



**SUPPORTING THE NETWORK OF OUT-OF-SCHOOL PROGRAMMES**  
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OSCAR Network  
Christchurch

**RISKY PLAY. WHY CHILDREN LOVE IT AND NEED IT WAYS SCIENCE SAYS  
KINDNESS WILL CHANGE YOUR LIFE DEPRESSION IN PARENTS OF  
DISABLED CHILDREN ATTACHMENT THEORY MADE SIMPLE RESERVES:  
THE TOP FIVE QUESTIONS ASKED BY NFPS ACCOUNTING SOFTWARE –  
WHAT SHOULD YOU USE? PLAYTIME AROUND THE WORLD**



**ENHANCING CHILDREN'S PLAY : WHAKAREWA / TE TAAKARO TAMARIKI**







# THE OSCAR NETWORK

We are an organisation dedicated to providing information to O.S.C.A.R. (Out of School Care And Recreation) programmes.

Our aim is to support, promote and network safe quality, accessible OSCAR services which are professional and centre around the needs of the child and their whanau. The OSCAR Network provides information on training, development, mentoring, funding & finances, research, advocacy, management and staff support, resources and the general running of an Out of School programme. The OSCAR Network encourages OSCAR providers to operate quality services, however it is not a function of the OSCAR Network to accredit or assess OSCAR services. The OSCAR Network has a well-earned reputation for working co-operatively alongside other groups and agencies. We work as a team in an environment based on mutual respect and trust. It is the combination of skills, ideas and energy, which achieves results from the consensus decision-making process. We enjoy our work by 'thinking differently'.

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# Green eggs and strategic plans!



I am Ed. I am Ed. Ed-I-Am.

That Ed-I-Am! That Ed-I-Am! I do not like that Ed-I-Am!

Do you like strategic plans?

I do not like them, Ed-I-Am!  
I do not like strategic plans!

Would you like one this fiscal year?  
I would not like one this fiscal year!  
I do not like them, get out of here!  
I do not like strategic plans.  
I do not like them, Ed-I-Am.

Would you read one with some hummus?  
Would you read one with a stone of pumice?

I do not like them with some hummus.  
I do not like them with a pumice.  
I do not like them this fiscal year.  
I do not like them, get out of here!  
I do not like strategic plans.  
I do not like them, Ed-I-Am.

Would you read one by yourself?  
Or would you read one with an elf?

Not by myself. Not with an elf.  
Not with some hummus. Not with a pumice.  
I would not read a strategic plan.  
I do not like them, Ed-I-Am.

Would you? Could you? In the morn?  
Read a plan with a unicorn?

I would not, could not, in the morn,  
Read one with a unicorn.  
I will not read one by myself.  
I will not read one with an elf.  
Not with some hummus.  
Not with a stone made of pumice.  
I do not like strategic plans.  
I do not like them, Ed-I-Am.

You do not like them. So you say.  
Read one! Read one! And you may!  
Read one and you may, I say.

Ed! If you let me be,  
I will read one, you will see.

Say! I like strategic plans!  
I do! I like them, Ed-I-Am.  
And I would read one in the morn.  
And I would read one with a unicorn.  
And I would read one with some hummus.  
And I would read them with a pumice.  
And I would read one, have no fear!  
I will read one this fiscal year!  
I do so like strategic plans!  
Thank you! Thank you, Ed-I-am!  
And now I have read one by myself.  
I'm putting it right back on the shelf.

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# TO PROTECT OUR CHILDREN WE MUST ALLOW THEM TO PLAY IN WAYS DEEMED “RISKY.”

## PETER GRAY - FREEDOM TO LEARN

Fear, you would think, is a negative experience, to be avoided whenever possible. Yet, as everyone who has a child or once was one knows, children love to play in risky ways — ways that combine the joy of freedom with just the right measure of fear to produce the exhilarating blend known as thrill.

### SIX CATEGORIES OF RISKY PLAY

Ellen Sandseter, a professor at Queen Maud University in Trondheim, Norway, has identified six categories of risks that seem to attract children everywhere in their play.<sup>[1]</sup> These are:

- Great heights. Children climb trees and other structures to scary heights, from which they gain a birds-eye view of the world and the thrilling feeling of I did it!
- Rapid speeds. Children swing on vines, ropes, or playground swings; slide on sleds,

in the most vulnerable position—the one being chased or the one underneath in wrestling—the position that involves the most risk of being hurt and requires the most skill to overcome.

- Disappearing/getting lost. Little children play hide and seek and experience the thrill of temporary, scary separation from their companions. Older ones venture off, on their own, away from adults, into territories that to them are new and filled with imagined dangers, including the danger of getting lost.

### THE EVOLUTIONARY VALUE OF RISKY PLAY

Other young mammals also enjoy risky play.<sup>[2]</sup> Goat kids frolic along steep slopes and leap awkwardly into the air in ways that make landing difficult. Young monkeys

must outweigh the risks. What are the benefits? Laboratory studies with animals give us some clues.

Researchers have devised ways to deprive young rats of play, during a critical phase of their development, without depriving them of other social experiences. Rats raised in this way grow up emotionally crippled.<sup>[3, 4]</sup> When placed in a novel environment, they overreact with fear and fail to adapt and explore as a normal rat would. When placed with an unfamiliar peer, they may alternate between freezing in fear and lashing out with inappropriate, ineffective, aggression. In earlier experiments, similar findings occurred when young monkeys were deprived of play (though the controls in those experiments were not as good as in the subsequent rat experiments).

# RISKY PLAY

skis, skates, or playground slides; shoot down rapids on logs or boats; and ride bikes, skateboards, and other devices fast enough to produce the thrill of almost but not quite losing control.

- Dangerous tools. Depending on the culture, children play with knives, bows and arrows, farm machinery (where work and play combine), or other tools known to be potentially dangerous. There is, of course, great satisfaction in being trusted to handle such tools, but there is also thrill in controlling them, knowing that a mistake could hurt.
- Dangerous elements. Children love to play with fire, or in and around deep bodies of water, either of which poses some danger.
- Rough and tumble. Children everywhere chase one another around and fight playfully, and they typically prefer being

playfully swing from branch to branch in trees, far enough apart to challenge their skill and high enough up that a fall could hurt. Young chimpanzees enjoy dropping from high branches and catching themselves on lower ones just before hitting the ground.

Young mammals of most species, not just ours, spend great amounts of time chasing one another around and play fighting, and they, too, generally prefer the most vulnerable positions.

From an evolutionary perspective, the obvious question about risky play is this: Why does it exist? It can cause injury (though serious injury is rare) and even (very rarely) death, so why hasn't natural selection weeded it out? The fact that it hasn't been weeded out is evidence that the benefits

Such findings have contributed to the emotion regulation theory of play — the theory that one of play's major functions is to teach young mammals how to regulate fear and anger.<sup>[4]</sup> In risky play, youngsters dose themselves with manageable quantities of fear and practice keeping their heads and behaving adaptively while experiencing that fear. They learn that they can manage their fear, overcome it, and come out alive. In rough and tumble play they may also experience anger, as one player may accidentally hurt another. But to continue playing, to continue the fun, they must overcome that anger. If they lash out, the play is over. Thus, according to the emotion regulation theory, play is, among other things, the way that young mammals learn to control their fear and anger so they can encounter real-life dangers, and interact



## WHY CHILDREN LOVE IT AND NEED IT

in close quarters with others, without succumbing to negative emotions.

