

# Special Purpose Financial Statements - Little Peppertree Preschool (70573)

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 - Little Peppertree Preschool

**Peppertree Preschool Limited**  
**For the year ended 31 March 2025**

	2025 LITTLE PEPPERTREE	2024 LITTLE PEPPERTREE
<b>RECEIPTS</b>		
Ministry of Education ECE Subsidy Funding	53,231	47,776
Ministry of Education 20 Hours ECE Funding	343,929	275,193
Ministry of Education Support Grants	5,855	4,093
Ministry of Education Targeted Funding	961	-
Ministry of Education Urgent Response Funding	-	-
<b>Total RECEIPTS</b>	<b>403,976</b>	<b>327,062</b>
	2025 LITTLE PEPPERTREE	2024 LITTLE PEPPERTREE
<b>ASSOCIATED EXPENDITURE</b>		
Wages & Salaries (including Managers' Salaries)	292,742	265,517
Staff Training & Welfare	1,765	3,174
ACC & Other Staff Expenditure	1,421	829
<b>Total ASSOCIATED EXPENDITURE</b>	<b>295,928</b>	<b>269,520</b>
	2025 LITTLE PEPPERTREE	2024 LITTLE PEPPERTREE
<b>NET SURPLUS (DEFICIT)</b>		
Total Receipts	403,976	327,062
Total Associated Expenditure	(295,928)	(269,520)
<b>Total NET SURPLUS (DEFICIT)</b>	<b>108,049</b>	<b>57,543</b>

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**Jeanette Allison - Director**

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**Richard Allison - Director**

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**Date**

# Notes to the Special Purpose Financial Statements - Little 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 for provisionally registered teachers received 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 \$900, (2024: \$1,900).

**8. Ministry of Education Winter Energy Grant**

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

**9. Ministry of Energy Covid wash-up**

There was no Ministry of Energy Covid wash-up received during year.

**10. Ministry of Education Education Staff Welfare Scheme**

Value of Education Staff Welfare Scheme \$4,955, (2024: \$2,193).

# INDEPENDENT AUDITOR'S REPORT - Little Peppertree Preschool

**Peppertree Preschool Limited**  
**For the year ended 31 March 2025**

*Place Holder*