

Kaitiaki Kindergartens Annual Report

July 2024 to June 2025



**Kaitiaki
Kindergartens**

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



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



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Co-Chairs' Report

A Year of Stability, Growth, and Purpose

This year has been one of stability and purposeful change for Kaitiaki Kindergartens. Thanks to strong governance, sound financial stewardship, and disciplined management, we are proud to report a surplus. This surplus has enabled us to reinvest strategically into our kindergartens, strengthening our infrastructure, people, and systems to ensure a sustainable future for tamariki and whānau.

Investing in Environments that Inspire

A highlight of the year was the transformation of the Mahurangi Kindergarten playground, a project that beautifully reflects our values of sustainability, creativity, and child-led exploration. More than a playground, it is an environment that fosters curiosity, problem-solving, and connection with nature: a tangible symbol of our commitment to creating inspiring, sustainable spaces where tamariki can thrive.

Investing in Innovation and Systems

Our investment in systems and technology has continued with the implementation of new cloud-based tools to improve financial oversight, health and safety reporting, reduce administration time, and increase transparency. These innovations enable our teams to focus on what matters most: teaching, learning, and building strong relationships with whānau.

Strengthening the Kindergarten Movement

We remain steadfast in our commitment to the Kindergarten movement, both locally and nationally. Through our active involvement in Kindergartens Aotearoa, we continue to advocate for quality, not-for-profit, community-based early childhood education as a public good. Our voice remains present in national conversations, standing firm for equity, inclusion, and the enduring value of kindergartens within education.

Looking Ahead

We are focused on steady, sustainable growth that builds on what we already do well. By strengthening partnerships and working together, we can make a greater impact – both for our tamariki and our wider communities. We are proud of what we have achieved and confident in where we are heading: with clear values, a strong team, and a shared commitment to our purpose.



Ivor Peksa
Co-Chair



Kimberly Chalmers
Co-Chair

Chief Executive's Report

Across our association, we have seen our vision in action, to lead the way in equitable, sustainable, and innovative early childhood education. Our progress has been shaped by the strength of relationships, the deep trust of whānau, the passion of kaiako, and the collaboration of community and national partners. Together, these relationships have stretched our influence locally, nationally, and globally. From grassroots advocacy to international recognition, our collective voice is helping shape the future of early learning in Aotearoa.

We're shining a light on the innovative, world-leading mahi of kindergartens, where authentic, transformative practice happens every day. Through **Acorns to Oaks**, **Te Waka Hourua**, and our work with **The Education Hub**, we're showing how innovation and equity walk hand in hand.

Mā te huruhuru ka rere te manu

– Adorn the bird with feathers so it may fly.

By sharing knowledge and creativity, we give each other the feathers to soar.

Our growth isn't about size, it's about depth. We're strengthening practice, relationships, and understanding through inclusive education, cultural competency, and digital transformation. This is scaling deep: enriching what we do best so it endures and inspires.

Grounded in our values, we stand united in advocating for the Kindergarten way, one that honours *Te Tiriti o Waitangi*, upholds equity, and preserves early learning as a public good.

Kindergartens are not commodities; they are communities. Together, we'll keep leading with purpose, nurturing tamariki, supporting kaiako, and strengthening the collective movement for community-based early learning that is equitable, sustainable, and innovative.

He waka eke noa

– we are all in this together



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

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

Tō mātou whāinga Our mission

To nurture the potential of every tamaiti/child in safe, fun, culturally responsive, and inclusive environments, empowering tamariki, whānau, kaiako/teachers, and communities as lifelong learners, and affirming every child's identity, language, and culture.

Tō mātou moemoeā Our vision

To lead the way in equitable, innovative, and sustainable early childhood education across Aotearoa.

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.





Tō mātou kura kōhungahunga Our kindergartens

Situated across North and West Auckland we have kindergarten site at:

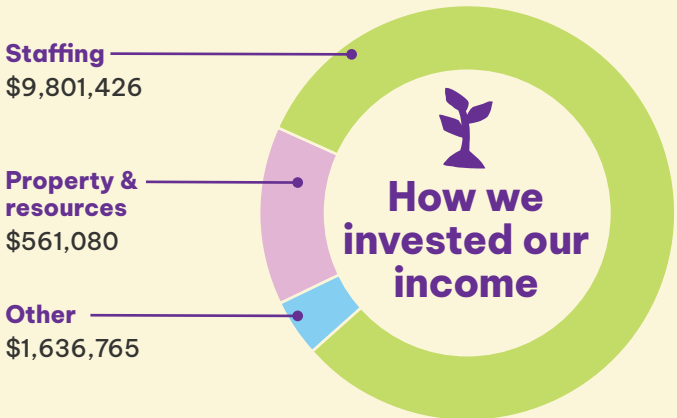
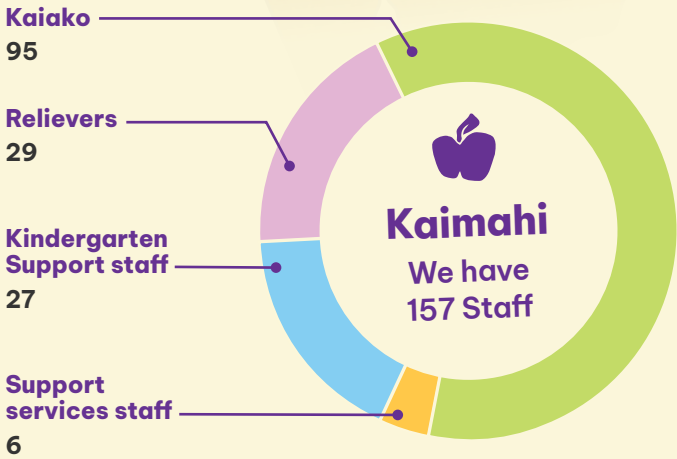
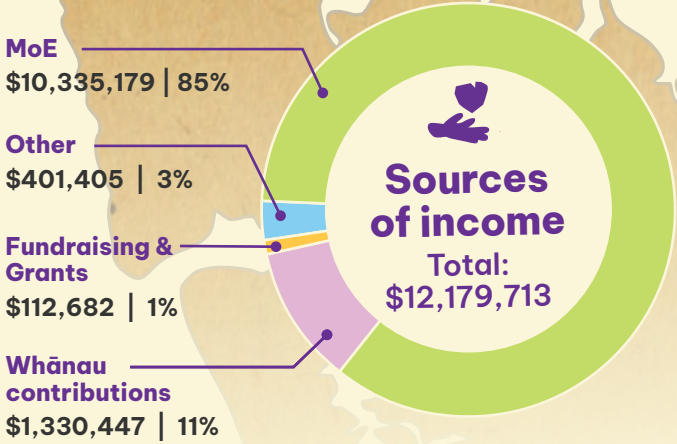
Albany, Glamorgan, Hobsonville Point Early Learning Centre, Mahurangi, Oaktree, Ōrewa, Parakai, Rangitoto, Silverdale, Stanmore Bay, Taiaotea Browns Bay, Torbay, Waimauku, Whangaparāoa

To mātou āhua mahi Our philosophy

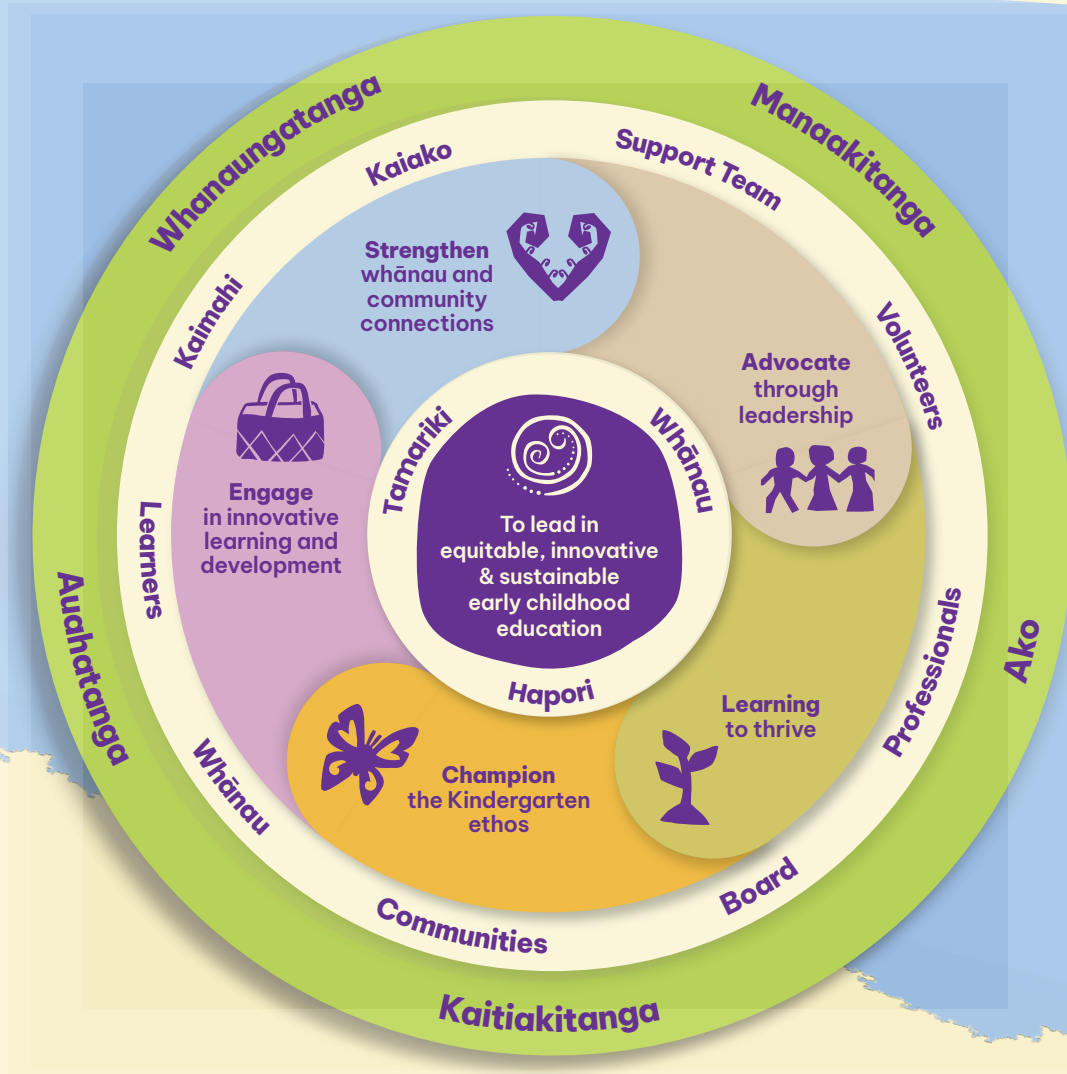
We embrace play-based, child-led learning that nurtures the whole child, interweaving cognitive, social, emotional, physical, spiritual and cultural ways of being. Our kindergartens weave frobelian principles into Te Whāriki, our bicultural curriculum to create joyful and inclusive spaces where tamariki 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 the our key strategic priorities:



Strengthening whānau and community engagement



Advocate through leadership



Foster learning to thrive



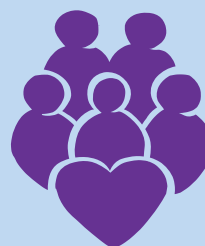
Create future focussed sustainability



Promote the Kindergarten ethos



Taiaotea 50th Celebration



100%

**Kindergartens
engagement in
whānau and
community
events**

Whānaungatanga

Strengthening Whānau and Community Connections

This year, we have deepened our commitment to whanaungatanga by fostering meaningful relationships, celebrating community, and embedding cultural competency across our organisation.

We were proud to welcome Pandy Hawke as our Pou Ahurea, a role dedicated to inspiring and leading cultural competency by embedding *te ao Māori* and fostering inclusive learning spaces that honour all cultures. A key achievement was the development of Te Waka Hourua, our cultural competency framework designed to guide and grow our collective practice.

We celebrated significant milestones, including Taiaotea Kindergarten's 50th anniversary and Rangitoto Kindergarten's 50th anniversary, recognising the enduring impact of these kindergartens within their communities.

Our community connections were strengthened through participation in events such as the

Albany Lunar New Year Festival, the Ōrewa Beach Kindergarten Ducky Derby, and the Whangaparāoa Coastie Kids Fishing Competition, which brought tamariki, whānau, and local partners together in celebration and collaboration.





Te Herenga Waka o Ōrewa Marae

A significant highlight was our inaugural pōwhiri at Te Herenga Waka o Ōrewa Marae, where we welcomed new kaimahi into our association, reflecting our commitment to manaakitanga and belonging from the very beginning of each person's journey with us.

We also built a strong and growing relationship with Te Kawerau ā Maki (Mana Whenua), continuing our journey to honour *Te Tiriti o Waitangi* and strengthen connections with tangata whenua.

Our annual survey highlighted

62%

of families
hear **te reo**
Māori daily
in their
Kindergarten

86%

hear their
children using
te reo in the
home



Kōkiri! We are sailing with Te Waka Hourua

Te Waka Hourua, our cultural competency framework, seeks to strengthen collective teaching practice and enhance cultural and professional capability for our staff of Kaitiaki Kindergarten. Grounded in rangatiratanga, the framework empowers Māori relational leadership, community co-design, and data sovereignty, aligning with Te Tiriti o Waitangi. It will be rolled out over the next year to identify leverage points so we can amplify Māori learner success, lift cultural capability, and provide a scalable model for transformative bicultural education.

"It is about seeing my heritage culture, thrive and survive."

– Pandy Hawke

By embedding Māori values like whanaungatanga and tikanga Māori, the framework ensures tamariki experience culturally affirming learning environments, aligning with the principles outlined in our national curriculum Te Whāriki.



Manaakitanga

Advocate Through Leadership

This year, we continued to demonstrate leadership through advocacy, innovation, and a deep commitment to inclusion and wellbeing for all.

At Waimauku Kindergarten, a holistic approach grounded in partnership with whānau has shown how embedding New Zealand Sign Language and Universal Design for Learning can transform outcomes for tamariki and their communities.

Our commitment to sector leadership was recognised through our feature in The Education Hub's Leading Improvement Series, where we shared insights into our innovative approaches to early learning and organisational development.

We also hosted Aotearoa's largest Climate Fresk, engaging our teams in a collaborative, science-based workshop that built collective understanding and inspired meaningful action on climate change.



Over
16,000
hours additional
learning support



Elevating equity

Daisy's story of belonging, empowerment, and transformation



At Kaitiaki Kindergartens, inclusive education isn't a bolted-on extra, we are actively working to ensure it becomes a fundamental cornerstone of who we are and how we teach. It is a collective mindset that shapes every decision, every relationship, and every learning experience. Across our 14 kindergartens, kaiako are deeply committed to dismantling barriers so that all tamariki experience not just access, but genuine equity in identity, in opportunity, in experience, and in outcomes. Daisy's story is one powerful example of what this looks like in action, inclusion that transforms not only the journey of one tamaiti and her whānau but the culture of an entire community.

From her first days, Daisy was seen not as someone to be accommodated but as someone with the right to flourish and to thrive. Her kaiako understood that equity demands transformation, not of the tamaiti, but of the environment. With conviction and dedication, they embedded New Zealand Sign Language into daily routines, adapted their pedagogy through Universal Design for Learning, and worked in deep partnership with Daisy, her whānau and support networks to ensure every part of her experience upheld her rights, her identity as her whole self, and worked to unleash her full potential.

