Kaitiaki Kindergartens **Annual Report**

July 2025 to June 2026



Kaitiaki Kindergartens

Ka ako, ka tipu, ka puāwai ngātahi
Learning, growing, thriving together







Our purpose

We exist to provide high-quality, inclusive early childhood education where every child can thrive.







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Co-Chairs' Report

It has been another year of progress and change for Kaitiaki Kindergartens. As a Board, we have remained focused on ensuring our kindergartens continue to provide high-quality, inclusive early childhood education while building a strong and sustainable organisation for the future.

We are fortunate to have a committed team of kaiako and kaimahi who bring our values to life every day. Their dedication, care and professionalism create the environments where tamariki feel safe, valued and confident to learn and grow. We thank every member of our team for the contribution they make to our kindergartens and to the whānau and communities we serve.

Our focus on sustainability extends beyond financial sustainability. We continue to invest in our people, our learning environments, our systems and our capability so that our kindergartens can respond to the needs of their communities and provide the best possible experiences for tamariki.

A particular strength of Kaitiaki Kindergartens is the way our values are expressed through everyday practice. Our commitment to kaitiakitanga continues to grow through our Enviroschools journey and Ripples of Kaitiakitanga. Across our kindergartens, tamariki and kaiako are finding meaningful ways to care for their local environments and understand their role as kaitiaki. The recognition of this mahi through HundrED and the Villars Institute Spotlight on Planetary Health has been a wonderful acknowledgement of the work being led by our people.

We have also continued to strengthen our organisational capability and governance. The Board remains focused on ensuring that the resources entrusted to Kaitiaki Kindergartens are used carefully and responsibly, and that we continue to make decisions that support the long-term wellbeing of our tamariki, whānau and communities.

This year, we have continued to adapt our services to better meet the changing needs of whānau while strengthening the long-term financial sustainability of our Association. A significant step has been extending our kindergarten year, with all Kaitiaki Kindergartens now opening for at least one week during each term break. This responds to the realities facing working whānau and provides greater continuity of care and learning for tamariki. Alongside this, the Board has maintained a strong focus on financial stewardship, carefully balancing affordability and accessibility for whānau with the need to protect the Association's financial resilience. These decisions reflect our responsibility to ensure Kaitiaki Kindergartens remains responsive, sustainable and well positioned to serve our communities for the future.

We are proud of the way Kaitiaki continues to evolve while remaining grounded in the values that have guided us for many years. Our commitment to whānaungatanga, manaakitanga, ako, kaitiakitanga and auahatanga provides a strong foundation as we look ahead.

We would like to thank Tara and the leadership team for their commitment and leadership throughout the year. We also acknowledge our fellow Board members for their thoughtful contribution and stewardship, and our whānau and communities for the trust they place in Kaitiaki Kindergartens.

Most importantly, we acknowledge our tamariki. They remain at the heart of every decision we make and are the reason we continue to look forward, to learn, and to strive for better.

> ***He taonga te mokopuna, kia whāngaia, kia tipu, kia rea.***
>
> A child is a treasure to be nurtured,
> so they may grow and flourish.



Ivor Peksa
Co-Chair



Rebecca Brehmer
Co-Chair

Chief Executive's Report

This year has been one of courage, transformation and growing impact for Kaitiaki Kindergartens. Across our association, we have continued to lead the way in equitable, innovative and sustainable early childhood education, strengthening our foundations while extending the reach of our collective mahi.

At the heart of everything we have achieved are our people. The commitment of our kaiako, leaders, support team, Board, whānau and partners enables our tamariki to flourish as confident, empowered learners. Together, we have responded to increasing complexity, embraced change and remained focused on what matters most: providing high-quality, inclusive and deeply relational early learning.

We have strengthened our approach to financial sustainability, occupancy, workforce support and organisational systems. This work has required brave decisions and honest conversations. It has reinforced an important truth: sustainability is not simply about balancing numbers; it is about protecting the Kindergarten movement so it can continue serving tamariki and communities for generations to come.

> ***Ehara taku toa i te toa takitahi, engari he toa takitini.***
>
> Success is not the work of one, but the work of many.

Our commitment to Te Tiriti o Waitangi, equity and cultural capability continues to deepen. Te Waka Hourua is increasingly influencing practice across our association and other associations across the motu.

Our Enviroschools approach, Ripples of Kaitiakitanga, was selected by HundrED and recognised as one of ten global innovations in the Villars Institute's Spotlight on Planetary Health. This international recognition affirmed the power of embedding care for people, place, and planet into everyday kindergarten life. It highlighted how the meaningful, everyday actions within our kindergartens can create far-reaching influence, demonstrating that what may seem ordinary can have an extraordinary impact on children, whānau, communities, and the wider world.

We have also contributed to international research through the Voices of Our Children project, ensuring the perspectives, experiences and aspirations of tamariki are heard within a wider global conversation. Alongside our national advocacy and international partnerships, this work is helping our influence ripple beyond our kindergarten gates and creating global partnerships that strengthen our mahi to support tamariki and whānau.

As we look ahead, we do so with confidence and determination. We will continue strengthening our systems, investing in our people, deepening relationships and making courageous decisions for the future.

Kindergartens are more than places of education. They are places of belonging, connection and hope. Together, we are nurturing thriving communities and creating ripples of change, locally, nationally and globally.

Tara Solomon
Chief Executive



Ko Wai Mātou
Who We Are

Kaitiaki Kindergartens is a not-for-profit association dedicated to equity, excellence, and holistic learning for all tamariki. As kaitiaki, guardians of early childhood education, we are guided by *Te Whāriki*, honour *Te Tiriti o Waitangi*, and uphold our responsibility to serve tamariki, whānau, and hāpori across Northern Tāmaki Makaurau.

Tō mātou hītori
Our history

Our journey began in 1954 with the opening of Torbay Kindergarten under the East Coast Bays Free Kindergarten Association. Torbay remains a thriving part of our whānau today. As our network expanded, we became the Northern Auckland Free Kindergarten Association, before evolving into our current identity: Kaitiaki Kindergartens.

The name Kaitiaki, meaning guardian or trustee, reflects our deep responsibility to nurture and protect the wellbeing, learning, and potential of every child, every whānau, and every community we serve.

Tō mātou kaupapa
Our purpose

To nurture confident, connected learners who care for themselves, others and the world around them.

Tō mātou whāinga
Our mission

To lead the way in equitable, innovative and sustainable early childhood education, with safe, fun and inspiring learning environments that affirm identity, language and culture.

Tō mātou moemoeā
Our vision

Thriving communities of empowered learners.

Ngā uara I te mahi
Our values in action

Te Tiriti o Waitangi

Authentic partnership with tangata whenua; embed te ao Māori and te reo Māori in all aspects of our practice.

To children's rights and holistic wellbeing

Promote agency through Te Whāriki, uphold the UN Convention on the Rights of the Child, and support holistic development.

To quality and inclusion

Ensure qualified kaiako, inclusive practices, and reduce barriers to participation.

To sustainable futures

Lead environmental and financial sustainability, use technology ethically, and plan for intergenerational wellbeing.

This year we educated **1253 tamariki**



Tō mātou kura kōhungahunga
Our kindergartens

Situated across North and West Auckland we have 14 kindergartens:

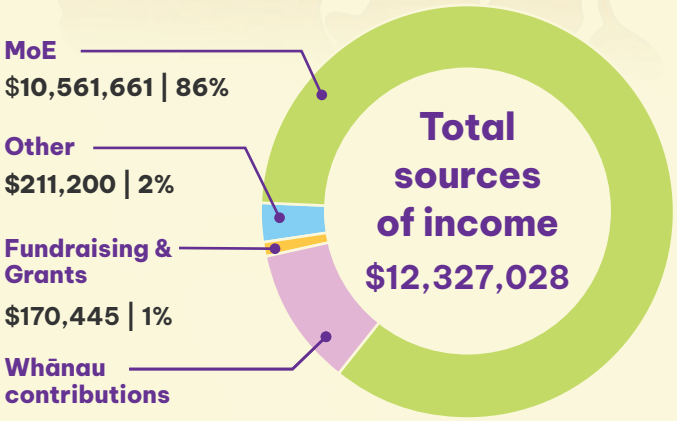
Albany, Glamorgan, Hobsonville Point, Mahurangi, Oaktree, Ōrewa, Parakai, Rangitoto, Silverdale, Stanmore Bay, Taiaotea Browns Bay, Torbay, Waimauku, Whangaparāoa

