

NZEI  
TE RIU ROA

# ANNUAL REPORT 2024









# TŪWHITIA TE HOPO, MAIRANGATIA TE ANGITŪ!

Eliminate the negative, accentuate the positive! Feel the fear and do it anyway!

Sometimes it can be scary and hard to stand up and act. Take heart, you are never alone as part of your union. With more than 50,000 members, together we can accentuate the positive for ourselves and the lives of the mokopuna we educate and care for.





# HAERE MAI KI TE PŪRONGORONGO Ā-TAU TE RIU ROA!

## WELCOME TO THE ANNUAL REPORT OF NZEI TE RIU ROA

### WHO WE ARE

NZEI Te Riu Roa is the union of more than 50,000 kaiako, tumuaki, specialist staff and people working in support staff roles in primary, kura, wharekura, area and secondary schools, early childhood education, Puna Reo, Ministry of Education learning support and school advisory services. We operate from a national office in Wellington and nine regional offices across the country with a total of 134 staff.

### OUR PURPOSE

Whakamana kaiako

Whakamana tamariki

Our vision is to be the most powerful collective of educators in Aotearoa, firmly focussed on upholding the mana and value of teaching and learning and of all those who work in education.

NZEI Te Riu Roa advocates for system change that upholds the rangatiratanga of all mokopuna – a strong, vibrant and well-resourced education system where all mokopuna can reach their full potential.

Ngā pou o Mōku te Ao are the way NZEI Te Riu Roa brings to life our commitment to Te Tiriti. The pou are foundational criteria for what we work on and how we work.



# NGĀ POU THE VALUES THAT GUIDE OUR WORK

## **Whakamana**

Honouring identity, language and whenua to give power and authority to others by maintaining Mana

## **Whanaungatanga**

Obligations based on relationships linking individuals to generations based on kin and non-kin and built on experience and place which is in practice whakawhanaungatanga

## **Rangatiratanga**

The right to autonomy by controlling your own aspirations and destiny

## **Whakapapa**

Geneology, lineage, descent, kinship and status

## **Manaakitanga**

Duty of care to support and uplift others with kindness, generosity and respect

## **Wairuatanga**

The spiritual dimensions of thinking, being, doing and connecting through time and space.

## **Kaitiakitanga**

A connection between humankind and the natural world which is a role of guardianship

## **Tikanga**

To follow tikanga is to follow processes that are right and based on rites



# Te Tiriti o Waitangi

The structures of NZEI Te Riu Roa have been premised on Te Tiriti o Waitangi and the tongi:

*Kotahi ano te kohao o te ngira, e kuhu ai te miro whero, te miro ma, te miro pango.*

*A muri i a au kia mau ki te aroha, ki te whakapono ki te ture.*

*Hei aha te aha! Hei aha te aha!*

(Potatau Te Wherowhero)

There is but one eye of the needle through  
which all must pass  
The white, the black and the red thread.

NZEI Te Riu Roa provides pathways for member participation through its structures. Te Tiriti demands that parties work closely together for one purpose based on respect and trust (Part 2 NZEI Te Riu Roa Rules.)







## Te Kahu Kiwi how our governance works

### What does governance mean at NZEI Te Riu Roa?

Governance in our union is the member leadership that provides oversight and decision-making responsibility for the strategic direction of the union and its financial health. This is distinct from the daily operations of the union, which is a staff responsibility.

The purpose of Te Kahu Kiwi, our governance meeting, is to develop an equitable partnership in decision making power between Tangata Whenua and Tangata Tiriti as part of bringing to life our commitment to Te Tiriti and tino rangatiratanga.

### What is Te Kahu Kiwi?

Te Kahu Kiwi is the name of the peak leadership and governance meeting where key strategic decisions about the union and our work are made.

Te Kahu is the cloak, and Te Kahu Kiwi is the most precious of cloaks, being made entirely of Kiwi feathers. The interpretation of this ingoa for this rūpu is that each feather added to the kahu adds strength and beauty just as everyone brings their own strength and beauty,

and as a kahu they figuratively wrap around NZEI Te Riu Roa.

Te Kahu Kiwi has been meeting since January 2024 as a way of making joint decisions by our two governance bodies: National Executive and Te Reo Areare. Te Kahu Kiwi is typically a two-day hui, meeting 4-6 times a year. Te Kahu Kiwi is how we are practicing our commitment to Te Tiriti partnership within the current union rules, while we consider options for new governance structures that are in line with our commitment to Mōku te Ao.

### What is the National Executive?

National Executive is the national governance body of 11 elected members of NZEI Te Riu Roa and 3 kaihautū (leaders) nominated from Te Reo Areare, one of whom must be from early childhood. Five of the eleven 'seats' in the National Executive are representative of sectors (for principals, primary teachers, support staff, Ministry of Education learning support and early childhood education). The remaining six seats are general seats\*. The National Executive is elected at the union's Hui-ā-Tau (annual meeting) every two years.



The sector 'seats' are the way union members have agreed the voices of different parts of the sector can be heard and included in union decision making. The most recent sector 'seat' for Ministry of Education learning support members was voted on by Hui-ā-Tau in 2023.

\* For a full description of the makeup of National Executive see Part F of the NZEI Rules: [https://www.nzeiteriuroa.org.nz/assets/downloads/NZEI-Te-Riu-Roa-Rule-2022-FINAL\\_2023-03-06-030527\\_kxoz.pdf](https://www.nzeiteriuroa.org.nz/assets/downloads/NZEI-Te-Riu-Roa-Rule-2022-FINAL_2023-03-06-030527_kxoz.pdf)

## What is Te Reo Areare?

Te Reo Areare is the Māori governance body of the union made up of 19 selected members. Te Reo Areare are nominated member leaders from rohe and confirmed at Te Kāhui Whetū every 2 years. The numbers for Te Reo Areare are made up of 12 rohe representatives, 3 early childhood education representatives, 1 Te Kupenga Rangatahi, 1 Kaiāwhina Tautoko and 2 Kaumatua. Rohe representatives come from all sectors. For this year there is 1 Principal, 1 resource teacher learning and behaviour, 2 resource teacher of Māori, 2 Ministry of Education learning support and 6 kaiako.

## Te Manuhuia

Te Manuhuia is the name of the group of three National Executive leaders — the current president and vice president and past-president

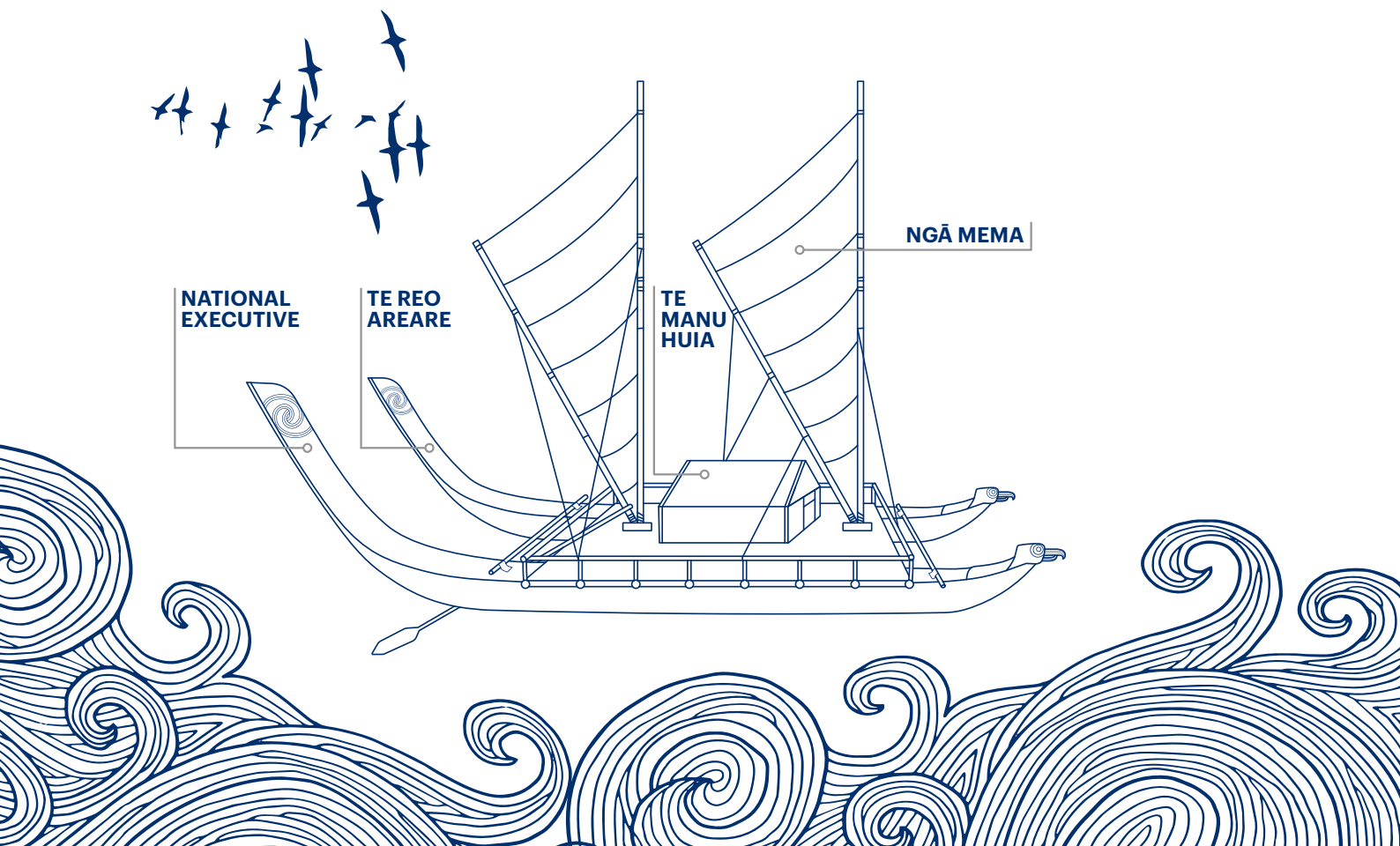
— and the three kaihautū of Te Reo Areare. Te Manuhuia was previously referred to as the '3Ps' and '3Ks'.

Te Manuhuia takes its name from the Huia bird, said to be 1 of the 4 guardians of the twelfth heaven that Tawhaki is said to have climbed. It is considered a wise sacred bird whose feathers were of such beauty and value that they were only worn by chiefs, particularly the women. The feathers are a rich dark colour with white tips that resembled silk. In Māori culture the Huia bird is the bird that possesses both the oratory and leadership skills that are demonstrated by this leadership team.

Te Manuhuia is responsible for sharing leadership of Te Kahu Kiwi, including developing and setting agendas and facilitating the meetings. They are also a 'kitchen cabinet' that can support the president and make recommendations for action in-between Te Kahu Kiwi meetings.

## How does Te Kahu Kiwi make decisions?

Te Kahu Kiwi works by a consensus decision making process. Decisions are taken by finding solutions that everyone agrees with or at the very least, can live with. This requires open debate and conversation to talk through different points of view to reach a decision. Consensus decision making helps to build shared power and stronger community.





# TE REO AREARE PŪRONGO TO HUI-Ā-TAU 2024

## Te Tiriti o Waitangi

The swearing in of a new Coalition Government provided some very worrying signs to Iwi Māori and all of Aotearoa. Toitu te Tiriti became the catch cry for Māoridom that the tides were turning and not for the better.

Hui ā Motu were called in Ngāruawāhia and Omaha to inform, educate and activate Iwi Māori and all of Aotearoa to have an opinion and to act against statements that are blatantly anti Mōku te Ao and offensive.

## Mōku te Ao

A Cultural Allowance for Māori and Pasifika kaimahi responsible for the proliferation of mātauranga Māori and Pacific knowledge across primary and area schools was implemented in a 2-stage process to be as fair as possible. The allowance, won by members in our 2023 primary and area teacher collective negotiations, was strongly promoted by NZEI Te Riu Roa and fully subscribed by members.

Professional learning and development funding was made available to Kaiarahi i te Reo for this calendar year.

## Governance

Models of governance and in particular Māori models of governance have been explored with a somewhat differing perspective to others involved in the process of co-governance. Bringing the 2 groups together has been the first step with regular opportunities to question, answer then move on.

Alongside has been the reference team for whom the process has also been difficult but interesting.

## Te Kōhanga Reo

The long-awaited position of growth organiser for Te Kōhanga Reo and Puna Reo has been filled and based at the Kirikiriroa office. This mahi will include informing Kōhanga Reo about the mahi of NZEI Te Riu Roa, rejuvenating Te Ake Rautangi as an online presence for members interested in Kōhanga Reo and promoting the possibilities of Mana Taurite for kaiako in Te Kōhanga Reo. Most of term 1 involved developing the actual role within NZEI Te Riu Roa.

## Mātauranga Māui

Rongopai Kira and Liam Rutherford have become the go-to presenters both for unions in the Pacific but also the Asian region to the extent that they have produced video clips about the mahi of NZEI Te Riu Roa based on Mātauranga Māui.

## Eliminating Racism

Racism and the acceptance of this kaupapa as being a union issue has been developed into a workshop presented by Ripeka Lessels and Paeone Goonan. Held initially as a one off for Te Ngaio Tū hui a rohe, this racism workshop will now be included as part of Hui-ā-Tau and Te Kāhui Whetū.



