



Annual Report 2025

New Zealand Kindergartens
Te Pūtahi Kura Puhou o Aotearoa



SUPPORTING
KINDERGARTEN
TO THRIVE

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**SUPPORTING
KINDERGARTEN
TO THRIVE**

BOARD CHAIR'S REPORT

“Take care of our children. Take care of what they hear, take care of what they see, take care of what they feel”.

- Dame Whina Cooper



It is a great honour to write this piece for our Annual Report 2025, for New Zealand Kindergartens (NZK), Te Pūtahi Kura Puhou o Aotearoa. It has been a year of growth and change for our members, and for our NZK Board.

This year has involved significant engagement with our stakeholders – Jill Bond, our NZK Chief Executive Officer (CEO) has engaged with government, community, Kindergartens and our Early Childhood Education (ECE) sector colleagues to help inform the future of teacher-led, quality ECE.

We have committed to furthering our understanding of the history of Aotearoa New Zealand. We funded education opportunities for our members with the Wall Walk. This was very well received and many Associations brought the programme into their own rohe to extend learning to all kaimahi. In June 2025, NZK and will be the test group for the second stage of this work.

Our members and our board have continued to ask how we can further uphold our obligations to Te Tiriti o Waitangi, and have embedded the principles of Te Tiriti into our strategy to ensure our commitment is part of our present as well as our future.

This year, the NZK Board has continued to provide governance as an opt-in service for our members and we have nine local Kindergarten Associations currently using this service. We have been impressed with the collaboration, commitment to excellence, and the ever-present support for tamariki from all walks of life shown by all Associations and local boards.

We have received positive feedback from the Associate Minister of Education around our collective efforts to provide advice and insight regarding the regulations around ECE, and we continue to showcase the wonderful opportunities that our child-centric, quality teacher-led education approach provides for tamariki, whānau and the wider community.

The NZK financial position has continued to improve, with careful management by Jill. The establishment of some important strategic partnerships has helped our position. In a sector that is driven by purpose rather than profit, it is wonderful to be looking into the coming years with cash reserves which can support us to support our members.

Our board has reduced in size this year from nine to five members. We made a conscious decision to scale up the size of the board when we formally offered governance services to local Associations. We knew that, over time, a board of nine members would not be appropriate or manageable. Sadly, we have said goodbye to some very smart, talented and committed board members. However, we have a sound and stable plan for the future of the board, with a clear succession plan in place.

Thank you to the board members who have served with us, and thank you to our current board members – your professionalism and commitment has been humbling.

Jill is an outstanding asset to our organisation and her advice and counsel is sought by members and stakeholders alike. I would particularly like to thank Jill for her commitment to excellence, and to thank Jill's partner Bea for her additional unpaid support and expertise.

I am proud of what we have individually and collectively achieved over the past year. I am also excited about the future for New Zealand Kindergartens, and I hope that as you read this Annual Report, you will find the same excitement.

Ngā mihi nunui ki a koutou katoa!

Sarah Tocker

Sarah Tocker
Board Chair

CHIEF EXECUTIVE OFFICER'S REPORT

He pai te tirohanga ki nga mahara mo nga raa pahemo engari ka puta te maaramatanga i runga i te titiro whakamua – It's fine to have recollections of the past but wisdom comes from being able to prepare opportunities for the future.



The 2024 – 2025 year has been one of reflecting on the past to guide and inform our future to enable the delivery of teacher-led, fit-for-purpose, quality Early Childhood Education (ECE) for generations to come.

At the heart of Kindergarten are our Froebelian Principles. Thanks to the passion and diligent work of Norma Roberts, New Zealand Kindergartens (NZK) Board Member and General Manager (GM) Professional Services, Hutt City Kindergarten Association, our network is progressively being exposed to the principles of play, unity and connectedness, engaging with nature, and the power of relationships. Over the coming year, we will work to ensure that these principles become our demonstrated point of difference within the ECE Sector.

These principles have also been at the heart of the mahi that I have progressed. The political environment has been challenging and turbulent. The establishment of the ECE Sector Partnership, involving Te Rito Maioha, Montessori Aotearoa New Zealand, Advocates for Early Learning Excellence, HomeBase Childcare Association and Barnardos Aotearoa, has enabled ECE Sector Leaders to work together to share expertise and resources and, collectively to advocate with government and government entities for an improved, enduring and sustainable ECE Sector.

The ECE Sector Partnership engaged with Ministers of the Crown, submitted to the Regulatory Review, developed a Terms of Reference for a first-principles ECE Funding Review, and proactively engaged in national advisory and sector groups. In addition to this work, on behalf of our network, NZK submitted to the Charities Business Income Tax Exemption consultation.

Over the past twelve months, on behalf of members, NZK has been represented at:

- 9 National Advisory group meetings
- 51 ECE Sector group meetings.

NZK business partnerships with Clarity Insurance, Heaney and Partners and with Sandri Walsh Rosenberg, have continued to strengthen our network, and we are grateful for their ongoing support of Kindergarten.

