

Special Purpose Financial Statements - Poppies Gardiners Road (46634)

Peppertree Preschool Limited
For the year ended 31 March 2025

Prepared by Ashton Wheelans Limited

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Statement of Ministry Funding & Associated Expenditure - Poppies Preschool Gardiners Road

Peppertree Preschool Limited
For the year ended 31 March 2025

	2025 POP GR GARDINERS	2024 POP GR GARDINERS
RECEIPTS		
Ministry of Education ECE Subsidy Funding	443,478	413,120
Ministry of Education 20 Hours ECE Funding	633,183	536,838
Ministry of Education Support Grants	-	1,783
Ministry of Education Targeted Funding	-	-
Ministry of Education Urgent Response Funding	-	-
Total RECEIPTS	1,076,661	951,741
	2025 POP GR GARDINERS	2024 POP GR GARDINERS
ASSOCIATED EXPENDITURE		
Wages & Salaries (including Managers' Salaries)	939,854	823,009
Staff Training & Welfare	2,437	7,655
ACC & Other Staff Expenditure	3,797	5,224
Total ASSOCIATED EXPENDITURE	946,088	835,888
	2025 POP GR GARDINERS	2024 POP GR GARDINERS
NET SURPLUS (DEFICIT)		
Total Receipts	1,076,661	951,741
Total Associated Expenditure	(946,088)	(835,888)
Total NET SURPLUS (DEFICIT)	130,573	115,853

Jeanette Allison - Director

Richard Allison - Director

Date

Notes to the Special Purpose Financial Statements - Poppies Preschool Gardiners Road

Peppertree Preschool Limited For the year ended 31 March 2025

Reporting Entity

The entity is a Company registered under the Companies Act 1993.

It is a reporting entity for the purposes of the Financial Reporting Act 2013.

This Financial Statement has been prepared as a Special Purpose Financial Statement in accordance with the Charter of the Preschool for the purposes only of:

(a) Presenting available for inspection at the Preschool in compliance with Section 12-1 of the Early Childhood Funding Handbook.

(b) Submitting as audited annual Financial Statements to the Ministry of Education in compliance with Section 12-4 the Early Childhood Funding Handbook.

Accordingly, the Financial Statement does not conform with generally accepted accounting practice and should not be relied upon for any other purposes.

The entity continues to operate as a going concern.

Specific Accounting Policies

The following specific Accounting Policies which materially affect the measurement of financial performance have been applied:

(a) Accrual accounting is used to report receipts and expenditure as paid;

(b) The Financial Report has been prepared on a GST exclusive basis.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

1. Ministry of Education - Bulk Funding

Receipts from Ministry of Education Bulk Funding have been adjusted to allow for funding received in advance and washup funding received in arrears. Bulk Funding is received in three instalments in July, November and March each year.

2. Associated Expenditure

Expenditure has been listed only to the extent that the items are easily and cost-effectively audited, and sufficient to demonstrate that the Ministry of Education Bulk Funding has been applied for the purposes provided.

3. Ministry of Education Equity Funding

There was no equity funding received during year.

4. Ministry of Education Support Grants for Provisionally Registered Teachers

There were no grants for provisionally registered teachers during year.

5. Annual Top-up for Isolated Services (ATIS)

There was no AITS funding during year.

6. Ministry of Education Detailed Engineering Evaluation (DEE)

Value of DEE Grant N/A.

7. Ministry of Education Incredible Years Release

Value of Incredible Years Release Nil, (2024: \$1,783).

8. Ministry of Education Winter Energy Grant

Value of Winter Energy Grant Nil, (2024: Nil).

INDEPENDENT AUDITOR'S REPORT - Poppies Gardiners Road

Peppertree Preschool Limited
For the year ended 31 March 2025

Place Holder