### THE HARMFUL CONSEQUENCES OF PLAY DEPRIVATION IN OUR CULTURE TODAY

On the basis of such research, Sandseter<sup>[1]</sup> wrote, in a 2011 article in the journal *Evolutionary Psychology*, “We may observe an increased neuroticism or psychopathology in society if children are hindered from partaking in age adequate risky play.” She wrote this as if it were a prediction for the future, but I’ve reviewed data—in *Free to Learn* and elsewhere<sup>[5]</sup>—indicating that this future is here already and has been for a while.

Briefly, the evidence is this. Over the past 60 years we have witnessed, in our culture,

a continuous, gradual, but ultimately dramatic decline in children’s opportunities to play freely, without adult control, and especially in their opportunities to play in risky ways. Over the same 60 years we have also witnessed a continuous, gradual, but ultimately dramatic increase in all sorts of childhood mental disorders, especially emotional disorders.

Look back at that list of six categories of risky play. In the 1950s, even young children regularly played in all of these ways, and adults expected and permitted such play (even if they weren’t always happy about it). Now parents who allowed such play would likely be accused of negligence, by their neighbours if not by state authorities.

Here — as an admittedly nostalgic

digression — are just a few examples of my own play, as a child in the 1950s:

- At the age of 5, I took bike rides with my 6-year-old friend all over the village where I lived and into the surrounding countryside. Our parents gave us some limits as to when we had to be back, but they didn’t restrict our range of movement. (And, of course, we had no cell phones then, no means of contacting anyone if we got lost or hurt.)
- From the age of 6 on, I, and all the other boys I knew, carried a jack-knife. We used it not just for whittling, but also for games that involved throwing knives (never at each other).
- At age 8, I recall, my friends and I spent recesses and lunch hour wrestling in the snow or grass on a steep bank near the school. We had tournaments that we arranged ourselves. No teachers or other adults paid attention to our wrestling, or, if they did, they never interfered.
- When I was 10 and 11, my friends and I took all-day skating and skiing hikes on the 5-mile-long lake that bordered our northern Minnesota village. We carried matches and occasionally stopped on islands to build fires and warm ourselves, as we pretended to be brave explorers.
- Also when I was 10 and 11, I was allowed to operate the big, dangerous, hand-fed printing press at the print shop where my parents worked. In fact, I often took Thursdays off from school to print the town’s weekly newspaper. The teachers and principal never complained, at least not that I know of. I think they knew that I was learning more valuable lessons at the print shop than I would have at school.

Such behaviour was unexceptional in the 1950s. My parents may have been a bit more trusting and tolerant than most other parents, but not by much. How much of this would be acceptable to most parents and other adult authorities today? Here’s an index of how far we have moved: In a recent survey of over a thousand parents in the UK, 43% believed that children under the age of 14 shouldn’t be allowed outside unsupervised, and half of those believed they shouldn’t be allowed such freedom until at least 16 years of age!<sup>[6]</sup> My guess is that roughly the same would be found if that survey were conducted in the US. Adventures that used to be normal for 6-year-olds are now not allowed even for many teenagers.



As I said, over the same period that we have seen such a dramatic decline in children's freedom to play, and especially in their freedom to embrace risk, we have seen an equally dramatic rise in all sorts of childhood mental disorders. The best evidence for this comes from the analyses of scores on standard clinical assessment questionnaires that have been given in unchanged form to normative groups of children and young adults over the decades.<sup>[5]</sup> Such analyses reveal that five to eight times as many young people today suffer from clinically significant levels of anxiety and depression, by today's standards, than was true in the 1950s. Just as the decline in children's freedom to embrace risk has been continuous and gradual, so has the rise in children's psychopathology.

The story is both ironic and tragic. We deprive children of free, risky play, ostensibly to protect them from danger, but in the process we set them up for mental breakdowns. Children are designed by nature to teach themselves emotional resilience by playing in risky, emotion-inducing ways. In the long run, we endanger them far more by preventing such play than by allowing it. And, we deprive them of fun.

**PLAY, TO BE SAFE, MUST BE FREE  
PLAY, NOT COERCED, MANAGED, OR  
PUSHED BY ADULTS.**

Children are highly motivated to play in risky ways, but they are also very good at knowing their own capacities and avoiding risks they are not ready to take, either physically or emotionally. Our children know far better than we do what they are ready for. When adults pressure or even encourage children to take risks they aren't ready for, the result may be trauma, not thrill. There are big differences among kids, even among those who are similar in age, size, and strength. What is thrilling for one is traumatic for another. When physical education instructors require all of the children in a gym class to climb a rope or pole to the ceiling, some children, for whom the challenge is too great, experience trauma and shame. Instead of helping them learn to climb and experience heights, the experience turns them forever away from such adventures. Children know how to dose themselves with just the right amount of fear, for them, and for that knowledge to operate they must be in charge of their own play. [Parenthetically, I note that a relatively small percentage of children are prone to

overestimate their abilities and do repeatedly hurt themselves in risky play. These children may need help in learning restraint.]

An ironic fact is that children are far more likely to injure themselves in adult-directed sports than in their own freely chosen, self-directed play. That's because the adult encouragement and competitive nature of the sports lead children to take risks --both of hurting themselves and of hurting others--that they would not choose to take in free play. It is also because they are encouraged, in such sports, to specialize, and therefore overuse specific muscles and joints. According to the latest data from the U.S. Centers for Disease Control and Prevention, more than 3.5 million children per year under the age of 14 receive medical treatment for sports injuries. That's about 1 out of every 7 children engaged in youth sports. Sports medicine for children has become a big business, thanks to adults who encourage young pitchers to throw so hard and so often they throw out their elbows, encourage young football linemen to hit so hard they get concussions, encourage young swimmers to practice so often and hard they damage their shoulders to the point of needing surgery. Children playing for fun rarely specialize (they enjoy variety in play), and they stop when it hurts, or they change the way they are playing. Also, because it's all for fun, they take care not to hurt their playmates. Adults, who get all wrapped up in winning and may hope for eventual scholarships, work against nature's means of preventing damage.<sup>[7]</sup>

So, we prevent children from their own, self-chosen, thrilling play, believing it dangerous

when in fact it is not so dangerous and has benefits that outweigh the dangers, and then we encourage children to specialize in a competitive sport, where the dangers of injury are really quite large. It's time to reexamine our priorities.

What have been your experiences and observations concerning children's risky play? How did you play as a child? How do your children play? Do you allow your children to play freely in the ways that Sandseter has described, and, if so, how do you deal with the social pressure against it?