As a network, we continue to learn, grow and leverage our skills and expertise. Association GMs/CEs have engaged in regular zoom hui, and attended national hui. NZK hosted a national Head Teacher Hui which was well supported. We have focused on growing our knowledge, leadership capacity, capability and impact. As a network, we have had the opportunity to engage with Dr Simone Bull, Steven Moe, Megan Jenkins, William Pike, and Kaila Colbin.

As always, I have continued to enjoy my visits to local Kindergarten Associations to engage with staff, tamariki, and local Association Boards. I have also enjoyed the opportunity to deliver bespoke leadership and development programmes for leadership teams and Head Teachers. These engagements give me an opportunity to see Kindergarten in action, first hand and it remains front of mind when I am advocating for improvements and change within the ECE Sector.

During the year, we welcomed three new leaders to our network: Kalena Hirst, GM Ashburton; Nicola Hogg, CE Dunedin; and Jade Holland, GM Napier. All three bring unique and diverse skills to our network and we are stronger for their presence.

A highlight of the year was attending the World Business Forum (WOBI) in Sydney. The Forum focused on the most relevant management topics for today's business leaders facing the challenge of steering teams and organisations. The agenda was achieved through learning, inspiration, and networking. Speakers and topics included: Gary Hamel – strategy; Nouriel Roubin – the global economy; Anne Chow – leadership; Richard Hall – self management; Cathy Freeman – diversity and inclusion; Marcus Collins – marketing; Radhika Dirks – generative AI; Lisa MacCallum – talent; and Andre Agassi – high performance.

As a result of my attendance at the event, significant changes have been made to the way in which I undertake my role and support the NZK Board. The event was so impactful, the NZK Board made the decision to support four leaders from the network to attend the 2025 event and annual programme. In addition, three other leaders from the network will participate in this year-long programme. The seven WOBI alumni will work together to further strengthen our local and national impact.

As a network, we have gone from strength-to-strength. We continue to demonstrate the impact of working together in a way that enables robust and rigorous discussion, sharing of ideas and information, and supporting a collective voice on critical issues. Working as a 21-strong virtual leadership team is powerful and uplifting – NZK is in a strong position to enable an enduring future for generations to come.

None of the work that we do, nor the success that we enjoy, would be possible without the unwavering support, guidance and dedication of our NZK Board and, in particular, Sarah Tocker and Jean Martin. It has been a challenging year for the board and it has transformed the way in which it works to support local Kindergarten Associations to thrive. Thank you for always being available; for dedicating your time, expertise, and knowledge; for your continued passion to make a difference for others; and for your resolute commitment to teacher-led, quality ECE for generations to come – miharo!

Ngā, mihi nui



Jill Bond
Chief Executive Officer



REFLECTIONS FROM THE WORLD BUSINESS FORUM

The World Business Forum 2024 was a two-day leadership summit focused on pressing management topics and leadership challenges, offering a unique blend of cutting-edge insights, inspirational ideas and unparalleled networking opportunities.

Nine keynote speakers presented. Of the nine, three significantly impacted my thinking in relation to our New Zealand Kindergartens (NZK) Network – Lisa MacCullum, Gary Hamel, and Anne Chow.

Lisa MacCullum - Founder and President of Inspired Companies and former Vice President of Nike's Access to Sport, spoke about the need for an organisation's purpose statement:

- to have more than one “winner”
- to be bigger than what you are “selling”
- to stand for something
- to provide something to believe in
- to be able to be delivered with authenticity
- to be a prize to claim.

Using the Qantas Airlines example, she also stated that, just because you are a “National Treasure”, this does not guarantee a future; and that privilege enjoyed is privilege dramatically lost.

NZK ticks all the boxes in terms of our purpose statement, but what does it actually mean? What is our value proposition, and what value do we create?

As a result of discussions with the NZK Board, it agreed the NZK Value Proposition.

NZK Value Proposition – through advocacy and influence, NZK works to drive systemic change that enables for-purpose trailblazers to provide teacher-led, impactful early childhood education for generations to come.

The value proposition supports the three pillars of the NZK Strategic Plan:

People - are at the heart of all we do

Partnerships - help us to deliver impact

Planet - sustains us for generations to come.

Gary Hamel – world-renowned business thinker and management innovator, spoke about the need for organisations to be fit-for-purpose. His key thoughts, which are relevant to our current context, include:

- human beings are daring – organisations are not
- human beings are resilient – organisations are not
- human beings are creative – organisations are not
- human beings are passionate – organisations are not.

He posited that the human beings within organisations needed to be “free” to demonstrate through their work:

- relentless ambition – aim high
- business innovation – train in the discipline and be an innovator
- audacity – take bold risks and be daring
- system hacker – do things differently (but don’t blow up the system).

Within this context, Gary also spoke about risk and failure. His view was that we must teach risk management, to enable people to identify risk and apply appropriate mitigation strategies in real time. He suggested that the price of learning is failure, as long it is not failure through foolishness. He also made the point that transparency is a good control mechanism, to enable people to self-regulate and achieve.

