

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:

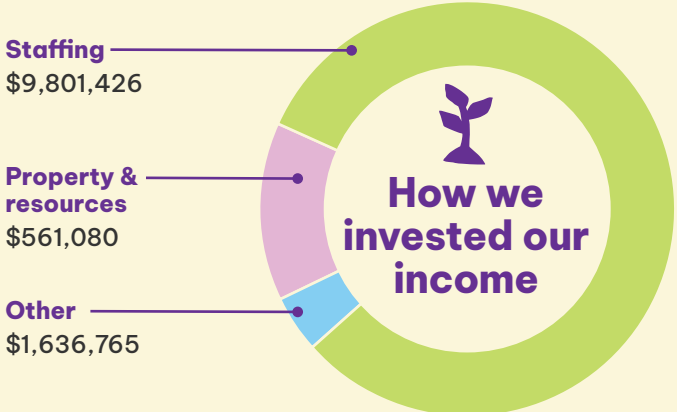
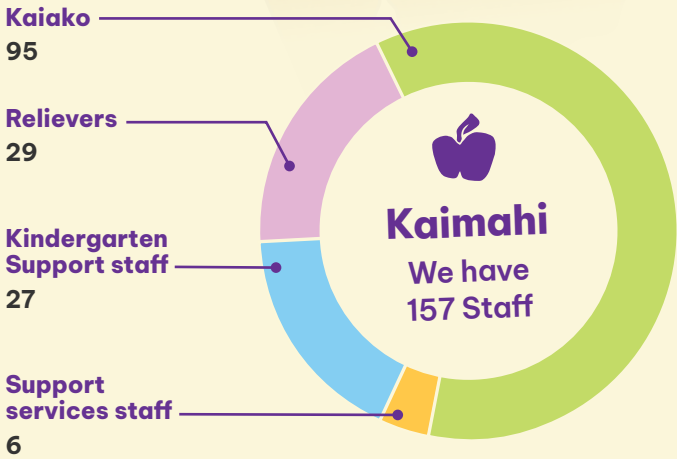
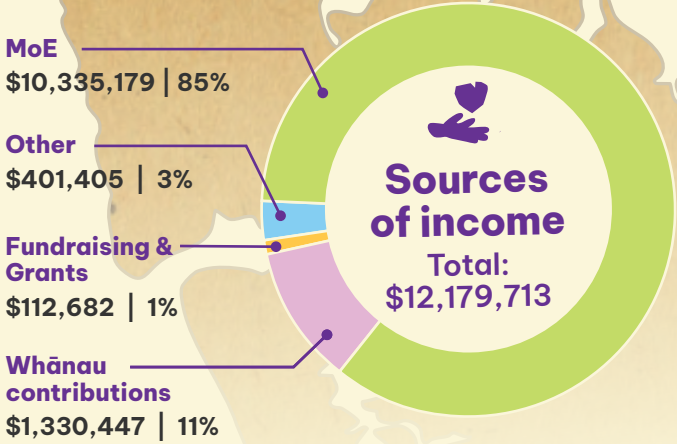
Albany, Glamorgan, Hobsonville Point Early Learning Centre, Mahurangi, Oaktree, Ōrewa, Parakai, Rangitoto, Silverdale, Stanmore Bay, Taiaotea Browns Bay, Torbay, Waimauku, Whangaparāoa