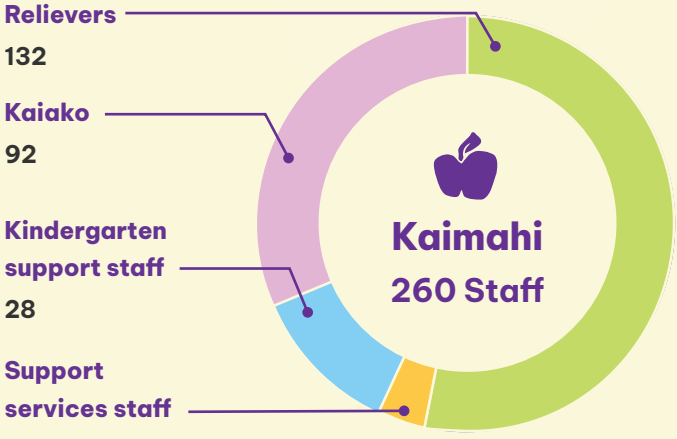
To mātou āhua mahi
Our philosophy

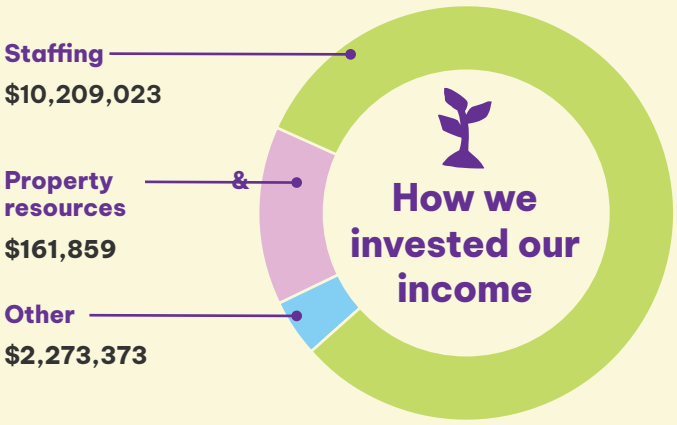
We embrace play-based, child-led learning that nurtures the whole child, interweaving cognitive, social, emotional, physical, spiritual and cultural ways of being. Our kindergartens weave Frobelian principles into Te Whāriki, our bicultural curriculum to create joyful and inclusive spaces where tamariki thrive at their own pace, providing:

- Learning and exploration through play
- Child agency and inquiry
- Holistic development and wellbeing
- Nature-based and bicultural learning
- Strong partnerships with whānau.

We are committed to creating sustainable learning environments through intentional teaching that facilitates tamariki to develop the skills and competencies to thrive now and in the future.







Our Strategic Framework



We are committed to growth at every level of the organisation, growing people, growing kindergartens and growing influence.

The growth wheel strategy recognises all stakeholders have the ability to contribute to kindergarten growth when they engage in any of our key strategic priorities:

- **Strengthening whānau and community engagement**
- **Advocate through leadership**
- **Empowered learners**
- **Champion the Kindergarten ethos**
- **Engage in innovative learning and development**



Stanmore Bay Kindergarten Spotlight

Our Learning, Our Place, Our Collective Story

What began with tamariki exploring Papatūānuku, recycling and caring for our environment grew into a rich learning journey connecting tamariki, kaiako and whānau.

The project beautifully weaves together our Kaitiaki values. **Kaitiakitanga** came alive as tamariki explored stream ecosystems, biodiversity, recycling and native planting, discovering that their actions can make a difference. **Whānaungatanga** and **Manaakitanga** were strengthened as whānau shared skills, materials and planting experiences, while every child contributed according to their strengths and interests. As one reflection captured: **"It's not mine. It's ours."**

Through **Ako** and **Auahatanga**, kaiako intentionally connected science, mathematics, storytelling, environmental action and many forms of creative expression. Children became researchers, artists, problem-solvers and kaitiaki.

The finished installation is more than art. It makes visible a community of empowered learners where **tamariki, kaiako and whānau learn together, contribute together and create positive change together.**

Waimauku Kindergarten Spotlight

Collective action empowering the community for Predator Free

When tamariki are trusted as kaitiaki, their impact reaches far beyond the kindergarten gate.





At Waimauku kindergarten, curiosity about native manu has grown into active leadership within Predator Free Muriwai. Through their curriculum, tamariki care for their own trap line, checking, resetting and recording findings while learning how predator control protects native wildlife.

Recognising their community needed more traps, they created tea towels featuring their artwork and environmental messages. The first print run sold out, prompting another. Their fundraising enabled them to gift four new predator traps to support local conservation efforts.

This mahi brings Kaitiakitanga, Ako and Auahatanga to life. Tamariki learn alongside whānau and community partners, turning knowledge into collective action.

The ripples extend beyond predator control: stronger relationships, shared responsibility and young citizens who know their contributions matter. They are helping protect biodiversity today while nurturing a lasting legacy of care for generations to come.



Whānaungatanga

Strengthening Relationships, Communities and Collective Wellbeing

Whānaungatanga is at the heart of strong learning communities, fostering belonging, meaningful relationships and collective action. Across Kaitiaki Kindergartens, tamariki, whānau, kaiako, iwi and community partners work together to strengthen connections between people, place and purpose.

At Silverdale Kindergarten, tikanga Māori and te reo Māori are increasingly woven into everyday practice, including harvesting and weaving harakeke into manu to gift to tamariki as they transition to school.

Partnerships with Restore Hibiscus and Bays and Wai Connection have enabled tamariki and whānau at Glamorgan and Stanmore Bay Kindergartens to participate in biodiversity, stream restoration and planting projects, strengthening kaitiakitanga while contributing to their local communities.

Our relationships with mana whenua and iwi also continued to deepen, including Ngāti Manuhiri, Te Herenga Waka o Ōrewa Marae and a new three-year programme with Te Kawerau ā Maki. This partnership will strengthen connections to place and support kaiako to authentically weave local histories and mātauranga Māori into learning.

Across our network, events including Albany's Plant and Picnic, Hobsonville Point's 10-year celebration, Torbay's Matariki sunrise gathering, Taiaotea's tree planting and Whangaparāoa's whānau events brought communities together to connect, contribute and celebrate shared achievements.

100%

Kindergartens engagement in whānau and community events



Impact Story

Te Tiriti in Action

Our Tangata Tiriti—Treaty People workshops brought together Support Office kaimahi, Board members and kaiako to deepen our shared understanding of Te Tiriti o Waitangi and the role each of us plays in honouring its intent through everyday practice.

Learning alongside one another fostered a strong sense of connection, creating space for honest reflection, meaningful conversation and a collective commitment to action.

The workshops reinforced that every step towards learning and using te reo Māori is valuable. Wherever people are on their journey, they can contribute to strengthening bicultural practice and creating environments where te reo Māori and tikanga Māori are visible, valued and embedded in everyday experiences.

The impact of this learning is extending beyond Kaitiaki Kindergartens. External partners who have experienced our tikanga and ways of working have been inspired to introduce practices such as mihi whakatau and karakia within their own settings.

By sharing knowledge, learning together and supporting one another, we are bringing our commitment to Te Tiriti to life and contributing to positive cultural change across our communities.

OUR ANNUAL SURVEY HIGHLIGHTED:

73% of families hear te reo Māori daily in their Kindergarten

92% hear their children using te reo in the home

Manaakitanga

Manaakitanga is evident in the way we nurture, support and invest in our people.



Through our wellbeing budget, teams are encouraged to connect, recharge and strengthen relationships, recognising that the wellbeing of our kaimahi directly influences the environments we create for tamariki. We also provide professional supervision for leaders, offering a confidential space to reflect on practice, navigate challenges and grow their leadership capability with confidence.

This commitment to people and culture was recognised nationally when Kaitiaki Kindergartens was named a finalist in three categories at the Uru Tāngata Diversity Awards. Our Parakai Kindergarten team was recognised for Cultural Competency, Kaitiaki Kindergartens for creating a Respectful Culture, and our Chief Executive, Tara Solomon, for Inclusive Leadership. While we did not receive an award, being named among the finalists was a significant achievement and a testament to the dedication of our people in creating inclusive, respectful and culturally responsive environments for tamariki, whānau and kaimahi.

Our commitment to people also extends to strengthening the teaching profession. Throughout the year, our kindergartens welcomed and mentored student teachers, providing opportunities to develop responsive and reflective practice. Through our partnerships with universities, we contribute to preparing the next generation of kaiako while also creating valuable opportunities for reciprocal learning within our own teams.

This spirit of care, collaboration and continuous learning reaches beyond our organisation. Through advocacy, research, professional networks and knowledge sharing, we actively contribute to the wider early learning sector. Alongside our partnership with Acorn Neurodiversity and our work with PBRU University in Thailand, where we shared Te Whāriki through a Kaitiaki Kindergartens lens, we also hosted an early childhood education delegation from Japan. These exchanges strengthened international relationships and created opportunities to learn from diverse perspectives and approaches to practice.

At the heart of this work is a belief that knowledge is a taonga best shared. By engaging in reciprocal relationships with others, we contribute our experiences generously while remaining open to new learning. Together, these partnerships strengthen our practice, enrich outcomes for tamariki and whānau, and support positive change across the wider early childhood education sector.



Impact Story

Weaving inclusion and equity into transitions to school

Starting school should be a time of excitement, confidence and belonging for every tamariki and whānau. However, for some families, the transition from kindergarten to school can bring uncertainty, fragmented support and barriers created by the systems around them.

Through He Mahi Tahi: Acorn to Oaks, Kaitiaki Kindergartens partnered with Acorn Neurodiversity to provide additional support for tamariki and whānau during this important transition. Funded by Te Rau Pūawai Education Trust, the pilot programme worked across three kindergartens, bringing together kaiako, whānau, specialists and schools to create a more connected and responsive pathway into school.