*Peter Gray - Freedom to Learn*

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- [7] For an excellent book on the harm adults cause to children in youth sports, see Mark Hyman's *Until It Hurts*.



## WAYS SCIENCE SAYS KINDNESS WILL CHANGE YOUR LIFE

BY BIRJU PANDYA

Is kindness just an old-fashioned value celebrated in kindergarten and then soon forgotten as one grows older and more ambitious - or is there more to it? As increasing numbers of people look to live a purpose-driven life, research is beginning to reveal the tremendous rewards that come with living kindly. What follows are some of the most compelling recent studies on the topic of kindness, and the ramifications they hold for ourselves and our world.

### 1: KINDNESS REWIRES OUR MINDS FOR GREATER HEALTH:

"The biggest news is that we're able to change something physical about people's health by increasing their daily diet of positive emotion, and that helps us get at a long-standing mystery of how our emotional and social experience affects our physical health," says researcher and author Barbara Fredrickson. The change only occurred in practitioners who became happier and felt more socially connected; for those who practiced just as much but didn't report feeling any closer to others, there was no change in the tone of the vagal nerve. "We find that the active ingredients are two psychological variables: positive emotion and the feeling of positive social connection."

### 2: SMALL SHIFTS CAN GROW OUR CAPACITY FOR KINDNESS:

A group of researchers at Northeastern University held a compassion training class for research subjects. Afterwards, one by one, subjects were called to attend a meeting. Before it began, they entered a waiting room with three chairs. Two were occupied by actors, leading the participant to sit down at the third. "After a couple of minutes, a woman would walk in on crutches - wincing with pain - and lean against the wall. The actors looked away and didn't give up their chairs," says the researcher. Of those who had received the compassion training, around half stood up to offer their chair to the woman, and for those who had not, the figure was just 15%. They concluded that



our willingness to help strangers is flexible, and can be shaped by small changes in perception.

### 3: KINDNESS CAN HELP THE BOTTOM LINE:

The single greatest advantage in the modern economy is a happy and engaged workforce. A decade of research proves that happiness raises nearly every business and educational outcome: raising sales by 37%, productivity by 31%, and accuracy on tasks by 19%, as well as a myriad of health and quality of life improvements. Yet even those companies that do take leadership training seriously still ignore the role that happiness plays in leadership effectiveness. Says Shawn Achor, "To test the ROI of investing in happiness, I wanted to find a company in the midst of high challenge. In 2009, I chose the auditing and tax accounting firm KPMG, as they were about to be hit with perhaps the most stressful tax season in decades after the banking crisis in 2008. A brief three-hour training and a non-mandatory invitation to create a positive habit for 21 days created a high ROI not only in the short-term, but in the longer term as well."

### 4: YOUR SOCIAL COMMUNITY BENEFITS FROM SMALL ACTS OF KINDNESS:

Researchers, James Fowler, an associate professor of political science at UC San Diego, and Nicholas Christakis, a Harvard sociology professor, showed that when one person gave money in a "public-goods game" to help others, the recipients were

more likely to give money away in the future. (Because the research participants were strangers and never played twice with the same person, direct reciprocity was eliminated.) The domino effect continued as more people were swept up in the tide of kindness and cooperation, according to the researchers. In short, Fowler said: "You don't go back to being your 'old selfish self.'" "Though the multiplier in the real world may be higher or lower than what we've found in the lab, personally it's very exciting to learn that kindness spreads to people I don't know or have never met," Fowler said. "We don't typically see how our generosity cascades through the social network to affect the lives of dozens or maybe hundreds of other people."

### 5: CHANGE YOURSELF WITH KINDNESS, CHANGE THE WORLD WITH KINDNESS:

History includes many examples of how working on oneself through a personal practice of kindness leads to larger social shifts. Even at smaller scales, in schools and beyond, this has been shown to happen. As we are increasingly in a world where most are unhappy in their day-to-day life, kindness offers an alternative for both personal benefit and potentially greater social benefit.

*KindSpring.org is a place to practice small acts of kindness. For over a decade the KindSpring user community has focused on inner transformation, while collectively changing the world with generosity, gratitude, and trust. The site is 100% volunteer-run and totally non-commercial.*

# RESEARCH

## EXCLUSION MORE HARMFUL TO TEENS THAN OVERT BULLYING

A University of Queensland researcher has found that social exclusion among teens can be more harmful than direct bullying.

University of Queensland's Hannah Thomas led the research, which showed that teens find exclusion more harmful than better known forms of bullying like teasing and rumour-spreading.

Ms Thomas's study – a survey of 10,273 Victorian high school students in Grades 7, 9 and 11 – examined how the frequency, emotional response and form of bullying were associated with the mental health of school students.

"Social exclusion is a subtle behaviour ... and therefore less likely to prompt a response from an adult," she said. "Adolescents can use it to get others offside and isolate them, thereby exerting their own dominance and power in a peer group. "Social exclusion is sometimes seen as a normal part of the pains of peer relationships but it is very upsetting for young people."

"Bullying is when person is repeatedly exposed to negative behaviours that are intended to hurt or harm them. It is not bullying when behaviour is one-off" Of particular note, social exclusion had a strong association with adolescents' psychological distress and low emotional wellbeing.

"This may result in the behaviour persisting for longer than other forms of bullying and makes self-defence more difficult, increasing the consequent stress and isolation," Ms Thomas said. Overall, the results show the seriousness of bullying behaviours and the importance of prevention work.

The study found one in seven teens reported being actively excluded by their peers, one in three were teased, and one in 10 reported being physically harmed.

Ms Thomas's study was supported by the

Bryan Foundation Youth Mental Health Scholarship and is published in the Australia and New Zealand Journal of Psychiatry

*More information: "Association of different forms of bullying victimisation with adolescents' psychological distress and reduced emotional wellbeing" Aust N Z J Psychiatry 0004867415600076, first published on August 21, 2015 DOI: 10.1177/0004867415600076*

## CHILDREN EXPOSED TO 'TOXIC STRESS' MORE LIKELY TO DEVELOP ILLNESSES AS ADULTS, ROYAL COMMISSION TOLD

Infants and young children exposed to "toxic stress" from dysfunctional homes are more likely to develop cardiac disease and other physical illnesses as adults, the family violence Royal Commission was told on Wednesday.

And addressing the impact of early childhood stress and trauma, the commission was told, was the most important economic investment Australia could make.

Frank Oberklaid, professor of paediatrics at the University of Melbourne, said there was now strong evidence linking "toxic", or persistent, stress in early childhood and the later development of mental health problems, criminality, illiteracy, welfare dependency, family violence, cardiac disease and diabetes. This, he said, was the "elephant in the room" of economic policy. "I think from a public policy view we really haven't embraced the fact that if we fix up those first three years, if we can provide the sort of support that families need, parents need, if we can have high quality early learning environments that's the best economic investment that any country can make," he said.