To mātou āhua mahi Our philosophy

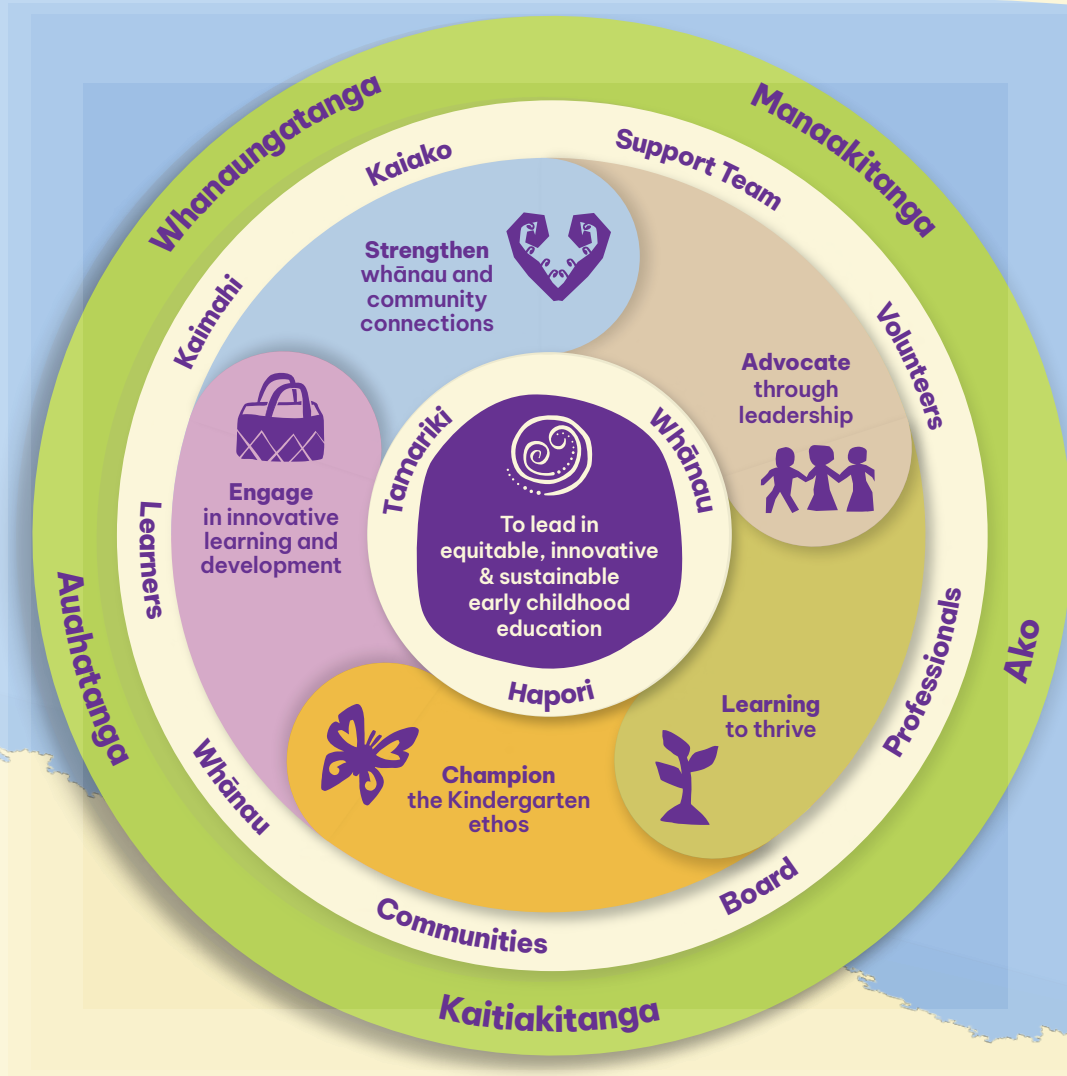
We embrace play-based, child-led learning that nurtures the whole child, interweaving cognitive, social, emotional, physical, spiritual and cultural ways of being. Our kindergartens weave frobelian principles into Te Whāriki, our bicultural curriculum to create joyful and inclusive spaces where tamariki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



Climate Fresk

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.

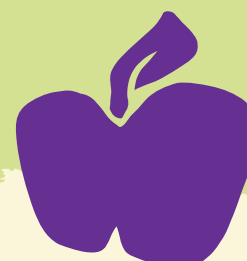
Our participation demonstrates Kaitiaki Kindergartens' leadership in responding to sector calls for stronger

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

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
		284,727	386,292
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.

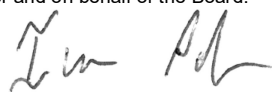


NORTHERN AUCKLAND FREE KINDERGARTEN ASSOCIATION INCORPORATED

**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.





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