

**NZEI
TERIU ROA**

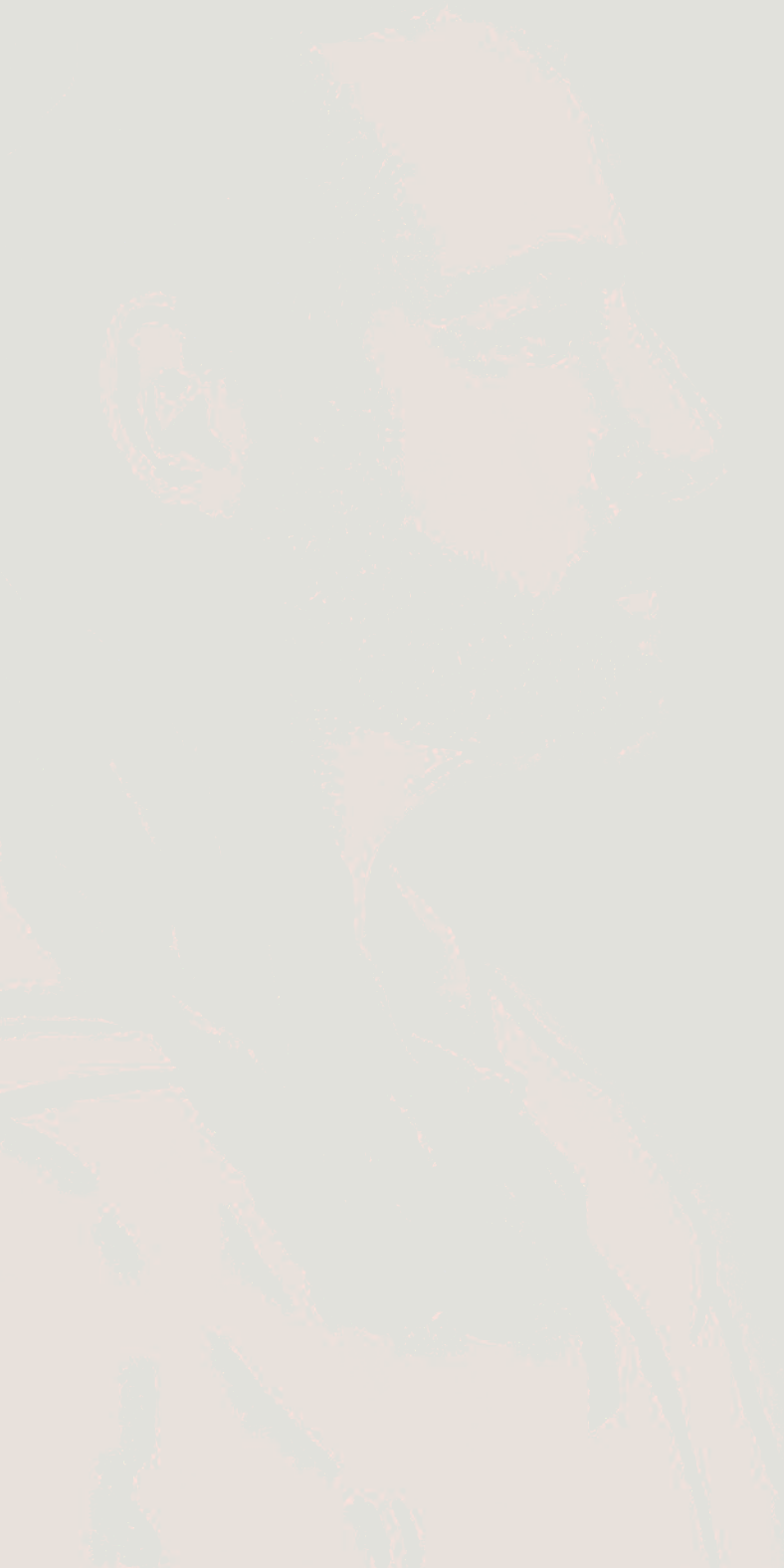
2025

ANNUAL REPORT



Kanohi ki te kanohi, rae ki te rae

Face to face, forehead to forehead. This is how we stand up for ourselves and the tamariki we educate. We come together, face to face, and ensure we're informed, aligned and that we have each other's backs. Then, together, we go forehead to forehead with those who stand in the way of what's best for our mokopuna, ourselves, our education system, our future.



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About the kōwhaiwhai patterns designed for NZEI Te Riu Roa by Chloë Reweti (Ngāi Te Rangi, Ngāti Ranginui, Ngāti Tukorehe, Ngāti Porou).