Enabling human beings to drive the change that is needed evolves a sustainable culture, where the DNA of the organisation becomes embedded in “the way we do things around here”, and is enduring beyond the current cohort of human beings.

As part of his presentation, Gary talked about organisations he works with that want to adapt and modify, but are not prepared to do so unless there is a blueprint to follow. An example that he shared was an invitation to Intel to develop a chip for the first iPhone. The CEO of Intel declined the invitation because there was no blueprint to follow – the company lost billions of dollars, and it lost its best human beings.

As a result of ongoing work and discussions within the NZK Board, it agreed to modify its approach to individual and collective governance accountabilities and responsibilities.

Anne Chow – groundbreaking leader and former CEO at AT&T Business, talked about leading bigger by focusing on people, leadership and culture. In its simplest form, she posited:

- Every business must be **People**-focused
- **Leadership** is a choice
- **Culture** is the behavioural norms of your organisation.

She suggested that culture can be the grease and oil of the organisation, or it can be the sand within the organisation. Regardless, culture is the only sustainable advantage that an organisation has.

She also suggested that the purpose of the organisation is not about what it does, but about why it does what it does, who it does it for/with, and how it applies innovation and inspiration to the work. She said that the values of the organisation were the guiding principles through which things happened. Not what is on the walls, but what is said in the halls.

Further key thoughts shared by Anne included:

- values and ideology are not the same - ideology is linked to beliefs and is shaped by life and personal experience
- embrace ideology - don't try and make values and ideology the same, as this will stifle diversity
- tolerance is like a pebble in your shoe – it is not a permanent state
- move beyond tolerance to understanding, to empathy, to caring – this is a precursor to inclusion.

Possibly one of the most insightful messages that Anne shared was the notion that a people culture is a performance culture.

Our NZK Strategic Plan focuses on:

- **People** – are at the heart of all we do
- **Partnerships** – help us to deliver impact

and one of our four pillars is:

- **Leadership excellence.**

As a result of ongoing work and discussions within the NZK Board, it agreed to develop a robust board and CEO succession plan; sponsor four network members to attend the World Business Forum 2025; and focus on embedding the Froebelian Principles into our way of working.



NZK LIFE MEMBERS

NZK LIFE MEMBERS			
Averil Robertson	Frank Bourgeois	Karen Boyes	Sheryll Wilson
Brian Elliott	James Patea	Lynda Boyd	Tony Rhodes
Edie Martin	Jean Tidy	Lynne Bruce	Trevor Helm
Elizabeth Beatson	Jeremy Neild	Michael Meadowcroft	Wendy Logan

LONG SERVICE RECOGNITION

New Zealand Kindergartens recognises and acknowledges the contribution of all staff and volunteer board members in the provision of quality teacher-led early childhood education and the ongoing support of tamariki, whānau and community.

We acknowledge:

10+ YEARS	25+ YEARS	40+ YEARS
Heretaunga Kindergarten Association		
April McDonald		
Napier Kindergarten Association		
Aira Bremner	Karen Callaghan	Anne McLean
Alison Dench	Kelly Elder	Anne Tasker
Amelia Morehead	Keziah Howell	Beth Huddleston
Angela Mills	Kirstie Osgood	Danny Mills
Catherine Alexander	Lyndal Baker	Elizabeth Schmanski
Catherine Nichol	Nicola Nichols	Karen Doyle
Ching-Hui Cheng	Paula Lantsbury	Kathy Malone
Jackie Carey	Rachelle Lovett-Morrison	Leonie Bond
Jaime Cullen	Sue Bryant	Rachel Baldwin
Janita Blake	Tabatha Pryce	
Julie Crook	Tangi Phillips	
Julie Smith	Teresa Reddington	
Ruahine Kindergarten Association		
Coralie O'Conner		
Lexe Simpson		
Lorraine Carr		
Megan Philpot		
South Canterbury Kindergarten Association		
Amanda Bell	Donna Rooney	Caroline Sinclair
Annette Halkett	Melissa Smithyman	Nicola Robertson
Caylee Bell	Penny Henry	Tracey Nelson
Christie O'Driscoll		
Westport Kindergarten Association		
Andrea Aitcheson		
Anne-Marie Swift		
Christie Smith		
Naomi Weaver		

OUR BOARD



SARAH TOCKER - BOARD CHAIR

BOARD-APPOINTED

Sarah has been on our board since April 2019. In September 2023, Sarah was appointed to the position of Board Chair. She is the Director of Liminality. She coaches people and facilitates conversations that equip teams and organisations with the skills to respond and cope with change, to genuinely nurture employees and to confidently face hard choices. Sarah lives on the Kapiti Coast.



DR JEAN MARTIN - DEPUTY BOARD CHAIR

BOARD-APPOINTED

Jean has been on our board since April 2019. In September 2023, Jean was appointed to the position of Deputy Board Chair. She is an independent organisational development executive with extensive leadership, business, and governance experience. She has worked with public, private, and For- Purpose organisations within New Zealand and globally. Jean lives in Christchurch.