"So the real productivity issue is in building social infrastructure, it's not only on getting women back into the workforce, for example. So that's the elephant in the room. The academics appreciate that, the media are starting to understand that. We haven't seen a consistent, sustained public policy

response to that research evidence yet."

Children's brains, in the first three years of life, are busily developing circuits and connections, Professor Oberklaid said. "The way those circuits develop is almost entirely dependent on getting necessary inputs from the environment at particular times...[and] that depends on a relatively stress-free environment. "So when stress is experienced by the child, stress hormones go up in that child's body, [and] cortisol and persistently high level of stress interfere with brain development." This, he said, had been linked to the development of high rates of mental and physical problems later in life.

"We could double or triple or quadruple the number of specialists, whether it's child protection, whether it is mental health, whether it is family violence and there still probably won't be enough...at a population level we need to find out what happened to these kids and these families early on when problems perhaps weren't so intractable, weren't so entrenched, when intervention would have been simpler... cheaper and more effective."

*Bianca Hall*

*Published: August 12, 2015 - 4:08PM*

*This story was found at: <http://www.smh.com.au/victoria/children-exposed-to-toxic-stress-more-likely-to-develop-illnesses-as-adults-royal-commission-told-20150812-gix3tc.html>*

## CHILDREN OF GANG-INVOLVED PARENTS REQUIRE GREATER FOCUS

Vulnerable children of gang-involved parents require greater focus.

What Works: Improving outcomes for children of gang-involved parents was released by Superu (The Social Policy Evaluation and Research Unit) today. The findings indicate that comprehensive, multi-faceted interventions are more likely than narrowly focused approaches to be effective in addressing the social harms associated with gangs, including improving outcomes for the children of gang-involved parents. The paper describes examples of comprehensive community-based approaches that work overseas.

Single-faceted approaches such as suppression, intervention or prevention



have not been found to be effective. Suppression, including policing, legislation or incarceration, is unlikely to be effective unless it is combined with other approaches as part of a comprehensive multi-faceted strategy.

Superu Chief Executive, Clare Ward says “We know that children of gang-involved parents are at greater risk of being abused, neglected, exposed to violence between parents, entering into the youth justice system and joining a gang.”

Based on available evidence, the paper was unable to conclude whether having a gang-involved parent was an independent risk factor for negative outcomes for the child. However, it is likely that children growing up in a gang-involved family have greater exposure to risk factors known to be associated with poor life outcomes.

At present, there is only a small body of evidence on the impacts of gang membership on the children of gang members. More primary research is needed in order to better understand the direct impacts on children’s health, wellbeing, education, employment outcomes and criminality into adulthood.

“Evidence-based interventions need to be developed for children of gang-involved parents if their outcomes are to improve” said Ward. Ward added: “For example, some promising approaches for dealing with ethnic Maori gangs highlight the importance of engaging with the whole whānau and community”.

This information is provided to inform social sector decisions - about funding, policies and services - to help to address the wider context of New Zealand families with multiple complex problems and improve the lives of families and whānau. Reducing the social harm to families and children connected with gangs is a key focus in the 2014 Whole-of-Government Action Plan to Reduce the Harms caused by New Zealand Adult Gangs and Transnational Crime Groups.

About Superu - The Social Policy Evaluation and Research Unit (Superu) is the operating name for the Families Commission. Our purpose is to increase the use of evidence by people across the social sector so that they can make better decisions - about funding, policies or services - to improve the lives of

families and whānau.

*Press Release: Superu, © Scoop Media*

## **STUDY: TOO MANY STRUCTURED ACTIVITIES MAY HINDER CHILDREN’S EXECUTIVE FUNCTIONING BY ELLEN WEXLER**

When children spend more time in structured activities, they get worse at working toward goals, making decisions, and regulating their behaviour, according to a new study. Instead, kids might learn more when they have the responsibility to decide for themselves what they’re going to do with their time. Psychologists at the University of Colorado and the University of Denver studied the schedules of 70 six-year olds, and they found that the kids who spent more time in less-structured activities had more highly-developed self-directed executive function.

Self-directed executive function develops mostly during childhood, the researchers write, and it includes any mental processes that help us work toward achieving goals — like planning, decision making, manipulating information, switching between tasks, and inhibiting unwanted thoughts and feelings. It is an early indicator of school readiness and academic performance, according to previous research cited in the study, and it even predicts success into adulthood. Children with higher executive function will be healthier, wealthier, and more socially stable throughout their lives.

The researchers asked parents to record the activities of their six-year-olds for a week, and then they measured how much time each child spent in structured and less-structured activities. The researchers define structured activities as anything organized and supervised by adults—like music lessons or community service. For an activity to be less-structured, the child must be in charge of deciding what to do and figuring out how to do it. All forms of free play counted as less-structured activities.

The researchers conjecture that when children are in control of how they spend their time, they are able to get more practice working toward goals and figuring out what to do next. For instance, the researchers

write, a child with a free afternoon ahead of her might decide to read a book. Once she’s finished, she might decide to draw a picture about the book, and then she’ll decide to show the drawing to her family. This child will learn more than another child who completes the same activities, but is given explicit instructions throughout the process.

At the end of the week, the researchers tested the children on skills like vocabulary and verbal fluency to measure their executive function. The more time the children spent in less-structured activities, the higher they scored. “Structured time could slow the development of self-directed control, since adults in such scenarios can provide external cues and reminders about what should happen, and when,” the researchers write in the study.

The study is the first of its kind, and the researchers believe it’s relevant to debates parents are already having on blogs and at soccer games—but it’s also resonating with educators advocating the importance of free play in classrooms. “The ability to self-direct can spell the difference between an independent student, who can be relied upon to get her work done while chaos reigns around her, and a dependent, aimless student,” former teacher Jessica Lahey writes in *The Atlantic*. “When we reduce the amount of free playtime in American preschools and kindergartens, our children stand to lose more than an opportunity to play house and cops and robbers.”

The researchers acknowledge that their study only proves correlation, but not causation. That is, it’s possible that children with better executive functioning may prefer to participate in less-structured activities more often, they write, while children with worse executive functioning may be more likely to seek out activities already structured for them.

“This isn’t perfect, but it’s a first step,” psychology and neuroscience professor Yuko Munakata, senior author of the study, said in a press release. “Our results are really suggestive and intriguing. Now we’ll see if it holds up as we push forward and try to get more information.”

[http://blogs.edweek.org/teachers/teaching\\_now/2014/07/study\\_too\\_many\\_structured\\_activities\\_hinder\\_childrens\\_executive\\_functioning.html](http://blogs.edweek.org/teachers/teaching_now/2014/07/study_too_many_structured_activities_hinder_childrens_executive_functioning.html)

# DEPRESSION IN PARENTS OF DISABLED CHILDREN

Many parents of disabled children experience loneliness and isolation, exhaustion, increased stress and sadness. They often face a barrage of challenges including financial stress, burnout and the ongoing need to advocate for their children. Sometimes this leads to what is known as situational depression. If circumstances are not addressed it may lead to clinical depression. But sometimes it is hard for parents of children with disabilities to recognise the signs of depression. Often the shame and the symptoms prevent parents for seeking the help they need. An article in a recent online resource Special Learning describes the general signs and symptoms of depression as they may present in parents.