In Te Ao Māori, the hoe (paddle) of a waka is both a tool and taonga. It symbolises direction, progress, and collective effort. Often adorned with intricate kōwhaiwhai, these hoe carry the mana and identity of the people they represent.

These designs are inspired by pītau-a-manaia, spiralling motifs often seen in kōwhaiwhai and carving. In the context of a waka, these designs reflect agility, resilience, and growth. For NZEI Te Riu Roa, a union grounded in collective strength and the advancement of education in Aotearoa, this pattern creates a metaphor for the way educators and staff represented by NZEI Te Riu Roa are the drivers of movement, propelling the education system forward with unity, strength and vision.

The illustrations of people in this report are also by Chloë Reweti.



Who we are

NZEI Te Riu Roa is the union of almost 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, kōhanga 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 135 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

Genealogy, 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 human kind 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 kōhao o te ngira, e kuhu ai te miro whereo, te miro mā, 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!
(Kiingi 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.

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 rōpu 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 four to six times a year. Te Kahu Kiwi is how we are practicing our commitment to Te Tiriti partnership within the current union rules. At Hui ā Tau 2025, members will consider a new constitution that includes updating our rules to formally reflect Te Kahu Kiwi.



Top: NZEI Te Riu Roa Te Kahu Kiwi 2025, front row (L-R) Winnifred Morris, Tiri Bailey, O'Sonia Hotereni, Ripeka Lessels, Paeone Goonan, Phonderly Siohane, Raewyn Himona, Takarihi Temarama; middle row (L-R) Max Thompson, Te Aroha Hiko, Lovi Collier, Michelle Haua, Margaret Nicholas, Tinaka Jopson, Rowena Timoti, Conor Fraser; back row (L-R) Rongopai Kira, Te Whakakotahitanga Jenkins, Megan White, Zane McCarthy, Barb Curran, Annie Te Moana, Serena Mata, Alexandra (Ally) Kingi, Tute Mila, Martyn Weatherill, Maihi Parkinson



What is the National Executive?

National Executive is the national governance body of 11 elected members of NZEI Te Riu Roa and three kaihautū (leaders) nominated from Te Reo Areare, one of whom must be from early childhood. Five of the 11 'seats' in the National Executive are representative of sectors (for principals, primary and area school teachers, support staff, Ministry of Education Learning Support staff 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 elected on by Hui-ā-Tau in 2022.

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 two years.

The numbers for Te Reo Areare are made up of 12 rohe representatives, three early childhood education representatives, one Te Kupenga Rangatahi, one Kaiāwhina Tautoko and two Kaumatua. Rohe representatives come from all sectors.

For this year there is one principal, one resource teacher learning and behaviour, two resource teacher of Māori, two Ministry of Education learning support and six kaiako.

Te Manuhia

Te Manuhia 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 Manuhia takes its name from the Huia bird, said to be one of the four guardians of the 12th 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 Manuhia is responsible for sharing leadership of Te Kahu Kiwi, including developing and setting agendas and facilitating the meetings. They are also a small group of senior member leaders who can support the president and provide guidance 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 2025

*Kotahi ano te kōhao o te ngira, e kuhu ai te miro where, te miro mā, 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!
(Kiingi Pōtatau Te Wherowhero)*

We have been using this tongi, and with that comes an obligation to attend a poukai (Kiingitanga hui). In June 2024, Te Kahu Kiwi fulfilled its duty, attending a poukai in Pōhara. The environment was beautiful, the weather was brilliant, the kaupapa exhilarating and the gathering moving.

Pōhara Marae, beside Maungatautari, opened the gates to several quite disparate groups, from the Rātana Band, to the Tongan Rugby Team, Ngāti Awa mai Te Teko to Kawe Mate, a spokesperson for Kīngi Tuheitia, and to members of Te Kahu Kiwi.

Each group was given the opportunity to promote their kaupapa, and Te Manukura Mark Potter and Te Kahu Kiwi member Takarihi Temarama brought the attention of those gathered to what this government are doing to education and, more particularly, Māori education.

Hui Taumata and Hui ā Motu

Shortly after the coalition Government was elected, Kīngi Tuheitia called a hui at Ngāruawāhia. In his closing address he called for a series of hui to build kotahitanga among Māori. So, we attended Hui Taumata in Omaha (Ngāti Kahungūnu) in May 2024, and Hui ā Motu in Tuahiwi (Ngai Tahu) in October 2024.

