

WHĀNAU MANAAKI

2019/20 Annual Report



Living our values

This year's Annual Report takes our strategic goals and demonstrates how they relate to our values and how both are borne out in practice in our kindergartens and other services.

He Whānau Manaaki o Tararua doesn't want simply to pay lip service to these ideas, but sees them as intrinsic to our day-to-day operations, informing everything we do and attracting people who share these priorities and want to make a real difference in the lives of tamariki.

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NGĀ UARA – OUR VALUES

Nurturing the mana of the child

Quality

Partnership

Integrity

WHAKAKITENGA - OUR VISION



To be a respected leader in early childhood education and a strong advocate for children and whānau.



Nurturing the mana of the child

The aspiration statement in Te Whāriki, the national early childhood education curriculum, states:

(for all children) ... to grow up as competent and confident learners and communicators, healthy in mind, body, and spirit, secure in their sense of belonging and in the knowledge that they make a valued contribution to society. (Ministry of Education, 2017).

This statement is underpinned by the concept of Mana – that the child is empowered in many ways and which are represented in five domains of mana:

Mana Atua/Well-being

Mana Whenua/Belonging

Mana Tangata/Contribution

Mana Reo/Communication

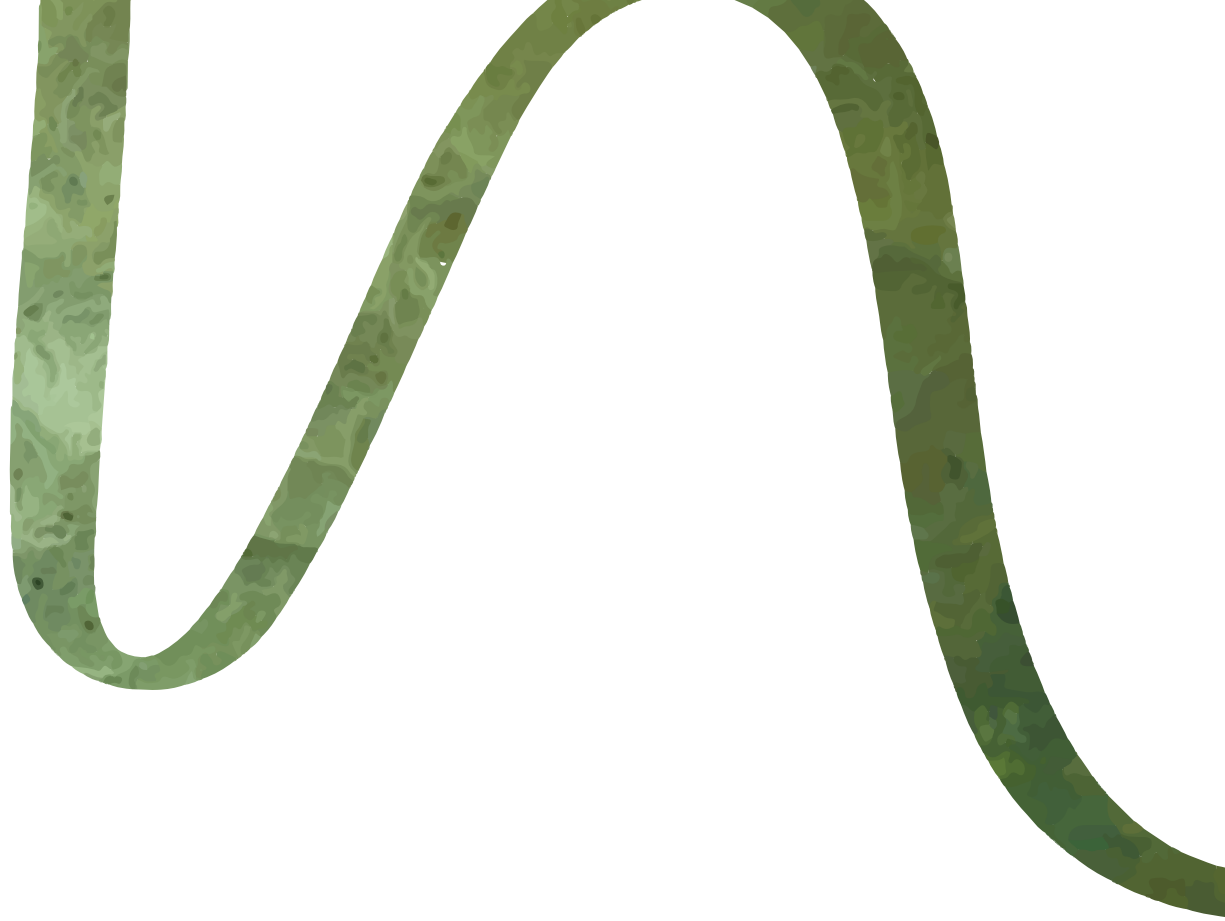
Mana Aoturoa/Exploration.

Therefore, the mana of the child underpins the values that He Whānau Manaaki uses to guide our decisions and to govern how we work with others.

Kounga - Quality

International research and the depth and breadth of our own teaching and learning experiences over the last 100 years have confirmed that ‘quality’ in early childhood education makes a critical difference to the long-term outcomes for children.

There is nothing more important than us continuing to demonstrate the truth of this and exemplifying how it is best delivered.



Mahi Tahī - Partnership

We are not alone in desiring and contributing to what is best for children. It is important that we act inclusively with others who are motivated, like us, to achieve the best outcomes.

We will seek to develop strong partnerships with parents and whānau, schools, other government agencies, community groups and all who are positively concerned with nurturing the mana of the child.

Pono - Integrity

Our effectiveness in nurturing the mana of children, in convincing others of the critical importance of quality, and in building strong partnerships ultimately depends on our credibility.

We must maintain integrity in all we do and say, so that our voice is listened to when we advocate for what is best for the developing child.



Introduction from the Chair:

E ngā mana, e ngā reo, Rau rangatira mā, Tēnā koutou.