VENUS SOOD-GUY

MEMBER ELECTED

Venus joined our board in September 2023. She served on the Nelson Tasman Kindergarten Association Board for six years and held the position of Board Chair for four and a half years. She was an active participant in the evolution of the Network of Excellence and served on the steering group to guide and shape the work that was progressed. Venus has a strong focus on people, on sustainability, and working in an environment where respect and inclusion is experienced by all. She is a Chartered Member of the New Zealand Institute of Directors, the Chair of the Nelson Tasman Chamber of Commerce, and a Board Member of Sport Tasman. Venus lives in Nelson.



JULIE CRAIG

MEMBER-ELECTED

Julie joined our board in September 2019. She is the General Manager for the Ōamaru Kindergarten Association, a position that she has held for the past ten years. She is passionate about making a difference for staff, tamariki, whānau and community, and ensures that the Association is an integral part of the communities that it serves. Julie lives in Ōamaru.



NORMA ROBERTS

MEMBER-ELECTED

Norma joined our board in April 2022. She is the General Manager – Professional Service for our Hutt City Kindergarten Association. She has been involved in early childhood education for more than forty five years, and is dedicated to ensuring the provision of quality, teacher-led services. Norma lives in Petone.



OUR NETWORK LEADERSHIP TEAM



JILL BOND

JILL BOND – CHIEF EXECUTIVE OFFICER, NEW ZEALAND KINDERGARTENS

Jill is a contemporary leader, passionate change-maker, and proud advocate for the For-Purpose sector. As Chief Executive Officer of New Zealand Kindergartens since 2019, Jill brings a bold, future-focused energy to her role—driving innovation, while honouring the proud heritage of one of Aotearoa’s most trusted education networks.

With a distinguished career spanning Housing, Education, and Health in the public sector, Jill has held senior and executive leadership positions across government. Her deep understanding of systems, governance, and policy is matched by her commitment to empowering people and organisations to thrive. Whether designing strategy, leading change, or working alongside Ministers of the Crown, Jill brings insight, clarity, and purpose to every challenge.

Jill holds a Master of Business Administration from the University of Waikato, and a Master of Public Administration through the Australian and New Zealand School of Government (ANZSOG), completed in partnership with Victoria University of Wellington. She served on the ANZSOG Alumni Advisory Council for four years and is a member of the New Zealand Institute of Directors.

Described as a “positive disruptor,” Jill is known for her ability to paint a compelling picture for change—engaging hearts, minds, and hands to move collectively toward ambitious goals. Her leadership centres on building sustainable, fit-for-purpose services that deliver genuine value and impact for Tamariki, whānau, and communities across the motu.