In Omaha, lawyer Annette Sykes' kaupapa really seemed to resonate with attendees. She began by putting the men on notice for failing to include women in their deliberations, then she told the gathering that she was adamantly against a Māori Parliament because that would just be emulating the coloniser. She also encouraged all Māori to return and reunite with their iwi members in preparation for the call, when it comes, from Te Kiingitanga.

In Tuahiwi, there was focus on the economics that would be necessary to improve services for Māori. This was supported by speakers from First Nations Peoples in Canada, who provide housing, schooling, health and other social services for their people.



Above: Te reo Māori is front of mind at Hui-ā-Tau.



Te Kāhui Whetū at Murihiku Marae (above left and right), and Te Kahu Kiwi bring their name to life and each take a feather and tie it to the cloak.



Wāhine Māori spoke and were very hapū-centric and certain that culture needed to be obvious in any social services, otherwise we would cease to truly be Māori.

The co-governance journey

Te Reo Areare and the National Executive come to mahi from different perspectives and from different foundations. The National Executive are elected by members and Te Reo Areare are selected by their rohe. The National Executive remain in their governance positions for two years, while, if a Te Reo Areare member does not carry out the requirements of their rohe, they can be removed at any time.

When they come together, they must grapple with tasks differently and then adapt. So, how does Te Tiriti o Waitangi affect or enhance this mahi of power sharing in a way that hui are not entirely based around a National Executive meeting or a Te Reo Areare Hui, but a sharing of the two, so consensus is natural for kaupapa agreement? Hui are opened and closed by kaumatua and kuia, and tikanga has become the modus operandi.

Te Kāhui Whetū 2024

Held at the new and refurbished Murihiku Marae, Te Kāhui Whetū 2024 was based around “Hoki ki te Taiao” – a return to nature. We gathered toheroa, which was an unbelievable experience that supported the kaupapa.

Experienced educator and consultant Keri Milne-Ihimaera brought us the whakatauki *Mō tatou, ā mō kā uri ā muri ake nei!* (For us and the generations after us!) She asked us all to dismantle the system all day, every day by intentionally disrupting it. She challenged us to “really understand the context that we are in as NZEI Te Riu Roa members”. She encouraged everyone to go back to their branch, aronui tōmua or area council and be the Manu that dismantles what needs to be dismantled in the education system – including streaming – and to fight for what needs to be fought for – including te reo Māori and Te Tiriti o Waitangi.

Panellists suggested we build a community army of support to ensure the current government is a one-term government, and to get away from the attitudes and the ignorant comments that can flow, because the only unique part of Aotearoa is the Māori story.

NZEI Te Riu Roa Area Councils (AC) Branches (BR) Aronui Tōmua (AT 1–27)

AC TE PĪPĪRI MANANUI O NGĀ TĀTAHA A MĀUI COMPRISES OF ARONUĪ 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 Piako
- BR Thames
- BR Tokoroa
- BR Waihi
- BR Waikato
- BR Waipa

AC TARANAKI

- AT-14 Parininihi ki Taipake
- BR North Taranaki
- BR Patea-Waverley
- 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 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 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 Westland

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

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





Message from Te Manukura, National President

Kaua mā te waewae tūtuki noaiho, engari mā te upoko pakaru ranō.

Let it not be by the stumbling foot but by using your head.

This whakataukī is about resilience, determination, and perseverance. It encourages a mindset of working strategically.

Change is on my mind. When I think back over the past year in education and start counting up the number of twists, turns and curveballs this government has sent our way, I feel like I need a cup of tea and a lie down. But I also feel proud, because as the changes came thick and fast, I have watched our members pivot and pivot and then pivot again.

That's hard work, but I feel proud because as the Government has introduced new curriculum, ended programmes and launched new ones, changed up school lunches, reviewed ECE regulations and more, our members have refused to give into overwhelm or exhaustion. Instead, I have seen kanohi ki te kanohi, rae ki te rae. Members have come together to talk and plan and then fight for what's best for our tamariki and each other.

I'll give you an example. The Government's proposal to defund resource teachers of Māori – along with our highly skilled resource teachers of literacy – really hit me hard. I'm a former resource teacher of Māori and the proposal hurt. It still hurts, because I know the impact resource teachers of Māori have on tamariki Māori and across our schools.

What helped was seeing our union members come together to stand with our resource teachers and to make sure the Government and public knew just how important their work was. There were meetings with MPs, media interviews, social media campaigns, an open letter and legal action.