The programme was grounded in Te Whāriki, with the Early Start Denver Model and the New Zealand Curriculum providing complementary perspectives. Together, these approaches supported a shared understanding of each child's strengths, identity, development and aspirations. Acorn specialists worked alongside kaiako to model play-based strategies, support assessment and co-design individual plans that could be naturally embedded into everyday kindergarten practice.

The benefits extended well beyond the individual support provided to tamariki. Whānau became more involved in transition planning and gained confidence in communicating their child's strengths, needs and aspirations. Schools received richer information before children started, including insights into their communication, social development, interests and learning dispositions. This helped strengthen continuity between kindergarten and school and ensured that each tamaiti was known and understood before arriving in their new environment.

One of the most significant outcomes was the growth in kaiako confidence. While many participating kaiako had extensive experience, some initially felt that supporting diverse learners depended heavily on external specialists. Through collaboration and professional learning, this perspective began to shift. Kaiako recognised that they already possessed deep pedagogical knowledge and strong relationships with tamariki and whānau. The opportunity was to apply that expertise more intentionally and with greater confidence.

As a result, kaiako became more deliberate in noticing, documenting and reflecting on the inclusive practices they use every day. Specialist knowledge enhanced, rather than replaced, their capability. Effective strategies became more visible, more consistent and easier to share with others and evaluate over time.

The pilot reinforced an important message: inclusion and equity are not separate programmes. They are woven through all aspects of quality education. The project also highlighted the importance of strong coordination, effective documentation and ongoing collaboration between services, schools and agencies.

The next step is to develop a practical framework that supports this intentional and collaborative approach. By bringing together the knowledge and perspectives of tamariki, whānau, kaiako, specialists and schools, we can create a stronger whāriki of belonging, participation, equity and continuity. In doing so, we can support every tamaiti to move into school with their identity affirmed, their needs understood and their mana upheld.



100%
Qualified
kaiako

Ako

Through Play Learning and Innovation

Our commitment to Ako continued to grow through inquiry, collaboration and professional learning that strengthens teaching practice and outcomes for tamariki. Targeted learning supported kaiako to deepen reflective and intentional practice, with a focus on the impact of teaching on children's learning, wellbeing and development.

Our kindergartens continue to demonstrate strong transition-to-school practice. Oaktree Kindergarten's exemplary approach was recognised through an opportunity to share its practice with a Ministry of Education cluster, contributing to learning across the wider sector.

Our *Tākaro, Ako and Auaha – Play, Learn and Innovate* conference brought Ako to life through playful, creative and hands-on professional learning. Led by Childspace's Toni and Robin Christie, the conference encouraged kaiako to explore new ideas, share expertise and deepen practice, reinforcing that innovation is often about **doing things more thoughtfully, rather than simply doing more.**

Play remains at the heart of our approach. As members of the International Play Association, we continue to advocate for every child's right to play and recognise the rich learning that develops through curiosity, creativity, exploration and relationships.

We also began exploring how artificial intelligence can responsibly support planning, documentation and reflection, creating more time for meaningful interactions with tamariki while protecting privacy and professional judgement.

Additional Ministry of Education funding to expand our early intervention services further recognised the impact of our learning support mahi, enabling more tamariki and whānau to access timely and responsive support.

Together, these initiatives reflect **Ako in action: learning with and from one another, innovating with purpose, and continually strengthening opportunities for every tamaiti to play, learn and thrive.**

96% Kaiako attended **professional learning and development**



Ako in Action

Intentional Teaching: Planning With Purpose, Delivering With Impact



This year, kaiako came together through cluster workshops to strengthen intentional teaching practice and deepen their focus on the impact of teaching for tamariki. The workshops challenged us to move beyond describing what we do and instead ask more purposeful questions: What difference are we seeking to make for children, and how will we know whether our teaching is making that difference?

A key insight was that intentional teaching begins with clarity about the capabilities, dispositions and outcomes we want tamariki to develop. With a clear purpose, kaiako can make deliberate decisions about the strategies, experiences and environments that are most likely to support children's learning, development and wellbeing.

Through professional dialogue, critical reflection and the careful examination of practice, kaiako explored how to move beyond assumptions about impact and gather meaningful evidence of it. Teams strengthened their ability to identify desired outcomes, notice shifts in children's participation and learning, monitor progress over time and adapt their teaching when approaches were not achieving the intended results.

The workshops also reinforced the important role kaiako play in bringing inclusion and equity to life. Every day, their decisions influence whether tamariki experience a genuine sense of belonging, participation and success. The way learning environments are designed, relationships are fostered, strengths are recognised and barriers are removed can have a lasting impact on each child's learning journey.

This growing focus on intentionality is strengthening evaluative practice across Kaitiaki Kindergartens. By planning with purpose, acting with intention and reflecting on evidence, kaiako are able to respond more effectively to the strengths, interests and needs of each tamaiti. Most importantly, it helps ensure that professional learning translates into meaningful outcomes for children, including deeper engagement, stronger capabilities, increased confidence and more equitable opportunities to learn, participate and thrive.



Kaitiakitanga

Promote the Kindergarten Ethos

This year, we continued to champion the kindergarten ethos, advocating for quality, equitable and community-based education that honours Te Tiriti o Waitangi and supports positive outcomes for future generations.

Our visibility and community connections grew through purposeful communications, social media and local engagement. Mahurangi Kindergarten strengthened relationships with schools and the wider community, including participation in the Warkworth A&P Lifestyle Show. Across our network, we continued to highlight the value of qualified kaiako, play-based learning, strong whānau partnerships and resources being reinvested for the benefit of tamariki.

Our Ripples of Kaitiakitanga Enviroschools approach received international recognition through the HundrED and Villars Institute Spotlight on Planetary Health initiative. This created opportunities to share how **Indigenous knowledge, environmental action and place-based learning** can empower young learners. Initiatives such as Waimauku's work towards a predator-free future and Rangitoto's wetland restoration demonstrate these principles in action.

Our influence also extended across the education sector through presentations at the Infocare Roadshow and Ministry of Education sector hui, alongside sharing our work with artificial intelligence and Te Waka Hourua with other kindergarten associations. As a founding member of Kindergartens Aotearoa, we continued to contribute through **advocacy, collaboration, research and shared learning.**

Together, this mahi demonstrates how everyday acts of kaitiakitanga can create ripples of positive change, strengthening our kindergartens, communities and the wider education sector.

40
Advocacy initiatives

Impact Story

Ngā Rākau o te Ngākau
Trees of the Heart





Over six months, Ngā Rākau o te Ngākau brought our 14 kindergartens together around one shared kaupapa: growing roots of kaitiakitanga for people and planet. Tamariki, whānau, kaiako, mana whenua and community partners rolled up their sleeves to plant, restore, learn and care for te taiao.

Together, we planted more than 1,000 native trees and plants, engaged 1,600+ people and built 45+ partnerships with schools, environmental organisations, businesses and community groups.

The impact reaches beyond the numbers with tamariki, whānau and communities experiencing kaitiakitanga in action, collecting and propagating seeds, creating habitats, restoring waterways and discovering how their actions can strengthen biodiversity and their connection to mātauranga Māori.

Each tree represents a small act of care. Together, those acts are creating healthier ecosystems, stronger communities and a generation who know they can make a difference.

Ka ako, ka tipu, ka puāwai ngātahi

learning, growing, thriving together.



Auahatanga

Auahatanga Innovation for a Changing World

100%
Engage in
sustainable initiatives

Auahatanga is reflected in our willingness to respond to change and develop ways of supporting tamariki, whānau and communities.

A kaimahi working group explored how our kindergarten model could meet changing family needs while remaining financially sustainable. Every Kaitiaki Kindergarten now opens for at least one week during each term break, giving whānau continuity and flexibility while reducing disruption to children's relationships, routines and learning. Importantly, this model retains professional time for kaiako to strengthen practice, reflect purposefully and learn together. This investment in capability ultimately creates richer, more responsive experiences for tamariki.

Our research partnerships are creating inclusive learning pathways. The Voices of Children project enables tamariki to express their ideas and contribute to wider conversations. The Acorn to Oaks transition-to-school pilot strengthens collaboration between kaiako, whānau, specialists and schools, helping children enter school with their strengths, identities and support needs understood. Our Ministry of Education pilot is building kaiako capability to recognise and respond intentionally to diverse learners, enabling earlier, consistent support for tamariki and whānau.

Technology is strengthening the systems behind this mahi. Our transition with Ricoh included upgraded laptops, improved cybersecurity and remote support, reducing disruption and helping kaimahi work efficiently and focus on children and families.

We are exploring how artificial intelligence agents could help kaiako capture their thinking, strengthen planning and document children's learning. This work is being approached carefully, with safeguards to protect the information and privacy of tamariki, whānau and kaimahi.

Together, these initiatives improve access, strengthen teaching capability and enable more responsive support. For tamariki and whānau, the impact is a connected, inclusive and adaptable kindergarten experience that responds to their changing needs.

