

Special Purpose Financial Statements - Peppertree Preschool

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 - Peppertree Preschool

Peppertree Preschool Limited
For the year ended 31 March 2025

	2025 PEPPERTREE	2024 PEPPERTREE
RECEIPTS		
Ministry of Education ECE Subsidy Funding	319,083	375,898
Ministry of Education 20 Hours ECE Funding	570,386	496,676
Ministry of Education Support Grants	8,978	6,874
Ministry of Education Targeted Funding	-	-
Ministry of Education Urgent Response Funding	-	-
Total RECEIPTS	898,447	879,448

	2025 PEPPERTREE	2024 PEPPERTREE
ASSOCIATED EXPENDITURE		
Wages & Salaries (including Managers' Salaries)	846,868	841,135
Staff Training & Welfare	6,384	5,270
ACC & Other Staff Expenditure	15,219	4,875
Total ASSOCIATED EXPENDITURE	868,471	851,281

	2025 PEPPERTREE	2024 PEPPERTREE
NET SURPLUS (DEFICIT)		
Total Receipts	898,447	879,448
Total Associated Expenditure	(868,471)	(851,281)
Total NET SURPLUS (DEFICIT)	29,977	28,167

Jeanette Allison - Director

Richard Allison - Director

Date

Notes to the Special Purpose Financial Statements - Peppertree Preschool

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 received for provisionally registered teachers during year.

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

There was no ATIS funding received 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 \$1,900, (2024: \$1,565).

8. Ministry of Education Winter Energy Grant

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

9. Ministry of Education Staff Welfare Scheme

Value of Education Staff Welfare Scheme \$7,078, (2024: \$5,309).

INDEPENDENT AUDITOR'S REPORT - Peppertree Preschool

Peppertree Preschool Limited
For the year ended 31 March 2025

Place Holder