# NZEI Te Riu Roa

## Area Councils

## Branches

## Aronui Tōmua

## Komiti Pasifika

### AC TE PĪPĪRI MANANUI O NGĀ TĀTAHA A MĀUI COMPRISES OF ARONUI TŌMUA 1-13

- AT-1 Te Hiku o te Ika
- AT-2 Hokianga ki Taumarere
- AT-3 Manaia ki Tutamoe
- AT-4 Tāmaki Makaurau
- AT-5 Manukau Whānui
- AT-6 Te Mangai Maori Waikato
- AT-7 Tauranga-Moana
- AT-8 Te Rohe Pōtae
- AT-9 Tokoroa
- AT-10 Rotorua
- AT-11 Mataatua
- AT-12 Manaakitia o Opotiki
- AT-13 Te Whānau a Apanui

### AC WAIKATO

- BR Cambridge
- BR Central King Country
- BR Coromandel Peninsula
- BR Huntly
- BR Maniapoto
- BR Matamata
- BR Thames
- BR Tokoroa
- BR Waihi
- BR Waikato
- BR Waipa

### AC TARANAKI

- AT-14 Parininihi ki Taipake
- BR North Taranaki
- BR South Taranaki

### AC AUCKLAND CENTRAL

- BR Auckland
- BR Hibiscus Coast
- BR Komiti Pasifika - Auckland
- BR North Shore
- BR West Auckland

### AC COUNTIES MANUKAU

- BR Franklin
- BR Howick
- BR Manurewa
- BR Otahuhu
- BR Papakura
- BR Papatoetoe
- BR Waiuku

### AC TE HAUNUI CENTRAL

- AT-15 Ruapehu
- AT-16 Whanganui
- AT-17 Manawātū
- BR Feilding
- BR Horowhenua
- BR Manawatu
- BR Rangitikei
- BR Taihape
- BR Whanganui

### AC TE TAU IHU O TE WAKA A MĀUI

- AT-24 Whakatu-Motueka-Mohua
- BR Buller
- BR Golden Bay
- BR Marlborough
- BR Motueka
- BR Nelson

### AC OTAGO

- AT-26 Otepoti
- BR Central Otago
- BR Otago
- BR South Otago
- BR Waitaki

### AC WAITAHA

- BR Ashley
- AT-25 Waitaha
- BR Christchurch
- BR Ellesmere
- BR Grey
- BR Hurunui
- BR Mackenzie
- BR Malvern
- BR Mid Canterbury
- BR South Canterbury
- BR Waimate
- BR Te Tai o Poutini

### AC MURIHIKU

- AT-27 Te Rōpu Manawatahi o Murihiku
- BR Hokonui
- BR Takitimu
- BR Komiti Pasifika - Murihiku KP

### AC TE TAI TOKERAU

- BR Bay Of Islands
- BR Far North
- BR Hokianga
- BR Kaipara
- BR Northern Wairoa
- BR Rodney-Otamatea
- BR Whangarei

### AC BAY OF PLENTY

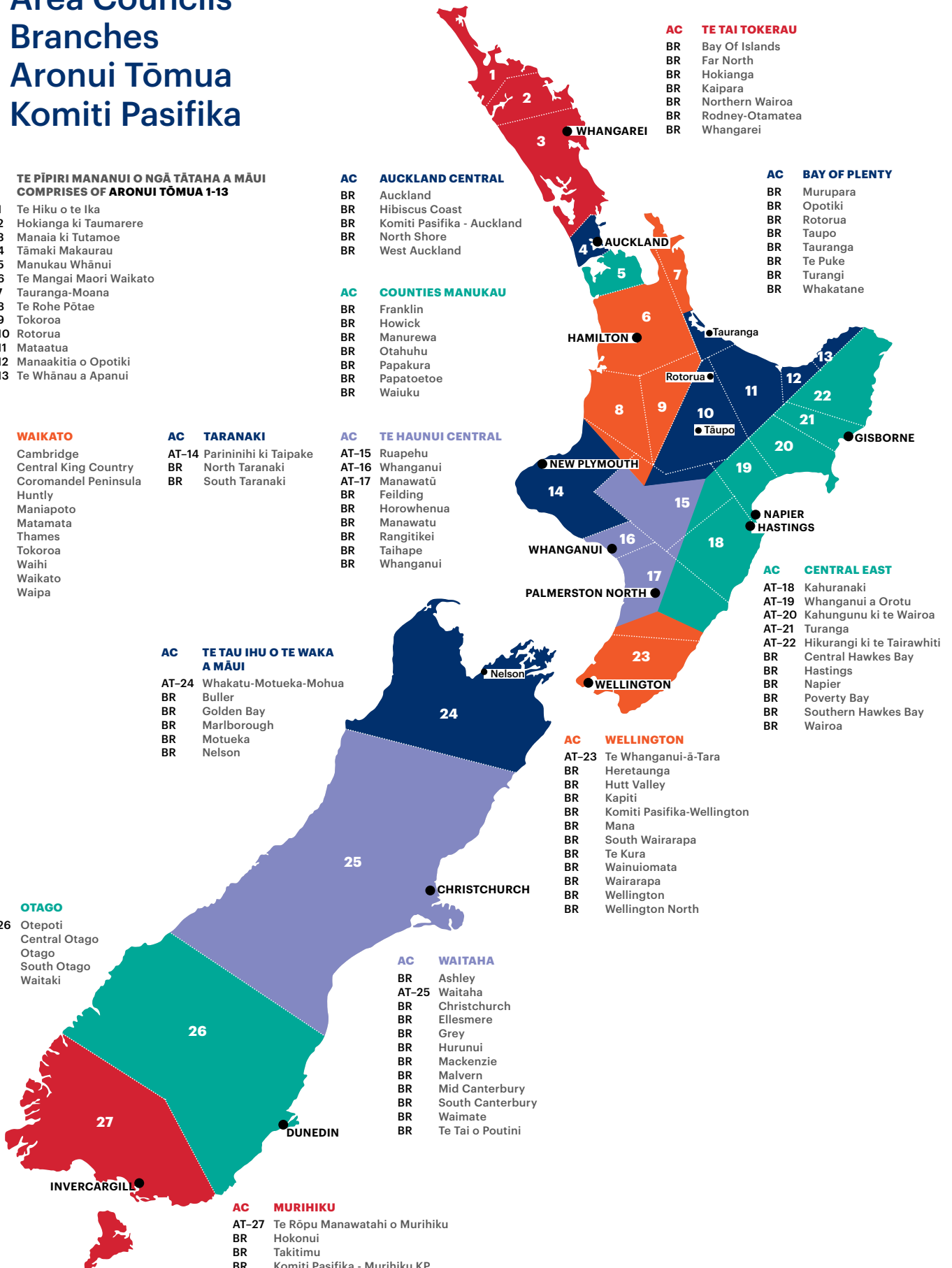
- BR Murupara
- BR Opotiki
- BR Rotorua
- BR Taupo
- BR Tauranga
- BR Te Puke
- BR Turangi
- BR Whakatane

### AC CENTRAL EAST

- AT-18 Kahuranaki
- AT-19 Whanganui a Orotu
- AT-20 Kahungunu ki te Wairoa
- AT-21 Turanga
- AT-22 Hikurangi ki te Tairāwhiti
- BR Central Hawkes Bay
- BR Hastings
- BR Napier
- BR Poverty Bay
- BR Southern Hawkes Bay
- BR Wairoa

### AC WELLINGTON

- AT-23 Te Whanganui-ā-Tara
- BR Heretaunga
- BR Hutt Valley
- BR Kapiti
- BR Komiti Pasifika-Wellington
- BR Mana
- BR South Wairarapa
- BR Te Kura
- BR Wainuiomata
- BR Wairarapa
- BR Wellington
- BR Wellington North





# CONTENTS

Message from Te Manukura, National President	12
Message from Te Korimakō Tangiata, National Secretary	13
Maramataka ki te Riu Roa – our year at a glance	14
Whakamana – how we support our members	18
Our Impact	20
National Pasifika Leaders' Report	31
2024 National Executive Advisory Groups and Special Education National Reference Groups	32
Sustainability Report	33
Finance Overview	34
Financial Report	37



**NZEI  
TE RIU ROA**



# Message from Te Manukura, National President

It has been a privilege being able to go out and meet our members and member leaders across the motu over the past 12 months. You are the people who are carrying out the mahi of our union, making change and building power from the grassroots up.

The whakataukī chosen for this year's Hui-ā-Tau speaks to the determination and grit we display as a union – we choose to feel the fear and step into action.

I can see this grit at a local level – whether it's members stepping up to organise at a local level, at paid union meetings, to deliver a petition for pay parity for early childhood educators to Parliament, to speak to media on the crucial need for more learning support specialists and teacher aides, hosting and attending our webinars on Te Tiriti and charter schools or becoming Mana Taurite | Pay Equity champions. Demanding change and improving our own working conditions and the learning conditions of our tamariki would not be possible without your mahi.

Attending support staff paid union meetings in June, I saw member leaders talking and listening to fellow members about what they want to see in their upcoming negotiations later this year. In May, I saw rangatahi step up to speak at our early childhood paid union meetings – these are our future leaders in action!

We have so many members facing challenges thrown at them by decades of under resourcing as well as the ongoing impacts of Covid, Cyclone Gabrielle and the cost-of-living crisis. Time and time again I witness how our members are the backbone of their communities, their centres, schools and kura – providing places of haven for tamariki and whānau. To me, this is why our campaign work is so important – we need to ensure our profession is looked after, the way we look after everyone else.

The change of government has brought with it a change of government values. But our union values do not change – we remain committed to quality public education, to Mōku te Ao, to the ways in which we whakamana our profession and our mokopuna. This Government is misguided in its attacks on Te Tiriti, on government services, and the reintroduction of charter schools, but I know we have what it takes to face these challenges. We are the largest education union in Aotearoa, our power rests in our numbers, in our grit and determination, in our heart.

*Mark Potter*

*Te Manukura,  
NZEI Te Riu Roa*







## Message from Te Korimako Tangiata, National Secretary

They say a week is a long time in politics; a year can feel like decades! A year ago in June, primary teacher members were in the throes of settling their collective agreement after a long campaign that included the largest education strike in this country's history.

A year later we have a change in government, persistent cost of living pressures and an unrelentingly negative narrative about the value of teachers and the place of unions.

It's hard not to be angry about the loss of Fair Pay Agreements, the attacks on Te Tiriti, minimal increases in the minimum wage, the diversion of \$153m into the failed charter school experiment, the funding of school and ECE operational grants at below CPI levels.

But NZEI Te Riu Roa members are sticking to and standing up for our strategic commitments to mōku te ao, to increase the collective rangatiratanga of members, to build a better education system and to build a stronger union.

We've had hundreds of new and existing worksite reps engaged in training; new member structures being innovative in the way members can participate in them; and significant growth in membership numbers during the height of our major collective agreement negotiations in mid 2023.

Since the election, member leaders have joined in Kōtahitanga hui to 'toitū Te Tiriti' at Tūrangawaewae, Waitangi and Omaha. ECE leaders have hosted community forums across the motu calling for pay parity to be upheld. Tumuaki at our Rural and Teaching

Principals Conference jointly wrote to Education Minister Erica Stanford about the urgent need for better resourcing of learning support in rural communities.

In term 1, teachers came together to call for better valuing of teachers, to stand up for more resourcing for learning support and to volunteer to be champions for Mana Taurite | Pay Equity. And in term 2, support staff members in their hundreds joined local paid union meetings to prioritise what they want to fight for in their collective agreement negotiations later this year.

"The optimism of the action over the pessimism of the thought" is a saying I reflect on often. When we are in a political climate that is more hostile to public education and unionism, standing up for our values is even more important than in friendlier times. When we act together, we build our collective power to win positive change – and get the energy to maintain our resilience and integrity in the face of adversity.

We don't win on every issue, every time, but we do win! Earlier this year union members stood up for free lunches in schools. We won the public argument about why they were important for equity and learning and forced the Government to continue funding them, albeit at a meaner rate. That is not the first or only example of us winning, and it won't be the last.

I know you will continue to stand up for public education and the value of collectivism going forward.

Kia kaha, kia māia, kia manawanui!

*Stephanie Mills*

*Korimako Tangiata,  
NZEI Te Riu Roa*





OUR YEAR AT A GLANCE

# MARAMATAKA KI TE RIU ROA



2023

## Hōngongoi | 07

Whakamana Tamariki, Whakamana Kaiako, Whakamana Tangata document released at Te Kāhui Whetū hui ahead of general election, outlining what is needed to achieve the best education system for tamariki.

Speech language therapists, psychologists, advisers on deaf children, behaviour specialists and other Ministry of Education specialist staff vote in favour of industrial action work ban as negotiations in collective bargaining stall.

## Hereturikōkā | 08

Specialist learning support staff vote to accept offer from the Ministry of Education; withdraw their strike action and stop work ban. Agreement includes some gains in pay and salary progression, but members say work still to be done on workload as well as a review of te reo Māori and tikanga provisions.

ECE teachers welcome funding to match the pay increases won by their colleagues in kindergarten and schooling but are angered by the Government's decision to delay guaranteed future funding for maintain future pay parity.

Area school teachers ratify collective agreement after a prolonged campaign. Wins include a 14.5 percent increase to the top of the basic salary scale over three years and lump sum payments of up to \$7,210, better sick leave entitlements, a cultural leadership allowance for every area school, increases to the Māori immersion teacher allowance, better pay rates for day relievers and payment of certification fees for beginning teachers.