Their advocacy went beyond the kindergarten gates. Kaiako championed her rights during transitions, working alongside school leaders to ensure continuity of inclusive practice, and actively dismantling structural barriers to Daisy's success. This

collective mahi embodies the vision of the New Zealand Disability Strategy: a non-disabling society where disabled people have equal opportunity to achieve their goals and aspirations.

But the greatest transformation was in the community. Daisy's peers not only learned NZSL, they took it home, teaching parents and siblings, creating a ripple effect of empathy, awareness, and celebration of difference. Daisy's voice expressed in her language, was not just heard; it was amplified.

As one kaiako said,

"Communication goes beyond spoken words. It's about understanding, it is about empathy, and it is about authentic connection...We envision Daisy's transition to school sparking a ripple effect, with her peers sharing NZSL with teachers and classmates, transforming inclusion into a truly transformational model... A tidal wave of impact."

Here at Kaitiaki Kindergartens we believe that inclusive education is not an initiative, but a way of being. When mindsets shift from inclusion as a practice to inclusion as a shared belief, we see true transformation, not just for te tamaiti/the child, but for the entire community.





Ako Foster Learning to Thrive

Our commitment to *Ako* continues to strengthen as we create learning environments where tamariki, kaiako, and whānau grow together through reflection, inquiry, and innovation.



We developed Ngā Mata o te Marama, our new annual evaluation framework to support kindergarten teams in ongoing reflection and continuous improvement, ensuring quality practices that respond to the needs of each learning community.



100%
Qualified
kaiako

At Taiaotea and Waimauku Kindergartens, kaiako are making tamariki, whānau and kaiako thinking visible through the use of Floorbooks, a collaborative, inquiry-based approach that captures children's voices, ideas, and learning journeys in meaningful and authentic ways.

The Tapasā Providing Pasifika Learning for Our Tamariki Project, led by Rhea Taylor at Oaktree Kindergarten, deepened cultural understanding and responsiveness, encouraging aiga (family) partnerships to celebrate Pacific identities, languages and cultures.

93% Kaiako
attended
professional learning
and development



Ako in Action

Stations of Innovation



At 2024 Conference, we introduced Stations of Innovation, a dynamic new way to share knowledge and celebrate the creativity of our kaiako. These interactive stations created spaces for learning, dialogue, and inspiration, showcasing how Ako, reciprocal learning, lives and breathes across our kindergartens.

Each station represented a different aspect of innovation and professional growth: leading change, making thinking visible, deepening understanding of pepeha, exploring the impact of reflexes for school readiness, Tapasā and Pacific learning, digital promotion, and reclaiming Māori identity. Together, these formed a rich learning landscape that connected practice, culture, and purpose.

What began as a platform for internal sharing quickly grew into a showcase for external stakeholders, demonstrating the depth of innovation and reflective practice within Kaitiaki Kindergartens.

Celebrating this collective innovation has become a catalyst for scaling new ideas, encouraging kaiako to share, refine, and extend their own innovations. It has sparked a culture of curiosity and collaboration, ensuring that the amazing mahi happening in our kindergartens is seen, shared, and celebrated.



The Fifth New Zealand – China Early Childhood Education Symposium

第五届中国-新西兰学前教育交流会

Christchurch, New Zealand
新西兰 克莱斯特彻奇

3 December 2024
2024 年 12 月 3 日

THINK
NEW®



China Early Childhood Education Symposium

Kaitiakitanga

Promote the Kindergarten Ethos



29

Advocacy initiatives

This year, we have continued to champion the kindergarten ethos, advocating for quality, equity, and community-based education that upholds Te Tiriti o Waitangi and nurtures future generations.

We hosted our inaugural Innovation Showcase, bringing together external stakeholders to celebrate the creativity, impact, and quality practice of our kaiako and kindergartens.

Our Chief Executive presented to the Select Committee on the Treaty Principles Bill, affirming Te Tiriti o Waitangi as the foundation of our society and its vital place in education and learning.

Through our mahi with Kindergartens Aotearoa, we have strengthened the collective voice of community-based early childhood education, ensuring early learning continues to be recognised and protected as a public good.

Our reach extended globally, with Gloria Sun presenting at the China Early Childhood Symposium on Aotearoa's multicultural, play-

based approach, and our attendance at the Asia-Pacific International Play Association Conference, advocating for the universal value of play across cultures and ages.

At home, Glamorgan Kindergarten featured on Breakfast Television, celebrating Zinnia, a former student whose design and build project gave back to her kindergarten, symbolising the intergenerational impact of early learning. Taiāotea and Rangitōtō Kindergartens also featured in a community exhibition on resilience, showcasing the compassion and collaboration that guided our flood response and strengthened community partnerships.

Together, these achievements reflect our commitment to Kaitiakitanga, leading with purpose, advocating with courage, and upholding the values that define and sustain the kindergarten movement.



He Taonga Tuku Iho: Sharing Our Mahi, Shaping the Future of ECE



This year, Kaitiaki Kindergartens was invited to collaborate with The Education Hub on its national *Leading Improvement* series, a powerful platform to share our journey of leadership, inquiry, and improvement with a national audience.

This collaboration signified independent validation of our mahi by a respected national and international organisation. It showcased how leadership, reflective practice, and evidence-informed innovation are lived daily in our kindergartens.