When I sat down this time last year to write this introduction I reflected on the many achievements of He Whānau Manaaki o Tararua. I took stock of the opportunities taken and challenges that we had overcome. I also considered what the future may bring and how we may approach it. I think it is fair to say that the year we have just experienced bears absolutely no resemblance to the one we anticipated.

Covid-19 has presented challenges to every aspect of our lives. It has also afforded us opportunities to demonstrate kaitiakitanga - active guardianship of the values we hold dear, and the acceptance of responsibility and care of our communities - which we have done alongside so many of our partners. I am so very proud of our organisation's calm, clear response to managing the many Covid-19 alert level changes and the uncertainty they created. The communication from the Association has been considered and informative without feeding negative narratives or fear mongering. And the ground-level awahi for our children and whānau has been a genuine joy to watch – it is this culture of caring that is essential as we navigate these unprecedented times. Once again He Whānau Manaaki successes have been predicated on the deliberate, mindful practice and skill of our teachers; the integrity and intentional relationships of all our staff; and the tireless efforts of those people that make up the support structures around our kindergartens. Without those efforts, the depth, breadth and agility of He Whānau Manaaki's actions would be greatly diminished.

There will be challenging times ahead and difficult decisions to make, but we will not shy away from making them. There will also be many opportunities. We will uphold our obligations and take care that the appropriate decisions are made at the right times to enable our kindergartens and our communities to thrive. The choices we make around where we focus our efforts and resources are more important now than ever before. We will be focussed on the future and on ensuring that kindergarten is resilient and that we can continue to meet the many and varied needs of the communities in and around our kindergartens. We have achieved so much already, but there are many more things thing to explore and I am certain we are well positioned to do so.



I'd like to thank Chief Executive Amanda Coulston, Deputy Chief Executive Jane Braun, the senior management team and Senior Teachers for their tireless efforts to ensure continuity, reassurance and advocacy through an incredibly tough year. Their future-focussed commitment to strengthening the quality and resilience of our organisation is so skilfully balanced with their empathy, professionalism and courage.

The Board also deserves acknowledgment for another year of dedicated service and their continued commitment to enabling a direction and culture where leaders are empowered to act in accordance with our values, knowing that our values are the foundation stone of our commitment to children, their whānau and their communities.

Finally, it is only fitting that the last word of thanks be given to all the wonderful, colourful people who are the life of our kindergartens – teachers, support staff, volunteers, whānau and children alike, you are the reason Whānau Manaaki strives for excellence and achieves it.

Nāku iti noa, nā

A handwritten signature in black ink, appearing to read 'Amy Weightman'. The signature is fluid and cursive.

Amy Weightman
Board Chair

From the Chief Executive:

This has been another year full of rewards and challenges. As it was for the rest of the country, and the world, for that matter, Covid-19 was something unforeseen by most, and a phenomenon that created huge challenges. Elsewhere in this report you can read about how well Whānau Manaaki has met the challenges this created.

In this message I would like to focus on two big events of the year.

The first was the announcement by the government of the restoration of 100 % funding for qualified teachers.

It is hard to over-estimate how important this is, in terms of valuing our children and their needs, as well as the kind of services we provide with their emphasis on skilled and knowledgeable qualified teachers delivering education. Every parent and caregiver who entrusts their children to a teacher-led early childhood service in Aotearoa New Zealand should be able to take comfort in knowing that 100% of the regulated staff are qualified, registered teachers, however at the moment that is simply not the case. That said, Whanau Manaaki has always prioritised quality, and parents and caregivers who enrol their child in a Whanau Manaaki kindergarten have that certainty of knowing we employ 100% qualified registered teachers, while most other early childhood education providers don't.

This commitment from the government even at a time of massive demands on the budget speaks volumes about their understanding of the importance of quality early childhood education for all.

Although the funding for qualified teachers does not come through until 2021, the allocation means we can continue to provide the services we currently do, as well as looking to expand and improve. This is crucial at a time when many of our families are facing hardship, and the demands on our services are higher than ever before.

Looking to the future, another important milestone in our year is our work on developing Kindergartens Aotearoa, which at the moment is a collective of eight regional kindergarten associations from around the country.

The eight – Auckland Kindergarten Association, Inspired Kindergartens (Bay of Plenty) Kaitiaki Kindergartens (north Auckland) Kidsfirst Kindergartens (Canterbury, West Coast and Central Otago) Kindergarten Taranaki, Napier Kindergartens and South Otago Kindergartens as well as Whānau Manaaki – represent 365 kindergartens and other early childhood services catering for 18,500



children and employing 2,300 teaching, advisory and support staff.

Our goal is to work together to strengthen the kindergarten movement by becoming one Association as soon as is practicable, with a respectful and consultative process.

So far we have worked together on a website of resources for families under lockdown, and we have developed a communications plan which empowers us to speak up for kindergartens in the media.

Over the coming year we will continue this work to use our public voice and grow our influence for the benefit of our movement, while respecting the language culture and identity of our stakeholders and our work to become a Treaty based organisation.

This is challenging work, but it will help ensure kindergartens have a bright future.

I am proud of the wonderful work that our staff have done throughout the year, and the powerful ways that staff, parents, whānau and communities have joined together to nurture the atua - the spirit and wellbeing of the children that attend our services. Collectively, we really have encapsulated the whakatauki: "Poipoia te kakano kia puawai/ Nurture the seed and it will blossom".

He Whānau Manaaki o Tararua
Amanda Coulston
Chief Executive

Whanganui joins the whānau



On 1 July, 2019, fifteen kindergartens from the former Whanganui Association officially joined Whānau Manaaki.

Recently, we celebrated the one-year anniversary of the Whanganui and Central Plateau kindergartens becoming part of the wider Whānau Manaaki family.

It's been a year of learning, sharing, challenges, building relationships and travel, and we're looking forward to the year ahead as we continue working together to continue the traditions and values of both organisations by providing quality early learning for all.