Member leaders from across the ECE sector — including Kōhanga Reo, Puna Reo, Pasifika centres, kindergartens, big for-profit chains and small community ECE centre — come together in Porirua at Horouta Marae to further our member leader development.

## Mahuru | 09

Ministerial Advisory Group to review school staffing ratios is announced – review was announced by Minister in response to members' call for improved class sizes during their collective agreement negotiations campaign.

RTLBs take petition with 5500 signatures to the Minister of Education, Jan Tinetti, urging the Government not to reduce specialist staff who support tamariki in schools. Early childhood kaiako and kaimahi celebrate first collective employment agreement between Evolve Education, the country's second largest private ECE provider, and its employees. Kōriporipo report of 5000+ early childhood education participants shines a light on the immense pressures facing ECE kaiako and kaimahi and makes recommendations that could transform the sector.





## Whiringa-ā-nuku | 10

140th Hui-ā-Tau annual meeting held in Rotorua.

Cabinet paper shows previous Labour Government walked back from commitment to fund full pay parity for ECE teachers blaming the complexity of the funding system for a \$252.7m gap in Ministry of Education costings. NZEI Te Riu Roa survey shows members are opposed to standardised testing, charter schools and mandating of pedagogy that undermines teacher professionalism.

## Whiringa-ā-rāngi | 11

Kaiako and kaimahi from around 100 community early childhood education centres across the motu covered by the ECE Collective Agreement take strike action for the first time ever after negotiations reach impasse. Coalition Government documents list early childhood education as a candidate for 'regulation sector reviews' – as new Government moves to prioritise private education. Schools, kura, branches and area councils acknowledged and celebrated their principals and the highly skilled and complex roles they play on Te Ra o Tumeke Tumuaki.

## Hakihea | 12

NZEI Te Riu Roa calls for more learning support specialists, smaller class sizes, professional learning for teachers and a teacher aide in every class on publication of declining PISA results.

Teachers fight back after Finance Minister refers to Māori immersion teaching allowances as 'bonuses' that would not be supported when collective agreements are renegotiated in 2025.

Early childhood educators hold a national day of action to call on Government to improve ratios, maintain pay parity and fix the funding system to support equity.

"With the change of government, it's more important than ever that we stand together to protect our gains and receive the respect and funding needed to deliver quality education to our tamariki, and decent pay and conditions for teachers."

Virginia Oakly, Kindergarten head teacher of relievers, and National Executive member



# 2024

## ◀ Kohitātea | 01

OIA shows eye-watering cost of charter schools under last National government – more than \$60,000 per student compared to \$9,000 per public school student in today's money.

## Huitānguru | 02

Member leaders pay tribute to the late Fa'anana Efeso Collins.

A new report from NZEI Te Riu Roa shows principals and teachers in the Hawke's Bay region affected by Cyclone Gabrielle feel overworked, unsupported and underprepared to navigate the emerging longtail issues of the cyclone.

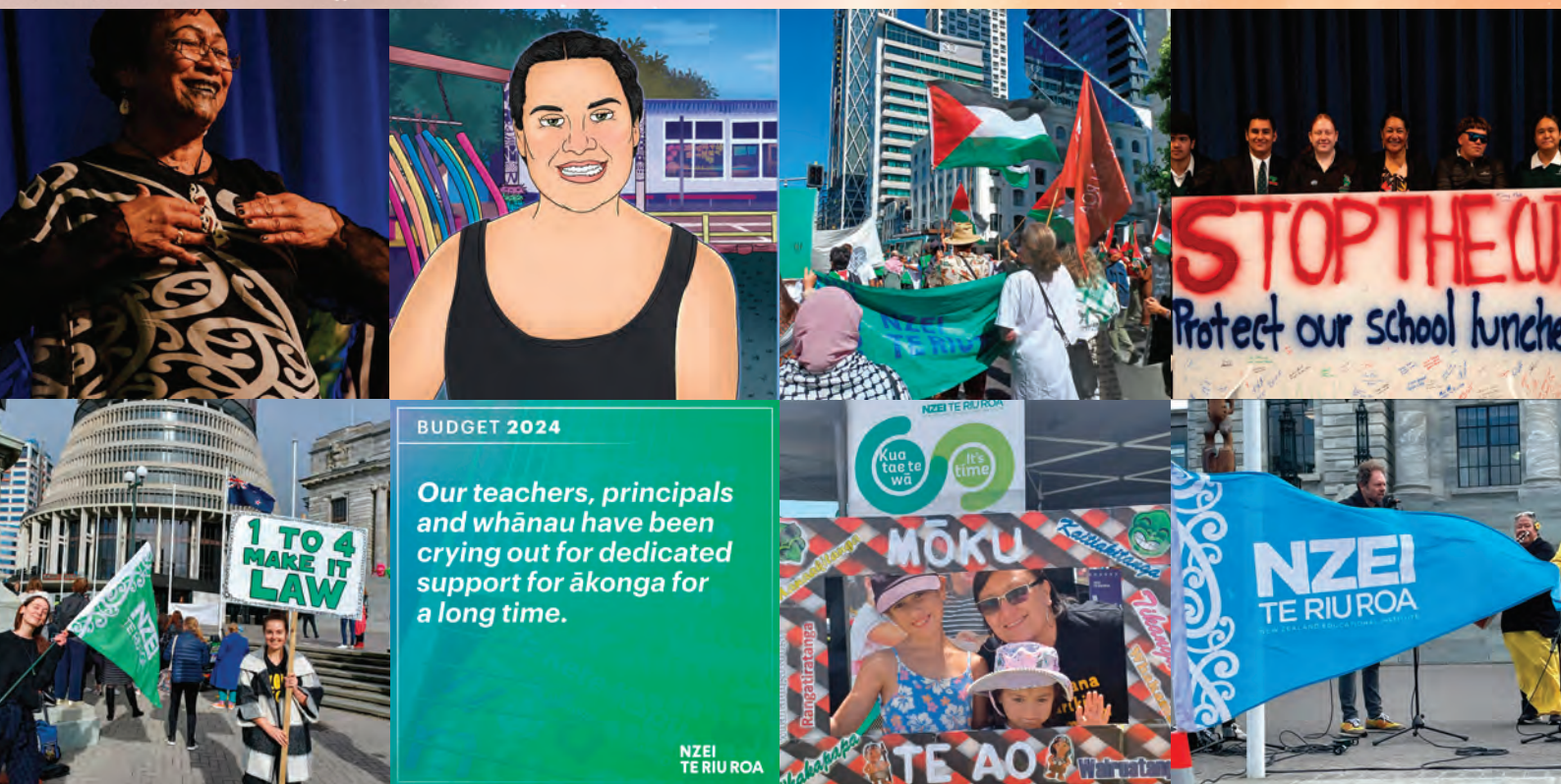
## Poutūterangi | 03

Union stands in solidarity with Palestinian children on Children's Day – calls for permanent ceasefire. Education leaders demand that the Prime Minister save school lunch programme. Therapists in schools win significant pay increase of up to 34% in pay equity settlement.

## Paengawhāwhā | 04

Staff cuts at Ministry of Education announced. Members at Pasifika Fono say cuts to Pasifika teams will impact already under-served Pasifika students.

NZEI Te Riu Roa calls for Government to put kaiako, mokopuna and whānau in early childhood above business amidst regulatory changes.



"Some of the most highly skilled people in our kura are our support staff – their skill set is phenomenal! They are flexible and adaptable to any variance in the day." Angela Lowe, Newlands Intermediate School



## Haratua | 05

Kaiako and kaimahi from early childhood across Aotearoa hold union meetings; call on MPs and communities to protect ECE from future Government cuts and deregulation.

NZEI Te Riu Roa calls for the Government to spend \$153m on 700 teacher aides instead of \$153m on charter schools.

Ka Ora, Ka Ako school lunches programme announced to continue in primary schools after weeks of union, educator and community action.

Support Staff Day celebrates those people who work in support roles in education.

More than 180 members attend the Rural Teaching Principals' Conference held in Te Whanganui-a-Tara and call on the Minister to deliver more investment in learning support. Student members across the motu deliver a petition signed by 16,000 people as part of the Paid Placements campaign.

## Pipiri | 06

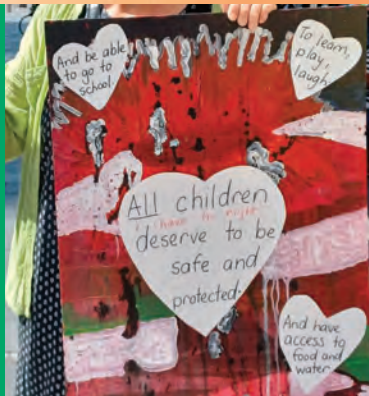
Hundreds of school support staff attend paid union meetings to discuss priorities for their collective agreement negotiations later this year.

Early childhood kaiako and tamariki present their eleven thousand-strong petition at Parliament, calling on the Government to ensure the current pay parity scheme for qualified early childhood teachers continues in the face of sweeping and swift change being made in the sector.

Educators oppose legislation allowing public schools to convert to charter schools.

**Pay increase  
for primary  
and area  
school  
teachers  
comes into  
effect today**

NZEI  
TE RIU ROA



NZEI  
TE RIU ROA

**Check  
your  
emails!**

whakamana tamariki whakamana kaiako





# Whakamana

## How we support our members

### Manaakitanga

Your Member Support Centre (0800 NZEI HELP) and Principal Support Line (0508 PRINCIPAL) provide support, advice and guidance to members via phone and email contact.

This support is manaakitanga in action – empowering members to take action that leads to the resolution of issues and concerns at the lowest possible level while maintaining and enhancing workplace relationships.

Over the last year, the centre has responded to 23,833 contacts by phone, and a further 18,816 contact by email – a grand total of 42,649 contacts!

The main issues included outcomes from negotiations (issues like lump sum payments, new pay rates, changes to classroom release time and the cultural leadership allowances), compliance breaches (issues like fixed term employment, parental leave, advice and guidance programmes, salaries and EdPay), and workplace conflict.

### Member education

Over the last 12 months new worksite reps have been trained for their new member roles using the new Kotahi module and the Tuarua module.

Locally, members continue to step up as activists, and leaders have been offered development and scaffolding opportunities such as activist hui to help them contribute to winning campaigns. Nationally, members have participated in ongoing development through involvement in opportunities including negotiating teams, touchstone groups, campaign planning groups, webinars and Mana Taurite|Pay Equity interviewing.

Te Kupenga Rangatahi continue to develop new members at their annual hui, empowering ongoing involvement in their union.

Some members have participated in the international online training Organising for Power, a really focused opportunity to learn and practice new skills that can then be applied in their campaign work.

### Member assist

A refreshed approach to members supporting members has been implemented, with a focus on applying Mōku te Ao to the work. An ongoing programme of for development has started, with the first session being focused on understanding the scope of the role and identifying the most appropriate development needed.

"I can't thank you enough for your wise words and taking the time to email me back with an excellent response to send to my boss. I felt an immediately weight lift off me once it was sent, and like you said, I felt I took my power back."





## Member benefits

HealthCarePlus is your union-owned health insurance and member benefit organisation. Create a free HealthCarePlus account to access benefits and discounts or check out health insurance plans at [healthcareplus.org.nz](https://healthcareplus.org.nz).

## Whanaungatanga

Our network groups Te Kupenga Rangatahi (new educators network), Rainbow Community, Miro Māori and Pasifika Network all create points of connection for members.

## Legal support

The legal and industrial team provide advice and advocacy for individual members to ensure that they are fairly treated by their employers and professional bodies. Over the past 12 months 887 members have been represented in cases, comprising 707 workplace matters and 180 cases with the Teaching Council.

## Ako

This year, Ako Journal has been delving into its digital transformation to better cover our member voices. We've published articles on topics like innovative teaching practices, creating digital spaces for ākonga, the move to end streaming, and reflecting on the generations of advocacy in the pay equity movement. We've also kicked off a Day in the Life series, bringing snippets from our diverse and inspiring community of teachers, educators and support staff. Check out these new pieces and series on [akojournal.org.nz](https://akojournal.org.nz).

## Having our say

Despite working within a political environment that actively tries to shut out the voices of educators, NZEI Te Riu Roa continues to advance members' interests in political forums. Over the past year we have made organisational submissions on:

- the Crimes (Theft by Employer) Amendment Bill to the Education and Workforce Select committee, including an oral submission at the hearing in May
- the Teaching Council's review of ITE programme approval, monitoring and review requirements
- the Royal Commission on Covid, for which we made both written and interview submissions
- the cuts to the Ministry of Education staff as part of the Government's 'baseline savings exercise'.

In addition, NZEI Te Riu Roa continues to be represented on sector groups such as the Early Childhood Advisory Committee (ECAC) and the Equity Index evaluation reference group.

## Union connections

NZEI Te Riu Roa is affiliated to the New Zealand Council of Trade Unions (CTU) and is a member of Education International. We work closely with the Council of Pacific Education. Our members' views are represented by our elected officials and staff who interact with the Ministry of Education, the PPTA, the Teachers' Council, ERO, the Principals' Federation and the School Trustees Association.

"I just wanted to say a huge thank you for your support on the phone today – you were an absolute legend... super professional and empathetic. After talking to you I felt really prepared for my meeting."



# OUR IMPACT







# Mana Taurite | Pay Equity

## Our pay equity claims

Our pay equity claims are about addressing the historical undervaluing in both pay and status in roles that society has perceived to be 'women's work'. Pay equity claims are a separate and different process to collective bargaining. All pay equity claims involve evidence gathering and are subject to the Equal Pay Act 1972. They are negotiated, using an interest-based bargaining approach, between NZEI Te Riu Roa and the Ministry of Education.

