pavillion X360 14-CD0094TU	1,199	325	DV	50.00%	874	-	-	162	162	-
HP ProBook & Screen/Dock - NFK Helen	1,820	1,517	DV	50.00%	303	-	-	758	758	-
HP Probook 430 G7 13.3'	2,091	-	DV	50.00%	-	2,091	-	174	1,917	-

NAME	COST	OPENING VALUE	METHOD	RATE	OPENING ACCUM DEP	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
HP ProOne 400 G% 23.8"	1,250	1,198	DV	50.00%	52	-	-	599	599	-
HP ProOne 400G5 24" PC - Bette Christie	1,163	1,018	DV	50.00%	145	-	-	509	509	-
HP ProOne 400G5 24" PC - Pirimai	1,163	1,018	DV	50.00%	145	-	-	509	509	-
HP ProOne 400G5 24" PC - Tamatea	1,163	1,018	DV	50.00%	145	-	-	509	509	-
HP X360 13-4101TU 13.3" Notebook - NKA	1,738	72	DV	50.00%	1,666	-	-	36	36	-
Laminator	280	1	DV	26.40%	279	-	-	-	1	-
Laptop (Carlyle)	789	1	DV	50.00%	787	-	-	1	1	-
Laptop Toshiba L750/03C Notebook (J Cox)	1,006	2	DV	50.00%	1,004	-	-	1	1	-
Laptop-Compaq Presario-Mary Richmond	1,104	-	DV	60.00%	1,104	-	-	-	-	-
Laptop-Compaq Presario-Wharerangi	925	-	DV	60.00%	925	-	-	-	-	-
Laptop-Dell Vosto-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	9	DV	50.00%	5,020	-	-	4	4	-
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	-	DV	60.00%	1,379	-	-	-	-	-
LG Washer Dryer - Onekawa	1,130	123	DV	30.00%	1,007	-	-	37	86	-
Mitsubishi Fridge Freezer - NTW	765	102	DV	25.00%	663	-	-	25	76	-

NAME	COST	OPENING VALUE	METHOD	RATE	OPENING ACCUM DEP	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
Multifunction-Brother MFC9420CN	1,076	-	DV	48.00%	1,076	-	-	-	-	-
PABX	1,962	132	DV	25.00%	1,830	-	-	33	99	-
Palm	675	-	DV	48.00%	675	-	-	-	-	-
Panasonic Microwave Oven - NTW	173	1	DV	50.00%	172	-	-	1	1	-
Paper Folding Machine	1,393	551	DV	25.00%	842	-	-	138	413	-
PC-Leonie	1,555	-	DV	60.00%	1,555	-	-	-	-	-
Pinboard-Slate	290	44	DV	11.40%	246	-	-	5	39	-
Pinboard-Slate	310	47	DV	11.40%	263	-	-	5	42	-
Pinsboards (2)-Slate/Surf	510	78	DV	11.40%	432	-	-	9	69	-
Printer-HP PSC1210	222	-	DV	39.60%	222	-	-	-	-	-
Probook 450G7 NFK - New Teacher NA	1,024	982	DV	50.00%	43	-	-	491	491	-
Probook 450G7 NFK - New Teacher NA	1,024	982	DV	50.00%	43	-	-	491	491	-
Probook 450G7 NFK - New Teacher NA	1,024	982	DV	50.00%	43	-	-	491	491	-
Probook 450G7 NFK - New Teacher NA	1,024	982	DV	50.00%	43	-	-	491	491	-
Probook 450G7 NFK - New Teacher NA	1,024	982	DV	50.00%	43	-	-	491	491	-
ProOne 400 G6 24' Desktop x 5	7,625	-	DV	50.00%	-	7,625	-	318	7,307	-
Reception Desk & Mobile Units	3,238	284	DV	14.40%	2,954	-	-	41	243	-
Samsung Galaxy SIII Smartphones (3)	1,812	-	DV	67.00%	1,812	-	-	-	-	-
Shelving	960	141	DV	11.40%	820	-	-	16	124	-
Shelving Unit Lundia	1,445	222	DV	11.40%	1,223	-	-	25	197	-
Storage Unit-Black	1,250	58	DV	18.00%	1,192	-	-	10	47	-
Storage Unit-Midnight	1,250	58	DV	18.00%	1,192	-	-	10	47	-
Table	319	8	DV	14.40%	311	-	-	1	7	-
Table-Novella Round	230	10	DV	14.40%	220	-	-	1	8	-