ASHBURTON FREE KINDERGARTEN ASSOCIATION

Kalena Hirst, General Manager

Email: kalena.hirst@ashkindy.co.nz
Phone: 03 308 3779



CENTRAL KIDS

Mandy Carson, Acting Chief Executive

Email: m.carson@centralkids.org.nz
Phone: 0508 454 633



DANNEVIRKE KINDERGARTEN ASSOCIATION

Antoinette Perry, General Manager

Email: manager@dvka.co.nz
Phone: 06 374 5880



DUNEDIN KINDERGARTEN ASSOCIATION

Nicola Hogg, Chief Executive

Email: nicola.hogg@dk.org.nz
Phone: 03 455 8892



GERALDINE DISTRICT FREE KINDERGARTEN ASSOCIATION

Helen May, General Manager

Email: gm.gdfka@xtra.co.nz
Phone: 03 693 7161

OUR NETWORK LEADERSHIP TEAM



HERETAUNGA FREE KINDERGARTEN ASSOCIATION

Scott Jenyns, General Manager

Email: scott.jenyns@hfka.co.nz

Phone: 06 876 0135



HUTT CITY KINDERGARTEN ASSOCIATION

Charmaine Hakaraia, General Manager Operations

Norma Roberts, General Manager Professional Services

Email: charmaine.hakaraia@huttkindergartens.org.nz

norma.roberts@huttkindergartens.org.nz

Phone: 04 920 9804



MARLBOROUGH KINDERGARTEN ASSOCIATION

Corina Naus, General Manager

Email: generalmanager@mka.org.nz

Phone: 03 578 4800



NAPIER KINDERGARTEN ASSOCIATION

Jade Holland, General Manager

Email: gm@napierkindergartens.co.nz

Phone: 06 835 7890



NELSON TASMAN KINDERGARTEN ASSOCIATION

Craig Vercoe, Chief Executive

Email: craig.vercoe@ntk.org.nz

Phone: 03 546 7683



NORTHLAND KINDERGARTEN ASSOCIATION

Richard Storey, Chief Executive

Email: richard@nka.org.nz

Phone: 09 435 9099



OAMARU FREE KINDERGARTEN ASSOCIATION

Julie Craig, General Manager

Email: gm@oamarukindergarten.co.nz

Phone: 03 434 2422



RUAHINE KINDERGARTEN ASSOCIATION

Alison Rudzki, Chief Executive

Email: alison.rudzki@rka.org.nz

Phone: 027 782 4466

OUR NETWORK LEADERSHIP TEAM



SOUTHLAND FREE KINDERGARTEN ASSOCIATION

Patrick Edwards, General Manager

Email: patrick.edwards@ska.co.nz
Phone: 03 214 0237



SOUTH CANTERBURY FREE KINDERGARTEN ASSOCIATION

Tania Rose, General Manager

Email: tania@sck.nz
Phone: 03 688 3098



TE AROHA FREE KINDERGARTEN ASSOCIATION

Karen Robinson, General Manager

Email: karen@taka.org.nz
Phone: 07 884 8749



WAIKATO KINDERGARTEN ASSOCIATION

Edna Frame, Chief Executive Officer

Email: ceo@kindergarten.org.nz
Phone: 0800 244 537



WAIMATE KINDERGARTEN ASSOCIATION

Terina Eade, General Manager

Email: waimatewfka@xtra.co.nz
Phone: 027 583 7462



WESTPORT KINDERGARTEN ASSOCIATION

Cate Barry, General Manager

Email: cate@westportkindergarten.nz
Phone: 03 789 8237



NZK PURPOSE & STRATEGIC PLAN

OUR PURPOSE:

New Zealand Kindergartens supports for-purpose trailblazers to thrive in the provision of fit-for-purpose, teacher-led, quality education that enhances social, emotional, economic and environmental impact.

OUR STRATEGIC PRIORITIES:

Our efforts and resources are focused on people, partnerships, and the planet. Our work evolves through a deliberate focus and practice that gives effect to the Articles of Te Tiriti O Waitangi.



OUR VALUE PROPOSITION:

Through advocacy and influence, NZK works to drive systematic change that enables for-purpose trailblazers to provide teacher-led, impactful, early childhood education for generations to come.

PEOPLE

ARE AT THE HEART OF ALL WE DO.

WE FOCUS ON:

- » **Barrier-free access**
- » **Quality teaching and learning**
- » **Growth and development**
- » **Quality leadership and governance**
- » **Approaches that build “Best People”**

PARTNERSHIPS

HELP US TO DELIVER IMPACT.

WE FOCUS ON:

- » **Hub and spoke approaches to enhance the lives of those within our community**
- » **Approaches that are inclusive and deliver for a diversity of aspiration and need**
- » **Leveraging the expertise of others and playing to our strengths**
- » **Advocating for accelerated change**

PLANET

SUSTAINS US FOR GENERATIONS TO COME.

WE FOCUS ON:

- » **Education that grows awareness and changes habits**
- » **Business practice that minimises harm and enables a sustained future**
- » **Investment that supports adaptability, resilience, and change**
- » **Continuous improvement that moves us forward**

NZK PURPOSE & STRATEGIC PLAN

OUR WAYS OF WORKING

Our work is underpinned by six core principles inspired by the Good Governance Code - Waehere Whakahaere Tika.

PRINCIPLE ONE

RANGATIRATANGA AND IMPACTFUL, PURPOSEFUL LEADERSHIP

Effective leaders and governors are clear about the purpose of their organisation, and their leadership is focused on ensuring the organisation delivers maximum impact. They provide strong foundations for their organisation and the communities it serves.

PRINCIPLE THREE

TUAKITITANGA AND DIVERSE AND INCLUSIVE LEADERSHIP

Effective leadership teams and governance boards are as diverse as the communities they serve. They draw on the experiences of all team members and seek to enhance the integrity and leadership of all individuals. They understand the importance of people and identity.

PRINCIPLE FIVE

KAITIAKITANGA AND TRANSPARENT AND OPEN LEADERSHIP

Effective leaders and governors are trusted by the communities they serve, their staff and volunteers, and their funders. They seek to ensure their kaupapa is sustainable over time. They seek genuine feedback and are willing to adapt and learn to best serve their communities.

PRINCIPLE TWO

WHANAUNGATANGA/ WHAKAWHANAUNGATANGA AND CONNECTED LEADERSHIP

Effective leaders and governors understand the importance of relationships and connections. They unite to fulfil the purpose of their organisation, building strong relationships with each other and those they serve.

PRINCIPLE FOUR

MANAAKITANGA AND INTEGRITY

Effective leaders and governors understand their accountability to each other and their accountability to those who support and fund their kaupapa and those they serve. They seek and gain trust by always working with care, integrity, reciprocity, and respect.

PRINCIPLE SIX

PONO AND EFFECTIVE GOVERNANCE AND LEADERSHIP PROCESSES

Effective leaders and governors do things right. They have good internal processes and policies in place so that they operate legally, ethically, and effectively. Having streamlined processes means leaders and governors can focus on operations, strategy, and impact.





NEW ZEALAND KINDERGARTENS PERFORMANCE REPORT

31ST MARCH 2025



Entity Information

Te Putahi Kura Puhou o Aotearoa Manatōpū New Zealand Kindergartens Incorporated For the year ended 31 March 2025

Legal Name of Entity

New Zealand Kindergartens Incorporated (NZK)

Entity Type and Legal Basis

Incorporated as a Incorporated Society under the Incorporated Societies Act 2022

Registered as a Charity (CC28763) under the Charities Act 2005

Entity's Purpose or Mission

New Zealand Kindergartens supports for-purpose trailblazers to thrive in the provision of fit-for-purpose, teacher-led, quality education that enhances social, emotional, economic, and environmental impact.