## Teachers' pay equity

A core focus of 2024 is the teachers' claim. This is the largest pay equity claim made in Aotearoa so far, covering the teaching and principal workforce from early childhood to secondary.

Term 1 paid union meetings called for Mana Taurite champions. Members have attended training workshops and will lead discussions in their workplaces with their peers and colleagues about what we need to achieve this once in a lifetime opportunity for teachers and the teaching profession to be properly recognised and valued. We all want to win a pay equity claim that permanently eliminates gender bias in the wages and employment conditions of teachers.

## Settled claims since July 2023

Therapists – including Ministry and school board – employed speech language therapists, occupational therapists, physiotherapists and music therapists.

## Claims in progress

- Teachers
- Education advisors
- Service managers
- Education psychologists
- Kindergarten support staff

## Therapists

Therapists in schools received a significant pay increase of up to 34% after the successful completion of their pay equity claim. A comprehensive investigation conducted by NZEI Te Riu Roa and the Ministry of Education confirmed that the value of the skills, responsibilities and demands of the mahi of therapists covered by the claim had been significantly undervalued because of their gender.

## Professional learning and development (PLD)

A result of some pay equity settlements is an agreement that funds are established for groups who have not previously had access to PLD. Teacher aides won a \$4 million fund and kaiārahi i te reo received funding this year. Other settled claims have established workgroups to make progress on achieving funding for PLD.



# Primary and area school teachers – Whakamana kaiako Whakamana tamariki

## 2023

After a protracted campaign, new collective agreements for primary and area school teachers came into effect on 3 July 2023.

Key features of the settlements included:

- significant increases to classroom release time and the introduction of release time for unit holders during the agreement term
- an increase to the Māori Immersion Teaching Allowance
- a new allowance to recognise cultural leadership
- an allowance for teachers who work in Pasifika bilingual units was also included in the settlement
- the salary cap for short term relievers was lifted one step
- step one and two of the pay scale was merged
- improvements to sick leave were gained
- the removal of weekend day deductions.

The formation of a Ministerial Advisory Group to review school staffing was also promised alongside the settlements and the Ministry also agreed to meet to discuss reliever employment issues and remuneration during the agreement's term.

The Post Primary Teachers' Association negotiations concluded with a settlement reached after recommendations from an arbitration panel. This settlement contained rates in the base scale that are higher than those accepted by primary teachers including the first salary step over \$100,000. A variation was agreed to introduce the higher rates to the Primary Teachers' Collective Agreement. The same rates were also included in the settlement for area school teachers.

Members participated in processes to evaluate the campaign and confirm ongoing priorities. Improvements to staffing, better access to learning support specialists and teacher aides were identified.



## 2024

In term 1 of 2024 teachers met at paid union meetings and endorsed the Whakamana Tamariki, Whakamana Kaiako plan. It includes three interrelated areas of focus: value, respect and support for kaiako. Each area has a number of specific projects including standing up for professionalism, Te Tiriti in Education, Mana Taurite, defending against charter schools, seeking improvements in learning support staffing and teacher aides. This plan will also lead into collective agreement negotiations in 2025 and the ongoing work to seek further improvements to curriculum staffing.

A series of national webinars were held in term 2 to explore options for building engagement online in key project areas including Te Tiriti, charter schools, learning support and teacher professionalism.

**Above: Primary teachers come together at their paid union meetings T1, 2024.**





## Primary and area school principals

After protracted industrial action, new collective agreement settlements came into force at the start of July.

The new settlements established new U-grade rates across the sector and other significant wins including:

- the Cultural Leadership Allowance for eligible principals; professional coaching support for leadership 'wellbeing fund'
- 20-week sabbaticals and Professional Growth Cycle replacing annual performance reviews
- improvements to the Māori Immersion Teaching Allowance
- the introduction of a Pasifika Bilingual Immersion Teaching Allowance for eligible principals
- lump sum payments.

The 'wellbeing fund' was paid to schools and guidance about its use shared with principals. Principals have been free to determine how they will use the money to best achieve the stated purpose for the funding.

Responding to the change of direction following election of the new Government, Principals'

Council refined their thinking from last year's Leadership Crisis Summit to focus on what they can control in times of change and ensuring a fairer pay system to recruit and retain principals. They engaged with the sector to develop a 'principled approach' to help Tumuaki respond when they feel concerned about the impact of the new Government's plans.

Engagement hui and building informed activism kanohi ki te kanohi and online has been a priority. There have been opportunities to share information about Mana Taurite | Pay Equity and what it means for principals; for feedback on Principals' Council initial thinking around 'a principled approach' and the process of identifying themes for claims development ahead of negotiations next year have started.

The Rural Teaching Principals' Conference, held in Te Whanganui-a-Tara in May 2024, was fully subscribed with 200 principals from across the motu attending, including Chatham and Pitt Islands. Organised by 4 local principals, the conference began with a sunrise powhiri on the waterfront and concluded with the launch of 'A Principled Approach to System Change'.

**Below: (L) Principals' Council members; (R) Our 'principled approach' is signed at RTPC.**





# Ngā Aukaha

Increased staffing and learning support provision continued to be top priorities for members throughout the last 12 months. There was a frustrating lack of progress with the Highest Needs Review, and in mid-2023, Cabinet decided that the scale of change required further work. The new Government have shown no real commitment to learning support beyond rhetoric. In the face of this members are motivated and active in the fight for tamariki with additional and high learning needs.

A proposal to reduce Resource Teacher Learning and Behaviour numbers drew a strong response in September 2023, with the presentation of a petition from 5500 people to (then) Education Minister Jan Tinetti giving these issues public and media profile. A commitment to addressing learning support need was also a key ask of election candidates, including in the 2023 Hui-a-Tau election forum.

A new learning support awareness day ran at the end of term 3, 2024.

## SENRG

The 2023 Ministry of Education Field Staff collective agreement settlement included an undertaking for workgroups to address workload and Te Reo me Ngā Tikanga. However, the change of government had a significant impact within the Ministry. While frontline learning support staff were ringfenced from staffing reductions, the large cuts across the organisation impact the work of NZEI te Riu Roa members and the ability of the Ministry to advance the working groups.

Although the Minister of Education identified learning support as a priority, the 2024 Budget delivered no funding. Instead, the government outlined an intention to use data to target learning support to ensure value for money.

NZEI  
TE RIU ROA

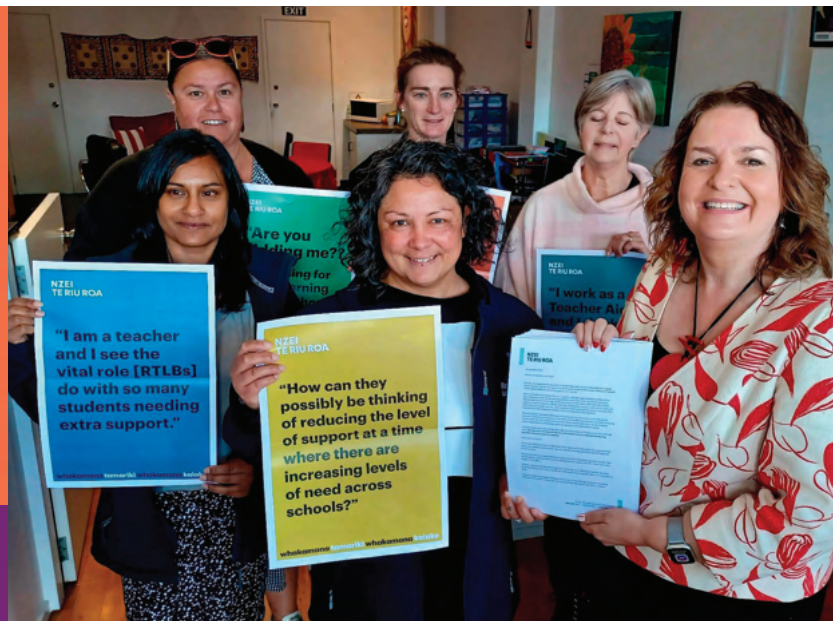
**“Our kids and teachers need all the specialist support we can give them! They need better funding and support not cuts!”**

whakamana tamariki whakamana kaiako

**Support Staff lump sum payment update:**

The first lump sum payment for union members will be paid on **1 November 2023**.

NZEI  
TE RIU ROA



Above: RTLBs deliver their petition to Minister Tinetti.



# Support staff

## Public Sector Pay Adjustment (PSPA)

Last year support staff members voted to collectively join with other public sector unions and the Council of Trade Unions Te Kauae Kaimahi to seek a unified pay increase from the government. The PSPA was negotiated and the rates were applied retrospectively. The first PSPA increase of \$4000 per annum was paid 1 December 2022 and the second PSPA increase of \$2000 above per annum, or 3% (whichever is greater), to the 1 December 2022 rates was paid on 1 December 2023.



Above: Members of SSNCKT.

## Paid union meetings

Paid union meetings were held around the motu in June this year. It gave support staff an opportunity to come together to discuss issues to take into bargaining negotiations which are due to start soon. Our two focal points discussed were claims development and Double Your Power; where members pledge to recruit one colleague each to the union, doubling our power for our upcoming negotiations.

## National Leadership Group – SSNCKT Support Staff National Caucus Kaiawhina Tautoko

Our national leadership group met regularly over the last year. The work has included engagement with pay equity work, continuing work agreed in the settlements and planning and activity to address key issues for support staff. As we head into negotiations for the support staff, kaiārahi i te reo and therapist collective agreements later this year, we have had a clear focus on creating opportunities for members to discuss our conditions which help to shape our campaign and growing our membership.

## Professional learning and development

Members were involved in two different workgroups related to professional learning and development (PLD). A \$4 million fund for teacher aides and kaiārahi i te reo was created for the term of the current agreements. A workgroup for teacher aides has been running alongside the Ministry on administration of the fund. Kaiārahi also received PLD funding this year. The length of time this took was a considerable frustration.

A second work group was formed as a result of pay equity settlements. Initially the group was made up of administration staff members. It was later expanded to include member representatives for science technicians and librarians. The purpose of this group is to consider how development and attainment of relevant skills and qualifications could support career progression and whether current recognition is fit for purpose. Work is ongoing with the aim of having a final report and recommendations to inform collective agreement negotiations later in the year.





# Kotahitanga – unity for early childhood

Members from across the early childhood sector in ECE, kindergarten, Kōhanga Reo, Puna Reo, Pacific Language Nests, community-based and private centres continue to stand strong together with whānau and communities to protect their hard-won rights and to advocate for better working conditions for kaiako and kaimahi – the learning conditions for our tamariki – in the face of Government attacks on sector funding and regulation.

## Public forums

With the change of government and new ECE Minister David Seymour's clear business-first agenda, hundreds of members stood together in their workplaces and in their communities by holding public forums throughout the country in May.

Members invited their local MPs along and asked them to pledge their commitment to value and respect early childhood kaiako, kaimahi, and the tamariki they teach. This was also a useful tool for gauging their respective responses. These meetings have formed a strong foundation for further actions, including a petition to save pay parity signed by more than 11,000 and ongoing actions to call the Government's direction into question.

## Fair Pay Agreements

Fair Pay Agreement (FPA) legislation, designed to create common core conditions across areas of work, was repealed by the new Government in December 2023. Despite the short time to make progress towards a Fair Pay Agreement, members achieved a huge amount – rallying support to launch a campaign, collecting



**Above: ECE members protest the end of Fair Pay Agreements.**

thousands of signatures to initiate the process, creating a 4000+ strong survey which led to our first Kōriporipo report and the development of a claim for negotiations, and bringing together a bargaining team reflective of our early childhood education union whānau. Those who stepped up to lead during the FPA campaign still meet regularly as part of a large, nationwide Touchstone Group and also work with Te Ope Kōhungahunga, the union's Early Childhood Education National Leadership Group (NLG), to drive activism and build power to make change, FPA legislation may be gone, but our fight for change on ratios, workload, pay, and quality continues.



## Budget 2024

Budget 2024 was a 'backwards budget' for the sector with government funding to centres set at just 2% – essentially a funding cut with inflation at the time at 4%. The 20 hours free ECE for two-year-olds was scrapped and replaced by FamilyBoost, a subsidy of less value, with administrative burden on parents and caregivers to file invoices every three months to claim it.

## Barnardos Early Learning CA

In 2023, Barnardos Early Learning committed to the 2023/24 Living Wage rate of \$26 as the minimum rate for all positions outside of qualified teacher and management positions. While members didn't secure the company's commitment to become an accredited Living Wage employer, this is still a historic win for the union's work in early childhood education.

## Kindergarten

The vast majority of those working as teachers in kindergartens are union members. Members' strong leadership and activism, including strike action taken during the Kindergarten Collective Agreement bargaining campaign meant some fantastic gains were achieved. Momentous wins include the new cultural allowance for kaiako Māori and the introduction of Kindergarten Head Teacher Sabbaticals. From 2024 kaiako can apply to receive an additional allowance to recognise their cultural leadership, mahi and expertise in Te Ao Māori, and head teachers can apply for 10 weeks of sabbatical leave. Ka rawe! Worksite reps are actively working with associations to implement collective agreement wins and to address sector challenges.

