

LEARNING LINKS CHILDCARE TE AWAMUTU LIMITED

SERVICE NUMBER(S):

47589

**SPECIAL PURPOSE FINANCIAL REPORT
MINISTRY OF EDUCATION FUNDING**

FOR THE YEAR ENDED 31 MARCH 2025

LEARNING LINKS CHILDCARE TE AWAMUTU LIMITED

SPECIAL PURPOSE FINANCIAL REPORT
INCOME AND EXPENDITURE REPORT
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	NZ\$	NZ\$
FUNDING			
Funding received from Ministry of Education (excluding Equity & Targeted Funding for Disadvantage):			1,009,471
EXPENSES			
Less expenses related to funding:			
Salary and wages		705,892	
Rent		147,877	
Operating expenses include agency staff wages and costs, food costs, nappies, wipes, gloves, light, power, heating, cleaning supplies, and centre purchases		156,197	
			1,009,966
Net deficit on funding			(495)
TARGETED FUNDING FOR DISADVANTAGE			
Net deficit on Targeted Funding for Disadvantage	2		0
NET DEFICIT ON FUNDING			(495)

Director Name: gj hazelden
86E70000-9A60-7A49-4364-88DF1514D7D4

Signature: *gj hazelden*
86E70000-9A60-7A49-4364-88DF1514D7D4

Date: 18/09/2026
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**LEARNING LINKS CHILDCARE TE AWAMUTU LIMITED
FOR THE YEAR ENDED 31 MARCH 2025**

1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Reporting

This is the special purpose financial report of:
LEARNING LINKS CHILDCARE TE AWAMUTU LIMITED
Service #: 47589

This report has been prepared solely to comply with the Ministry of Education financial reporting requirements and for no other purpose.

1.1 General Accounting Policy

The special purpose financial report has been prepared on the basis of historical cost.

1.2 Particular Accounting Policies

The following is a summary of the significant accounting policies adopted in the preparation of this special purpose financial report.

Income and Expense Recognition

Funding received from the Ministry of Education has been recorded on a cash basis.
Expenses are recorded on a cash basis showing how funding has been spent.

GST

The financial amounts are reported exclusive of GST.

1.3 Changes in Accounting Policies

The income and expense recognition policy has changed from an accrual to a cash basis as it better presents the receiving and spending of the funding from the Ministry of Education.

2 TARGETED FUNDING FOR DISADVANTAGE AND EXPENDITURE		Total
Targeted Funding for Disadvantage		9,139
Targeted Funding for Disadvantage expenditure		9,139
Deficit on Funding		0

Targeted Funding for Disadvantage has been spent on:
Hiring additional staff, activities and subsidising fees.

3 EVENTS AFTER THE REPORTING PERIOD

There were no events that have occurred after the reporting period that would have a material impact on the special purpose financial report.

Independent auditor's report to the shareholders of Learning Links Childcare Te Awamutu Limited

Report on the audit of the special purpose financial report

Opinion

In our opinion, the accompanying special purpose financial report of Learning Links Childcare Te Awamutu Limited (the Entity) for the year ended 31 March 2025, is prepared, in all material respects, in accordance with the accounting policies outlined in Note 1 to the special purpose financial report.

What was audited?

We have audited the special purpose financial report of the Entity, which comprises:

- the income and expenditure report for the year ended 31 March 2025, and
- notes to the special purpose financial report, including a summary of significant accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the special purpose financial report* section of our report.

We are independent of the Entity 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 Entity.

Emphasis of matter – basis of accounting and restriction on distribution and use

We draw attention to Note 1 to the special purpose financial report, which describes the basis of accounting. The special purpose financial report has been prepared to enable the Entity to report to its shareholders on how the funding received from the Ministry of Education for licensed early childhood education services was spent by the Entity. As a result, the special purpose financial report may not be suitable for another purpose. Our report is intended solely for the Entity and the Entity intends to provide this report to the Ministry of Education and therefore, this report should not be distributed to parties other than the Entity or the Ministry of Education. Our opinion is not modified in respect of this matter.

Other matter

The financial information presented in the special purpose financial report includes the funding received from the Ministry of Education and the expenses related to how the funding has been spent.

Our audit pertained to the funding and expenses recorded in the special purpose financial report. We did not verify underlying records which form the basis of the funding, nor verify whether other expenses related to the funding was incurred.

Directors' responsibilities for the special purpose financial report

The directors are responsible for:

- the preparation and fair presentation of the special purpose financial report in accordance with the accounting policies disclosed in Note 1 to the special purpose financial report, and
- for such internal control as the directors determine is necessary to enable the preparation of a special purpose financial report that is free from material misstatement, whether due to fraud or error.

In preparing the special purpose financial report, the directors are responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Entity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the special purpose financial report

Our objectives are to obtain reasonable assurance about whether the special 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) 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 economic decisions of users taken on the basis of this special purpose financial report.

A further description of our responsibilities for the audit of this special purpose financial report is located at the External Reporting Board (XRB) website at:

<https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-s2/>

This description forms part of our independent auditor's report.

William Buck

86E79808-9A68-7A49-436F-88DF1514D7D4
William Buck Audit (NZ) Limited

Auckland, **18/09/2026**

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Document Signers

Name	Gavin Hazelden
Email	gavin@astuteeducation.com
Mobile	Not Provided
IP Address/es	203.211.73.166
Signed on Pages	2
Verification Mode	Email Code



Name	Jigs Bellosillo
Email	jigs.bellosillo@williambuck.co.nz
Mobile	Not Provided
IP Address/es	139.5.165.91
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