## DEPRESSION IN PARENTS OF CHILDREN WITH SPECIAL NEEDS: HOW TO RECOGNIZE THE SYMPTOMS AND SIGNS

Note: This article should not be used to categorize oneself or to be viewed as a diagnostic tool. This article provides only general information and does not offer specifics on the criteria for diagnosing depression.

Many parents express times of loneliness, exhaustion and increased stress. It is not uncommon for all individuals to go through periods of sadness, adjustment or other difficulties. Periods of experiencing these types of emotions, especially during difficult times, do not necessarily signify clinical or even situational depression. Clinical depression is defined more as biologically based where symptoms would be present regardless of an individual's circumstances or satisfaction with life. Situational depression tends to develop as a reaction to prolonged exposure to chronic stress, physical, emotional and/or environmental or significant life changes/losses and a person's difficulty adjusting or handling life's challenges...etc.

Parents of children with special needs tend to be faced with a continuous barrage of challenges from societal isolation, financial strain, difficulty finding resources to outright exhaustion or feelings of confusion or burn out. Over time, if these circumstances are not

addressed and relief is not found a cognitive and, sometimes, biological change may start to take place. Chemicals in the brain such as Serotonin and Dopamine regulate our responses to pleasure, hurt and help us navigate our emotions/perceptions of the world around us begin to decrease as we chronically experience negative emotions and/or situations. It's also important to note that after prolonged decrease in these chemicals due to exposure to chronic emotional turmoil, stress and isolation, the brain may begin to permanently alter and actually begin to produce less and less of these chemicals. This means it will become harder and harder for an individual to bounce back or return to "normal functioning". The longer we're exposed to stress or negative emotions and thinking, the less able we become at coping with those feelings. What may have started out as merely occasional, typical reactions to overwhelming circumstances becomes a day to day struggle to function and handle life as it comes. Symptoms of depression may not necessarily signify a diagnosis of depression, but it definitely should be a red flag. The most challenging step of helping parents of children with special needs deal with depression is first helping them recognize the signs of depression and identify their own symptoms. The second most challenging step is helping parents begin to change their behaviours and thought processes that are perpetuating the symptoms and may lead to actual depression. This article will focus mainly on understanding the general signs/symptoms of depression.

## PARENTS OF CHILDREN WITH SPECIAL NEEDS OFTEN PRESENT WITH THE FOLLOWING GENERALIZED SYMPTOMS AND LIFE SITUATIONS:

### SYMPTOMS

INSOMNIA (NOT SLEEPING) OR HYPERSOMNIA (SLEEPING TOO MUCH)

- Parents of children with special needs often have their sleep interrupted when/if their children are unable to sleep.
- Parents of children with special needs may begin to sleep more during times when their children are not present or as a means to escape their feelings and stress

### FATIGUE OR LOW ENERGY

- The day to day obstacles and/or routines of parents with special needs children can be exhausting and the constant anxiety can begin to wear on parents emotionally and physically.

### LOW SELF-ESTEEM

- Parents of children with special needs often feel inadequate as parents, frustrated because they are unable to handle their children's behaviours or meet their needs on their own.
- Parents sometimes feel responsible for their children's diagnosis.
- Parents tend to feel shame over their feelings and needs around their children's disabilities

### POOR CONCENTRATION OR DIFFICULTY MAKING DECISIONS

- Constant stress and overload may begin to cause distractibility, mild memory issues and poor concentration
- Information overload or insignificant information may cause a parent to become uncertain and lead to inability to make sound choices

### FEELINGS OF HOPELESSNESS

- Parents typically have to deal with various systems when attempting to find services for their children. Often parents are pulled in many directions and meet with many dead ends.
- Sometimes feelings of grief include dealing with the loss of what one imagined parenthood to be, which can lead to dissatisfaction or difficulty coping with reality
- Struggling with certain issues or behaviours for a very long time can result in parents doubting if change is possible for their children

### LOSS OF INTEREST IN PREVIOUSLY ENJOYED ACTIVITIES AND MOTIVATION... ETC

- Parents of children with special needs tend to focus all their attention of their children's needs. They lose touch with themselves as individuals and do not or cannot make the time for themselves and their interest.
- Parents sometimes feel guilty for pursuing interests outside of focusing on their children's needs or taking time for themselves.

### POOR APPETITE OR INCREASED APPETITE

- Stress affects people differently. Some people are unable to eat while others turn to food for comfort.



- A parent of a child with significant needs and/or behaviours may have increased anxiety, worry or preoccupations that may affect his/her appetite of need to self sooth by using food or other substances.

## LIFE SITUATIONS/LIFESTYLES

### SOCIAL ISOLATION

- Parents of children with special needs sometimes feel isolated from other parents, supports, family and/or the community
- At times parents may feel some embarrassment surrounding their children's behaviours or their inability to handle those behaviours in public so they keep themselves and their children secluded from the public
- Parents sometimes have no interaction with adults outside of the home and/or immediate family.

### GRIEF/LOSS SYMPTOMS

- Any time there is a change in life's circumstances and/or individual's expectations of their life, there is a grieving process on some scale.
- Parents may feel the anger, denial, hurt... etc of grief, but may not acknowledge those feelings and, therefore, never move through those feelings in a healthy way.
- Inability to process and deal with the different stages of grief may lead to discontent, lack of acceptance, frustration and unrealistic or even no expectations.

### FINANCIAL STRAIN

- There is no way around it- it can be quite expensive to raise a child with special needs. Between the cost of treatments, services, therapies and medical expenses, many families accrue a great deal of deal.
- Financial stress is already one of the main causes of marital discourse and can lead to feelings of hopelessness.

### LACK OF SUPPORT

- Some parents have a sufficient support system while others do not. Some parents are raising their children solely on their own. Some do not have family or community support.
- Lack of support can further the feelings of isolation and allow the parent to continue in his/her negative or unproductive thinking and behaviours.

### LACK OF RESOURCES/HELP

- Parents aren't always aware of the services that their children are entitled to and, therefore, struggle to meet their children's needs.
- Parents don't always qualify for assistance with some resources due to income

requirements, but those parents aren't always able to obtain those services on their own.

- Inability to access resources or lack of knowledge that there is help available can lead to increased worry, frustration, hopelessness, stress and sometimes desperation and impulsivity.