## Evolve (Lollipops)

The Evolve collective agreement is the first at a major private, for-profit early childhood education provider. Negotiated by the member bargaining team, the new agreement contains some really positive improvements. Since its ratification, even more Evolve kaiako and kaimahi have joined NZEI Te Riu Roa and are developing strategies for change in their workplaces. Member leaders ran a workplace survey to gain a more comprehensive picture of members' issues, and worksite reps from around the motu worked together to raise these with the employer on members' behalf through regular worksite rep and management team meetings. NZEI Te Riu Roa members continue to organise and build collective power in other private, for-profit early childhood providers around Aotearoa.

## Early Childhood Education Collective Agreement (ECECA)

In late 2023, negotiations to renew the ECECA for community-based ECE services – our multi-employer ECE agreement covering 93 employers – reached an impasse as the Government needed to commit to additional funding so qualified kaiako could receive full pay parity

rates. After 18 months of negotiations and a day-long strike last November, members were finally presented with a new collective agreement to vote on which was ratified in June. The two-year deal provides both extended and full pay parity rates until 2026.





# Te Kupenga Rangatahi

## our new educators' network

In November 2023, two Te Kupenga Rangatahi members, Hannah Pilcher and Lauren Colyer, spoke at the AEU New Educators Conference in Canberra. They discussed the issues facing teachers in Aotearoa, with a particular focus on the barriers for new educators.

Earlier this year the Ka Hao te Kupenga Activist Hui was held at Ngā Hau e Whā Marae, Ōtautahi, and brought together 40 new educators from across the motu. We commemorated 20 years of our community, previously known as the New Educators Network and the Young Members Network at NZEI Te Riu Roa. The hui was a space to dive into current issues that are experienced by student and new educators, and how we want to tackle them by building empowered communities.

"One week on and I am still filled with mana from this hui! I smile every time I think about that weekend and when asked what I did or learnt. It was truly an amazing opportunity and experience coming together with so many knowledgeable people from all over the country. Meeting other new educators from all walks of life was a beautiful unique experience "Activist hui high for sure!" – Janice Bullen from Waikato

In April 2024, member leader Chelle Arnesen ran a workshop for a group of 40 high school students who are the education delegates of the UN Aotearoa Youth Program. The delegates wrote a report called the Aotearoa Youth Declaration and presented it to Minister for Youth, Matt Doocey, and Green Party Co-leader Chlöe Swarbrick. One of the key priorities they identified was a need to increase resourcing for teachers to ensure Aotearoa can attract and retain high-quality teaching staff.

Recently, student members across the motu have been organising with other sectors to raise awareness for the Paid Placements campaign. The campaign's petition received 16,000 signatures and was delivered to Hon Jan Tinetti in May 2024.

**Below: Members at the Paid Placements rally.**





## Professional work



Above: Member-led  
Kōkirihiā wānanga in  
Rotorua.

### Kōkirihiā

NZEI Te Riu Roa continue to be active participants in Kōkirihiā, the Tokona te Raki (Kāi Tahu) led sector wide effort to remove streaming from our schools. 2024 is shaping up to be an exciting year with the first member-led Kōkirihiā wānanga running at Rotokawa school in Rotorua in May. Alongside member-led wānanga, NZEI Te Riu Roa continues to make important contributions to the ongoing implementation and monitoring efforts.

### Teacher Aide Funding Review

The review for how schools are funded for teacher aides was finalised in February 2024. As a result of the impressive efforts of NZEI Te Riu Roa members on Sector Reference Group (SRG) conducting the review, the outcome was a concrete proposal to move toward a centralised fully funded staffing entitlement for teacher aides. The SRG's proposal received positive feedback from the consultation, with 87% of respondents supporting the proposal to provide some resourcing in the form of a fully funded staffing entitlement.

Since coming into office the new Minister of Education has been silent on the proposed model. We continue to press for action from the Minister on this issue.



# Mātauranga Māui Climate Change

## Flooding and Sea Level Rise Symposium

Members met in Tauranga in November to consider how educators can respond proactively and constructively to the impacts of sea level rise and flooding and assess what our next steps as a union should be.

Participants were welcomed by mana whenua Ngā Potiki, and heard from external speakers including Mike Smith, climate co-chair for the National Iwi Chairs Forum, Akuhata Bailey-Winiata whose research focuses on co-developing an indigenised managed retreat strategy, and the Ministry of Education's National Flood Risk Management programme.

Many members spoke about what they are doing locally on climate adaptation, and in looking at next steps, a key focus was on strengthening NZEI Te Riu Roa local climate networks in Area Councils, and outreach to community, iwi and hapū.



Above: Students continue to March for Climate.

## 'We are still here'

Cyclone Gabrielle had a devastating impact on Te Matau-a-Māui, Tairāwhiti and other affected regions.

As we have seen with previous disasters, educators immediately stepped in to support their communities. NZEI Te Riu Roa embarked on a research project in August 2023 to collect members' stories of the event. The result was *We are still here*, a beautifully designed 44-page report capturing the heroic efforts of NZEI Te Riu Roa members in the aftermath of one of the worst disasters in Aotearoa's history.

The report was launched on 16 March at the Central East Area Council hui, with local MPs Katie Nimon and Catherine Wedd in attendance. The report has since received wide acclaim, including from former police commissioner Mike Bush who led the government investigation into the disaster response. Bush told NZEI Te Riu Roa that, "Following on from your findings and recommendations, I believe the education

system (schools particularly) have a vital role to play in every component of Disaster management: the five "R's" – Reduction, Readiness, Response, Recovery and Resilience."

*We are still here* is a critical document helping NZEI Te Riu Roa's efforts to win ongoing support and resourcing for schools and ECE centres impacted by the 'long tail' of disaster recovery.





# National Pasifika leaders report to Hui-ā-Tau 2024

## Launch of Komiti Pasifika Murihiku

This long-awaited event was strongly supported by the local community in Murihiku. Members from the church and NZEI Te Riu Roa came together to celebrate the establishment of the first komiti pasifika in Te Waipounamu.

This festive occasion was foreshadowed by the confirmation and endorsement process held at Hui-ā-Tau 2023. Komiti Pasifika Murihiku now has access to the National Pasifika Leaders Caucus through their two representatives.

## NZCTU Pasifika Caucus

For 2 days in May, Pasifika members from affiliates to the New Zealand Combined Trade Unions, gathered in Whāitaitai at NZEI Te Riu Roa to study the NZCTU Strategic Plan with the idea of ascertaining the best approach for Pasifika workers of Aotearoa to set their goals and objectives for 2024-2026, based around a bigger plan.

Led by Caroline Mareko, the group of 20 Pasifika workers were enthusiastic about using the time of workers for clear and concise outcomes.



## National Pasifika Fono

2024 National Pasifika Fono was held at Waipuna Hotel and Conference Centre in Auckland in April under the theme of 'Forecasting our Authenticity – Educate, Influence, Impact, Challenge'.

Keynote presenters and workshops focused on identity, language, digital and va. Over 300 participants used the venue to capacity for breakout sessions, walk and talk discussions, NZEI Te Riu Roa and worksite gatherings all head in and around the beautiful products on display and for sale at the stalls. Jam-packed with activity, participants left tired but stimulated.

Open for discussion is the possibility of returning to a biennial rather than annual fono. Biennial fono are being considered very carefully to both balance with members' regional mahi and due to the financial and environmental costs involved.

Above: Members at the National Pasifika Fono.

## Pasifika in NZEI Te Riu Roa

This discussion is not new and has been under development for some years around some basic questions that are particularly relevant given our governance review.

- Why are there only 3 komiti pasifika?
- How do you get to be a member of the National Pasifika Leader?
- Is there a process for Pasifika workers to become members of Te Kahu Kiwi?



# 2024 National Executive Advisory Groups and Special Education National Reference Groups

## Area Council chairs

Frances Arapere  
Delwyn Baird  
Jade Cullen  
Kaareen Hotereni  
Antoinette Hudson  
Zara Jackson  
Jude Karaitiana (chair)  
Steve Katene  
Raewyn Kawana  
Robyn Lose  
Maiana McCurdy  
Davida Marshall  
Fiona Matapo  
Philly Pai  
Kat Rayson  
Liam Rutherford  
Lynda Stuart  
Maureen Svensson  
Ramona Taogaga  
Katrane Tofia  
Pauline Trathen  
Glenda West

## Principals' Council

Jenny Bernard  
Robyn Brown  
Grant Burns  
Nesan Govender  
Heidi Hayward  
Sonya Hockley  
Lisa Hill  
Alan Jackson  
Andrew King  
Bastienne (Maria) Kruger  
Leiana Lambert  
Angela Lowe  
Stephen Lethbridge  
Donal McLean  
Joanne Mahoney  
Stephanie Madden (Chair)  
Megan Marshall  
Seletute (Tute) Mila  
Gary O'Brien  
Timothy Page  
Maurice Rehu  
Takarihi Temarama  
Matt Tofia  
Tom Wallis  
Martyn Weatherill

## Primary Teachers' Leadership Team

Katie Alexander  
Angela Breen  
Lovi (Erena) Collier  
Sarah Coup  
Jade Cullen  
Barbara Curran  
Kirsten Dolfing  
Sarah Gladding  
Nera Hicks  
Michelle Hollard  
Raewyn Himona  
Kamrul Jalil  
Jayne Matetaka (Co-Chair)  
Bridget McCall Chilton (Co-Chair)  
Daniel Miller  
Hirere Moana  
Beverly (Oriwia) Murray-Stevens  
Joanne Noanoa  
Tangihia Pouwhare  
Juliette Ridge

## Support Staff Caucus

Denise Carrick  
Tracey Clifton  
Megan Cooper  
Melody Faitala  
Sarah Jane Garner  
Wayne Goodley  
Mei-Lin Hansen  
Joy Heremia  
Ally Kemplen  
Victor Mercep  
Jan Monds (Chair)  
Sheryl Riceman  
Julie-Anne Roberts  
Jayne Salesa  
Violet Smith  
Claire Southee  
Karin Elisabeth Stevenson  
Annie Te Moana  
Josephine Westley

## Te Ope Kōhungahunga

Rochelle Arnesen  
Paula Nonie Baird  
Sandie Burn  
Elsa Caldwell  
Tangiahua Churchward  
Sheena Dalwood  
Michelle Louise Dons  
Jessica Duff  
Geena Fagan  
Sally Griffin  
Natasha Hape  
Imogen Held  
Zane McCarthy (Chair)  
Marama (Lisa) McRobert  
Amelia McDonald  
Glenys Murphy  
Virginia Oakly  
Cara Sharp  
Helen Smithies  
Rosie Taylor  
June Tihi  
Catherine Vaughan  
Megan White

## Special Education National Reference Group

Marg Crosswell  
Jo Dowell  
Mike Foxx (Chair)  
Te Aroha Hiko  
Julieanne Hoetjes  
Kaye Hyams  
Beth Melster  
Rosemary Miller  
Kath Phillips  
Colin Tarr  
Elizabeth Tomlinson

## Ngā Aukaha

Jenny Albrecht  
Tiri Bailey  
Natasha Carter-Bing  
Candice Etzine  
Justine Gamble  
Leanne Gordon  
Liz Hansen  
Conor Hendry  
Denise Hird (Chair)  
Monique Jansonius-Albers  
Lisa Johnston  
Rachel Kavermann  
Zac Markham  
Lisa Prior  
Stephen Robinson  
Mary Louise Turner



# Sustainability report

The impact of climate change poses a substantial threat to our natural environment and our communities.

In recognition of the climate risk and in line with our commitment to kaitiakitanga, NZEI Te Riu Roa has set a broad sustainability strategy and long-term carbon footprint reduction targets to ensure we play a responsible role in protecting our climate for future generations.

Our targets are to have 50% reduction in fuel and electricity by financial year 2029/30 (against 2019 levels), zero carbon emissions from fuel and electricity by financial year 2024/50, and to achieve a 25% reduction in air travel carbon intensity by financial year 2029/30 (against 2019 levels).

Our carbon emissions will be offset to obtain carbon neutrality each year. 2019 was the base year for emission, and we started measuring our emissions formally this year. The greenhouse gas (GHG) emissions for the period of 1 April 2023 to 31 March 2024 was independently assured by McHugh & Shaw.

NZEI Te Riu Roa achieved its annual carbon footprint reduction targets in financial year ended 31 March 2024. Our measured emissions are broken down as follows:

Scope	Emission sources	tCO <sub>2</sub> e	
		FY24 Certified	FY19 Base year
Scope 1	fuel used in leased vehicles	88	135
Scope 2	electricity	16	28
Scope 3	travel*, waste	530	555
	<b>Total</b>	<b>634</b>	<b>718</b>

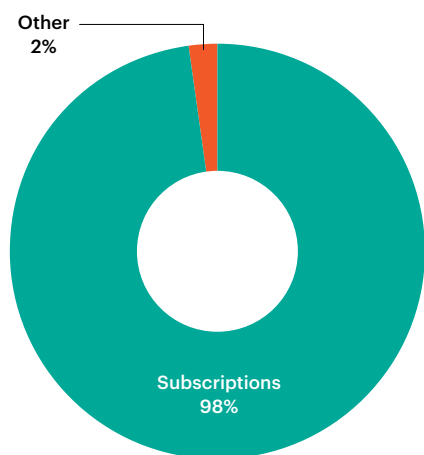
\* Travel includes air travel, accommodation, rental cars, mileage travelled in personal vehicles. Travel covers staff, members and guests' travel to meetings and events that are paid for by NZEI Te Riu Roa national office.