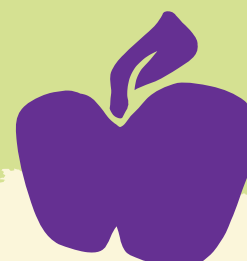
Our participation demonstrates Kaitiaki Kindergartens' leadership in responding to sector calls for stronger

collaboration, effective use of data, and visible improvement practice. By sharing our journey, challenges, and successes, we're helping shape the national conversation on quality and leadership in early learning, amplifying our impact locally and globally.

He taonga tuku iho, he taonga tuku atu

What is treasured, we pass on

Grounded in our values, we continue to share our mahi nationally and internationally, contributing to conversations that shape education worldwide.





Planting by awa Parakai

Auahatanga

Create Future-Focused Sustainability

Innovation and sustainability sit at the heart of our mahi, ensuring Kaitiaki Kindergartens remain creative, adaptive, and future-focused in a changing world.

This year, we transformed the outdoor learning environment at Mahurangi (Warkworth) Kindergarten, creating a space that fosters creativity, problem-solving, and sustainable development, a model of future-focused education where tamariki learn through exploration and connection with nature.

In partnership with Auckland Council, our kindergartens continue to weave the EnviroSchools kaupapa throughout the curriculum, transforming spaces and strengthening community connection. From Zero Waste and biodiversity projects at Stanmore Bay and Ōrewa Beach, to butterfly gardens at Whangaparāoa, the Albany One Billion Trees project at Albany and Glamorgan, community gardens at Rangitoto, worm farming at Mahurangi, and waterway restoration at



Albany billion trees project

Parakai, each initiative fosters hands-on learning, environmental responsibility, and intergenerational collaboration.

**Ko ahau te taiao,
ko te taiao ko ahau**

**I am the environment,
and the environment is me.**

These initiatives embody the EnviroSchools vision, creating sustainable learning environments where tamariki lead change, connect deeply with nature, and act for the wellbeing of people and planet.



100%

Engage in **sustainable initiatives**

We also introduced new cloud-based systems, Xero, 1Place, ApprovalMax, and Simplifi, streamlining workflows, strengthening financial oversight, and significantly reducing paper use. These digital improvements enhance operational efficiency and reflect our commitment to both environmental and digital sustainability. In partnership with Acorn Neurodiversity, we

launched the Acorns to Oaks pilot, supporting tamariki with diverse learning needs and strengthening kaiako practice to ensure inclusive, confident transitions to school. Together, these initiatives reflect our dedication to Auaatanga, fostering innovation, inclusion, and sustainability to grow thriving environments for generations to come.

He Mahi Tahi: The Power of collaboration

Acorns to Oaks – Growing Inclusive Transitions



In Aotearoa, we know the early years lay the foundation for lifelong learning. Yet for some tamariki, the transition to school can be challenging, not because of who they are, but because the systems around them don't always fit.

In partnership with Acorn Neurodiversity, Kaitiaki Kindergartens has launched Acorns to Oaks, a collaborative, cross-sector initiative supporting tamariki and whānau to experience confident, connected transitions to school. This mahi responds directly to ERO's *A Great Start* report, which called for stronger collaboration between early learning and schools, intentional cross-agency partnerships, and proactive support for tamariki with diverse needs.

Through Acorns to Oaks, we are putting those insights into action, bringing kaiako, whānau, school leaders, and specialists together to co-design approaches that centre inclusion and belonging. This collaboration is proving transformative: when we work collectively, curiosity deepens, systems shift, and new ways of supporting tamariki take root.

Grounded in the belief that inclusion is not an initiative but a way of being, *Acorns to Oaks* shows what's possible when relationships are the foundation and every voice is valued. Together, we are shaping transitions that empower all tamariki to grow with confidence and thrive in their learning journeys.



Statement of Services Performance (SSP)

As part of our recent strategic review, Kaitiaki Kindergartens has updated its Statement of Services Performance (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 more 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.



Whanaungatanga

% of kindergartens that engage in whānau and community events

100% **100%**
2025 2024 (6 months)



Manaakitanga

Kaimahi retention rate

98% **85%**
2025 2024 (6 months)



Auaha

% of kindergartens actively engaging in sustainable practices

100% **93%**
2025 2024 (6 months)



Ako

% of qualified teaches

100% **100%**
2025 2024 (6 months)

% of kaiako attending PLD

93% **65%**
2025 2024 (6 months)



Kaitiakitanga

of initiatives that promote the kindergarten ethos (eg submissions, KA Forum, Network hui, mihi whakatau)

29 **N/A**
2025 2024 (6 months)

Note: This measure was not something that was monitored in 2024

Partnerships & collaborations



Life members

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

Our Board

Ivor Peksa – Co Chair
Kimberly Chalmers – Co Chair
Paul Geden – Board Member
Anna Celligoi – Board Member
Rebecca Brehmer – Board Member
Jessie May Dean – Board Member
Zane McRae – Board Member
Matt Sommers – Board Member
Lynette Fillery – Kaimahi Representative