It is important to understand how these circumstances and responses can affect you and lead to further complications. It is important to seek help and support to help you work through these feelings and change dangerous behaviours. Often the shame and the symptoms themselves prevent parents for seeking the help they need. Remember, children are only as healthy as their parents. [www.special-learning.com/article/depression](http://www.special-learning.com/article/depression)

## HOW TO SUPPORT A PARENT OF A CHILD WITH SPECIAL NEEDS

Nearly nine years ago I gave birth to a beautiful baby girl named Claire. I had all of the standard prenatal testing that my doctor recommended and had a very easy pregnancy and delivery. So, it was no small surprise when just before we were set to be discharged from the hospital a neonatal nurse told my husband and I that she thought something was wrong with our baby and we would not be able to take her home. Although it took a couple of years, we finally got a diagnosis of a genetic disorder so rare it has never been written about in any medical journal and we have only been able to identify one other person with the same genetic disorder in the entire world.

Claire's birth, and the host of developmental and medical issues that accompany her syndrome, thrust us into a world I knew nothing about and never wanted to be a part of. The family and friends who supported and surrounded us were given a glimpse into the world of special needs as well and often struggled about how to help and support us. Often they did not know what to do, what to say, or how to act around us which made for awkward moments. Even almost nine years later some do not know quite how to react to preteen who cannot speak or feed herself, wears diapers, bites and pulls hair, and uses a wheelchair.

If someone you love, know, or even come into contact with casually has a child with special needs, there are some things you do to better support your friend.

1. Ask specific questions. I love it when people ask about my kids - all parents do. When people ask how Claire's siblings are doing it is easy to talk about how the baby is about to roll over or about how my first grader has recently tackled reading chapter books. It's even easy to talk about how my four-year-old is going through a streak of being fiercely independent and ask for advice. But with Claire there are always a lot of things going on, some good and some bad, and most of which no one without a child with special needs can relate to easily. Asking specific questions makes it easier for me to know where to start. If you ask about how her physical therapy is going or if she has learned any new signs, I'm more likely to answer with more than "fine" since you've let me know what you are interested in hearing and given me a starting point.

2. Be inclusive. Although a child with disabilities may be limited in what she can do, there are likely still plenty of things she can enjoy. Claire enjoys playgrounds and movies but not all playgrounds and movies are appropriate for her. Asking us if we would like to meet at a playground that has adaptive equipment or to see a sensory-friendly showing of the latest kids' movie sends that message that you want to include our entire family on outings. While I certainly don't expect all activities to be planned around my daughter's needs putting a little extra thought into how she can be included goes a long way.

3. Be respectful of parents' needs. As much as I appreciate being asked about Claire and any attempt to include her, I sometimes need a break. Other times I need to let off steam. There are many times when things are not going well - when she's not reaching another milestone, when she facing another surgery, or when I am facing another battle with insurance. During these times I may be consumed with her care and just need a break or I may need to talk for a half-hour straight about a current struggle. If I don't seem to want to talk about Claire, respect that I don't want to think about special needs for that moment and would rather talk about which show I am currently binge watching instead. Or, if I need to rant for a half-hour about how Claire's insurance denied coverage for her hearing aid, wheelchair, or ABA therapy, just humour me. I'll feel so much better when I'm done.

4. Offer to help. Life can be overwhelming

for everyone at times but these times tend to occur more frequently when a child with special needs and the stress that comes along with her care is thrown into the mix. Offering to tag along to a paediatric therapy session with a mum or dad still learning how to navigate the world of special needs, putting a parent in touch with another local family with a child with special needs who may know about great resources, watching other children so a parent can spend a little more time at a doctor's appointment, bringing over dinner for when a child is sick, or even bringing a mum some coffee and magazines when her child is in the hospital can be enormously helpful.

5. Treat us normally. Parents of children with special needs often face challenges our friends with typically developing children do not. But, friendship is a two-way street. Just because Claire will never learn how to add doesn't mean I'm not interested in hearing about your child being a whiz at algebra. Your child's achievements and struggles are just as important as my child's and I don't expect you to support me without also being there for you when you need someone with whom you can share your own parenting frustrations or your child's accomplishments.
6. You don't always need to know what to say or do. Many of the struggles I face with Claire are unfathomable to nearly every other parent I meet. When I talk about whether she will develop seizures or about her needing a CAT scan, it's okay to just listen and tell me that you don't know what to say. If you aren't sure how you can help when I seem like I'm at the end of my rope, it's okay to ask. Sometimes I just need someone to listen and sometimes I need a reminder that it's okay to ask for help when I need it.
7. You can be curious. It's okay to ask when you have questions. Although not every parent of a child with special needs feels this way, I would rather people ask me anything at all on their minds about Claire or our life with her than wonder or make assumptions.

*Jamie Davis Smith*

*This story was found at: <http://www.essentialkids.com.au/younger-kids/kids-development/how-to-support-a-parent-of-a-child-with-special-needs-20150607-ghij4i.html>*

# ATTACHMENT THEORY MADE SIMPLE

THE FOLLOWING IS AN EXCERPT FROM CARR, S. (2013).  
ATTACHMENT IN SPORT, EXERCISE AND WELLNESS.  
ROUTLEDGE: LONDON AND NEW YORK (PP 1-2)

Some months ago a graduate student came to my office visibly excited after reading the prologue section in Colby Pearce's (2009) text *A Short Introduction to Attachment and Attachment Disorder*. The student felt that although he had been studying attachment theory for a number of years he was so intensely focused upon its numerous intricacies and nuances that he had failed to recognise the striking simplicity that underpins this complexity. With Pearce's permission, I make no apologies for paraphrasing his excellent example below. I agree with my graduate student's initial interpretation.

Pearce (2009) recites a story about three mice. The first mouse resided in a comfortable house that was furnished and supplied with modern conveniences. Inside the house was a button and a hole in the wall and the mouse was able to press the button to receive tasty food through the hole. The mechanism worked well and the mouse appreciated that when he was hungry he would be able to press the button and consistently receive his food. It was comforting to have this knowledge and the mouse liked the predictable nature of his button, only tending to press it when he really needed food.

In contrast, the second mouse (who lived in an identical house) had the misfortune of dealing with a faulty button mechanism. That is, pressing his button only resulted in food being delivered some of the time. There was no predictability to the button mechanism and on some occasions he would receive food immediately on pressing the button whereas on others he would be required to press it 10 or 20 times. At other times it seemed that no matter how often he pressed it nothing was ever going to happen. His distrust of the button led him to be preoccupied with pressing it, even when he was not actually hungry. He would press

it many, many times in order to ensure he would have food when he did grow hungry. When the button was fixed he found it hard to trust that it was now in good working order and spent much time storing up food for a rainy day.

Finally, the third mouse lived in a house with a button that consistently failed to work. In short, he never received any food from his button. He quickly came to the understanding that access to food would require him to employ other means and had no belief in the utility of the button. Even when he moved home and found a house with an effectively functioning button his lack of faith in buttons persisted and he continued to find food the way he always had.