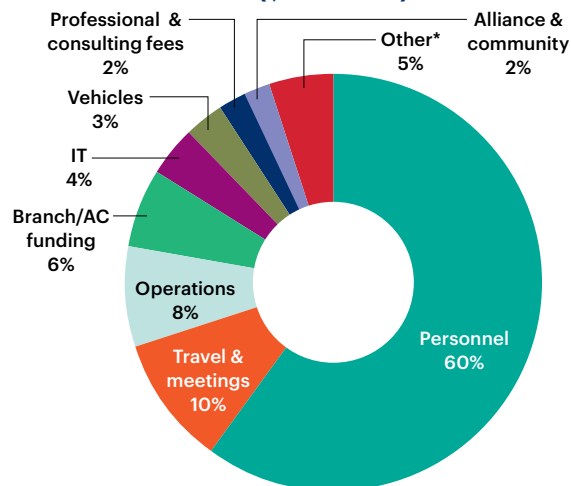
# NZEI TE RIU ROA FINANCE OVERVIEW 2023-24



### Where did our money come from? (\$27.5 million)



### How was our money spent? (\$30 million)



\* includes commission on subscriptions, communications, depreciation & amortisation, financial, property, external funded initiative, legal assistance, death benefit.

### New financial year

Annual meeting 2022 passed a resolution to change the union's financial year from 31 December to 31 March. Financial year 2023–24 therefore includes the 15-month period from 1 January 2023 to 31 March 2024.

### Financial performance – where does our money come from and how is our money spent

At the end of March 2024, NZEI Te Riu Roa had 50,418 members (2022: 46,974), equating to 34,483 FTE (2022: 32,289 FTE). In January 2023, the membership fee was adjusted by inflation increase of 5.9%. Due to the fee increase, the growth in member numbers, and the financial reporting period being 15 months,

our membership subscription revenue had an increase of \$7.4m or 38%.

During the year, we implemented a growth investment plan by committing additional resources in staffing to recruit new members. Funding drawdowns made by aronui tōmua, komiti pasifika, branches and area councils increased. High inflation continued to have a big impact on the cost of running union mahi. As a result, total expenditure increased by \$7.7m or 35%.

The result for the year (excluding taxes, interest, investments and property revaluation) was a deficit of \$2.5m (2022: \$2.4m deficit). This is our operating deficit or "business as usual" result over the 15-month period ended 31 March 2024. The final result for the year (including taxes, interest, investments and property revaluation) was a small deficit of \$0.4m.

The table on the left illustrates the results of the 2023–24 financial period. The deficit means the reserves fund will not be replenished in the following year.

### Membership subscriptions

Annual Meeting 2021 passed a resolution to amend the union Rules, approving membership fees to be adjusted each year in line with the Consumer Price Index (CPI) of the previous year, except in every third year when members vote at Annual Meeting on whether to increase fees.

	2024 \$'000	2022 \$'000
Revenue	27,529	19,883
Expenses	29,999	22,258
<b>Operating (deficit)</b>	<b>(2,470)</b>	<b>(2,375)</b>
Interest income	742	304
Gain/(loss) on investment portfolio	1,745	(1,584)
Investment property revaluation (loss)	-	(135)
Property revaluation (loss)	(45)	-
Income tax	344	1
<b>Total (deficit) for the period</b>	<b>(372)</b>	<b>(3,791)</b>

2024 has a 15 months period (2022: 12 months)



Annual Meeting 2023 approved a membership fee increase to align with the annual CPI increase of 7.2% for the year to 31 December 2022. The fee increase was effective from 1 April 2024.

As the CPI increase for the year to 31 March 2024 is 4.0%, membership fees will increase by 4.0% from 1 April 2025. In practical terms, this means fee increases for members of between 12 cents and \$1.32 a fortnight (or \$2.90 and \$30.19 a year).

Your membership fees contribute to improving the employment terms and conditions in your worksites and winning transformational system changes via pay equity. By working together collaboratively with members to address key issues via collective agreement negotiations and pay equity has resulted in meaningful and impactful changes our members feel deeply about. Since 2022, pay equity has delivered pay increases from 10% up to 79% for claimants, collective agreement cumulative pay increases of approximately 7% to 20%.

### Investment fund

Te Kahu Kiwi, your union's governance group, regularly reviews the union's investment portfolio to ensure benchmark market returns are achieved and there is alignment with risk/return characteristics and objectives. This includes reviewing whether investments are held in socially, environmentally and ethically responsible investment funds.

This year was full of turbulence in economic news and global events. We had a change of fund manager from Macquarie to Mercer in March 2023. Investment fund performance in the first ten months of the year was poor, however the market bounced back strongly in the later part of the year. Our investment fund with Mercer finished the year with a balance of \$15.2m, the fund made an unrealised gain of \$1.7m (2022: \$1.6m unrealised loss). The positive return is not a cash inflow – we only make money if units in the investment fund are sold. It is important to remember that the union holds the investment fund for the purpose of funding unexpected events, not funding operating expenditure.

### Property

NZEI Te Riu Roa re-values its property annually to current market value. The domestic property market has experienced further downturn with a modest drop in property values which resulted in a capital loss of \$45k (2022: \$135k capital loss). The property has a market value of \$805k at end of March 2024.

### Cash reserve

Our union endured another challenging year which was reflected in the cash reserve. The cash reserve (bank accounts and short-term deposits, excludes cash held at aronui tōmua, komiti pasifika, branches and area councils) had a balance of \$11.9m at the end March 2024, this is a decrease of \$1.5m (2022: \$1.8m decrease) from the previous year. NZEI Te Riu Roa financial policy requires cash buffers to be held to cover at least six months of operating expenditure. On the bright side, we finished the year with a six-month cash buffer which is healthy and within the policy.

### Reserves fund

NZEI Te Riu Roa has a reserves fund that draws funds from 50% of the net operating surplus from the previous year. The governance group believes holding an appropriate reserves fund is an important part of its fiduciary duties to the members and to ensure the union can continue to deliver its strategic goals and objectives. NZEI Te Riu Roa financial policy requires a minimum of \$1m untagged in the reserves fund.

At the end of the year, the reserves fund had a balance of \$1.5m out of which \$1m was untagged to campaigns and projects. During the financial year, the reserves fund was used to continue building on the work in ECE growth and pay parity, Mana Taurite | Pay Equity claims, primary teachers' and principals' campaigns, Ngā Aukaha learning support pilot project, Te Akatea engagement project and the Fair Pay Agreements campaign.

### Outlook

There is another busy year ahead for NZEI Te Riu Roa in the finance space as we continue to trial new membership structures, test different ways of working through a financial compliance pilot project.

Your union will be negotiating a number of collective agreements across the schooling, early childhood education and learning support sectors and pushing ahead with the Mana Taurite | Pay Equity claim for teachers. We are supporting worksite representative training to help grow the union, and plan to reach out to many new members, supported by increased staffing in the organising teams. We are setting 'stretch targets' for membership growth. The union cannot achieve this mahi without members' collective strength and the stability that CPI-indexed subscription fees give us.



# NZEI TE RIU ROA FINANCIAL REPORT 2023-24

New Zealand Educational Institute Te Riu Roa Incorporated  
FINANCIAL REPORT  
For the 15 month period ended 31 March 2024

## Table of contents

Statement of service performance	<b>39</b>
Statement of comprehensive revenue and expense	<b>42</b>
Statement of changes in net assets/equity	<b>43</b>
Statement of financial position	<b>44</b>
Statement of cash flows	<b>45</b>
Notes to the financial statements	<b>46</b>
Note 1 – Reporting entity	<b>46</b>
Note 2 – Basis of preparation	<b>46</b>
Note 3 – Critical accounting estimates and judgements	<b>46</b>
Note 4 – Summary of significant accounting policies	<b>47</b>
Note 5 – Revenue from exchange transactions	<b>49</b>
Note 6 – Investment property and property, plant and equipment	<b>50</b>
Note 7 – Financial assets	<b>51</b>
Note 8 – Income taxation	<b>51</b>
Note 9 – Payables from exchange transactions	<b>52</b>
Note 10 – Financial instruments by category	<b>52</b>
Note 11 – Contingencies	<b>52</b>
Note 12 – Commitments	<b>53</b>
Note 13 – Related party disclosures	<b>53</b>
Note 14 – Events occurring after the reporting date	<b>53</b>
Independent Auditor's Report	<b>54</b>



**Who are we?**

NZEI Te Riu Roa is the union of more than 50,000 principals, teachers and support staff and specialist staff working in primary, area and secondary schools, early childhood centres, Learning Support and school advisory services. We operate from a national office in Wellington and nine regional offices across the country.

**Why do we exist?**

NZEI Te Riu Roa vision is to be the most powerful education union in New Zealand. Our mission is to advocate for a strong, vibrant and well-resourced public education system where all tamariki can reach their full potential.

Mōkū te Ao is the way NZEI Te Riu Roa drives change in the education system to one based on Rangatiratanga so that it leads to success for tamariki Māori. What is good for Māori is good for everyone.

Mōkū te Ao is based around eight Pou and is a Māori-first approach. It is a part of how we empower our members and staff to work towards system change.

**What do we do?**

NZEI Te Riu Roa core strategy is to leverage professional and industrial capacity to achieve:

Build	Grow	Win
<ul style="list-style-type: none"><li>• leadership capacity and capability</li><li>• informed activism</li><li>• member engagement</li><li>• our capability and capacity</li></ul>	<ul style="list-style-type: none"><li>• our membership</li><li>• professional leadership</li></ul>	<ul style="list-style-type: none"><li>• campaigns that advance quality education</li><li>• outcomes that are aligned with members’ priorities and expectations</li></ul>

**Statement of service performance**

For the 15-month period ended 31 March 2024

THREAD 1: CAMPAIGNS					
Goal: grow members, build activism, win campaigns					
No.	Measure	2023-24		2022	
		Actual	Target	Actual	Target
1.1	Membership	50,418 members Not achieved ×	> 51,463 members	46,974 members Not achieved ×	> 50,000 members
1.2	Member engagement	1,578 events Achieved ✓	Maintain and grow	1,197 events Achieved ✓	Run workshops
1.3	Digital communications engagement	244,000 Facebook visits and 2,700 Instagram visits Achieved ✓	More reach on social media channels	46,000 Facebook visits and 885 Instagram visits Achieved ✓	Baseline year
1.4	Influence on system-level decisions	5 Submissions Achieved ✓	Facilitate submissions	13 Submissions Achieved ✓	Facilitate submissions
1.5	Progress on campaigns' outcomes	Achieved ✓	1) School librarians' / assistants' and science technicians' pay equity claims are settled 2) Therapist pay equity claim is settled	Achieved ✓	Make progress on Pay Equity Claims

**Note:**

1.1: Membership growth is a core strategy. We set a growth target of 3% (or 4,935 net growth). During the year, the highest membership was 51,925 in September 2023 followed by a big win of member only benefit negotiated in the PTCA. At the end of March 2024, membership dropped to 50,418. We ended the year with a shortfall of 1,045 members against the 3% growth target. The most cited reason for resigning membership is leaving the sector.

1.2: Member engagement is a key part of organising members, communicating campaigns objectives and providing PLD opportunities. 1,578 events were posted on ControlShift. ControlShift is the event management software we use to run events and workshops free of charge to members and non members.

1.3: Social media channels allow us to connect with members in a manner that are versatile, fast, streamlined and practical. In 2023-24, we had 244,000 Facebook visits (428% increase) and 2,700 Instagram visits (205% increase). Facebook posts with the highest reach is Ka kata ngā puriri o Taiamai (The puriri trees of Northland were certainly smiling as thousands of guests poured into Waitangi this week), published on 7 February 2024 with 22,000 reach. Content that attracted the most reactions is From Ako Journal: it's not unusual to have two educators in the family, but have you ever heard of six? Ako meets the Huntleys, a family from Marlborough who have dedicated their lives to teaching and their community, published on 16 December 2023 with 479 reactions. Our social media channels continue to focus on content that is important and engaging for members, and that members can see themselves in NZEI Te Riu Roa community.

1.4: We get involved by facilitating submissions on key system level changes relevant to our campaign objectives to influence the laws passed by Parliament. In 2023-24, we facilitated 5 submissions on a range of topics including Crimes (Theft by Employer) Amendment Bill, Employment Relations (Restraint of Trade) Amendment Bill, ITE Programme Approval, Monitoring and Review Requirements, ECE Pay Parity Funding Review, Review of How Schools are Resourced for Teacher Aides.

1.5: A core strategy is addressing undervaluation of female dominated workforces through pay equity settlements. The school librarians, library assistants' and science technicians' pay equity claims were settled on 6 March 2023 with an effective date from 23 November 2022. The settlement includes pay increases of between 10% to 38% for school librarians and library assistants, and between 20% to 40% for science technicians. Other benefits include a lump sum parental payment, as well as consideration of career pathways and PLD as part of a joint working group between the Ministry of Education and NZEI Te Riu Roa. On 1 March 2024, speech language therapist, physiotherapist, occupational therapist and music therapist approved their pay equity claim. The therapist settlement is the seventh<sup>1</sup> claim that NZEI Te Riu Roa has completed and covers three collective agreements (Primary Teachers, MoE Field Staff, and Kaiārahi i te Reo and Therapists). The settlement includes pay increases of between 10% to 34% for therapists employed by school boards with an effective date from 25 May 2023. Other benefits include a new lump sum parental payment for therapists covered by the Kaiārahi i te Reo and Therapists Collective Agreement and reimbursement of professional fees. For directly employed Ministry therapists, there were minor changes, a new entry starting rate and a small increase to the equitable rate. Next year, we will be reviewing the pay rates for settled pay equity claims, the purpose of the pay equity reviews is to ensure that sex based discrimination has not crept back into the pay rates. Teacher Aides in Schools are the first group to go through the pay equity review. Kaiarahi i Te Reo, Administration, School Librarians, Science Technicians and Therapists will follow the Teacher Aides.