Did we get the outcome we wanted? Not yet. In the current climate, it can be hard to win. But do we give up? Ka whawhai tonu mātou mō āke āke tonu atu. We fight on forever and ever and ever. We might lose a battle – and that hurts – but we continue fighting the war.

With the Government planning standardised testing over personalised teaching, directing funds to charter schools while scrapping pay equity claims, and offering some of our educators zero percent pay increases, we have many battles ahead.

Our union is in a good place to stand up for what we believe in because our foundations are strong. We have a governance structure to be proud of, with Te Reo Areare, our Māori governance body, sitting alongside the National Executive. We have Mōku te Aō, our union's Māori-first approach to creating change in the education system, to guide us. But mostly, we have you, our members. There's nothing stronger than thousands of educators willing to come together for what's right for tamariki and each other.

Ripeka Lessels

*NZEI Te Riu Roa National President,
Te Manukura*



Message from Korimako Tangiata, National Secretary

Kia māro te waewae ki te kanaku

Plant your feet firmly, even in the fire

A whakataukī from Te Rito Maioha staff member Maru Te Hira that reminds us to stand strong in our values and beliefs even during tough, uncertain times.

Call me a slow learner, but it's taken me a few decades to realise that history isn't linear, and that when we win, the bad guys gear up and try to make sure we get our wins ripped off us.

When we come together powerfully and advance our rights, our pay and conditions, those who believe they alone should have privilege and power fight back.

But I was still shocked at how brazen, undemocratic and downright mean the Luxon Government could be when it scrapped our pay equity claims under urgency just before Budget Day in May. Literally overnight, 107,000 teachers were told pay equity was off the cards; educators with already settled claims were told there would be no reviews and to go away and not come back for 10 years.

It topped off a tough year for educators and a tough year for the union movement as the rollout of two new curriculum was accompanied by the rapid rollback of Fair Pay Agreements, attacks on Te Tiriti, the ECE Regulatory Review unwinding important commitments to teacher qualification and health and safety, the defunding of more than 750 teaching roles – Resource Teachers of Māori and Resource Teachers of Literacy and Kāhui Ako – and a virtual pay freeze in terms of bargaining across the public service.

Ironically, the same Budget delivered additional investment in more speech language therapists, early intervention teachers, learning support coordinators and teacher aide hours, responding to members' long-running calls for action on this. But cutting funding for some of our most expert and experienced kaiako was a huge blow, and overall we know there is still a massive hole in funding for both learning support and fair pay for our sector.

Having said that, we've moved boulders and scaled mountains before, and we can do it again. I'm hugely proud of the seven pay equity claims our union has settled over the past 10 years: for support workers, teacher aides, school admin staff, kaiārahi i te reo, librarians, science technicians and therapists. These members received transformative, life-changing pay rises of between 22 and 40%. For kaiārahi i te reo, the double undervaluation of being female and being Māori meant the average pay increase was 79%. This could not have happened without the mahi and support of all NZEI Te Riu Roa members.

Undervaluation of teaching and learning, mahi done predominantly by women, is real, and it costs women – and their whānau – every day. The Luxon Government clearly decided to go through the Equal Pay Act with a red pen to make sure it keeps costing us.

Workers in female-dominated sectors across the motu did not take this lying down, with protests springing up across the motu. We know that our collective bargaining this year is another way in which we can demand the work of educators is recognised and valued. Aotearoa has only ever moved forward when movements like ours have pushed for change – and together we can move things forward again. We owe it to our daughters, our granddaughters and to all our mokopuna.

Stephanie Mills

*NZEI Te Riu Roa National Secretary,
Korimako Tangiata*

MARAMATAKA KI TE RIU ROA

OUR YEAR AT A GLANCE

2024

Paengawhāwhā | 04

■ The 2024 National Pasifika Fono is held in Tāmaki Makaurau.

Haratua | 05

■ Schools across the motu hold events for Support Staff Week, celebrating the many different essential staff who contribute to education.

■ Early childhood education (ECE) Kotahitanga | Stand Together public meetings are held around the country to promote quality ECE.

■ Te Kupenga Rangatahi members join students from other unions and sectors to launch a petition, calling for paid training in healthcare, education, and social work professions. The petition is handed over to Parliament, on 28 May, with 16,000 signatures.

■ Almost 200 rural teaching principals attend the 2024 Rural Teaching Principals' Conference in Wellington.

Pipiri | 06

■ A petition to save pay parity for early childhood education teachers, signed by more than 11,000 people, is delivered to Parliament. Kaiako, kaimahi, whānau and community make submissions opposing the early childhood education regulatory review.