The above story highlights how attachment theory can be seen to be grounded in simple assumptions that retain remarkable logical sense even when talk of mice and food is substituted for young children, emotional care, and security. Pearce (2009) has cleverly recognised this in his prologue. However, although there are some simple logical principles at the core of attachment theory, the fact that Bowlby (1969/1982, 1973, 1980) required close to 1000 pages to articulate his ideas suggests that there are complexities, assumptions, and arguments that cannot be overlooked if one is to begin to develop a fuller understanding of Bowlby's position. Furthermore, given that attachment theory has been intuitively appealing to researchers whose ideas are allied to contrasting paradigmatic approaches (e.g. Pearce's example seems couched in behaviourist principles – but attachment theory also reflects ideas that resemble other schools of thought) and from various disciplines it is unsurprising that further methodological and conceptual intricacies have arisen as the ideas have been nurtured and developed according to the assumptions of differing schools of thought.



# RESERVES: THE TOP FIVE QUESTIONS ASKED BY NFPS

The recent OCR and interest rate drops (and forecast further drops) have me thinking about reserves for NFPS and charities.

Over the years I have had several conversations with many different organisations about their reserves. The most common questions I've been asked are, how much should we have and what should we do with them? Is it ok to have a deficit and use some of our reserves? Where should we invest our reserves? How should we display them? Should we have a reserves policy?

My answer to all of those questions except the last one is "it depends".

## 1. HOW MUCH SHOULD WE HAVE AND WHAT SHOULD WE DO WITH OUR RESERVES?

The most common answer about the amount of reserves I have come across is six months – and that is as good an answer as any. But six months of what? Does this include operating costs, operating costs plus enough funds to deliver outstanding projects and contracts, or wind down costs?

I believe the level of reserves and even in what form they are held depends on what they are being held for.

As a minimum you should hold enough cash to allow three months operations if all income suddenly ceases plus an allowance for any possible redundancies, lease pay outs, holiday pay, costs to sell off assets, final accounting and taxation obligations.

It is very rare for all income to cease suddenly. There are often warning signs or patterns of income dropping away. This level of basic reserve also helps to smooth out temporary cash flow needs in normal operations, but obviously cash reserves dropping below this level is a red flag that needs to be remedied.

If your income streams are very "lumpy" or uncertain, you want to hold more than this level as your basic level of cash reserves. Extra reserves would depend on what you need them for. The nature of your organisation and the environment it operates in will drive

whether extra reserves over the basic one is required (or at least desired).

Other reasons for reserves could include:

- database or other IT project replacements
- moving premises
- funding for potential legal cases (large ones)
- future conferences or sporting events
- large strategic projects
- restructuring/amalgamations.

The nature and frequency for the reserve would drive the amount, timing and even how the funds are invested.

## CASH VERSUS EQUITY

One of the more arcane challenges I see is that the organisation will label and separate part of its accumulated funds/equity as its reserves. One of the problems with this approach is that readers of the financial statements (year end or part year) could be forgiven for thinking the \$350k in the equity statement marked as basic reserves is available for immediate use.

In fact, equity is simply the balancing item between recorded assets and liabilities (what the organisation owes outside parties). In plain terms this means that the equity could be partially backed by furniture, goodwill, software, computers and other assets that actually have very little ability to be converted to cash.

I monotonously advise anyone that will listen to me that the reserves amounts should be reflected in dedicated cash and near cash. As a minimum the basic reserve should be covered by actual cash. The other reserves should be covered by actual cash, near cash (debtors) and longer term investments.

## 2. IS IT OK TO USE RESERVES TO FUND DEFICITS?

I don't see why not. If you have reserves that exceed your basic reserve levels and your planned projects or needs – and if the deficit year is planned and is a result of new initiatives or delivery of strategic outcomes – why not? Even if the deficit level is unplanned, that is what the reserves are for

too – to smooth out those unexpected events – but they may need to be replaced.

## 3. WHERE SHOULD WE INVEST OUR RESERVES?

I get asked this a lot, but it's a tricky one. It's particularly tricky as I'm precluded from law on giving investment advice (I'm not a registered investment advisor) but I can give general advice on process and concepts.

Usually I tell organisations three main things:

1. Get professional advice. If you have \$1m+ of cash reserve you really need some expert help. Both to discharge your obligations to stakeholders and to understand what the options are out there
2. Just because you have the same assets / reserves at the end of the year as the start of the year does not necessarily mean you are doing well at investing. You have an obligation to make the most out of all assets and review their effectiveness to the organisation (financial or to help deliver outcomes). This is particularly relevant to property you own.
3. Ask your bank to use sweeps (automatic transfers of balances to interest bearing accounts). The worst investment return is giving free money to your bank.

## 4. HOW SHOULD WE DISPLAY OUR RESERVES?

I am a big fan of "jam jar" accounting. This means that if you have different reserves, I suggest displaying them separately on your balance sheet in the equity section and having a detailed note that outlines the reasons and targets for the reserves. This note would mirror your reserves policy.

You may even have dedicated investments on the asset side mirroring the reserves. The display of your reserves and commentary about intended use is a great tool for AGMs, funders, members and donors to understand why you have that stack of cash on the balance sheet.

In your internal management and Board reporting I find a graph reporting on the reserve levels on a month by month basis is useful for tracking and monitoring (and identifying any shortfalls).

## NEW REPORTING REGIME

While the new reporting regime for charities is a great opportunity for the sector to share a common way of presenting their financial

statements, there are a few wrinkles in how income is recognised that could have a significant impact on income in advance balances.

Now in some situations your organisation might have to recognise the income when received and it will flow straight to your equity. This may cause confusion for funders and the public so having detailed information on reserves in your financial statements may assist with the perception that your organisation does not need any more money.

### 5. SHOULD WE HAVE A RESERVES POLICY?

Yes. Whether it is for communication to stakeholders, to comply with reporting requirements or to drive investment decisions, a Reserves Policy is a critical Governance process to assist in the sustainability of your organisation and to achieving its strategy long term. In fact, a lot of the information above can be codified in a Reserves Policy.

A Reserves Policy should include:

1. A description of why you have certain reserves and the trigger points for using them
2. Each reserve should be linked to risk, that is, degree of probability and level of impact – low, medium, high, very high
3. A description of what level of funds are required in each reserve, how this is calculated and a comparison of current level versus target
4. Perhaps some guidance for each reserve on the type of investment that can be held to fund them. For example, your base line reserve should be held in a form that is easily turned into cash, a reserve to move buildings in six years' time could be held in a longer term, less fluid form
5. Details on the process to review the policy, when it was reviewed last and who can authorise changes
6. If you have a SIPO (statement of investment policy and objectives), the reserves policy and the SIPO should be aligned.

*Barry Baker -Partner and NFP Specialist at Grant Thornton New Zealand*

<http://www.linkedin.com/pulse/reserves-top-five-questions-asked-nfps-barry-baker>

## ACCOUNTING SOFTWARE – WHAT SHOULD YOU USE?

At Canterbury Community Accounting we spend a lot of time helping clients to troubleshoot problems with accounting software. The problem is very rarely a bug in the software (although that happens, too) but misunderstanding how things work in it. To use any accounting software you must have some understanding of accounting, especially of categorising income and expenditure. Accounting software does not replace this knowledge – it only helps to apply it.