1 settled claims (MoE Education Support Workers, Teacher Aides in Schools, Administration Staff in Schools, Kaiārahi i te Reo, School Librarians and Assistant Librarians, Science Technicians)

Due to a change in the Institute's year end from 31 December to 31 March the statement of service performance comparative period is a 12-month period and the current period is a 15-month period.



**Statement of service performance**

For the 15-month period ended 31 March 2024

THREAD 2: MEMBERSHIP SUPPORT				
Goal: build capability in delivering quality advice and support to members				
No.	Measure	Target	Actual	
			2023-24	2022
2.1	Member Support Centre satisfaction survey	> 85% satisfaction score	81% satisfaction. Not achieved ×	No result. Not achieved ×
2.2	Legal Services satisfaction survey	> 80% satisfaction score	No result. Not achieved ×	No result. Not achieved ×

Note:

2.1: 50 members per week with completed call records are randomly generated and receive an electronic satisfaction survey to complete. There is a low response rate to the survey – 106 members over 12 months (approximately 2,400 surveys generated, a completion rate of 4.4%). The satisfaction rate recorded here encompasses a period where the Member Support Centre was not fully staffed and there was a heavy call load linked to the primary teacher collective agreement negotiations.

2.2: Legal Services satisfaction surveys have not yet launched. These will be underway from May 2024.

THREAD 3: ENVIRONMENT				
Goal: build capability in measuring carbon profile and lowering carbon emissions				
No.	Measure	Target	Actual	
			2023-24	2022
3.1	Carbon profile	Carbon profile is certified	Certified. Achieved ✓	Not achieved ×

Note:

3.1: In February 2023, our first carbon profile was certified by McHugh & Shaw using 2019 data as the baseline year. We aim to complete annual carbon profile and be certified by an independent valuer. This target is achieved during the current financial year.

THREAD 4: FINANCE					
Goal: build a strong financial position					
No.	Measure	2023-24		2022	
		Actual	Target	Actual	Target
4.1	Adjusted net operating surplus/deficit	\$1,561k deficit	Deficit	\$355k deficit. Not achieved ×	Surplus
4.2	Cash buffers	6 months. Achieved ✓	> 6 months	7 months. Achieved ✓	> 6 months
4.3	Reserves Fund	\$1 million untagged. Achieved ✓	> \$1 million untagged	\$993k untagged. Not achieved ×	> \$1 million untagged

Note:

4.1: The period ended with an adjusted net operating deficit of \$1,561,000, this excludes depreciation & amortisation (\$377,000) and utilisation of reserves/legal assist fund (\$532,000). The deficit for the year is in line with the budget (\$2,033,000 deficit budget). New staff roles were created to support an intentional growth strategy and investment plan 2023–2025 Te Kahu Kiwi approved in July 2022, the growth strategy is due for review at end of 2024/early 2025. Returning a net operating surplus over a medium period is essential in building a strong financial position for the union, our target for the next financial year is to return a net operating surplus.

4.2: Our financial policy requires cash buffers (cash and term deposits) to be held to cover at least six months (equivalent of \$11 million, excluding depreciation & amortisation and utilisation of reserves/legal assist fund) of operating expenditure. This is to ensure the union can continue to operate for at least six months without revenue. It is a standard buffer for organisations of our size, we met the target in 2023–24.

4.3: keeping a minimum of \$1 million Reserves Fund untagged ensures the union can continue to deliver its strategic goals and objectives. Te Kahu Kiwi believes holding an appropriate Reserves Fund is an important part of its fiduciary duties to members. We met the target in 2023–24.

Due to a change in the Institute's year end from 31 December to 31 March the statement of service performance comparative period is a 12-month period and the current period is a 15-month period.

New Zealand Educational Institute Te Riu Roa Incorporated  
**Statement of comprehensive revenue and expense**  
For the 15-month period ended 31 March 2024

	Notes	2024 \$'000	2022 \$'000
<b>Revenue</b>			
Revenue from exchange transactions	5	26,921	19,520
Other income		608	363
Total Revenue		27,529	19,883
<b>Expenses</b>			
Alliance & community		553	446
Branch & AC levies		1,912	1,290
Commission on subscriptions		339	241
Communications		224	338
Depreciation & amortisation	6	377	414
Finance		99	141
IT		1,144	812
Operation		2,385	1,938
Personnel		17,996	13,067
Professional & consulting fee		596	208
Property		43	17
Travel & meetings		3,064	2,333
Vehicle		751	615
Other expenses		516	398
Total expenses		29,999	22,258
<b>Operating (deficit)</b>		<b>(2,470)</b>	<b>(2,375)</b>
Finance income		742	304
Fair value gain/(loss) on financial assets		1,745	(1,584)
Fair value (loss)/gain on investment property	6	-	(135)
Fair value (loss)/gain on property	6	(45)	-
<b>(Deficit) before income tax</b>		<b>(28)</b>	<b>(3,790)</b>
Income tax	8	344	1
<b>(Deficit) for the period attributable to the members</b>		<b>(372)</b>	<b>(3,791)</b>
<b>Total comprehensive revenue and expense for the period attributable to the members</b>		<b>(372)</b>	<b>(3,791)</b>

The above statement of comprehensive revenue and expense should be read in conjunction with the accompanying notes.

For and on behalf of Te Kahu Kiwi



Mark Potter  
National President  
8 July 2024



Stephanie Mills  
National Secretary  
8 July 2024



**Statement of changes in net assets/equity**

For the 15-month period ended 31 March 2024

	<b>2024</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Retained earnings</b>		
Retained earnings at 1 January	27,605	31,656
Net (deficit) for the year	(372)	(3,791)
Transfers from retained earnings to Reserves Fund	-	(1,580)
Utilisation of Reserves Fund and Legal Assist Fund	532	1,320
<b>Retained earnings at 31 March</b>	<b>27,765</b>	<b>27,605</b>
<b>Reserve Fund and Legal Assist Fund</b>		
Reserve Fund and Legal Assist Fund at 1 January	2,096	1,836
Transfers from retained earnings to Reserves Fund	-	1,580
Utilisation of Reserves Fund	(532)	(1,304)
Utilisation of Legal Assist Fund	-	(16)
<b>Reserve Fund and Legal Assist Fund at 31 March</b>	<b>1,564</b>	<b>2,096</b>
<b>Net assets/equity attributable to the members</b>	<b>29,329</b>	<b>29,701</b>

The above statement of changes in net assets/equity should be read in conjunction with the accompanying notes.

**Statement of financial position**

as at 31 March 2024

	Notes	2024 \$'000	2022 \$'000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents		2,597	2,420
Trade and other receivables		274	206
Prepaid expenses		433	336
Term deposits		10,791	12,399
Income tax receivable		-	14
<b>Total current assets</b>		<b>14,095</b>	<b>15,375</b>
<b>Non-current assets</b>			
Property, plant and equipment	6	3,340	2,754
Intangible assets		-	270
Long-term investment	7	15,255	13,511
Investment property	6	-	850
<b>Total non-current assets</b>		<b>18,595</b>	<b>17,385</b>
<b>Total assets</b>		<b>32,690</b>	<b>32,760</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Payables from exchange transactions	9	2,755	2,711
Taxes payable		233	-
GST payable		373	348
<b>Total current liabilities</b>		<b>3,361</b>	<b>3,059</b>
<b>Total liabilities</b>		<b>3,361</b>	<b>3,059</b>
<b>Net assets attributable to the members</b>		<b>29,329</b>	<b>29,701</b>
<b>Equity</b>			
Reserves		1,564	2,096
Retained earnings		27,765	27,605
<b>Total equity attributable to the members</b>		<b>29,329</b>	<b>29,701</b>

The above statement of financial position should be read in conjunction with the accompanying notes.



## Statement of cash flows

For the 15-month period ended 31 March 2024

	2024 \$'000	2022 \$'000
<b>Cash flows from operating activities</b>		
Cash from subscriptions	26,621	19,419
Cash from property rentals	-	35
Sundry income	193	363
Interest received	246	245
Tax paid	(95)	(82)
Payments to suppliers and employees	(28,726)	(21,274)
<b>Net cash (outflow) from operating activities</b>	<b>(1,761)</b>	<b>(1,294)</b>
<b>Cash flows from investing activities</b>		
Purchases of property, plant and equipment (PPE)	(165)	(338)
Purchases of intangible assets	-	(270)
Investment in short term deposits	(9,600)	(8,776)
Divestment from short term deposits	11,703	10,750
<b>Net cash inflow from investing activities</b>	<b>1,938</b>	<b>1,366</b>
Net increase in cash and cash equivalents	177	72
Cash and cash equivalents at beginning of the year	2,420	2,348
<b>Cash and cash equivalents at end of the year</b>	<b>2,597</b>	<b>2,420</b>

The above statement of cash flows should be read in conjunction with the accompanying notes.

## Notes to the financial statements

For the 15-month period ended 31 March 2024

---

### Note 1 – Reporting entity

The New Zealand Educational Institute Te Riu Roa Incorporated (the 'Institute'), its komiti pasifika, aronui tōmua, branches and area councils (together referred to as the Entity) is a professional and industrial education union representing around 50,000 members comprising staff employed in primary, secondary and area schools, Early Childhood Centres, Specialist Education Services and Colleges of Education. Established in 1883, the Institute is dedicated to advancing the industrial and professional interests of its members and safeguarding New Zealand's public education system.

The Institute is an incorporated society pursuant to the Incorporated Societies Act 1908.

The Institute has designated itself as a not-for-profit public benefit entity (PBE) for financial reporting purposes.

These financial statements have been approved for issue by Te Kahu Kiwi on 8 July 2024.

### Note 2 – Basis of preparation

#### a) Statement of compliance

The financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand. They comply with the Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") as appropriate for Tier 2 not-for-profit public benefit entities, for which all reduced disclosure regime exemptions have been adopted.

The Entity qualifies as a Tier 2 reporting entity as for the two most recent reporting periods it (a) has no public accountability and (b) is not large as defined in XRB A1.

The financial statements have been prepared for the 15-month period ended 31 March 2024 due to the Institute changing its balance date from 31 December to 31 March during the period. The comparative figures are for the 12 months ended 31 December 2022.

The principal accounting policies adopted in the preparation of the financial statements are set out below.

These policies have been consistently applied to all the periods presented, unless otherwise stated.

#### b) Measurement basis

The financial statements have been prepared on the historical cost basis except for the following material items in the statement of financial position, which are measured at fair value:

- investment property
- financial assets

#### c) Functional and presentation currency

The financial statements are presented in New Zealand dollars (\$) which is the Entity's functional and presentation currency, rounded to the nearest thousand dollars.

### Note 3 – Critical accounting estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Management makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are outlined below.

Estimate of fair value of land and buildings:

The Entity engages the services of independent valuation specialists to value its land and buildings.

The best evidence of fair value is current prices in an active market for recent sales and similar rents.

In the absence of such information, the Entity determines the amount within a range of reasonable fair value estimates. In making its judgement, the Entity considers information from a variety of sources including:

- current prices in an active market for properties of similar nature, condition or location, adjusted to reflect any differences; and
- recent prices of similar properties in less active markets, with adjustments to reflect any changes in economic conditions since the date of the transactions that occurred at those prices.



**Note 4 – Summary of significant accounting policies**

**a) Revenue**

Revenue is recognised when the amount of revenue can be measured reliably and it is probable that economic benefits will flow to the Entity. Revenue is measured at the fair value of consideration received or receivable.

The following specific recognition criteria in relation to the Entity's revenue streams must also be met before revenue is recognised.

Revenue from exchange transactions:

- i. Subscription income  
Subscription income is accounted for on an accruals basis, over the periods to which individual subscription relates.
- ii. Rental income  
Rental income from operating leases is recognised in income on a straight-line basis over the life of the lease.
- iii. Finance income  
Finance income is recognised on a time proportion basis using the effective interest method.
- iv. Investment income  
Investment income is recognised on an accruals basis as earned.

**b) Taxation**

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the reporting date. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation and establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities. The Institute is exempt from tax on its membership-related activities.

**c) Goods and Services Tax (GST)**

The statement of financial performance has been prepared so that all components are stated exclusive of GST. All items in the statement of financial position are stated exclusive of GST, with the exception of trade and other receivables and payables from exchange transactions, which include GST invoiced.

**d) Leases**

The Entity as the lessee :

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the statement of comprehensive revenue and expense on a straight-line basis over the period of the lease.

**e) Impairment of cash-generating and non cash-generating assets**

Assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised if the carrying amount of an asset or its related cash-generating unit (CGU) exceeds its recoverable service amount. The recoverable service amount of an asset or CGU is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows (for cash-generating assets) are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or CGU.

**f) Cash and cash equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with financial institutions, and other short-term and highly liquid investments with original maturity dates of no more than three months, are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

**g) Short term deposits**

A short term deposit is defined as a bank deposit with an original 3 to 12 month maturity period.

**Note 4 – Summary of significant accounting policies (continued)**

**h) Trade and other receivables**

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for expected credit losses.