Impact Story

Small Voices, Global Impact

At Kaitiaki Kindergartens, Auahatanga is an expression of our belief that everyone has the agency to learn, contribute and create change. We value every voice and recognise that even our youngest learners have the ability to influence the world around them. This year, that commitment came to life through our involvement in the international Voices of Children pedagogy, demonstrating that tamariki can play an active role in global conversations about the future of our planet.

Working alongside children from more than ten countries, tamariki shared their ideas, artwork and perspectives through an international digital gallery focused on sustainability and climate action. Their collective message, *He taonga te wai*, water, is a treasure, became a powerful call to action. Children recognised that water connects people, places and ecosystems across the world, and that caring for this precious resource is a shared responsibility.

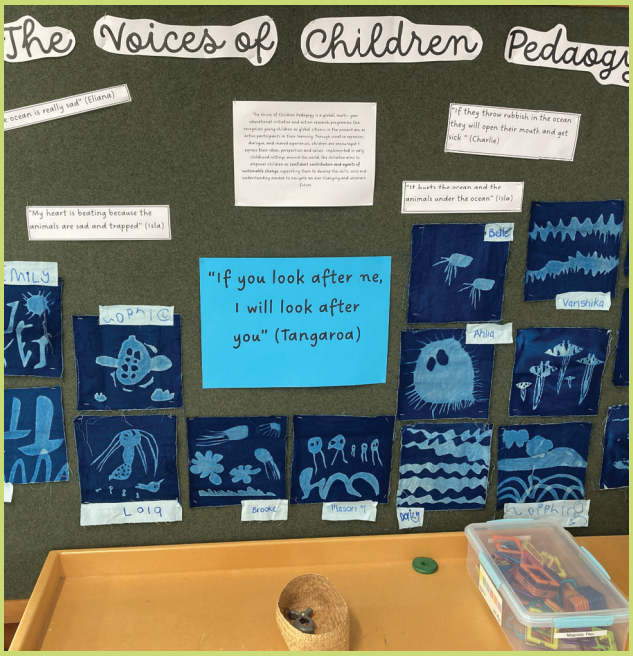
This was far more than an art project. It positioned tamariki as researchers, advocates and change makers, highlighting that children are not simply the future of sustainability; they are already contributing to it. Through inquiry and exploration, tamariki investigated local waterways, questioned environmental practices and proposed solutions informed by both mātauranga Māori and an emerging understanding of global environmental challenges. In doing so, they embodied the principle of think globally, act locally, demonstrating how meaningful change begins within communities and extends far beyond them.

Kaiako listened deeply to children's questions, theories and aspirations, allowing these to shape curriculum design and learning experiences. Rather than directing the learning, kaiako amplified children's voices and supported them to share their thinking with international audiences. Their insights are now informing presentations at the international Bright Start Conference in November 2026 and contributing to collaborative published research, ensuring the perspectives of Aotearoa's youngest learners are represented in global conversations about education, sustainability and children's rights.

The impact of this work extends well beyond our kindergartens. It provides tangible evidence of the contribution early childhood education can make to Aotearoa New Zealand's progress towards the United Nations Sustainable Development Goals, particularly those relating to quality education, clean water, climate action and partnerships. It demonstrates that transformational change does not begin with policy alone; it begins when children are empowered to see themselves as capable contributors whose ideas and actions matter.

Whānau witnessed their children's confidence, leadership and sense of responsibility grow as they realised their ideas could reach audiences across the globe. Kaiako strengthened their own leadership by making learning visible, advocating alongside children and embracing approaches that place children's rights, identities and aspirations at the centre of decision making.

This is Auahatanga in action: creating opportunities for innovation, amplifying children's voices and empowering tamariki to participate in shaping a better future. By nurturing children's agency today, we are not simply preparing the next generation of leaders; we are recognising and supporting the leadership they demonstrate now as active contributors to a global movement for environmental and social change.



He taonga te wai

water is a treasure

Statement of Services Provided (SSP)

As part of our recent strategic review, Kaitiaki Kindergartens has updated its Statement of Services Provided (SSP) to better reflect the priorities outlined in our new Strategic Plan.

These updates demonstrate our ongoing commitment to improving early childhood education outcomes, deepening community engagement, and ensuring compliance with the Charities Commission and other regulatory bodies.

Our revised SSP measures are designed to effectively support our focus on high-quality early childhood education and meaningful community connections.

Regulatory compliance: As a registered charity, we are dedicated to maintaining transparency and ensuring our documentation meets the standards set by the Charities Commission and other relevant authorities.



Whānaungatanga

Kindergartens engaging in whānau and community events

100% 2026 | **100%** 2025

Manaakitanga

Kaimahi retention rate

96% 2026 | **98%** 2025



Auahatanga

Kindergartens actively engaging in sustainable practices

100% 2026 | **100%** 2025



Ako

Kaiako attending professional learning and development

96% 2026 | **93%** 2025



Kaitiakitanga

initiatives that promote the kindergarten ethos

40 2026 | **29** 2025

Partnerships & Collaborations

ACORN Embracing Neurodiversity

Restore Hibiscus & Bays

Bright Start FOUNDATION

ece lv. ECE Learning Unlimited

Unitec

TeRitoMaioha EarlyChildhood New Zealand

Kaipātiki Project share in nature's revival

Waipapa Taumata Rau University of Auckland

new shoots

Childspace Early Childhood Institute

Pub Charity Limited

Hibiscus and Bays Local Board Auckland Council

Enviroschools

Villars Institute

Auckland Council Te Kaunihera o Tāmaki Makaurau

Teaching Council of Aotearoa New Zealand

Te Kunenga ki Pūrehuroa Massey University

Bunnings warehouse

UMBRELLA

playsafe Playground Safety Specialists

Te Herenga Waka o Orewa

Kindergartens Aotearoa Waiho i te toipoto, kaua i te toiroa

AUT

PROJECT EMPLOY

Ngāti Manuhiri Settlement Trust

Department of Conservation Te Papa Atawhai

Member of Te Uru Tāngata Centre for Workplace Inclusion

hundrED

Te Kawerau Iwi Tiaki Trust

WAI Connection Tātai ki te Wai | Mountains to Sea Conservation Trust

Mountains to Sea Conservation Trust

the education hub

Canon





Life members

Grant Mitcheson
Pam Dalton
Pat Davies
Melanie Jack
Robbie Pickford
Nicole Thompson
Tui Skelton
Paul Geden

Our Board

Co-Chairs
Ivor Peksa
Rebecca Brehmer

Board Members
Kimberly Chalmers
Jessie May Dean
Zane McRae
Matt Sommers
Aleisha Wilkinson

Kaimahi Representative
Lynette Fillery

Our Leadership & Support Team

Kaiwhakaheare Matua CE
Tara Solomon

Operational Leader
Angela Booth

Pou Ahurea
Pandora Hawke

Evaluative & Specialist Support Lead
Lisa Winiata

Professional Practice Lead
Wendy O'Brien

Health, Safety, Wellbeing & Property Lead
Angela Fox

HR & Payroll Support
Lily Zhu

Accounts & Office Support
Dianne Williams

Organisational Support
Debbie Iles



Kaitiaki Kindergartens

Ka ako, ka tipu, ka puāwai ngātahi

Learning, growing, thriving together

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2026

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

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NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

DIRECTORY
AS AT 30th JUNE 2026

Registered Office	B1, 17 Corinthian Drive Albany Auckland 0632
Nature of Business	Early Childhood Education
Board	Paul Geden - appointed on 10th April 2018 – stood down 4th November 2025 Anna Celligoi - appointed on 5th April 2023 – stood down 4th November 2025 Ivor Peksa - appointed on 14th April 2021 Kimberly Chalmers - appointed on 5th April 2023 Rebecca Brehmer - appointed on 10th April 2024 Matthew James Sommers – appointed on 4th November 2025 Zane Sean McRae - appointed on 4th November 2025 Jessie May Dean - appointed on 23rd October 2024 Lynette Fillery - appointed on 23rd October 2024 Aleisha Wilkinson – co-opted on 4th November 2025
Registered Charities Number:	CC22455
Independent Auditor	Crowe New Zealand Audit Partnership Level 17, 88 Shortland Street Auckland 1010
Banker	ASB Commercial Bank, North Shore
Solicitor	Kennedys Law

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

STATEMENT OF RESPONSIBILITY FOR FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

The Board is responsible on behalf of Northern Auckland Free Kindergarten Association Incorporated for the maintenance of adequate accounting records and the preparation and integrity of the service performance information and the financial statements and related information. The independent external auditors, Crowe New Zealand Audit Partnership, have audited the service performance information and the financial statements and their report appears on pages 3 to 5.

The Board is also responsible for the systems of internal control. These are designed to provide reasonable but not absolute assurance as to the reliability of the service performance information and the financial statements, and to adequately safeguard, verify and maintain accountability for assets, and to prevent and detect material misstatements. Appropriate systems of internal control have been employed to ensure 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 suitably trained personnel with an appropriate segregation of authority and duties. Nothing has come to the attention of the Board to indicate that any material breakdown in the functioning of these controls, procedures and systems has occurred during the period 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 service performance information and financial statements are drawn up so as to present fairly, in all material respects, the Association's financial performance, cash flows and service performance for the financial year ended 30 June 2026 and the financial position of the entity as at that date.