The two key players in the market are still MYOB and Xero. All their packages do the basics right: 'Profit & Loss' report, Balance Sheets, GST returns and the likes. MYOB offers its 'Account Right' package in various shapes and forms as a combined desktop-Cloud application (meaning it runs on your computer, but synchronises with a central server). It also offers a less well-known cloud-only application called 'Essentials' (see here for comparison: <http://myob.co.nz/business/Compare-Online-Accounting-Software-1257834989789?intcid=prdcpg-true>), which is the direct competitor to Xero for the same market.

The key benefits of Essentials are that it is cheap (\$23 per month, discounts available for community groups) and comes with a free integrated Payroll module for one person (you pay extra for more persons). It is somewhat more intuitive to use than Xero and a little easier to navigate. The key drawback is that at present it does not have any tracking functionality (which many not-for-profits like to use for grant expenditure tracking). For small to medium community groups, who can cope without a tracking facility, this is the best value for money for cloud accounting.

MYOB no longer seems to sell its cheaper 'Basic' and 'Standard' versions of Account Right. The 'Plus' and 'Premier' versions are powerful, but in excess of what most not-for-profits would need, and pricey (\$ 69/month). They also have payroll functionality integrated. Xero ([www.xero.co.nz](http://www.xero.co.nz)) is cloud-based accounting software, which starts from \$25, but there are limits on entries for this price which would be too low for almost all community groups. The next level, equivalent to the entry-level 'Essentials'

costs \$50 per month and if you want to add Payroll you'll be paying \$75. Xero may also offer discounts to community groups.

Xero is quite powerful software and offers functionality over and above that of MYOB Essentials. For example it has asset register and depreciation functionality – however, this is usually incorrectly used, and very hard to correct when mistakes have been made.

Both major players are pushing hard to get you into the Cloud – which offers them a continuous revenue stream, but comes with new risks for you:

- Both are private companies and as such can fail. Xero's share price has fallen by 40% in the last 12 months, MYOB's by 20%. What happens if either of them cannot pay their subcontractors who are hosting your data on their servers is anybody's guess.
- You are fully dependent on the internet working to access your data.
- It is difficult to switch: usually you cannot take your old data into the new accounting software, and will manually have to enter new opening balances.

To give yourself at least some protection from losing your data you should make sure that you back up some of it to a real hard drive. The most useful regular backup to do is the General Ledger (detail) in Excel format, as this is the report which contains all individual transactions for the year. Unfortunately, neither accounting software offers a simple click-of-a-button backup, so you need to run this report and then manually save it to a location on your computer.

If you have doubts about the Cloud there are some software companies still offering desktop-only applications: Reckon (the old 'QuickBooks'): <http://www.reckon.co.nz>, or MoneyWorks ([www.cognito.co.nz](http://www.cognito.co.nz)). If you own an older version of MYOB, it will continue working happily on your desktop even with Windows 10. Unfortunately there is as yet no good open-source (i.e. free) accounting software, and no not-for-profit-specific one either.

*Harald Breiding-Buss*  
[www.commaccounting.co.nz](http://www.commaccounting.co.nz)





ALGERIA



INDIA



LATVIA



LEBANON



AUSTRALIA



ZANZIBAR

PLAYTIME AROUND THE WORLD. THE FASCINATING PHOTOGRAPHS SHOW THE DIFFERENT CHILDHOODS YOUNGSTERS HAVE. GABRIELE GALIMBERTI VISITED MORE THAN 50 COUNTRIES TO SHOW THE DIFFERENT TOYS CHILDREN PLAY WITH. THIS IS PART 2 OF A SERIES FROM LAST YEAR.



USA



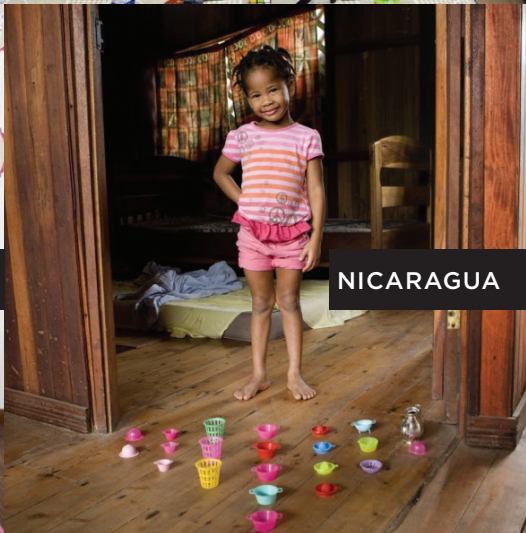
CHINA



MEXICO



EGYPT



NICARAGUA



MOROCCO



# OSCAR NETWORK TRAINING AND EVENT CALENDAR TERM 4 2015

EVENT/TRAINING	DATE	TIME & PLACE	COST (GST INCLUDED)
<b>Morning:</b> • Health & Safety • Autism in Children  <b>Afternoon:</b> • Child Development	<b>Saturday 31 October</b>	<b>Morning 9.30am - 11.30am</b> <b>Afternoon 12.00pm - 2.00pm</b> St Marks Cnr Vincent Place & Opawa Rd	<b>Full day:</b> \$60 members \$120 non-members  <b>One session:</b> \$35 members \$90 non-members Lunch Provided
Full & Refresher First Aid MediTrain CYF approved	<b>Saturday 7 November</b>	<b>Full: 8.30am – 4.30pm</b> <b>Refresher 8.30am – 12.30pm</b> St Columbus Parish Centre 452 Main South Rd, Hornby	<b>Full: \$175</b> <b>Refresher: \$98</b>
Child Protection	<b>Thursday 26 November</b>	<b>10am – 12.30pm</b> <b>OR</b> <b>6.00 – 8.30pm</b> St Marks Cnr Vincent Place & Opawa Rd	<b>\$35 members</b> <b>Light refreshment</b> <b>provided for pm session</b>
Networking Meeting	<b>Wednesday 2 December</b>	<b>10am – 12 noon</b> St Marks Cnr Vincent Place & Opawa Rd	<b>FREE</b>

THE OSCAR NETWORK WILL CLOSE ON FRIDAY 18 DECEMBER AND REOPEN ON MONDAY 18 JANUARY 2016

CREATIVE JUNK WILL CLOSE ON SATURDAY 19 DECEMBER AND REOPEN ON WEDNESDAY 20 JANUARY 2016

TREASURE TROVE TRUST WILL CLOSE ON FRIDAY 18 DECEMBER AND REOPEN ON WED 27 JANUARY 2016

FOR TRAINING UPDATES CHECK OUT [WWW.OSCARNETWORK.ORG.NZ/TRAININEVENTS.HTML](http://WWW.OSCARNETWORK.ORG.NZ/TRAININEVENTS.HTML)



*"I've learned that people will forget what you said, people will forget what you did, but people will never forget how you made them feel."*

MAYA ANGELOU