■ Whakamana Kaiako Hui sees teachers from across the country discuss issues they want to campaign on, including increased learning support for children with additional learning needs and te Tiriti in education.

■ Mana Taurite | Pay Equity Champion training sessions are held for teachers and principals to give them a deeper understanding of pay equity and their claim in preparation for their consultation later in the year.

Hōngongoi | 07

■ Schools celebrate their principals on Te Rā o Tumeke Tumauaki.

■ Te Kāhui Whetu is held at Waihōpai Rūnaka in Murihuku.

■ Members covered by the Early Childhood Education Collective Agreement (ECECA) ratify their collective agreement renewal,



Above: Te Kupenga Rangatahi members join in calling for paid training.

Right: A petition to save pay parity for early childhood education teachers is delivered to Parliament.



locking in extended and full parity rates for qualified kaiako and pay rises for unqualified teachers and administration staff during the two-year deal.

Hereturikōka | 08

■ On 29 August, worksite reps and members organise events and activities across the motu for the very first Learning Support Awareness Day. The purpose is to raise awareness about the learning support needs of tamariki and to call on the Government to prioritise them.

Mahuru | 09

■ Survey results about the Government's accelerated implementation of the math and English curriculum show the majority of principals and primary teachers agree that curriculum changes are happening too fast to be effective.

■ NZEI Te Riu Roa members make written and oral submissions on the Government's charter schools legislation. Although 90% of select committee submissions oppose it, the legislation passes.

- The Government scraps pay parity for relieving and fixed-term ECE teachers.
- Teachers and principals take part in consultation on their Mana Taurite | Pay Equity claim to ensure their responsibilities are clearly articulated in their General Areas of Responsibility document.

Whiringa-ā-nuku | 10

- The Hui-ā-Tau annual meeting sees 400 members come together in Rotorua.
- The Kōriporipo Early Childhood Education Workforce Survey 2025 report is launched. More than 70% of ECE teachers are concerned that the sector is heading in the wrong direction.
- Te Manukura/President, Ripeka Lessels, and vice-president, Raewyn Himona, are elected.
- Kaiako start a parliamentary petition to restore the \$30 million removed from Te Ahu o te Reo funding.
- Members covered by the Support Staff in Schools Collective Agreement and Kaiārahi i te Reo and Therapists' Collective Agreement launch 'Ngā Whātui – Campaigning for Essential Support Staff' to win essential improvements to their pay, job security and access to professional learning and career development.

Whiringa-ā-rangi | 11

- Teachers and their colleagues celebrate Aotearoa Teachers' Day on Friday 1 November. Celebrities including Robyn Malcolm, Oscar Kightley and Troy Kingi share messages of support to teachers.
- NZEI Te Riu Roa members participate in the Hikoi mō te Tiriti across the motu, protesting the Treaty Principles Bill.

Right: Aotearoa Teachers' Day, Robyn Malcolm and Troy Kingi share messages of support for educators.



Above: NZEI Te Riu Roa members join the November hikoi to protest the Treaty Principles Bill.

- Members hold an ECE day of action: Ko te Tamaiti te Pūtake. They call for the child to be at the heart of all decisions about early childhood education.
- 1,100 primary and area school teacher worksite reps attend paid union meetings to get battle ready for 2025 collective agreement negotiations. Learning support is identified as the top priority.



Hakihea | 12

- Members covered by the Support Staff in Schools and Kaiārahi i te Reo and Therapists Collective Agreements reject offers from the Ministry of Education. Both offers contain 0% pay increases for members who have step progression.

2025

Kohitātea | 01

- Members make submissions against the Treaty Principles Bill.
- The 'Join for Good' social media campaign, aimed at recruiting primary teacher members, is launched.

Huitānguru | 02

- The Ministry of Education launches a brief consultation asking schools whether resource teachers of literacy and resource teachers of Māori should be de-funded in favour of spending elsewhere. A petition is launched, and members go on to make submissions decrying the proposal.

Poutūterangi | 03

- Members present a petition with more than 10,000 signatures to Parliament, calling on the Government to stop the ECE regulatory review recommendations coming into force.
- Schools respond to a survey about the new school lunches programme and overwhelmingly say the changes are a wasteful failure, sucking staff time that could be spent on educating.

Paengawhāwhā | 04

- Cabinet approves the ECE regulatory review recommendations despite widespread opposition from the sector and allies. NZEI Te Riu Roa encourages members to write to their local MPs in protest.