Our Journey to Becoming a Treaty-Based Organisation

Throughout the year, Whānau Manaaki Kindergartens has continued its work on putting our commitment to Te Tiriti o Waitangi into action.

Whānau Manaaki Kindergartens' Te Tiriti strategy group has been working to put the action plan into effect across the whole organisation, with initiatives considering pathways to leadership and professional development opportunities.

The Nga Tangata Māori Roopu – a group of around 100 staff across the organisation who identify as Māori – is working to support and advise on enacting the Treaty strategy.

The group is committed to supporting Whānau Manaaki Kindergartens to do better, including supporting our work to make Te Reo Māori more visible and embedded in all our services each day.

Goals of the action plan for the 2019-2020 year include retaining and building the number of staff who whakapapa Māori, enhancing the quality of Te Ao Māori in all Whānau Manaaki kindergartens and services, building and strengthening relationships with local iwi, building and strengthening Mana Whenua connections, making Te Tiriti partnership visible, and developing Te Tai Ao – environmental sustainability.



Archive Project to Preserve Kindergarten History



Otago University Emeritus Professor of Education, Helen May, has taken on the role of kaitiaki in supporting a project that will result in the collection, cataloging and storage of Whānau Manaaki's archives.

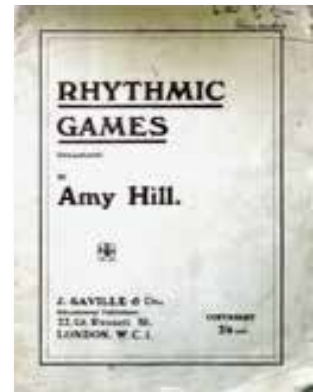
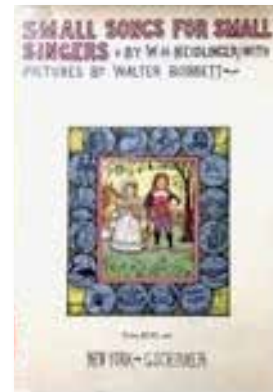
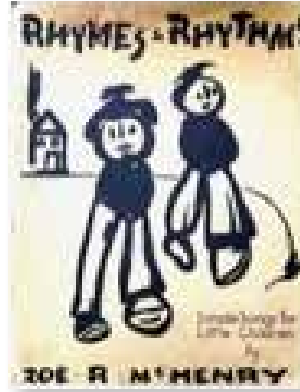
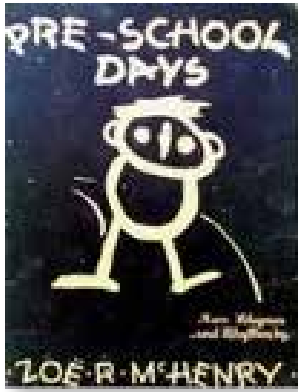
Various kindergartens have collected records including minutes, photos, objects and newspaper clippings over the past 100 years, as have the various Associations that preceded or joined Whānau Manaaki Kindergartens since it started in 2014.

Helen is a historian who has written widely on early childhood education

and the history of education in New Zealand, in kindergartens, the wider early childhood sector and schools.

The idea is to preserve our history, making material available to researchers, academics and historians, as well as being available for celebrations and anniversaries. Some items may be displayed at Whānau Manaaki's offices so that they can be seen easily, while others are likely to be stored regionally in museums or libraries.

A selection of old music books from Berhampore Kindergarten





Whānau Manaaki's book launch

In 2020, Whānau Manaaki Kindergartens moved into the world of publishing with the creation of the book “Ko au e fano ki te akoga ‘ (I am going to school), which has been published in seven languages.

There is a shortage of Pacific language books, particularly for the smaller Pacific communities in New Zealand, and this book helps to fill that gap.

The book, which has been published in Māori, Samoan, Cook Island Māori, Tongan, Tokelauan, Niuean, and Tuvaluan, is designed so that teachers and families can easily read it to children.

It features four-year-old Atanise Marsters Lotomanu who attended Toru Fetu Kindergarten, and her extended family.

One of the editors, Caroline Mareko, says starting school can be an anxious time, and the book can help children and families to prepare for the big day.

“We wanted to show the experience as a positive and happy one for both the children and their families,” said Caroline.

“It’s also important for children to see their community and their experiences reflected in the books they read.”







Caroline Mareko honoured for her contribution

In July, Lealamanu’a Aiga Caroline Mareko, Whānau Manaaki’s manager of communities and participation, gathered with her family at Government House to receive her Member of the New Zealand Order of Merit for services to the Pacific community and education.

Here are some of the details from the citation:

Caroline Mareko is a Senior Manager for Whānau Manaaki Kindergartens, Chair of Aotea College Board of Trustees and Chairperson of the Wellington Region Pasifika Services Board. She is involved with Kapiti Mana Pasifika Services Network.

She has held many voluntary committee and board positions. She was a member of the National Executive of the New Zealand Educational Institute Te Riu Roa and represented the Institute on the Council of Pacific Education Executive.

She leads and organises events for Pinikilicious, which promotes health and wellbeing for Pacific

women. Ms Mareko was the Central South region Pacific Education Coordinator at the Ministry of Education, overseeing the Pasifika Education Plan.

We are very proud of Aiga and the work she continues to do for Whānau Manaaki and for the wider Pacific community.

Fa’amalo lava te taumafai. Malo lava le tauivi.



Whānau Manaaki's response to the Covid-19 pandemic

Like it did for so many organisations in New Zealand, the Covid-19 pandemic presented unprecedented challenges for Whānau Manaaki.

As an organisation, we responded effectively to the pandemic and subsequent levels of lockdown with a focus on supporting our children, families and staff in a range of ways. This ongoing support continued over the rāhui until all Whānau Manaaki services reopened and resumed as normal in June, under Alert Level 1.