Signed for and on behalf of the Board:

IVOR PEKSA
CO-CHAIR

20/10/2026
Date

TARA SOLOMON
CHIEF EXECUTIVE

20/10/2026
Date

Crowe New Zealand Audit Partnership

Level 17, 88 Shortland Street
Auckland 1010
C/- Crowe Mail Centre
Private Bag 90106
Invercargill 9840
New Zealand

Main +64 9 303 4586
Fax +64 9 309 1198
www.crowe.nz

INDEPENDENT AUDITOR'S REPORT

To the Members of Northern Auckland Free Kindergarten Association

Opinion

We have audited the general purpose financial report of Northern Auckland Free Kindergarten Association (the Association) which comprise the financial statements on pages 6 to 25, and the service performance information on page 27. The complete set of financial statements comprise the statement of financial position as at 30 June 2026, and the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying general purpose financial report presents fairly, in all material respects:

- the financial position of the Association as at 30 June 2026, and its financial performance and its cash flows for the year then ended; and
- the service performance of the Association for the year ended 30 June 2026 in that the service performance information is appropriate and meaningful and prepared in accordance with the entity's measurement bases or evaluation methods

in accordance with Public Benefit Entity Accounting Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the service performance information in accordance with the ISAs (NZ) and New Zealand Auditing Standard (NZ AS) 1 (Revised) *The Audit of Service Performance Information*. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the General Purpose Financial Report* section of our report. We are independent of the Association in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Board's Responsibilities for the General Purpose Financial Report

The Board are responsible on behalf of the Association for:

(a) the preparation and fair presentation of the financial statements in accordance with Public Benefit Entity Accounting Standards issued Reduced Disclosure Regime by the New Zealand Accounting Standards Board;

(b) the selection of elements/aspects of service performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with Public Benefit Entity Accounting Standards Reduced Disclosure Regime;

(c) the preparation and fair presentation of service performance information in accordance with the entity's measurement bases or evaluation methods, in accordance with Public Benefit Entity Accounting Standards Reduced Disclosure Regime;

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.
Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd. Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.
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(d) the overall presentation, structure and content of the service performance information in accordance with Public Benefit Entity Accounting Standards Reduced Disclosure Regime; and

(e) such internal control as the Board determine is necessary to enable the preparation of the financial statements and service performance information that are free from material misstatement, whether due to fraud or error.

In preparing the general purpose financial report, the Board are responsible for assessing the Association'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 either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the General Purpose Financial Report

Our objectives are to obtain reasonable assurance about whether the general purpose financial report as a whole is 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) and NZ AS 1 (Revised) 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 this general purpose financial report.

As part of an audit in accordance with ISAs (NZ) and NZ AS 1 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements and the service performance information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit of the financial statements and the service performance information in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Obtain an understanding of the process applied by the entity to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods.
- Evaluate whether the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods present an appropriate and meaningful assessment of the entity's service performance in accordance with the Public Benefit Entity Accounting Standards Reduced Disclosure Regime.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the general purpose financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the general purpose financial report, including the disclosures, and whether the general purpose financial report represents the underlying transactions, events and elements/aspects of service performance in accordance with Public Benefit Entity Accounting Standards Reduced Disclosure Regime in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Restriction on Use

This report is made solely to the Association's Members, as a body. Our audit has been undertaken so that we might state to the Association's Members those matters 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 Association and the Association's Members as a body, for our audit work, for this report, or for the opinions we have formed.



Crowe New Zealand Audit Partnership

Dated at Auckland this 20th day of October 2026

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE
FOR THE YEAR ENDED 30 JUNE 2026

	Notes	2026	2025
Revenue from exchange transactions	5	852,379	883,194
Revenue from non-exchange transactions	5	11,282,537	11,022,007
		12,134,916	**11,905,202**
Expenses			
Employee costs	6	10,209,023	9,801,426
Office Administration		1,580,562	1,475,718
Depreciation	12	388,018	376,525
Amortisation	13	562	-
Cyclical maintenance expense	17	(5,376)	73,610
Other operating expenses	7	471,087	271,992
Total expenses		**12,643,876**	**11,999,271**
Finance income	8	200,389	378,796
Net finance costs		**200,389**	**378,796**
Net surplus/(deficit) for the period		**(308,571)**	**284,727**
Other comprehensive revenue and expense			
Asset revaluation reserve		-	-
Total comprehensive revenue and expense for the period		**(308,571)**	**284,727**

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

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

STATEMENT OF CHANGES IN NET ASSETS/EQUITY

FOR THE YEAR ENDED 30 JUNE 2026

	Note	Accumulated comprehensive revenue and expense	Total
Opening balance 1 July 2024		12,311,692	12,311,692
Surplus for the year		284,727	284,727
Total comprehensive revenue and expense		284,727	284,727
Opening balance 1 July 2025		12,596,418	12,596,418
Surplus/(Deficit) for the year		(308,571)	(308,571)
Total comprehensive revenue and expense		(308,571)	(308,571)
Closing equity 30 June 2026		12,287,847	12,287,847

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

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30 JUNE 2026

	Notes	30 JUNE 2026	30 JUNE 2025
ASSETS			
Current assets			
Cash and cash equivalents	9	4,787,041	2,174,321
Short term investments	10	2,239,173	5,114,164
Receivables from exchange transactions	11	125,075	159,826
Receivables from non-exchange transactions	11	3,983	42,079
Prepayments		80,292	4,998
		7,235,563	7,495,388
Non-current assets			
Property plant and equipment	12	6,624,592	6,541,572
Capital works in progress	12	98,089	-
Intangible assets	13	33,186	-
		6,755,868	6,541,572
TOTAL ASSETS		**13,991,431**	**14,036,960**
LIABILITIES			
Current liabilities			
Payables (from exchange transactions)	14	639,934	493,279
Payables (from non- exchange transactions)	14	56,481	12,000
Employee benefits	15	537,804	460,521
Provision for cyclical maintenance	17	98,552	102,657
		1,332,772	1,068,458
Non-current liabilities			
Provision for cyclical maintenance	17	370,812	372,083
		370,812	372,083
TOTAL LIABILITIES		**1,703,584**	**1,440,541**
TOTAL NET ASSETS		**12,287,847**	**12,596,418**
Net assets			
Accumulated comprehensive revenue and expense		12,287,847	12,596,418
Total net assets		**12,287,847**	**12,596,418**

For and on behalf of the Board:

IVOR PEKSA	**TARA SOLOMON**
CO-CHAIR	**CHIEF EXECUTIVE**
20/10/2026	20/10/2026
DATE	**DATE**

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

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

	Notes	2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Ministry of Education funding		10,620,158	10,335,179
Receipts from parent donations		443,911	461,546
Receipts from fundraising activities		80,365	80,876
Receipts from other non-exchange transactions		220,681	52,410
Receipts from parent fees		844,507	812,948
Interest received		243,013	371,743
Payments to employees		(10,131,740)	(9,776,592)
Payments to suppliers		(1,980,290)	(1,672,435)
Net cash inflow/(outflow) from operating activities		**340,605**	**665,675**
CASH FLOWS FROM INVESTING ACTIVITIES			
Sale (purchase) of short term investments		2,874,991	(364,777)
Purchase of property, plant and equipment	**12**	(569,128)	(719,406)
Purchase of intangible assets	**13**	(33,749)	-
Net cash inflow/(outflow) from investing activities		**2,272,115**	**(1,084,181)**
Net increase/(decrease) in cash and cash equivalents		2,612,720	(418,506)
Cash and cash equivalents at 1 July / 1 January		2,174,321	2,592,827
Cash and cash equivalents at 30 June	**9**	**4,787,041**	**2,174,321**

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

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

1. REPORTING ENTITY

Northern Auckland Free Kindergarten Association Incorporation (the 'Association') is a non-profit organisation registered under the Incorporated Societies Act 2022. The Association and its controlled entities are public benefit entities for the purposes of financial reporting in accordance with the Financial Reporting Act 2013.

This financial report was authorised for issue by the Board on the date indicated on page 2.

2. BASIS OF PREPARATION

a) Statement of compliance

The financial report has been prepared in accordance with the Charities Act 2005 which requires compliance with generally accepted accounting practice in New Zealand ("NZ GAAP").

As the primary objective of the Association is to provide goods or services for community and social benefit, rather than for making a financial return, the Association is public benefit entity for the purpose of financial reporting.

The Association is a registered charity in New Zealand. The financial report complies with Public Benefit Entity Accounting Standards Reduced Disclosure Regime ("PBE Standards RDR)" as appropriate for Tier 2 not-for-profit public benefit entities.

The financial report of the Association has been prepared in accordance with Tier 2 PBE Standards and disclosure concessions have been applied. The Association is eligible to report in accordance with Tier 2 PBE Standards because it does not have public accountability and it is not large.

b) Measurement basis

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

c) Functional and presentation currency

The financial statements are presented in New Zealand Dollars ($), which is the functional and presentation currency. All values are rounded to the nearest dollar unless otherwise stated.