Our Leadership & Support Team

Tara Solomon – Kaiwhakaheare Matua CE
Pandora Hawke – Pou Ahurea
Angela Booth – Operational Leader
Lisa Winiata – Evaluative & Specialist Support Lead
Wendy O'Brien, Deborah Wansbrough & Pandy Hawke – Professional Practice Leads
Angela Fox – Health, Safety, Wellbeing & Property Lead
Lily Zhu – HR & Payroll Support
Dianne Williams – Accounts & Office Support
Debbie Iles – Organisational Support

Financial report

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2025

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2025

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NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

**DIRECTORY
AS AT 30th JUNE 2025**

Registered Office	B1, 17 Corinthian Drive Albany Auckland 0632
Nature of Business	Early Childhood Education
Board	Paul Geden - appointed on 10th April 2018 Ivor Peksa - appointed on 14th April 2021 Kimberly Chalmers - appointed on 5th April 2023 Anna Celligoi - appointed on 5th April 2023 Rebecca Brehmer - appointed on 10th April 2024 Matthew James Sommers - co-opted on 27th November 2024 Zane Sean McRae - co-opted on 27th November 2024 Jessica May Dean - appointed on 23rd October 2024 Lynette Fillery - appointed on 23rd October 2024
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 PERIOD ENDED 30 JUNE 2025**

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 groups financial performance, cashflows and service performance for the financial period ended 30 June 2025 and the financial position of the entity as at that date.

Signed for and on behalf of the Board:



**IVOR PEKSA
CO-CHAIR**

17/10/25

Date



**TARA SOLOMON
CHIEF EXECUTIVE**

17/10/25

Date

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 26, and the service performance information on page 28. The complete set of financial statements comprise the statement of financial position as at 30 June 2025, 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 2025, 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 2025 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.

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.

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Other Matter

The general purpose financial report and the service performance information for the year ended 30 June 2024 was audited by another auditor who expressed a qualified audit opinion on that report on 21 October 2024

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 Reduced Disclosure Regime issued 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;
- (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 17th day of October 2025

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

**STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE
FOR THE PERIOD ENDED 30 JUNE 2025**

	Notes	2025 (12 months)	2024 (6 months)
Revenue from exchange transactions	5	883,194	-
Revenue from non-exchange transactions	5	11,022,007	5,551,219
		11,905,202	5,551,219
Expenses			
Employee costs	6	9,801,426	4,494,824
Office Administration		1,475,718	603,101
Depreciation	12	376,525	190,064
Cyclical maintenance expense	16	73,610	(96,637)
Other operating expenses	7	271,992	176,152
Total expenses		11,999,271	5,367,504
Finance income	8	378,796	202,577
Net finance costs		378,796	202,577
Net surplus for the period		284,727	386,292
Total comprehensive revenue and expense for the period		284,727	386,292

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

**STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE PERIOD ENDED 30 JUNE 2025**

	Note	Accumulated comprehensive revenue and expense	Total
Opening balance 1 January 2024		11,925,400	11,925,400
Surplus for the year		386,292	386,292
Total comprehensive revenue and expense		386,292	386,292
Closing equity 30 June 2024		12,311,692	12,311,692
Surplus for the period		284,727	284,727
Total comprehensive revenue and expense		284,727	284,727
Closing equity 30 June 2025		12,596,418	12,596,418

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

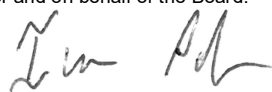


NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

**STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 JUNE 2025**

	Notes	30 JUNE 2025	30 JUNE 2024
ASSETS			
Current assets			
Cash and cash equivalents	9	2,174,321	2,592,827
Short term investments	10	5,114,164	4,749,388
Receivables from exchange transactions	11	159,826	82,525
Receivables from non-exchange transactions	11	42,079	-
Prepayments		4,998	3,019
		<u>7,495,388</u>	<u>7,427,760</u>
Non-current assets			
Property plant and equipment	12	6,541,572	6,198,691
		<u>6,541,572</u>	<u>6,198,691</u>
TOTAL ASSETS		14,036,960	13,626,451
LIABILITIES			
Current liabilities			
Payables (from exchange transactions)	13	493,279	416,025
Payables (from non- exchange transactions)	13	12,000	61,916
Employee benefits	14	460,521	435,687
Provision for cyclical maintenance	16	102,657	262,792
		<u>1,068,458</u>	<u>1,176,421</u>
Non-current liabilities			
Provision for cyclical maintenance	16	372,083	138,338
		<u>372,083</u>	<u>138,338</u>
TOTAL LIABILITIES		1,440,541	1,314,759
TOTAL NET ASSETS		12,596,418	12,311,692
Net assets			
Accumulated comprehensive revenue and expense		12,596,418	12,311,692
Total net assets		12,596,418	12,311,692

For and on behalf of the Board:



**IVOR PEKSA
CO-CHAIR**

17/10/2025

DATE



**TARA SOLOMON
CHIEF EXECUTIVE**

17/10/2025

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 PERIOD ENDED 30 JUNE 2025**

	Notes	2025 (12 months)	2024 (6 months)
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Ministry of Education funding*		10,335,179	3,586,677
Receipts from parent donations		461,546	215,335
Receipts from fundraising activities		80,876	41,065
Receipts from other non-exchange transactions		52,410	24,275
Receipts from parent fees		812,948	442,810
Interest received		371,743	202,577
Payments to employees		(9,776,592)	(4,559,637)
Payments to suppliers		(1,672,435)	(1,168,180)
Net cash inflow/(outflow) from operating activities		665,675	(1,215,078)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of short term investments		(364,777)	(158,725)
Purchase of property, plant and equipment	12	(719,406)	(207,779)
Net cash inflow/(outflow) from investing activities		(1,084,181)	(366,504)
Net increase/(decrease) in cash and cash equivalents		(418,506)	(1,581,582)
Cash and cash equivalents at 1 July / 1 January		2,592,827	4,174,409
Cash and cash equivalents at 30 June	9	2,174,321	2,592,827

* Funding from Ministry of Education is received three times a year (March, July, and November). As a result of the change in balance date, only the March funding is recognised in the cashflow for the 2024 period.