During the rāhui, we concentrated on family wellbeing, delivering supermarket vouchers and packs with essential supplies to our families, and using our teaching staff to identify those in need of additional support. We made sure to connect with each family as the lockdown continued, checking on their overall wellbeing and establishing what useful educational resources we could provide.

We checked with staff about their health status and matched our staff availability to family need as we reopened under Alert Level 3. We also developed an online curriculum which was delivered to most children under both Level 4 and Level 3 (just over ten per cent of children attended Whānau Manaaki services during Level 3).

We used our already well-established communication networks to connect with our staff almost daily, and with our families weekly. We encouraged our children and their families to take part in the Ministry of Education-developed Papa Kāinga TV, and many of our kindergartens held mat times and story times on Facebook or other similar platforms.

We supported our families to return to our services as and when they were ready, and we continued to support families and staff with issues related to the pandemic even after a return to Alert Level 1.

Our efforts were appreciated throughout our communities, which reflected well on our

relationships, our organisation and our culture and values.

As one of our transport team members said, “thanks to our Association, our families can breathe a little easier in these trying times.”



Etu Ao expands to Levin

Our successful and well-established home-based programme, Etu Ao, has extended into Levin, with one cohort of educators already trained, and another preparing to train later in 2020.

The first training session was held in August, and the first children enrolled with their home-based educators in November 2019.

We're really pleased to have been able to extend the programme into a new community, enabling many more children to enjoy the benefits of high-quality early childhood education in a home setting.







Supporting our community through giveaway days

One of the many ways He Whānau Manaaki Kindergartens supports its community is through regular giveaway days.

A wide range of quality goods are given away including adults' and children's clothing, books, toys, furniture and kitchen equipment. The days are held at Nuanua Kindergarten in Cannons Creek in Porirua East.

Our community giveaway days support low income families from across the wider community – not only those who have children enrolled in one of our kindergartens.

Whānau Manaaki staff pitch in to help run these popular Saturday events, which complement our many other services to families and the community.



Our Whanau Ora team meets the Prime Minister

Prime Minister Jacinda Ardern's May visit to Toru Fetu Kindergarten was a fantastic opportunity to hear from Whānau Manaaki's Whanau Ora navigators about problems with predatory lenders taking advantage of families in financial difficulty.

The Prime Minister's visit was timed to publicise new consumer laws limiting interest rates charged by short-term and 'payday' lenders and mobile truck shops, which drive round low income neighbourhoods offering overpriced goods with weekly repayments.

The Prime Minister was accompanied by Consumer Affairs Minister and local MP, Kris Faafoi.

Whānau Manaaki Kindergartens made submissions on the new law when it was in its early stages, and some of our suggestions were included in changes to the original bill, including a cap on interest rates which in some cases were being set at more than 600 per cent per year.

Community navigator Moamoa Faleafaga says that while the reforms are good, there is room for more of a crackdown. His comments were reported in the media at the time.

"The impact is huge in regard to the financial struggles that families have, it's an ongoing struggle that they have because of the impact of loans. And those mobile lenders, the trucks, it's so easy to access them and most of the people are getting preyed on," Moamoa said.





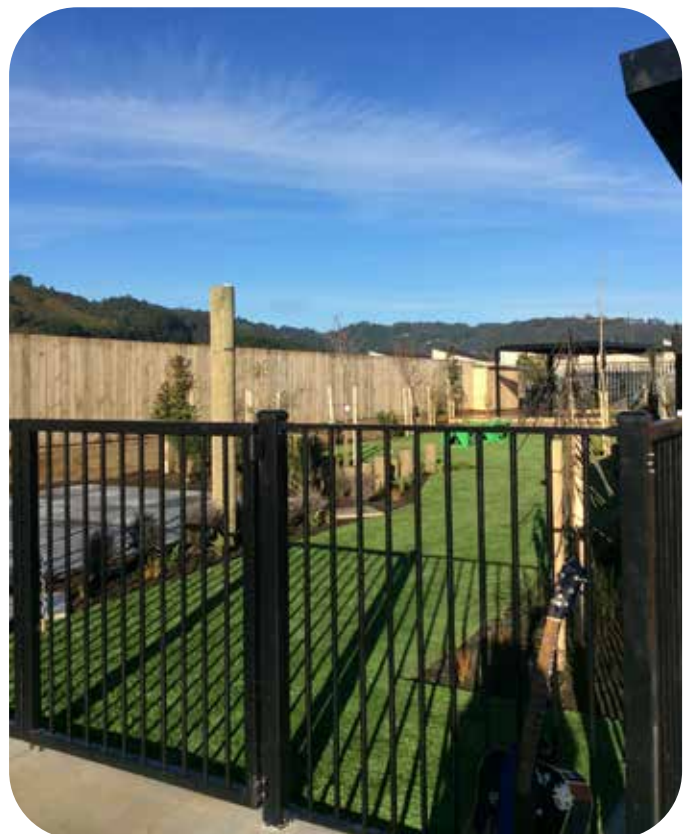
Rebuilding Matariki Kindergarten

A major focus for our property team over the past year has been the rebuilding of Matariki Kindergarten, which was completed in May this year.

The new, purpose-built kindergarten is licensed to cater to 45 children – 15 more children than the previous building allowed – and also boasts a community space which is available for functions and gatherings.

It is easier to find and more visible than the previous kindergarten environment.

Although the opening ceremony had to be delayed due to Covid-19 restrictions, the new Matariki Kindergarten has been well-received by children, their families and the wider community.



Welcoming Paremata Creche to the family

In March, we welcomed a new kindergarten into the Whānau Manaaki family, with Paremata Creche (previously Paremata Plunket creche) joining us.

Head teacher Tammy Harper said teachers were excited to be joining an established organisation so strongly focused on early childhood education.

“It is great being part of an organisation that is ECE-focused and to have that support – joining a network of kindergartens is really great.”