Collectability of trade receivables is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off. The Institute applies the simplified expected credit loss model of recognising the lifetime expected credit losses for trade and other receivables. The amount of the loss is recognised in the statement of comprehensive revenue and expense.

**i) Payables from exchange transactions**

These amounts represent liabilities for goods and services provided to the Entity prior to the end of financial period which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

**j) Employee benefits**

Liabilities for wages and salaries, including annual leave and long service leave are recognised in other payables in respect of employees' services up to the reporting date and are measured at the amounts expected to be paid when the liabilities are settled. Liabilities for non-accumulating sick leave are recognised when the leave is taken and measured at the rates paid or payable.

The liability for employee benefits is carried at the present value of the estimated future cash flows.

**k) Financial assets**

The Entity financial assets are initially measured at amortised cost, except for the long-term investments that are measured at fair value through surplus or deficit. Cash and cash equivalents, short term deposits, trade and other receivables are designated as financial assets at amortised cost.

The classification depends on the purpose for which the financial assets were acquired.

Management determines the classification of its financial assets at initial recognition and reevaluates this designation at every subsequent reporting date.

Financial assets at fair value through surplus or deficit comprise investments designated into this category (refer note 7). Assets in this category are classified as non-current assets, which are not expected to be realised for a period greater than 12 months.

Regular purchases and sales of financial assets are recognised on the trade-date – the date on which the Entity commits to purchase or sell the asset. Financial assets carried at fair value through surplus or deficit are initially recognised at fair value and transaction costs are expensed in the statement of financial performance. Financial assets are de-recognised when the rights to receive cash flows from the investments have expired or have been transferred and the Entity has transferred substantially all risks and rewards of ownership.

Gains or losses arising from changes in the fair value of the 'financial assets at fair value through surplus or deficit' category are presented in the statement of comprehensive revenue and expense within 'fair value gain / (loss) on financial assets' in the period in which they arise.

Receivables:

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the reporting date that are classified as non-current assets. The Entity's receivables comprise 'trade and other receivables'.

**l) Fair value**

The fair value of financial instruments not traded in an active market (such as unit trust investments) is determined by using the latest available redemption unit prices for those funds as at the reporting date.

**m) Property, plant and equipment**

All property, plant and equipment is stated at historical cost less depreciation and impairment with the exception of accommodation provided for the National President which is recorded at fair value based on independent valuations. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Entity and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of comprehensive revenue and expense during the financial period in which they are incurred.



## Notes to the financial statements

For the 15-month period ended 31 March 2024

### Note 4 – Summary of significant accounting policies (continued)

Depreciation of property, plant and equipment is calculated using the straight-line method so as to expense the cost of the assets over their useful lives. The rates are as follows:

Furniture, fixtures and fittings	6.5% – 33.33%
Hardware equipment	10% – 50%
Leasehold improvements	6.5% – 33.33%
Other equipment	13.5% – 33.33%

Capital work in progress is not depreciated until it is made available for use.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the statement of comprehensive revenue and expense.

#### n) Intangible assets

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. These costs are amortised on a straight-line basis over their estimated useful lives (three to five years).

Costs associated with developing or maintaining computer software programmes are recognised as an expense as and when they are incurred.

### Note 5 – Revenue from exchange transactions

	2024 \$'000	2022 \$'000
Member subscriptions	26,921	19,485
Property rental income	-	35
	<b>26,921</b>	<b>19,520</b>

**Notes to the financial statements**

For the 15-month period ended 31 March 2024

**Note 6 – Investment property and property, plant and equipment**

	Investment Property (valuation) \$'000	Property (valuation) \$'000	Computer Hardware (cost) \$'000	Furniture & Fittings (cost) \$'000	Other Equipment (cost) \$'000	Leasehold Improvement (cost) \$'000	Total property, plant and equipment \$'000
--	---	-----------------------------------	--	---	--	--	---

**At 1 January 2022**

Cost or valuation	985	-	573	350	231	2,247	3,401
Accumulated depreciation	-	-	(357)	(56)	(57)	(103)	(573)
<b>Net book amount</b>	<b>985</b>	<b>-</b>	<b>216</b>	<b>294</b>	<b>174</b>	<b>2,144</b>	<b>2,828</b>

**At 31 December 2022**

Cost or valuation	850	-	573	471	232	2,306	3,582
Accumulated depreciation	-	-	(398)	(75)	(119)	(236)	(828)
<b>Net book amount</b>	<b>850</b>	<b>-</b>	<b>175</b>	<b>396</b>	<b>113</b>	<b>2,070</b>	<b>2,754</b>

**Year ended 31 March 2024**

Opening net book amount	850	-	175	396	113	2,070	2,754
Transfer from investment property to property	(850)	850	-	-	-	-	850
Revaluation	-	(45)	-	-	-	-	(45)
Additions	-	-	106	20	-	40	166
Depreciation charge	-	-	(113)	(48)	(64)	(152)	(377)
Disposals at cost	-	-	(105)	(8)	-	(7)	(120)
Disposals accumulated depreciation	-	-	105	5	-	2	112
<b>Closing net book amount</b>	<b>-</b>	<b>805</b>	<b>168</b>	<b>365</b>	<b>49</b>	<b>1,953</b>	<b>3,340</b>

**At 31 March 2024**

Cost or valuation	-	805	575	483	232	2,338	4,433
Accumulated depreciation	-	-	(407)	(118)	(183)	(385)	(1,093)
<b>Net book amount</b>	<b>-</b>	<b>805</b>	<b>168</b>	<b>365</b>	<b>49</b>	<b>1,953</b>	<b>3,340</b>

A desktop revaluation for property located at 4A,10 Lorne Street as at 31 March 2024 was complete by independent valuers, Daroch Limited. Refer to Note 3 for further details. The revaluation loss was greater than the gains accumulated in the revaluation reserve (\$nil) and as such was recognised in the statement of comprehensive revenue and expenses.



**Notes to the financial statements**

For the 15-month period ended 31 March 2024

**Note 7 – Financial assets**

	2024 \$'000	2022 \$'000
Mercer investment portfolio	15,185	13,441
Unlisted equities held at cost	70	70
<b>Total financial assets</b>	<b>15,255</b>	<b>13,511</b>

The fair value of the Entity's investment in unlisted equities cannot be reliably measured and is held at cost.

The following table presents the Entity's financial assets and liabilities that are measured at fair value at 31 March.

**Assets**

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total balance \$'000
<b>2024</b>				
Financial assets at fair value through surplus or deficit:				
Mercer investment portfolio	-	15,185	-	15,185
<b>2022</b>				
Financial assets at fair value through surplus or deficit:				
Mercer investment portfolio	-	13,441	-	13,441

Disclosure of fair value measurements is by level using the fair value measurement hierarchy:

- Quoted prices (unadjusted) in active markets for identical assets or liabilities (level 1).
- Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (that is as prices) or indirectly (that is, derived from prices) (level 2).
- Inputs for the asset or liability that are not based on observable market data (that is, unobservable inputs) (level 3).

There have been no transfers between levels during the period. No financial assets carried at fair value have been categorised as level 3 during the period.

**Note 8 – Income taxation**

	2024 \$'000	2022 \$'000
<b>Income tax expense</b>		
Current tax	344	1
<b>Total tax expense</b>	<b>344</b>	<b>1</b>

The tax on the Entity's deficit before tax differs from the theoretical amounts that would arise using the weighted average tax rate applicable to deficit of the entities as follows:

	2024 \$'000	2022 \$'000
(Deficit) before tax	(28)	(3,790)
Tax (refund) @ 28%	(8)	(1,061)
Non taxable income and expenses adjustment	247	1,175
PIE tax expense/(refunded) on managed funds	133	(113)
<b>Total tax expense</b>	<b>344</b>	<b>1</b>

## Notes to the financial statements

For the 15-month period ended 31 March 2024

### Note 9 – Payables from exchange transactions

	2024 \$'000	2022 \$'000
<b>Current</b>		
Accounts payable	555	220
Trade and other payables	394	315
Short-term provisions	1,456	1,191
Deferred revenue	350	985
<b>Total payables from exchange transactions</b>	<b>2,755</b>	<b>2,711</b>

### Note 10 – Financial instruments by category

The carrying amounts of financial instruments presented in the statement of financial performance relate to the following categories of assets:

	2024 \$'000	2022 \$'000
<b>Financial assets measured at amortised costs</b>		
Cash and cash equivalents	2,597	2,420
Short term deposits	10,792	12,399
Trade and other receivables	274	206
Unlisted equities	70	70
	<b>13,733</b>	<b>15,095</b>
<b>Fair value through surplus or deficit</b>		
Long term investment	15,185	13,441
	<b>15,185</b>	<b>13,441</b>
<b>Financial liabilities measured at amortised costs</b>		
Payables from exchange transactions	2,756	2,713
	<b>2,756</b>	<b>2,713</b>

### Note 11 – Contingencies

The Entity had no contingencies as at the reporting date (2022: Nil).



**Notes to the financial statements**

For the 15-month period ended 31 March 2024

**Note 12 – Commitments****a) Capital commitments**

The Entity had no capital commitments as at the reporting date (2022: Nil).

**b) Lease commitments: vehicle fleet**

The Entity has a fleet of 55 vehicles, 3 of which are owned and managed by LeasePlan NZ, 52 of which are owned and managed by FleetPartners. The lease commitments for the vehicle fleet as at 31 March were:

	2024 \$'000	2022 \$'000
Commitments for minimum lease payments in relation to non-cancellable operating leases are payable as follows:		
Within one year	308	268
Later than one year but not later than five years	410	629
<b>Total</b>	<b>718</b>	<b>897</b>

**c) Rental leases**

In addition to its National office, the Entity operates out of 8 regional offices. The lease commitments as at 31 March were:

Commitments for minimum lease payments in relation to noncancellable operating leases are payable:

	2024 \$'000	2022 \$'000
Within one year	1,136	1,013
Later than one year but not later than five years	2,762	3,430
Later than five years -	-	139
<b>Total</b>	<b>3,898</b>	<b>4,582</b>

**Note 13 – Related party disclosures****Key management personnel remuneration**

The Entity classifies its key management personnel into two classes:

(i) Te Kahu Kiwi

(ii) Senior leadership team

During the period members of Te Kahu Kiwi were subscription paying members of the Institute. In return the Institute paid expenditure incurred to attend meetings. These expenses totalled \$578,252 (2022: \$490,493).

The senior leadership team comprises the National Secretary, Matua Takawaenga, Director-Campaigns, Director-Organising, Director-Finance & Operations, Director-People & Learning and Director-Communications. The aggregate level of remuneration paid is presented below:

	2024 Remuneration \$'000	2022 Remuneration \$'000	Number of FTEs
Senior leadership team	1,614	1,170	7 FTEs
	<b>1,614</b>	<b>1,170</b>	

**Note 14 – Events occurring after the reporting date**

There were no events occurring after reporting date requiring disclosure.

## Independent Auditor's Report

### To the Members of New Zealand Educational Institute Te Riu Roa Incorporated

#### Opinion

We have audited the financial report ('financial report') of New Zealand Education Institute Te Riu Roa Incorporated (the 'entity'), which comprise the financial statements on pages 42 to 53, and the statement of service performance on pages 39 to 41. The complete set of financial statements

comprise the statement of financial position as at 31 March 2024, and the statement of comprehensive revenue and expense, the statement of changes in net assets/equity, the statement of cash flows for the 15-month period (the 'period') then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the accompanying financial report presents fairly, in all material respects:

- the financial position of the entity as at 31 March 2024, and its financial performance and cash flows for the period then ended; and
- the service performance for the period ended 31 March 2024 in accordance with the entity's service performance criteria

in accordance with Public Benefit Entity Standards Reduced Disclosure Regime ('PBE Standards RDR') issued by the New Zealand Accounting Standards Board.

#### Basis for opinion

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) ('ISAs (NZ)'), and the audit of the service performance information in accordance with the ISAs (NZ) and New Zealand Auditing Standard NZ AS 1 *The Audit of Service Performance Information* ('NZ AS 1'). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the 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.

#### Other information

Te Kahu Kiwi is responsible on behalf of the entity for the other information. The other information comprises the information in the Annual Report that accompanies the financial report and the audit report.

Our opinion on the financial report does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information obtained prior to the date of our audit report and consider whether it is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If so, we are required to report that fact. We have nothing to report in this regard.

#### Te Kahu Kiwi's responsibilities for the financial report

Te Kahu Kiwi is responsible on behalf of the entity for:

- the preparation and fair presentation of the financial statements and the statement of service performance in accordance with PBE Standards RDR;
- service performance criteria that are suitable in order to prepare service performance information in accordance with PBE Standards RDR; and
- such internal control as Te Kahu Kiwi determines is necessary to enable the preparation of financial statements and the statement of service performance that are free from material misstatement, whether due to fraud or error.

In preparing the financial report, Te Kahu Kiwi is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Te Kahu Kiwi either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.



## **Auditor's responsibilities for the audit of the financial report**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole, and the statement of service performance are 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) and NZ AS 1 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 decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial is located on the External Reporting Board's website at:

<https://www.xrb.govt.nz/assurance-standards/auditors-responsibilities/audit-report-14/>

This description forms part of our auditor's report.

## **Restriction on use**

This report is made solely to the Members, as a body in accordance with section 19.1(g) of the Rules of the entity. Our audit has been undertaken so that we might state to the Members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Members as a body, for our audit work, for this report, or for the opinions we have formed.

*Deloitte Limited*

Wellington, New Zealand  
8 July 2024