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



NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

NOTES TO THE FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2025

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. In the prior year, the Association changed its balance date from 31 December to 30 June. The reasons for the change was to align the Associations' financial year with that of its principal funder - Ministry Of Education.

As such, the Association presents audited Financial report for the 6 months to 30 June 2024 as the prior year and 12 months to 30 June 2025.

2. BASIS OF PREPARATION

a) Statement of compliance

The financial report have 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.

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

NOTES TO THE FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2025

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 company 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 as 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.

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

**NOTES TO THE FINANCIAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2025**

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.

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

**NOTES TO THE FINANCIAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2025**

4. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

a) Revenue (cont'd)

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.

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.

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

**NOTES TO THE FINANCIAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2025**

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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.

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

**NOTES TO THE FINANCIAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2025**

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 2024 or 30 June 2025.

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.

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

**NOTES TO THE FINANCIAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2025**

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.

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

**NOTES TO THE FINANCIAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2025**

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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.

***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% - 25%
Office equipment	20% - 40%
Electronic equipment	50.00%
Furniture and fittings	8% - 25%

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.

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

NOTES TO THE FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2025

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Derecognition

An item of property, plant and equipment 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.

g) 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.

h) 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, 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.

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

**NOTES TO THE FINANCIAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2025**

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

i) 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.

j) Income Tax

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

k) 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.

l) 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.

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

**NOTES TO THE FINANCIAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2025**

5. REVENUE	2025 (12 months)	2024 (6 months)
Revenue from exchange transactions		
Parent fees	883,194	-
	<u>883,194</u>	<u>-</u>
Revenue from non-exchange transactions		
Ministry of Education grants	10,427,175	4,830,163
Other grants received	32,000	3,755
Parent donations	461,546	215,335
Fundraising income	80,876	483,875
Other income	20,410	18,091
	<u>11,022,007</u>	<u>5,551,219</u>

6. EMPLOYEE COSTS	2025 (12 months)	2024 (6 months)
Wages and salaries	9,801,426	4,494,824
	<u>9,801,426</u>	<u>4,494,824</u>

The amounts above include the remuneration of key management personnel – please refer to Note 20 for key management personnel remuneration.

7. OTHER OPERATING EXPENSES

Other operating expenses include the following items:

	2025 (12 months)	2024 (6 months)
Management administration	9,346	7,876
Property and resources	110,945	51,160
Market and public relations	58,166	7,779
Consultancy fees	- 740	300
Fundraising expenses	46,223	72,859
Excursion expenses	19,554	8,178
Remuneration to the auditors		
- audit of financial statements	28,497	28,000
	<u>271,992</u>	<u>176,152</u>

8. FINANCE INCOME

Interest Received	378,796	202,577
	<u>378,796</u>	<u>202,577</u>

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

**NOTES TO THE FINANCIAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2025**

	2025 (12 months)	2024 (6 months)
9. CASH AND CASH EQUIVALENTS		
Cash and cash equivalents include the following components:		
Cash at bank and on hand		
- <i>Working account</i>	34,705	8,912
Short term bank deposits	1,287,291	1,779,837
Kindergarten balances		
- <i>Cheque accounts</i>	251,165	213,780
- <i>Call accounts</i>	601,160	590,297
	<u>2,174,321</u>	<u>2,592,827</u>

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	6.22%	23/01/2025	-	1,624,812
Term Deposit 2	4.55%	23/01/2026	1,721,248	1,133,991
Term Deposit 3	4.85%	13/11/2025	1,197,715	1,990,586
Term Deposit 4	5.95%	19/07/2025	2,195,202	-
			<u>5,114,164</u>	<u>4,749,388</u>

11. RECEIVABLES

Receivables from exchange transactions

Trade receivables	36,821	-
Sundry receivables	-	-
Interest receivable	65,221	58,167
GST receivable	57,783	24,359
	<u>159,826</u>	<u>82,525</u>

Receivables from non-exchange transactions

Receivable from Ministry of Education	42,079	-
	<u>42,079</u>	<u>-</u>

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
2025	42,079	42,079	-	-	-
2024	-	-	-	-	-