There has been no change in the functional currency of the Association during the period.

3. SIGNIFICANT JUDGMENTS AND ESTIMATES

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

a) Judgements:

In the process of applying the Association's accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the financial statements.

Revenue recognition: the recognition of non-exchange revenue (conditions vs restrictions);

The Association must exercise judgement when recognising grant revenue to determine if conditions of the grant contract have been satisfied. This judgement will be based on the facts and circumstances that are evident for each grant contract.

Trade receivables

The Association assesses expected credit losses arising from its trade receivables at the end of each reporting period. The level of provision recognised is based on assumptions about risk of default and expected loss rates. The Association uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on the Association's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

Cyclical Maintenance Provision

The cyclical maintenance provision is an estimation based on the Association's future maintenance plan. The maintenance plan is based on a third party quotes and advice on the timing of maintenance work. The timing is inherent, subjective and involves estimation.

Service Performance Information

In the preparation of the Service Performance Information, the Association has made the following judgements in the selection of our services reporting measures:

- Consideration has been given to the Ministry of Education's objective and purpose;
- We have ensured that the service reporting measures adequately inform progress towards delivering the outcomes that support our purpose and role.

Classification of non-financial assets as cash generating assets or non-cash-generating assets

For the purpose of assessing impairment indicators and impairment testing, the Association classifies non-financial assets as either cash-generating or non-cash-generating assets. The Association classifies a non-financial assets as a cash-generating assets if the primary objective of the asset is to generate commercial return. All other assets are classified as non-cash-generating assets.

All property, plant and equipment held by the Association are classified as non-cash-generating assets. This includes assets that generate fee revenue or other cash flows for the Association, as the cash flows generated are generally not sufficient to represent commercial return on the assets.

b) Assumptions and estimation uncertainties

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Association based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, 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.

3. SIGNIFICANT JUDGMENTS AND ESTIMATES (Cont'd)

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and

- The condition of the asset based on the assessment of experts employed by the Association
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset
- Changes in the market in relation to the asset
- The useful lives of building and improvements on leased land assumes that renewals will be rolled over indefinitely.

Changes in accounting estimates

There have been no changes in the accounting estimates for the current reporting period.

4. SIGNIFICANT ACCOUNTING POLICIES

a) Revenue

Revenue is recognised to the extent that it is probable that the economic benefits or service potential will flow to the Association and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duty.

The specific recognition criteria described below must also be met before revenue is recognised.

Revenue from exchange transactions

Parent fees

Parent fees are recognised on an accrual basis in accordance with the substance of the relevant agreement.

Interest received

Interest income is recognised in the statement of comprehensive revenue and expense as it is earned. Interest income is accrued using the effective interest rate method. The effective interest rate exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this rate to the principal outstanding to determine interest revenue each period.

Revenue from non-exchange transactions

Non-exchange transactions are those where the Association receives an inflow of resources (i.e. cash and other tangible or intangible items) but provides no (or nominal) direct consideration in return.

With the exception of services-in-kind, inflows of resources from non-exchange transactions are only recognised as assets where both:

- it is probable that the associated future economic benefit or service potential will flow to the entity, and
- Fair value is reliably measurable.

Revenues from non-exchange transactions with the Government and government agencies is recognised when the Association obtains control of the transferred asset (cash, goods, services, or property), and:

- it is probable that the economic benefits or service potential related to the asset will flow to the Association and can be measured reliably; and
- the transfer is free from conditions that require the asset to be refunded or returned to the Government if the conditions are not fulfilled.

Revenue from government grants and funding is measured at the fair value of the assets (cash, goods, services, or property) transferred over to the Association at the time of transfer.

To the extent that there is a condition attached that would give rise to a liability to repay the grant amount or to return the granted asset, a deferred revenue liability is recognised instead of revenue. Revenue is then recognised only once the Association has satisfied these conditions.

4. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

a) Revenue (cont'd)
The following specific recognition criteria in relation to the Association's non-exchange transaction revenue streams must also be met before revenue is recognised.

Grants, Donations, Legacies and bequests

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

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

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

Income from contract funding is recognised when it is probable that the associated future economic benefit or service potential will flow to the entity, the fair value is reliably measurable, and there is no associated liability in respect of the same inflow.

b) Employee benefits
Short term employee benefits
Liabilities for wages and salaries (including non-monetary benefits), annual leave and accumulating sick leave are recognised in surplus or deficit during the period in which the employee rendered the related services, and are generally expected to be settled within 12 months of the reporting date. The liabilities for these short-term benefits are measured at the amounts expected to be paid when the liabilities are settled. Expenses for non-accumulating sick leave are recognised when the leave is taken and are measured at the rates paid or payable.

c) Financial instruments - initial recognition and subsequent measurement

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.
Financial assets
The Association classifies its financial assets in the following categories:
- financial assets at fair value through surplus or deficit
- measured at amortised cost

The classification depends on the Association's business model for managing the financial assets and the contractual terms of the cash flows.

The Association's financial assets include: cash and cash equivalents, short term deposits, and trade and other receivables.

Financial assets at fair value through surplus or deficit
Financial assets that do not meet the criteria for amortised cost are measured at fair value through surplus or deficit.

The Association has not designated any financial assets at fair value through surplus or deficit.

Amortised cost
The Association classifies its financial assets as at amortised cost only if both of the following criteria are met:

- the asset is held within a business model with the objective of collecting the contractual cash flows, and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding.

These assets are subsequently measured at amortised cost using the effective interest method.

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

c) Financial instruments (cont'd)

Cash and cash equivalents in the statement of financial position comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included within interest-bearing loans and borrowings in current liabilities on the statement of financial position.

Held to maturity investments
Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the Association has the positive intention and ability to hold them to maturity.

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

The Association did not have any held-to-maturity investments during the years ended 30 June 2025 or 30 June 2026.

Derecognition
A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised (i.e. removed from the statement of financial position) primarily when:

- The rights to receive cash flows from the asset have expired, 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 under a 'pass-through' arrangement; and either (a) the Association has transferred substantially all the risks and rewards of the asset, or (b) the Association has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Association has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Association continues to recognise the transferred asset to the extent of the Association's continuing involvement. In that case, the Association also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Association has retained.

Financial liabilities
Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through surplus or deficit, payables, loans and borrowings, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

All financial liabilities are recognised initially at fair value and, in the case of payables and loans and borrowings, net of directly attributable transaction costs.

The Association's financial liabilities include trade and other payables, and loans and borrowings.

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

c) Financial instruments (cont'd)

Subsequent measurement
The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortised cost
This is the category of financial liabilities that is most relevant to the Association. After initial recognition, trade and other payables and interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest rate method.

Gains and losses are recognised in surplus or deficit when the liabilities are derecognised as well as through the effective interest rate amortisation process. The effective interest rate amortisation is included as finance costs in the statement of financial performance.

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

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

Derecognition
A financial liability is derecognised when the obligation under the liability is discharged or cancelled, or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in surplus or deficit.

Offsetting
Financial assets and financial liabilities are offset and the net amount is reported in the statement of financial position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

d) Impairment of non-derivative financial assets
The Association assesses, at each reporting date, whether there is objective evidence that a financial asset or a group of financial assets is impaired. An impairment exists if one or more events that has occurred since the initial recognition of the asset (an incurred 'loss event') has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated. Evidence of impairment may include indications that the debtors or a group of debtors is experiencing significant financial difficulty, default or delinquency in interest or principal payments, the probability that they will enter bankruptcy or other financial reorganisation and observable data indicating that there is a measurable decrease in the estimated future cash flows, such as changes in arrears or economic conditions that correlate with defaults.

e) Financial assets carried at amortised cost (loans and receivables)

The Association assesses on a forward looking basis the expected credit losses associated with its debt instruments carried at amortised cost. The Association applies the simplified approach to providing for expected credit losses prescribed by PBE IPSAS 41, which permits the use of the lifetime expected losses for all trade receivables. Given the low risk of default on other financial assets, other expected credit losses have been assessed to be immaterial.

In the prior year, the impairment of trade receivables was assessed based on the incurred loss model. Individual receivables which were known to be uncollectible were written off by reducing the carrying amount directly. The other receivables were assessed collectively, to determine whether there was objective evidence that an impairment had been incurred but not yet been identified.

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

f) Property, plant and equipment

Initial recognition and measurement

Property, plant and equipment is measured initially at cost. Cost includes expenditure that is directly attributable to the acquisition of the items. The cost of an item of property plant and equipment is recognised only when it is probable that future economic benefit or service potential associated with the item will flow to the Association, and if the item's cost or fair value can be measured reliably.

Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Subsequent costs that meet the recognition criteria above are recognised in the carrying value of the item of property, plant and equipment. Such cost includes the cost of replacing part of the property, plant and equipment if the recognition criteria are met. When significant parts of property, plant and equipment are required to be replaced at intervals, the Association recognises such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in surplus or deficit as incurred.