Governance Arrangements

The entity is governed by an elected and appointed board of no more than nine people.

On the NZK board:

Member & Board Chair	Sarah Tocker
Member & Deputy Board Chair	Dr Jean Martin
Member	Norma Roberts
Member	Julie Craig
Member	Venus Sood-Guy

Main Sources of Entity's Cash and Resources

Member Association Levies and supplier rebates.

Main Methods Used by Entity to Raise Funds

Member Association Levies and supplier rebates.

Additional information

Independent Assurance Practitioner	Audit Professionals Limited Dunedin
Banker	ASB Porirua
Barrister and Solicitor	Lisa Hansen Barristers.com Wellington Heaney and Partners Barrister and Solicitors Heaneypartners.com Auckland
Insurer	Clarity Insurance Brokers Auckland https://clarityinsurancebrokers.co.nz/

Contact information

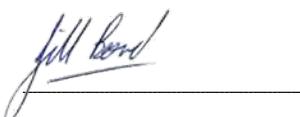
Registered Office	6 Fairway Oaks Drive, Waikanae Beach, Waikanae 5036
Postal Address	6 Fairway Oaks Drive, Waikanae Beach, Waikanae 5036
Website	http://www.nzkindergarten.org.nz/
Phone	027 495 0282
Email	contact@nzkindergarten.org.nz

Approval of Financial Report

Te Putahi Kura Puhou o Aotearoa Manatōpū New Zealand Kindergartens Incorporated
For the year ended 31 March 2025

New Zealand Kindergartens Incorporated is pleased to present the approved financial report including the historical financial statements of NZ Kindergartens Incorporated for year ended 31 March 2025.

APPROVED



Jill Bond

NZK Chief Executive Officer

Date 20th August 2025



Sarah Tocker

NZK Board Chair

Date 20th August 2025

Statement of Service Performance

Te Putahi Kura Puhou o Aotearoa Manatōpū New Zealand Kindergartens Incorporated For the year ended 31 March 2025

Description of medium to long term objectives

The NZK Constitution states that the purpose of the entity is to support local Kindergarten Associations to thrive and deliver fit-for-purpose, teacher-led, quality early childhood education for decades to come.

This is achieved by, but not restricted to, the delivery of:

- Governance Excellence
- Leadership Excellence
- Business Excellence
- Advocacy Excellence

In fulfilling its purpose, the NZK Board will:

- apply all requirements of this Constitution to the governance of its entity
- apply all requirements of any local Kindergarten Association Constitution in the governance of that entity.

The Constitution was ratified at a Special General Meeting on 30 March 2023. The Constitution reflects the changes to the Incorporated Societies Act 2022, and the Incorporated Societies Regulations 2023. The entity has been re-registered as required by the changes to the Charities Act 2005, and the Amendment Bill which came into force on 5 July 2023.

The delivery of the objective is contemporised in the current NZK Strategic Plan 2024 to 2030. This states that the purpose of the entity is to support for-purpose trailblazers to thrive in the provision of fit-for-purpose, teacher-led, quality education that enhances social, emotional, economic, and environmental impact.

The efforts and resources of the entity are focused on people, partnership, and the planet. Our work evolves through a deliberate focus and practice that gives effect to the Articles of Te Tiriti O Waitangi.

For the period 1 April 2024 to 31 March 2025 inclusive, NZK has excelled in the delivery of its objective and purpose.

The following information shows the quantum of activities undertaken.

2025 2024

Description of key activities**ENGAGEMENT ACTIVITIES****NZK Board Engagement**

Board Meetings	9	7
Operational Subcommittee Meetings	4	-
Local Kindergarten Association Annual General Meeting Attendance	8	-
Board Engagement with Members – Management and Governance	1	1
Board Engagement with CEO	16	15
Board to Board Publications	1	3

National Hui

Association leaders hui and retreat	1	2
Annual General Meeting	1	1
National meetings	2	3

CEO Engagement

Network engagement Zoom hui (Association Leaders)	20	19
Association visits	8	5
Advice and guidance	59	57
Association training and development	12	16

INFLUENCE ACTIVITIES

NZK representation at external advisory group meetings	9	8
Sector engagement meetings	51	50
External consultancy and brokering	32	30
Internal consultancy	36	49
Public relations	14	16
Relationship management internal	17	13
Collective contracts and bargaining	1	3

The total quantum of all significant engagements from 1 April 2024 to 31 March 2025 inclusive, is 302.