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

**NOTES TO THE FINANCIAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2025**

12. PROPERTY, PLANT AND EQUIPMENT

	Land*	Building & improvements	Office equipment	Electronic equipment	Furniture and fittings	Total
Cost						
At 1 January 2024	28,951	9,451,245	12,465	334,385	2,508,128	12,335,174
At 1 July 2024	28,951	9,554,837	12,465	434,395	2,512,306	12,542,954
Additions	-	528,435	3,835	89,433	98,072	719,775
Disposals	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Balance at 30 June 2025	28,951	10,083,271	16,300	523,828	2,610,378	13,262,729
Depreciation and Impairment						
At 1 January 2024	-	3,763,812	12,465	258,322	2,119,599	6,154,198
At 1 July 2024	-	3,883,340	12,465	297,424	2,151,034	6,344,263
Depreciation charge	-	240,446	128	73,255	62,697	376,525
Eliminated on disposals	-	-	-	-	-	-
Balance at 30 Jun 2025	-	4,123,786	12,593	370,678	2,213,730	6,720,787
Carrying Amounts						
As at 30 Jun 2025	28,951	5,959,485	3,707	153,150	396,648	6,541,572
As at 31 Jun 2024	28,951	5,671,497	-	136,971	361,272	6,198,691

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 (2024: \$Nil).

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

NOTES TO THE FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2025

13. PAYABLES	2025 (12 months)	2024 (6 months)
Exchange transactions		
Salaries payable	342,816	269,337
Sundry accruals	18,320	56,384
Trade Payables	114,143	62,304
Audit fee accrual	18,000	28,000
	<u>493,279</u>	<u>416,025</u>
Non-Exchange transactions		
Deferred revenue - Ministry of Education	-	61,916
Deferred revenue - Other Grants	12,000	-
	<u>12,000</u>	<u>61,916</u>

Terms and conditions of the above financial liabilities:

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

14. EMPLOYEE BENEFITS

Annual leave	<u>460,521</u>	<u>435,687</u>
	<u>460,521</u>	<u>435,687</u>

15. 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

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
	<u>-</u>	<u>7,490,391</u>	<u>493,279</u>

2024

	Financial Assets		Financial liabilities
	Available for sale	Amortised Cost	Amortised cost
Cash and cash equivalents	-	2,592,827	-
Short term investments	-	4,749,388	-
Receivables from exchange transactions	-	82,525	-
Receivables from non-exchange transactions	-	-	-
Payables	-	-	477,941
	<u>-</u>	<u>7,424,740</u>	<u>477,941</u>

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED**NOTES TO THE FINANCIAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2025****16. PROVISION FOR CYCLICAL MAINTENANCE**

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

	2025 (12 months)	2024 (6 months)
Opening balance	401,131	497,768
Arising during the year	147,220	36,587
Utilised during the year	(73,610)	(133,224)
Closing balance	<u>474,741</u>	<u>401,131</u>
Current	102,657	262,792
Non-current	372,083	138,338
	<u>474,741</u>	<u>401,131</u>

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.

17. CAPITAL COMMITMENTS

The Association had no known capital commitments at 30 June 2025 (2024: \$Nil).

18. CONTINGENT ASSETS AND LIABILITIES

There are no known contingent assets or liabilities at the reporting date (2024: \$Nil).

19. OPERATING LEASE COMMITMENTS

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

	2025	2024
No Later than One Year	65,839	32,006
Later than One Year and no Later than Five Years	92,194	155,030
Later than Five Years	-	-
	<u>158,033</u>	<u>187,036</u>

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED**NOTES TO THE FINANCIAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2025****20. 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.

	2025 (12 months)	2024 (6 months)
Transactions		
Payments to Board members	5,035	4,801
Kindergartens & ELCs * (Distributions)	-	1,200
Payments to related party contractors (family members of KMP)	97,659	70,257
	<u>102,694</u>	<u>76,258</u>
* ELCs is Early Learning Centres		

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:

RELATED PARTY TRANSACTIONS (Continued)

	2025 (12 months)	2024 (6 months)
Executive Leadership Team (5 FTEs (2024: 6 FTEs))	586,017	324,958
Board members (0.35 FTEs (2024:0.35 FTEs))	5,035	4,801
Total remuneration (6.35 FTEs (2024:6.35 FTEs))	<u>591,052</u>	<u>329,759</u>

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.

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

**NOTES TO THE FINANCIAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2025**

Key management personnel did not receive remuneration or compensation other than in their capacity as key management personnel. (2024: \$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 (2024: Nil). The Association also did not provide any loans to key management personnel or their close family members.

21. POST BALANCE DATE EVENT

There are no post balance date events for the period ending 30 June 2025 (2024: Nil).

22. 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.

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

**LISTING OF KINDERGARTENS AND EARLY LEARNING CENTRES
FOR THE PERIOD ENDED 30 JUNE 2025**

<u>LISTING OF KINDERGARTENS</u>		
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 Kindergarten Association Incorporated.

NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED
STATEMENT OF SERVICE PERFORMANCE
FOR THE PERIOD ENDED 30 JUNE 2025

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 more 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.

	2025	2024 (6 months)
Whanaungatanga		
% of kindergartens that engage in whānau and community events	100%	100%
Manaakitanga		
Kaimahi retention rate	98%	85%
Ako		
% of qualified teaches	100%	100%
% of kaiako attending PLD	93%	65%
Kaitiakitanga		
# of initiatives that promote the kindergarten ethos (eg submissions, KA Forum, Network hui, mihi whakatau)	29	N/A
Note: This measure was not something that was monitored in 2024		
Auaha		
% of kindergartens actively engaging in sustainable practices	100%	100%



**Kaitiaki
Kindergartens**

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

in f kaitiakikindergartens.org.nz