Measurement subsequent to initial recognition

Subsequent to initial recognition, property, plant and equipment are measured at cost, net of accumulated depreciation and impairment losses, if any.

Depreciation

Depreciation is charged on a diminishing value basis over the useful life of the asset except for land which is 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:

Land	not depreciated
Buildings	3% - 36%
Office equipment	20% - 40%
Electronic equipment	50.00%
Furniture and fittings	8% - 30%

The assets' residual values, useful lives and amortisation methods are reviewed, and adjusted if appropriate, at each financial year end.

An asset's carrying amount is written down immediately to its recoverable amount, or recoverable service amount, if the asset's carrying amount is greater than its estimated recoverable amount or recoverable service amount. Please refer to policy on impairment of non financial assets below.

g) Intangible Assets

Initial recognition and measurement

Intangible assets are initially measured at cost. Cost includes expenditure that is directly attributable to the acquisition or development of the asset. An intangible asset is recognised when it is probable that future economic benefits or service potential associated with the asset will flow to the Association, and the cost of the asset can be measured reliably.

Measurement subsequent to initial recognition

Subsequent to initial recognition, intangible assets are measured at cost, net of accumulated amortisation and impairment losses, if any.

Amortisation

Intangible assets are amortised on a straight-line basis over their estimated useful lives. The Association's website is amortised at a rate of 20% per annum, equivalent to an estimated useful life of 5 years. Amortisation commences when the asset is available for use.

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

h) Work in progress

Work in progress is measured at cost and represents expenditure incurred on assets that are not yet available for use. No depreciation is recognised while an asset is classified as work in progress.

Upon completion and when available for use, the asset is transferred to the appropriate property, plant and equipment category and recorded in the fixed asset register at the date of completion. Depreciation commences from that date in accordance with the Association's depreciation policy.

Derecognition

An item of property, plant and equipment and intangible assets is derecognised upon disposal or when no further future economic benefits or service potential are expected from its use or disposal. Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These are included in surplus or deficit.

i) Impairment of non-financial assets

Impairment of non-cash-generating assets

For non-financial non-cash-generating assets, except for those assets that are valued using the revaluation model, the Association assesses at each reporting date whether there is an indication that a non-cash-generating asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Association estimates the asset's recoverable service amount. An asset's recoverable service amount is the higher of the non-cash-generating asset's fair value less costs to sell and its value in use.

Where the carrying amount of an asset exceeds its recoverable service amount, the asset is considered impaired and is written down to its recoverable service amount.

In assessing value in use, the Association has adopted the depreciation replacement cost approach. Under this approach, the present value of the remaining service potential of an asset is determined as the depreciated replacement cost of the asset. The depreciated replacement cost is measured as the reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated on the basis of such cost, to reflect the already consumed or expired service potential of the asset.

In determining fair value less costs to sell, the price of the asset in a binding agreement in an arm's length transaction, adjusted for incremental costs that would be directly attributed to the disposal of the asset, is used. If there is no binding agreement, but the asset is traded on an active market, fair value less cost to sell is the asset's market price less cost of disposal. If there is no binding sale agreement or active market for an asset, the Association determines fair value less cost to sell based on the best available information.

Impairment losses are recognised immediately in surplus or deficit.

For each asset, an assessment is made at each reporting date as to whether there is any indication that previously recognised impairment losses may no longer exist or may have decreased. If such indication exists, the Association estimates the asset's recoverable service amount. A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable service amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable service amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in surplus or deficit.

CROWE NEW ZEALAND

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

j) Provisions

Provisions are recognised when the Association has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

The properties from which certain kindergartens (listed on page 26) operate are owned by the Crown and local councils, vested in the Ministry of Education ("MOE"). The MOE has gazetted a property occupancy document that sets out the Association's property maintenance responsibilities. The Association is responsible for maintaining the land, buildings and other facilities on the kindergarten site in good order and repair. The Association is also responsible for the maintenance of land, buildings and other facilities on the kindergarten sites (listed on page 26) that are owned by local councils.

Cyclical maintenance, which basically involves painting the interior and exterior of the buildings, flooring and roof repairs, make up the most significant part of those responsibilities that are outside the day-to-day maintenance expenditure. The provision for cyclical maintenance represents the obligation the Association has to the MOE and local councils, and is based on the Association's future maintenance plan.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at balance date.

k) Equity

Equity is the community's interest in the Association, measured as the difference between total assets and total liabilities. Equity is made up of the following components:

Accumulated comprehensive revenue and expense

Accumulated comprehensive revenue and expense is the Association's accumulated surplus or deficit since the formation of the Association, adjusted for transfers to/from any specific reserves.

l) Income Tax

The Association is exempt from income tax due to its charitable status.

m) Goods and services tax

Revenues, expenses, liabilities and assets are recognised net of the amount of GST except:

- When the GST incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item, as applicable; and
- In the case of receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to the Inland Revenue is included as part of receivables or payables in the statement of financial position.

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

n) Leases

Classification and treatment

The determination of whether an arrangement is or contains a lease is based on the substance of the arrangement at inception date. The substance of the arrangement depends on whether fulfilment of the arrangement is dependent on the use of a specific asset or assets or the arrangement conveys a right to use the asset, even if that right is not explicitly specified in an arrangement.

Association as a lessee

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Association. Assets held under a finance lease are capitalised at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Association also recognises the associated lease liability at the inception of the lease, at the same amount as the capitalised leased asset.

Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised as finance costs in surplus or deficit. Contingent rents shall be charged as expenses in the period in which they are incurred.

An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Association will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the Association. Operating lease payments are recognised as an operating expense in surplus or deficit on a straight-line basis over the lease term.

5. REVENUE

	2026	2025
Revenue from exchange transactions		
Parent fees	852,379	883,194
Rents received	-	-
Dividends received	-	-
	852,379	883,194
Revenue from non-exchange transactions		
Ministry of Education funding	10,561,661	10,427,175
Other Ministry of Education grants	-	-
Other grants received	170,445	32,000
Parent donations	443,911	461,546
Fundraising income	80,365	80,876
Other income	26,155	20,410
	11,282,537	11,022,007

6. EMPLOYEE COSTS

	2026	2025
Wages and salaries	10,209,023	9,801,426
	10,209,023	9,801,426

The amounts above include the remuneration of key management personnel – please refer to Note 21 for key management personnel remuneration.

7. OTHER OPERATING EXPENSES

Other operating expenses include the following items:

	2026	2025
Management administration	14,390	9,346
Property and resources	161,859	110,945
Market and public relations	107,171	58,166
Consultancy fees	44,575	(740)
Fundraising expenses	86,109	46,223
Excursion expenses	23,926	19,554
Other expenses	1,295	-
Remuneration to the auditors		
- audit of financial statements	31,761	28,497
	471,087	271,992

8. FINANCE INCOME

Interest Received	200,389	378,796
	200,389	378,796

	2026	2025
9. CASH AND CASH EQUIVALENTS		
Cash and cash equivalents include the following components:		
Cash at bank and on hand		
- Working account	46,362	-
Short term bank deposits	3,940,763	1,287,291
Kindergarten balances		
- Cheque accounts	438,510	-
- Call accounts	361,406	601,160
	4,787,041	1,888,451

Cash at banks earns interest at floating rates based on daily bank deposit rates. Short-term deposits are made for varying periods of between one day and three months, depending on the immediate cash requirements of the Association, and earn interest at the respective short-term deposit rates.

10. SHORT TERM INVESTMENTS

Current	Interest rate	Maturity date		
Term Deposit 1	3.15%	14/08/2026	442,873	-
Term Deposit 2	3.50%	23/07/2026	1,796,300	1,721,248
Term Deposit 3	4.85%	13/11/2025	-	1,197,715
Term Deposit 4	5.95%	19/07/2025	-	2,195,202
			2,239,173	5,114,164

11. RECEIVABLES

Receivables from exchange transactions		
Trade receivables	16,491	36,821
Interest receivable	22,598	65,221
GST receivable	85,986	57,783
	125,075	159,826
Receivables from non-exchange transactions		
Receivable from Ministry of Education	3,983	42,079
	3,983	42,079

Receivables from non-exchange transactions are non-interest bearing and are generally on terms of 30 to 90 days.