Tammy said there was an 18-month consultation period prior to joining Whānau Manaaki, meaning families were generally very supportive and happy with the change.

A new name will be chosen for the kindergarten in time, in consultation with families and staff.



Whānau Manaaki is in the he

Adventure

18 Longitude Place, Whitby 5024

Arohanui

74 Bartholomew Road, Levin

Ascot Park

175 Conclusion Street, Porirua 5024

Awatea

19 Awatea Street, Porirua 5024

Bellevue

50 Link Road, Newlands 6037

Berhampore

3-5 Stanley Street, Berhampore 6023

Betty Montford

46 York Street, Levin 5510

Birchville

12 Amber Grove, Birchville, Upper Hutt 5018

Brian Webb

28 Victory Crescent, Tawa 5028

Brooklyn

62 Todman Street, Brooklyn 6021

Brown Owl

5 Aniseed Grove, Upper Hutt 5018

Campbell

25 Campbell Street, Karori 6012

Carterton

3 Victoria Street, Carterton, 5713

Churton Park

86 Churton Drive, Churton Park 6037

Cottle

117 Thackeray Street, Upper Hutt, 5018

Discovery

3 Pullen Lane, Whitby 5024

Doris Nicholson

1122 Fergusson Drive, Upper Hutt, 5018

East Harbour

99 Muritai Road, Eastbourne 5013

Fanau Pasifika

76a Cambridge Street, Levin 5510

Greytown

McMaster Street, Greytown, 5314

Hataitai

8 Taurima Street, Hataitai 6021

Heretaunga

9a Ruru Crescent, Heretaunga, Upper Hutt 5018

Irmgard Ritchie

88a McLeod Street, Upper Hutt, 5018

Island Bay

100 Melbourne Road, Island Bay 6023

Johnsonville

6 Wanaka Street, Johnsonville 6037

Johnsonville West

34a Kipling Street, Johnsonville 6037

Kahurangi

11 Surrey Street, Masterton, 5810

Karori

155 Campbell Street, Karori 6021

Katoa

52 Takapuwahia Drive, P.O. Box 50466

Khandallah

24 Everest Street, Khandallah 6035

Lansdowne

30c Totara Street, Lansdowne, Masterton, 5810

Lyll Bay

89 Apu Crescent, Lyall Bay 6022

Manaia

53 South Road, Masterton, 5842

Maraeroa

36 Astrolabe Street, Porirua

Martinborough

Roberts Street, Martinborough, 5711

Masterton West

159 Cole Street Extension, Masterton, 5810

Matairangi Community

112-114 Waipapa Road, Hataitai 6021

Matariki

Jepsen Grove, Upper Hutt, 5018

Meta Riddiford

Daniell Street, Featherston, 5710

Miramar Central

32 Para Street, Miramar 6022

Miramar North

20 Whanganui Street, Miramar 6022

Moira Gallagher

24 Hampshire Street, Porirua 5024

Newlands

13 Horokiwi Road West, Newlands 6037

Newtown

9 Hospital Road, Newtown 6021

Ngahina

Ngahina Street, Paraparaumu 5032

Ngaio

65 Ottawa Road, Ngaio 6035

art of so many communities.

Northland

22 Albemarle Road, Northland 6012

Nuanua

5A Warspite Avenue, P.O. Box 50276, Porirua

Onslow

1a Delhi Crescent, Khandallah 6035

Otaki

68 Waerenga Road, Otaki 5512

Owhiro Bay

96 Happy Valley Road, Owhiro Bay

Papakowhai

5 Yarrow Place, Papakowhai 5024

Papararangi

10 Mark Avenue, Paparangi 6037

Paraparaumu

27 Donovan Road, Paraparaumu 5032

Paremata Creche

69c Discovery Drive, Whitby, Porirua 5024

Paremata

51 Paremata Road, Paremata 5024

Parsons Avenue

20 Parsons Avenue, Levin 5370

Petone

10a Tennyson Street, Petone 5012

Petone Beach

20 King Street, Petone 5012

Pikopiko Clyde Quay

Cnr Elizabeth & Brougham Streets,
Mt Victoria 6011

Plimmerton

8a Beach Road, Plimmerton 5026

Pukerua Bay

1 Wairaka Road, Pukerua Bay 5026

Pukerua Bay Pre-School

8a Wairaka Road, Pukerua Bay 5026

Raumati Beach

32 Raumati Road, P.O. Box 2064

Raumati South

45 Tiromoana Road, Raumati South P.O. Box 457

Seatoun

14 Gore Street, Seatoun 6022

Silverstream

51 - 53 Kiln Street, Silverstream,
Upper Hutt, 5019

South End

High Street South, Carterton, 5713

Strathmore Park

50a Strathmore Avenue, Strathmore 6022

Sunshine

21a Sunshine Avenue, Karori 6012

Tai Tamariki (Te Papa)

P.O. Box 467, 55 Cable Street, Wellington

Tairangi

1 Omapere Street, Porirua 5024

Taitoko

36 Kinross Street, Levin 5510

Tawa Central

21 Oxford Street, Tawa 5028

Te Manawanui Kindergarten

Grey Street, Shannon , 4821

Te Timatanga Hou

19 Wilton Street, Levin

Titahi Bay

48 Herewini Street, Titahi Bay 5022

Toru Fetū

36a Astrolabe Street, Cannons Creek, Porirua

Totara Park

7a Denver Grove, Totara Park, Upper Hutt 5018

Trentham

19a Tawai Street, Trentham, 5018

Tui Park

12b Mexted Terrace, Linden 5028

Una Williams

12 Macara Street, Masterton, 5810

Upper Hutt

14a McParland Street, Upper Hutt 5018

Wadestown

45 Oban Street, Wadestown 6012

Waikanae

Russell Reserve, Ngaio Road 5036

Waitangirua

4 Kalingo Street, Porirua 5024

Wellington South

103 Owen Street, Newtown 6021

York Street

2 York Street, Masterton, 5810



He Whānau Manaaki o Tararua
Free Kindergarten Association Incorporated

He Whānau Manaaki o Tararua Free Kindergarten Association Incorporated



Summary Financial Statements for the year ended 30 June 2020

Directory

Board Members:

Amy Weightman	
Christina Rizos	
Emma McGregor	
Tania Jones	
Kyran Smith	
Jodi Watene	Resigned 15 October 2019
Iona To'omaga-Iona	
Monika Ciolek	
Genia Kohrt	Appointed 3 September 2019
Martin Robinson	Appointed 15 October 2019
Allanah Clark	Appointed 15 October 2019

Registered Office:

Unit F
15 John Seddon Drive
Elsdon
PORIRUA 5022

Nature of Business:

Provision of Early Childhood Education services

Charities Commission Registration Number:

CC11092

Independent Auditor:

Grant Thornton New Zealand Audit Partnership
Grant Thornton House
215 Lambton Quay
WELLINGTON 6011



Summary Statement of Comprehensive Revenue and Expenses for the year ended 30 June 2020

	Year ended 30 June 2020 \$000s	Year ended 30 June 2019 \$000s
Revenue From Non-Exchange Transactions		
Ministry of Education Funding	50,499	41,029
Donations	2,346	740
Fundraising	297	340
Grants	256	300
Other Revenue	1,222	982
Total Revenue From Non-Exchange Transactions	54,620	43,391
Revenue From Exchange Transactions		
Fees	1,794	2,116
Other Revenue	1,205	468
Interest Revenue	31	111
Total Revenue From Exchange Transactions	3,030	2,695
Total Revenue	57,650	46,086
Expenses		
Employee Benefits	46,879	36,941
Head Office Operating	2,680	1,706
Kindergarten Operating	4,151	3,421
Homebased Operating	724	708
Depreciation	1,934	1,670
Property	952	838
Total Expenses	57,320	45,284
Total Surplus for the Year	330	802
Other Comprehensive Revenue and Expenses	0	0
Total Comprehensive Revenue and Expenses	330	802

These financial statements should be read in conjunction with the notes to the financial statements.

Summary Financial Statements for the year ended 30 June 2020

He Whānau Manaaki o Tararua Free Kindergarten Association Incorporated



Summary Statement of Changes in Net Assets for the year ended 30 June 2020

		Retained Surplus \$000s	Asset Revaluation Reserve \$000s	Total Equity \$000s
	Note			
Opening Balance at 1 July 2019		15,217	15,829	31,046
De-recognition on Sale	7	0	(165)	(165)
Surplus for the Year		330	0	330
Other Comprehensive Revenue and Expenses		0	0	0
Closing Equity at 30 June 2020		<u>15,547</u>	<u>15,664</u>	<u>31,211</u>
Opening Balance at 1 July 2018		14,415	15,829	30,244
Surplus for the Year		802	0	802
Other Comprehensive Revenue and Expenses		0	0	0
Closing Equity at 30 June 2019		<u>15,217</u>	<u>15,829</u>	<u>31,046</u>

These financial statements should be read in conjunction with the notes to the financial statements.



Summary Statement of Financial Position as at 30 June 2020

	As at 30 June 2020 \$000s	As at 30 June 2019 \$000s
Assets		
Current Assets	2,677	5,969
Non-Current Assets	31,025	27,808
Total Assets	<u>33,702</u>	<u>33,777</u>
Liabilities		
Current Liabilities	2,491	2,731
Total Liabilities	<u>2,491</u>	<u>2,731</u>
Equity	<u>31,211</u>	<u>31,046</u>
Total Equity and Liabilities	<u>33,702</u>	<u>33,777</u>

Signed as approved on behalf of the Board of He Whānau Manaaki o Tararua Free Kindergarten Association Incorporated

Amy Weightman

Chair

8 September 2020

Amanda Coulston

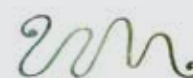
Chief Executive

8 September 2020

Summary Statement of Cash Flow for the year ended 30 June 2020

	Year ended 30 June 2020 \$000s	Year ended 30 June 2019 \$000s
Net Cash Flow From Operating Activities	(515)	2,848
Net Cash Flow From Investing Activities	(3,300)	(2,760)
Net Increase/(Decrease) in Cash and Cash Equivalents	<u>(3,815)</u>	<u>88</u>
Cash and Cash Equivalents at the Start of the Year	4,850	4,762
Net Increase/(Decrease) in Cash and Cash Equivalents	(3,815)	88
Cash and Cash Equivalents at the End of the Year	<u>1,035</u>	<u>4,850</u>

These financial statements should be read in conjunction with the notes to the financial statements.



Notes to the Summary Financial Statements for the year ended 30 June 2020

Note 1 Reporting Entity

The reporting entity is He Whānau Manaaki o Tararua Free Kindergarten Association Incorporated ("WMK"). WMK is domiciled in New Zealand and is a charitable organisation registered under the Charities Act 2015. WMK was incorporated under the Incorporated Societies Act 1908 on 21 August 1984.

The summary financial statements of WMK are presented for the year ended 30 June 2020.

The reporting entity consists of the WMK Head Office and its constituent kindergartens and the principle activity of WMK is the provision of Early Childhood Education. The financial statements have been prepared on the assumption that WMK is a going concern. They have been approved and were authorised for issue by the Board on 8 September 2020.

Note 2 Summary Financial Statements

The Summary Financial Statements for the year ended 30 June 2020 have been extracted from the Full Financial Statements of WMK. The Summary Financial Statements comply with generally accepted accounting practice in New Zealand (NZ GAAP) as it relates to summary financial statements (FRS 43: Summary Financial Statements). The Summary Financial Statements can not be expected to provide as complete an understanding of the financial performance and financial position of WMK as the Full Financial Statements.