NAME	COST	OPENING VALUE	METHOD	RATE	OPENING ACCUM DEP	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
Table-Red	780	71	DV	14.40%	709	-	-	10	61	-
Telephone System-Aria	2,607	8	DV	31.20%	2,599	-	-	3	6	-
Televideo-Sharp	1,111	-	DV	39.60%	1,111	-	-	-	-	-
Toshiba L50 15.6" Notebook - NTW Reliever	973	11	DV	50.00%	962	-	-	5	5	-
Toshiba L50 15.6" Notebook - Reliever	1,217	11	DV	50.00%	1,205	-	-	6	6	-
Toshiba L50 15.6" Notebook (3) - NTW	2,606	20	DV	50.00%	2,586	-	-	10	10	-
Toshiba L50-B09K Notebook - R Ryan	1,069	18	DV	50.00%	1,051	-	-	9	9	-
Toshiba L50-C03E 15.6" Notebook	1,084	30	DV	50.00%	1,055	-	-	15	15	-
Toshiba L750/OS5 Laptop (2)	2,120	5	DV	50.00%	2,115	-	-	2	2	-
Various Office Furniture-Taradale	6,410	1,558	DV	13.00%	4,852	-	-	203	1,356	-
Visitor Charis (30)	3,420	422	DV	19.20%	2,998	-	-	81	341	-
Washer Dryer Combo-Marewa	1,159	31	DV	30.00%	1,128	-	-	9	22	-
Washer Dryer Combo-Wairoa	1,376	11	DV	36.00%	1,365	-	-	4	7	-
Washer Dryer Combo-WNT	1,288	10	DV	36.00%	1,278	-	-	4	7	-
Washer/Dryer Combo-Riversdale	1,685	13	DV	36.00%	1,672	-	-	5	8	-
Whiteboard & Easel	251	2	DV	15.00%	249	-	-	-	2	-
Workstation-Novella	343	31	DV	14.40%	312	-	-	4	26	-
Worktop, bookcase, cupboard & credenza-Riversdale	3,605	558	DV	15.60%	3,047	-	-	87	471	-
<b>Total Plant &amp; Equipment</b>	<b>269,691</b>	<b>19,218</b>			<b>228,441</b>	<b>22,032</b>	<b>-</b>	<b>10,031</b>	<b>31,219</b>	<b>-</b>
<b>Property Improvements - At cost</b>										
Airconditioner-Fujitsu-Pirimai	2,043	138	DV	24.00%	1,905	-	-	33	105	-
Airconditioner - Fujitsu-Riversdale	2,150	235	DV	24.00%	1,916	-	-	56	178	-
Airconditioner - Fujitsu-Wairoa	2,150	235	DV	24.00%	1,916	-	-	56	178	-

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Airconditioner - Fujitsu-Wycliffe	2,150	235	DV	24.00%	1,916	-	-	56	178	-
Airconditioner-Fujitsu -Office	1,600	197	DV	20.00%	1,403	-	-	39	158	-
Airconditioner-Fujitsu-Bette Christie	6,577	-	SL	16.20%	6,577	-	-	-	-	-
Airconditioner-Fujitsu-Carlyle	2,043	135	DV	24.00%	1,909	-	-	32	102	-
Airconditioner-Fujitsu-Greenmeadows	2,043	212	DV	20.00%	1,831	-	-	42	170	-
Airconditioner-Fujitsu-Main Office	2,688	293	DV	24.00%	2,395	-	-	70	223	-
Airconditioner-Fujitsu-Marewa	2,043	135	DV	24.00%	1,909	-	-	32	102	-
Airconditioner-Fujitsu-Mary Richmond	6,577	-	SL	16.20%	6,577	-	-	-	-	-
Airconditioner-Fujitsu-Mary Richmond	2,043	138	DV	24.00%	1,905	-	-	33	105	-
Airconditioner-Fujitsu-Tamatea	2,043	135	DV	24.00%	1,909	-	-	32	102	-
Airconditioner-Fujitsu-Taradale	2,138	141	DV	24.00%	1,997	-	-	34	107	-
Airconditioner-Fujitsu-Te Awanga	2,044	-	SL	16.20%	2,044	-	-	-	-	-
Airconditioner-Fujitsu-Wharerangi	2,043	138	DV	24.00%	1,905	-	-	33	105	-
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	-	-	-	-	-