Statement of Financial Performance

Te Putahi Kura Puhou o Aotearoa Manatōpū New Zealand Kindergartens Incorporated
For the year ended 31 March 2025

	NOTES	2025 \$	2024 \$
Revenue			
Membership fees and subscriptions	1	488,382	354,663
Interest, dividends and other investment revenue	1	19,463	14,923
Revenue from commercial activities	1	129,561	131,537
Other revenue	1	1,739	1,739
Total Revenue		639,145	502,862
Expenses			
Employee remuneration and other related expenses	2	402,847	380,256
Expenses related to commercial activities	2	161,364	115,765
Other expenses	2	860	828
Total Expenses		565,071	496,849
Surplus for the Year		74,074	6,013

Statement of Financial Position

Te Putahi Kura Puhou o Aotearoa Manatōpū New Zealand Kindergartens Incorporated
As at 31 March 2025

	NOTES	31 MAR 2025 \$	31 MAR 2024 \$
Assets			
Current Assets			
Bank Accounts and Cash	3	83,220	331,201
ASB Bank Short-term Deposit		330,000	-
Debtors and Prepayments	3	1,464	21,129
Total Current Assets		414,684	352,330
Non-Current Assets			
Website work in progress		5,600	-
Plant and Equipment	5	114	787
Intangible Asset	6	4,313	-
Total Non-Current Assets		10,027	787
Total Assets		424,711	353,117
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	8,433	22,864
Employee costs payable	4	36,179	24,228
Total Current Liabilities		44,612	47,092
Total Liabilities		44,612	47,092
Total Assets less Total Liabilities (Net Assets)		380,099	306,025
Accumulated Funds			
Accumulated surpluses or deficits	7	380,099	306,025
Total Accumulated Funds		380,099	306,025

Statement of Cash Flows

Te Putahi Kura Puhou o Aotearoa Manatōpū New Zealand Kindergartens Incorporated
For the year ended 31 March 2025

	2025 \$	2024 \$
Statement of Cash Flows		
Cash flows from operating activities		
Cash was received from:		
Membership fees and subscriptions	488,382	319,103
Interest, dividends and other investment revenue	17,998	14,972
Receipts from commercial activities	78,899	37,500
Other receipts	1,739	1,739
Net GST received	-	10,346
Total Cash was received from:	587,018	383,660
Cash was applied to:		
Net GST paid	(14,376)	-
Employee remuneration and other related payments	(344,103)	(372,731)
Payments related to commercial activities	(136,420)	(32,116)
Total Cash was applied to:	(494,899)	(404,847)
Total Cash flows from (to) operating activities	92,119	(21,187)
Cash flows from other activities		
Receipt from matured bank deposits	-	246,612
Payment for new bank deposits	(330,000)	-
Payments to acquire intangible assets	(10,100)	-
Net cash flows from/(to) other activities	(340,100)	246,612
Net increase/(decrease) in cash	(247,981)	225,425
Opening cash	331,201	105,775
Closing cash	83,220	331,201

Note that cash balances above excludes the Bank term deposit which is shown separately.

Statement of Accounting Policies

Te Putahi Kura Puhou o Aotearoa Manatōpū New Zealand Kindergartens Incorporated For the year ended 31 March 2025

Basis of Preparation

Te Putahi Kura Puhou o Aotearoa Manatōpū New Zealand Kindergartens Incorporated is eligible and has elected to apply the Tier 3 (NFP) Standard on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$5,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the Society will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

The Society is registered for GST. All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

Income Tax

New Zealand Kindergartens is a registered charitable entity under the Charities Act 2005, and accordingly is exempt from income tax under sections CW41 and CW42 of the Income Tax Act 2007.

Bank Accounts and Cash

Bank accounts & cash in the Statement of Cash Flows comprise cash balances where their original maturities of 90 days or less.

Revenue

Revenue is recorded in the year that it relates to, except for rebates from suppliers which are recognised as revenue when received by the Society.

Computers

Computers owned by New Zealand Kindergartens Inc are recorded at cost less accumulated depreciation, which is based on the estimated useful lives of the assets which are 3-10 years.

Intangible Assets

Intangible assets owned by New Zealand Kindergartens Inc are recorded at cost less accumulated amortisation, which is based on the estimated useful lives of the assets which are 10 years.

Accounts Receivable

Accounts receivable are recorded at the amounts charged less any asserted potential bad debts.

Liabilities

Liabilities are recognised when the goods and services to which they relate are received. Liabilities are carried at the amount of cash which is required to settle those liabilities.

Changes in Accounting Policies

There have been no changes in accounting policies. All policies have been applied on bases consistent with those used throughout the period.