A set of the Full Financial Statements can be obtained by contacting the Chief Financial Officer on (04) 232 1749, or write to The Chief Financial Officer, He Whānau Manaaki o Tararua Free Kindergarten Association Incorporated, PO Box 50743, Porirua 5240. The Full Financial Statements which were approved by the Board on 1 September 2020 have been audited by Grant Thornton who issued an unmodified opinion dated 8 September 2020.

The Full Financial Statements 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 issued by the New Zealand Accounting Standards Board for Not-For-Profit entities. For the purpose of complying NZ GAAP WMK is a public benefit not-for-profit entity and is applying Tier 1 Not-For-Profit PBE IPSAS as it has expenditure of more than \$30 million. The Board has elected to report and is compliant with Tier 1 Not-For-Profit PBE IPSAS Standards.

Note 3 Functional and Presentation Currency

The financial statements are presented in New Zealand dollars which is WMK's functional currency. All financial information presented in New Zealand dollars has been rounded to the nearest thousand dollars.

Note 4 Contingent Liabilities and Contingent Assets

There were no contingent liabilities or contingent Assets at 30 June 2020 (30 June 2019: \$Nil).

Note 5 Events Subsequent to Balance Date

Nothing of a material nature occurred subsequent to balance date that requires specific disclosure.



Notes to the Summary Financial Statements for the year ended 30 June 2020

Note 6 Merger with Whanganui Kindergarten Association

In May 2019 members of the Whanganui Kindergarten Association Incorporated ("WKA") and WMK agreed that it was in the best interests of the on-going operation of kindergartens in the Whanganui and Central Plateau area for WKA to transfer the operations of its kindergartens to WMK.

It was agreed that the merger would take effect on 1 July 2019 at which point WKA would transfer all its assets, liabilities and contractual obligations to WMK. The merger has been recorded in the financial statements presented. The impact of the 1 July 2019 transfer of WKA's assets and liabilities on the Summary Statement of Financial Position and Summary Statement of Comprehensive Revenues and Expenses was:

	As at 1 July 2019 \$000s
Assets	
Current Assets	525
Non-Current Assets	1,428
Total Assets	<u>1,953</u>
Liabilities	
Current Liabilities	342
Total Liabilities	<u>342</u>
Net Assets/Donated Assets	<u><u>1,611</u></u>

Note 7 Finance Lease Asset - Johnsonville (Waitohi) Kindergarten

In 2017 WMK entered into an agreement with the Wellington City Council ("WCC") to sell Johnsonville Kindergarten at 6 Wanaka Street in exchange for a 25 year "rent free" lease on a new kindergarten in the Johnsonville Library complex. Settlement of the transaction occurred on commencement of the lease on 5 August 2019.

The impact on the Summary Financial Statements of this transaction was:

	\$000s
Sale of the Land and Buildings at 6 Wanaka Street:	(866)
Non-Current Assets	<u>(866)</u>
De-recognition of 6 Wanaka Street Revaluation Reserve Component	(165)
Asset Revaluation Reserve	<u>(165)</u>
Recognition of Right of Use Asset at Fair Value	1,322
Non-Current Assets	<u>1,322</u>
Gain on Sale of Land and Buildings at 6 Wanaka Street	621
Other Revenue	<u>621</u>

The Finance Lease Asset is being depreciated on a straight-line over 25 years (the lease term)

Note 8 Global pandemic of Coronavirus Disease 2019

On 11 March 2020 the World Health Organisation declared an ongoing global outbreak of a novel coronavirus "Covid-19" as a pandemic. In response the New Zealand Government implemented a range of public health and social measures to prevent and contain the transmission of Covid-19 and has provided financial stimulus and welfare support to mitigate the economic impacts.

To support Early Childhood services to respond to the challenges of Covid-19, and manage restricted child attendance during the lockdown period implemented by the New Zealand Government, the Ministry of Education relaxed frequent absence funding rules and enacted a "no clawback" funding provision. This meant that WMK's funding from the Ministry of Education was not adversely affected by Covid-19.

In an effort to support children and their families, as well as employees of WMK, management agreed to waive child fees for an extended period and it made additional wage payments to relief teachers who were not eligible for the Government wage subsidy. The financial statements presented reflect the impact of these Covid-19 initiatives as well as a "softening" of fundraising, donation and grant revenue related to the wider impacts of Covid-19 on other organisations and the community.

At the date of signing these financial statements, it is not possible to estimate the impact of the Covid-19 pandemic's long-term effects. As such, it is not practicable to provide any further quantitative or qualitative estimate of the potential impact on WMK at this time.



Grant Funding

He Whānau Manaaki o Tararua Free Kindergarten Association Incorporated wishes to acknowledge and thank those organisations that continue to give generously to our kindergartens. We rely heavily on grants from community organisations to keep our kindergartens well resourced and assist with their ongoing development and maintenance.

Your gifts are appreciated by us, our communities and most importantly those children who benefit from attending our kindergartens.

In the year to 30 June 2020 the following organisations contributed to our kindergartens:

Pelorus Trust	61,285	Nikau Foundation	2,794
The Trust House Foundation	54,608	Carterton & Wairarapa South County Trust	2,500
The Lion Foundation	26,241	Four Regions Trust	2,500
Thomas George Macarthy Trust	26,000	Waikanae Baptist Op-Shop	2,000
One Foundation	22,245	Masterton Trust Lands Trust	2,460
The Southern Trust	15,190	Upper Hutt Cosmopolitan Club	1,648
NZ Community Trust	15,046	The Vogelmorn Foundation	1,324
Hutt Mana Charitable Trust	9,570	Wellington City Council	1,000
Greytown Trustlands Trust	5,005	Worcester Polytechnic Institute	500
Pat Clegg Charitable Trust	3,904		

Aku mihi nui ki a koe

Thank you



Report of the Independent Auditor on the summary financial statements

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To the Board Members of He Whānau Manaaki o Tararua Free Kindergarten Association Incorporated

Opinion

The summary financial statements, which comprise the summary statement of financial position as at 30 June 2020, the summary statement of comprehensive revenue and expense, summary statement of changes in net assets and summary cash flow statement for the year then ended, and related notes, are derived from the audited financial statements of He Whānau Manaaki o Tararua Free Kindergarten Association Incorporated for the year ended 30 June 2020. In our opinion, the accompanying summary financial statements are consistent, in all material respects, with the audited financial statements.