NAME	COST	OPENING VALUE	METHOD	RATE	OPENING ACCUM DEP	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
Airconditioners (2)-Fujitsu-WNT	5,866	-	SL	16.20%	5,866	-	-	-	-	-
Airconditioners (4)-Fujitsu-Main Office	8,601	938	DV	24.00%	7,663	-	-	225	713	-
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	2,716	SL	2.50%	4,502	-	-	180	2,536	-
Bette Christie - Alterations & Extensions 2013	169,431	141,028	DV	2.50%	28,403	-	-	3,526	137,502	-
Bette Christie Improvements	65,569	65,569	None		-	-	-	-	65,569	-
Building Signage	5,473	-	SL	11.40%	5,473	-	-	-	-	-
Carlyle - Alterations & Extensions 2013	195,785	161,597	DV	2.50%	34,188	-	-	4,040	157,557	-
Carlyle Improvements	69,964	69,964	None		-	-	-	-	69,964	-
Eskview Improvements	82,443	82,443	None		-	-	-	-	82,443	-
Fujitsu ASTG18MTC - Marewa	2,348	1,878	DV	24.00%	470	-	-	451	1,427	-
Fujitsu High Wall Unit - Wairoa	2,350	1,833	DV	24.00%	517	-	-	440	1,393	-
Garden Shed	439	9	DV	15.00%	430	-	-	1	8	-
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	305	SL	2.50%	524	-	-	21	284	-
Mary Richmond	2,500	934	SL	2.50%	1,566	-	-	63	872	-
Mary Richmond Improvements	88,503	88,503	None		-	-	-	-	88,503	-
Office Building	15,600	-	SL	2.50%	15,600	-	-	-	-	-
Office Extension-Eskiew	16,432	12,266	SL	2.00%	4,166	-	-	329	11,938	-
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	-	-	-	-	-

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Reroofing-Greenmeadows	12,124	7,958	SL	2.50%	4,166	-	-	303	7,655	-
Riversdale Improvements	70,283	70,283	None		-	-	-	-	70,283	-
Sewer Line-Eskview	2,467	1,440	SL	2.50%	1,027	-	-	62	1,379	-
Share Building-Te Awanga	14,866	8,171	SL	2.50%	6,695	-	-	372	7,800	-
Tamatea - Alterations & Extensions 2013	152,180	125,607	DV	2.50%	26,574	-	-	3,140	122,466	-
Tamatea Improvements	78,964	78,964	None		-	-	-	-	78,964	-
Taradale Improvements	73,036	73,036	None		-	-	-	-	73,036	-
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	20,560	DV	13.00%	31,354	-	-	2,673	17,887	-
Wharerangi Improvements	76,940	76,940	None		-	-	-	-	76,940	-
Wycliffe Nga Tamariki Improvements	82,283	82,283	None		-	-	-	-	82,283	-
<b>Total Property Improvements - At cost</b>	<b>1,948,129</b>	<b>1,654,648</b>			<b>293,481</b>	<b>-</b>	<b>-</b>	<b>16,376</b>	<b>1,638,272</b>	<b>-</b>
<b>Total</b>	<b>7,563,641</b>	<b>6,889,328</b>			<b>652,281</b>	<b>22,032</b>	<b>-</b>	<b>27,230</b>	<b>6,884,130</b>	<b>-</b>