The ageing analysis of receivables from non-exchange transactions is as follows:

			Past due but not impaired		
	Total	Neither past due nor impaired	30-60 days	61-90 days	61-90 days
2026	3,983	3,983	-	-	-
2025	42,079	42,079	-	-	-

12. PROPERTY, PLANT AND EQUIPMENT

	Land	Building & improvements	Office equipment	Electronic equipment	Furniture and fittings	Work in Progress	Total
Cost							
At 1 July 2025	28,951	10,083,271	16,300	523,828	2,610,378	-	13,262,729
Additions	-	409,543	-	16,521	44,605	98,089	568,758
Disposals	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Balance at 30 June 2026	**28,951**	**10,492,814**	**16,300**	**540,349**	**2,654,983**	**98,089**	**13,831,487**
Depreciation and Impairment							
At 1 July 2025	-	4,123,786	12,593	370,678	2,213,730	-	6,720,787
Depreciation charge	-	239,842	741	82,884	64,551	-	388,018
Eliminated on disposals	-	-	-	-	-	-	-
Balance at 30 June 2026	**-**	**4,363,628**	**13,334**	**453,562**	**2,278,281**	**-**	**7,108,806**
Carrying Amounts							
As at 30 Jun 2026	**28,951**	**6,129,186**	**2,966**	**86,787**	**376,702**	**98,089**	**6,722,682**
As at 30 Jun 2025	**28,951**	**5,959,485**	**3,707**	**153,150**	**396,648**	**-**	**6,541,572**

Buildings and improvements are situated on Ministry of Education or Auckland Council land, with the exception of Parakai Kindergarten where the Association owns the land. The Board has the licence to occupy the land with the Ministry of Education and Auckland Council in accordance with the provisions in the Property Occupancy Document or similar arrangement. The licence to occupy agreements with the Ministry of Education and Auckland Council have a fixed term. The Association has made the assumption that these agreements will continue to be renewed as they expire. At year end there was no indication of any agreements not being renewed.

There is no impairment loss recognised in the current year (2025: $Nil).

13. INTANGIBLE ASSETS

	Opening balance	Additions	Disposals	Amortisation	Closing balance
Website	-	33,749	-	562	33,186
Total	**-**	**33,749**	**-**	**562**	**33,186**

14. PAYABLES

	2026	2025
Exchange transactions		
Salaries payable	402,092	342,816
Sundry accruals	21,156	18,320
Trade Payables	193,685	114,143
Audit fee accrual	23,000	18,000
	639,934	493,279
Non-Exchange transactions		
Deferred revenue - Ministry of Education	32,400	-
Deferred revenue - Other Grants	24,081	12,000
	56,481	12,000

Terms and conditions of the above financial liabilities:

- Trade payables are non-interest bearing and are normally settled on 30-day terms

15. EMPLOYEE BENEFITS

Annual leave	537,804	460,521
	537,804	460,521

16. FINANCIAL INSTRUMENTS

The table below shows the carrying amounts of the Association's financial assets and financial liabilities.

Classification and fair values of financial instruments

2026

	Financial Assets		Financial liabilities
	Available for sale	Amortised Cost	Amortised cost
Cash and cash equivalents	-	4,787,041	-
Short term investments	-	2,239,173	-
Receivables from exchange transactions	-	125,075	-
Receivables from non-exchange transactions	-	3,983	-
Payables	-	-	639,934
	-	7,155,272	639,934

2025

	Financial Assets		Financial liabilities
	Available for sale	Amortised Cost	Amortised cost
Cash and cash equivalents	-	2,174,321	-
Short term investments	-	5,114,164	-
Receivables from exchange transactions	-	159,826	-
Receivables from non-exchange transactions	-	42,079	-
Payables	-	-	493,279
	-	7,490,391	493,279

17. PROVISION FOR CYCLICAL MAINTENANCE

Movement in the provision for cyclical maintenance during the financial year is set out below:

	2026	2025
Opening balance	474,741	401,131
Arising during the year	-	147,220
Utilised during the year		(73,610)
Unused amounts reversed	(5,376)	-
Closing balance	469,365	474,741
Current	98,552	102,657
Non-current	370,812	372,083
	469,365	474,741

As disclosed in the accounting policies, the Board has an obligation to land owners (the Ministry of Education or other parties) to maintain land and buildings and other facilities on the kindergarten site in good order and repair. The provision represents the best estimate of that obligation at year-end based on the Board's property maintenance plan.

18. CAPITAL COMMITMENTS

As at 30 June 2026, the Association had a capital commitment of $13,493 in relation to the Hobsonville Point Early Learning Centre swing project. The project was completed subsequent to balance date in July 2026.

19. CONTINGENT ASSETS AND LIABILITIES

There are no known contingent assets or liabilities at the reporting date (2025: $Nil).

20. OPERATING LEASE COMMITMENTS

Future minimum rentals payable under non-cancellable operating leases which included premise rental and photocopier lease are as follows:

	2026	2025
No Later than One Year	45,026	65,839
Later than One Year and no Later than Five Years	-	92,194
Later than Five Years	-	-
	45,026	158,033

21. RELATED PARTY TRANSACTIONS

The following table provides the total amount of transactions that have been entered into with related parties for the relevant financial year.

	2026	2025
Transactions		
Payments to Board members	2,551	5,035
Kindergartens & ELCs * (Distributions)	-	-
Payments to related party contractors (family members of KMP)	99,579	97,659
	102,131	102,694

* ELCs is Early Learning Centres

Terms and conditions of transactions with related parties

Outstanding balances at the year-end are unsecured and interest free and settlement occurs in cash. There have been no guarantees provided or received for any related party receivables or payables. For the period ended 30 June 2025, the Association has not recorded any impairment of receivables relating to amounts owed by related parties (2024: $Nil). This assessment is undertaken each financial year through examining the financial position of the related party and the market in which the related party operates.

Compensation of key management personnel

Key management personnel of the Association include the Chief Executive, Executive Leadership Team, and Board members. The total remuneration of key management personnel and the number of individuals, on a full-time equivalent (FTE) basis, receiving remuneration from the Association are:

	2026	2025
Executive Leadership Team (5.75 FTEs (2025: 5 FTEs))	765,105	586,017
Board members (0.35 FTEs (2025:0.35 FTEs))	2,551	5,035
Total remuneration (6.10 FTEs (2025:5.35 FTEs))	767,657	591,052

The amounts disclosed in the table are the amounts recognised as an expense during the reporting period related to key management personnel. These costs are included in note 6.

Key management personnel did not receive remuneration or compensation other than in their capacity as key management personnel. (2025: $Nil).

The Association did not provide any compensation at non-arm's length terms to close family members of key management personnel during the period (2025: Nil). The Association also did not provide any loans to key management personnel or their close family members.

22. EVENTS AFTER THE REPORTING DATE

The Hobsonville Point Early Learning Centre swing project was completed in July 2026. The related capital commitment of $13,493 at 30 June 2026 is disclosed in Note 18.

Other than the matter disclosed above, there have been no events after the reporting date requiring adjustment to or disclosure in these financial statements (2025: Nil).

23. GOING CONCERN

The Association has stable cash balances and reserves. Accordingly, the going concern assumption has been adopted in the compilation of this financial report.

CROWE NEW ZEALAND

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

LISTING OF KINDERGARTENS AND EARLY LEARNING CENTRES
FOR THE YEAR ENDED 30 JUNE 2026

LISTING OF KINDERGARTENS

KINDERGARTEN	PHYSICAL ADDRESS	LICENCE
Albany Kindergarten	4 Bass Road, Albany	5557
Glamorgan Kindergarten	37 Danbury Drive, Torbay	5021
Orewa Beach Kindergarten	90 Riverside Road, Orewa	5022
Mahurangi Kindergarten	13 Albert Road, Warkworth	5023
Oaktree Kindergarten	1 Palliser Lane, Browns Bay	5547
Rangitoto Kindergarten	2a Hythe Terrace, Mairangi Bay	5024
Parakai Kindergarten *	8 Fordyce Road, Helensville	5641
Silverdale Kindergarten	2 Longmore Lane, Silverdale	20110
Stanmore Bay Kindergarten	36 Waiora Road, Stanmore Bay	5027
Taiaotea Kindergarten	4 Woodlands Crescent, Browns Bay	5025
Torbay Kindergarten	141 Deep Creek Road, Torbay	5026
Waimauku Kindergarten	18 Freshfields Road, Waimauku	10352
Whangaparaoa Kindergarten	7 Mototapu Avenue, Whangaparaoa	5538
Hobsonville Point ELC	18 De Havilland Road, Hobsonville Point	46522

* Land and building owned by Northern Auckland Free Kindergarten Association Incorporated.

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED
STATEMENT OF SERVICE PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2026

In the 2025/26 financial year we updated our Statement of Services Provided (SSP) to better reflect the priority outlined in our new Strategic Plan. These updates demonstrate our ongoing commitment to improving early childhood education outcomes, deepening community engagement, and ensuring compliance with the Charities Commission and other regulatory bodies

Our SSP measures are designed to effectively support our focus on high-quality early childhood education and meaningful community connections.

Regulatory compliance: As a registered charity, we are dedicated to maintaining transparency and ensuring our documentation meets the standards set by the Charities Commission and other relevant authorities.

	2026	2025
Whanaungatanga		
% of kindergartens that engage in whānau and community events	100%	100%
Manaakitanga		
Kaimahi retention rate	97%	98%
Ako		
% of qualified teachers	100%	100%
% of kaiako attending PLD	96%	93%
Kaitiakitanga		
# of initiatives that promote the kindergarten ethos (eg submissions, KA Forum, Network hui, mihi whakatau)	40	29
Auaha		
% of kindergartens actively engaging in sustainable practices	100%	100%











Mā te huruhuru ka rere te manu

Adorn the bird with feathers so it may fly





Kaitiaki Kindergartens

Ka ako, ka tipu, ka puāwai ngātahi
Learning, growing, thriving together

kaitiakikindergartens.org.nz