Summary financial statements

The summary financial statements do not contain all the disclosures required by PBE IPSAS. Reading the summary financial statements and the auditor's report thereon, therefore, is not a substitute for reading the audited financial statements and the auditor's report thereon.

The Audited Financial Statements and Our Report Thereon

We expressed an unmodified audit opinion on the audited financial statements in our report dated 8 September 2020.

Other Information than the Summary Financial Statements and Auditor's Report Thereon

The Board Members are responsible for the other information. The other information comprises the annual report (but does not include the summary financial statements and our auditor's report thereon), which is expected to be made available to us after the date of this auditor's report.

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

In connection with our audit of the summary financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the summary financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and will request that such matters are addressed.

Board Members Responsibility for the Summary Financial Statements

The Board Members are responsible for the preparation of a summary of the audited financial statements of He Whānau Manaaki o Tararua Free Kindergarten Association Incorporated in accordance with PBE FRS-43: *Summary Financial Statements*.

Auditor's Responsibility

Our responsibility is to express an opinion on whether the summary financial statements are consistent, in all material respects, with the audited financial statements based on our procedures, which were conducted in accordance with International Standard on Auditing (New Zealand) (ISA (NZ)) 810 (Revised), *Engagements to Report on Summary Financial Statements*. Our firm carries out other assignments for He Whānau Manaaki o Tararua Free Kindergarten Association Incorporated in the area of assurance and advisory services. The firm has no other interest in He Whānau Manaaki o Tararua Free Kindergarten Association Incorporated Restricted Use.

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

Grant Thornton New Zealand Audit Limited



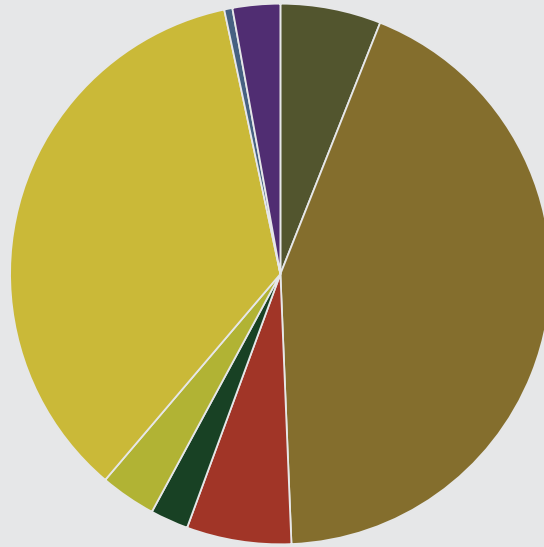
Brent Kennerley

Partner

Wellington

8 September 2020

staff profile



- Office staff
- Teachers
- Administrators
- Teachers in training
- Home based
- Relievers
- Cooks
- Teacher aides

2 Australian	5 Niuean	26 Other Asian
2 Canadian	5 Fijian	28 Samoan
2 Other Pacific People	9 Filipino	50 Other European
3 Tongan	10 Chinese	63 Māori
5 South African	10 Indian	760 NZ European/Pakeha
5 Tokelauan	16 Cook Island	1001 TOTAL

teacher ethnicity

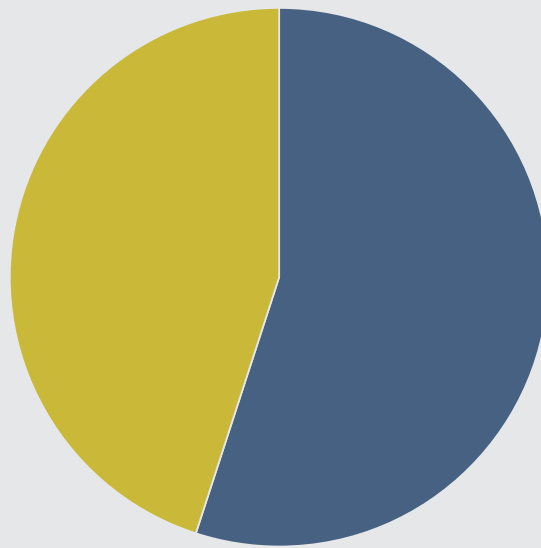


FREE ECE

We continue to offer 20 hours free to 'all' preschool age children (0-5 years).

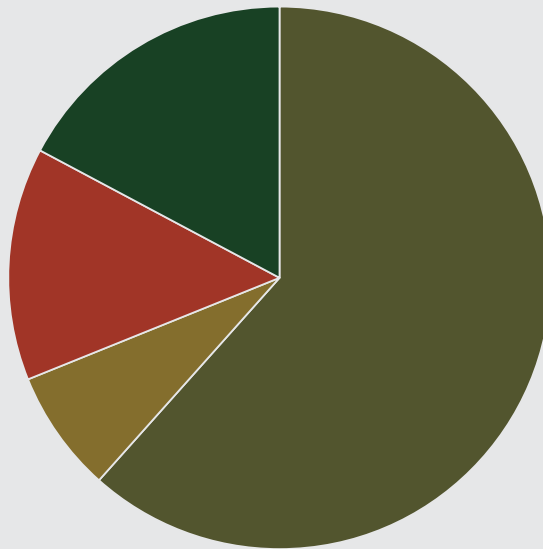


Relievers/ Teachers



- Relievers
- Teacher

- New Zealand European
- Pasifika
- Maori
- Other



child ethnicity



102 Kindergartens
2 Home-based Services







He Whānau Manaaki o Tararua
Free Kindergarten Association Incorporated