Notes to the Performance Report

Te Putahi Kura Puhou o Aotearoa Manatōpū New Zealand Kindergartens Incorporated For the year ended 31 March 2025

	2025 \$	2024 \$
1. Analysis of Revenue		
Membership fees and subscriptions		
Subscriptions from members	416,029	309,023
Member meeting fees	55,273	44,859
Services provided to members	17,080	782
Total Membership fees and subscriptions	488,382	354,663
Interest, dividends and other investment revenue		
Interest Income	19,463	14,923
Total Interest, dividends and other investment revenue	19,463	14,923
Revenue from commercial activities		
Rebates from insurance	50,000	25,980
Rebates from office suppliers	20,738	23,466
Recovery of Board and Contractor expenses	58,823	82,091
Total Revenue from commercial activities	129,561	131,537
Other revenue		
Covid-19 Revenue	1,739	1,739
Total Other revenue	1,739	1,739
	2025 \$	2024 \$

2. Analysis of Expenses

Employee remuneration and other related expenses		
Salaries	338,474	269,785
Contractors	32,249	58,430
Professional Development	12,603	4,247
Board expenses and fees (note 10)	19,258	47,649
ACC Levy	263	145
Total Employee remuneration and other related expenses	402,847	380,256
Expenses related to commercial activities		
Legal Expenses	15,413	1,227
Operational	137,400	105,852
Rent and home office allowance	3,157	3,142
Accounting and review engagement fees	5,394	5,544
Total Expenses related to commercial activities	161,364	115,765

	2025 \$	2024 \$
Other expenses		
Amortisation Expense	188	-
Depreciation	672	828
Total Other expenses	860	828
	2025 \$	2024 \$
3. Analysis of Assets		
Bank accounts and cash		
ASB bank current account	83,220	331,201
Total Bank accounts and cash	83,220	331,201
Debtors and prepayments		
Accounts receivable	-	8,161
Interest accrued	1,464	-
Prepayments	-	12,968
Total Debtors and prepayments	1,464	21,129
	2025 \$	2024 \$
4. Analysis of Liabilities		
Creditors and accrued expenses		
Accounts Payable	475	3,136
GST payable	2,805	14,885
Owing on Credit cards	1,953	1,743
Accrued review fee	3,200	3,100
Total Creditors and accrued expenses	8,433	22,864
Employee costs payable		
Annual Leave Provision	23,979	12,825
Wages Payables	12,200	11,404
Total Employee costs payable	36,179	24,228
	2025 \$	2024 \$
5. Plant and Equipment		
Computers		
Computers owned	4,138	4,138
Accumulated depreciation - Computers owned	(4,024)	(3,351)
Total Computers	114	787
Total Plant and Equipment	114	787

	2025 \$	2024 \$
6. Intangible Assets		
NZK Logo and Brand at cost	4,500	-
Accumulated amortisation	(187)	-
Total Intangible Assets	4,313	-

	2025 \$	2024 \$
7. Accumulated Funds		
Accumulated Surpluses or deficits		
Opening Balance	306,025	300,012
Surplus for the year	74,074	6,013
Closing Balance	380,099	306,025
Total Accumulated Surpluses or deficits	380,099	306,025

8. Commitments

The Society has no operating or capital commitments at 31 March 2025. (Last year: nil)

9. Contingent Liabilities and Guarantees

At balance date there were no known contingent liabilities (Last year: nil)

	2025 \$	2024 \$
10. Related Parties		
Description of relationship		
Transactions with Board (Honorarium)	4,800	2,200
Total	4,800	2,200

There are no amounts due from or to related parties at balance date (Last year: nil)

11. Events after balance date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report.

Independent Assurance Practitioner's Review Report
to the members of New Zealand Kindergartens Incorporated Te Putahi Kura Puhou o Aotearoa Manatōpū

Report on the Financial Statements

We have reviewed the accompanying financial statements contained in the performance report of New Zealand Kindergartens Incorporated Te Putahi Kura Puhou o Aotearoa Manatōpū which comprise the statement of financial position as at 31 March 2025, and the statement of financial performance and statement of cash flows for the year then ended, and the statement of accounting policies and the notes to the performance report that include other explanatory information.

Board's Responsibility for the Financial Statements

The Board members are responsible for the preparation and fair presentation of the financial statements in accordance with the Tier 3 (NFP) Standard and for such internal controls as the Board members determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements. We conducted our review in accordance with the International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400, *Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity*. ISRE (NZ) 2400 requires us to conclude whether anything has come to our attention that causes us to believe that the financial statements, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This Standard also requires us to comply with relevant ethical requirements.

A review of financial statements in accordance with ISRE (NZ) 2400 is a limited assurance engagement. We perform procedures, primarily consisting of making enquiries of management and others within the entity as appropriate, applying analytical procedures and evaluating the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand). Accordingly, we do not express an audit opinion on these financial statements.

Other than in our capacity as assurance practitioner we have no relationship with, or interests in the Society.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements for the year ended 31 March 2025 as set out in the accompanying performance report do not present fairly, in all material respects, the financial position of New Zealand Kindergartens Incorporated Te Putahi Kura Puhou o Aotearoa Manatōpū as at 31 March 2025 and its financial performance and cash flows for the year then ended, in accordance with the Tier 3 (NFP) Standard.

Restriction on Distribution or Use

This report is made solely to the members of New Zealand Kindergartens Incorporated Te Putahi Kura Puhou o Aotearoa Manatōpū, as a body. Our review work has been undertaken so that we might state to the members those matters which we are required to state to them in a review 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 Society and the Society's members, as a body, for our review procedures, for this report or for the conclusion we have formed.



Chartered Accountants
20 August 2025

Dunedin



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