Right: A support staff rally outside Minister Erica Stanford's office to present an open letter with over 22,000 signatures.

- Members covered by the three Ministry of Education collective agreements (field staff, service managers and support workers) reject their offers from the Ministry. It's the first time these Ministry of Education members have simultaneously rejected offers.

- Emerging educators and students from across Aotearoa gather at Horahora Marae for Ka Hao Te Kupenga Activist Hui, a three-day hui focused on building culturally grounded leadership in education.

- 300 members gather at Te Papa for the National Pasifika Fono, focused on Takanga 'Enau Fohe – Strength in Unity.

Haratua | 05

- On 1 May – International Worker's Day – support staff wear green and head to their school gates to gather whānau signatures for their open letter, which urges the Government to invest in support staff professionals.



- The Government rushes through devastating changes to pay equity legislation under urgency. The changes immediately halt all in-progress claims, including the teachers' claim. The amendments also cancel all pay equity reviews. A review of teacher aide pay had just shown it lagged up to 17% behind male comparator roles for some, and NZEI Te Riu Roa files the review urgently in the Employment Relations Authority before the law changes are passed.

- On 16 May – Support Staff Day – over 100 support staff, kaiārahi i te reo, therapists, teachers, principals and whānau rally outside Minister Stanford's office in Browns Bay, Auckland, to present an open letter with over 22,000 signatures. Minister Stanford does not attend but the crowd is lively and media cover the event, with TVNZ's *Breakfast* show broadcasting live.

- Rural teaching principals head to Ōtautahi Christchurch for the 2025 Rural Teaching Principals' Conference.

- The Government's 2025 Budget delivers mixed learning gains in learning support, which members had long campaigned for, but devastating news for resource teachers of Māori and literacy, whose services are defunded. Kahui Ako is cut without any consultation, impacting an estimated 4000 teachers. Schools' operating grants see an increase below inflation and the ECE subsidy is increased by a devastatingly low 0.5%.

- The Government scraps pay parity rates for new ECE teachers and those new to the sector. It also puts a two-year moratorium on centres moving to higher pay parity funding rates.



Above: Members gather at Te Papa for the National Pasifika Fono in April.

Whakamana

How we support our members

Manaakitanga

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

In the past year, there have been:

- 11,615 contacts by phone
- 8,249 contacts by email.

Queries are many and varied, ranging from the straight-forward (collective agreement entitlements, change of contact details) through to complex (disciplinary processes, conflict in the workplace).

Phone call and email numbers peak when there are specific campaigns happening or issues affecting members. For example, resource teacher Māori and resource teacher literacy members have been in contact more following the announcements about de-funding these services.

Every member's query requires an individually nuanced response, in order to offer the best support, and they can't all be resolved on first contact. The aim is always to empower members to be active in resolving their issues by providing accurate information, clear steps to take, and, in some instances, rehearsing responses with members.

"I called ... to advise I didn't think I would be well enough to meet this Friday...she said she didn't want this hanging over my head. I said it isn't. Wow! I've taken the power back! Yes I have got this..."

Manaaki Tangata

Manaaki Tangata sees members supporting other members as they work through issues in their professional lives. It's a much-appreciated service provided by a small, dedicated team.

Over the past year, Manaaki Tangata has had regular opportunities to meet and participate in development. The Member Support Centre and Manaaki Tangata continue to strengthen and develop their links, with the aim of achieving a seamless and holistic approach to member support.

"Thank you very much for your wonderful and highly professional communication. I am proud to be a part of the NZEI family."

Member education

A suite of three full-day worksite representative training programmes has been completed over the past year, taking these crucial workplace leaders on a comprehensive learning journey. As this programme beds in across the country, our goal is to increase union visibility and strength in our workplaces.

A large variety of bespoke training programmes, responding to the specific needs of groups of members, have been developed and delivered. They have covered union organising and skill development through to re-setting a team's way of working.

A further group of members participated in the international, online Organising For Power training over a period of six weeks in early 2025, moving immediately to put into practice the structured approaches they learned.



Legal support

The legal team have represented 510 members over the past year in cases with their employers and other professional bodies. About 80% of cases required extra advocacy in workplace matters that couldn't be resolved at the lowest possible level, and where the member's employment was at risk. The remaining 20% were cases that required representation at the Teaching Council.

"I can't thank you enough for being on the end of the phone at a time when I needed support. Please know your job matters and you made a real difference to me on that day."



Member benefits

HealthCarePlus is your union-owned health insurance and member benefit organisation. You can create a free HealthCarePlus account and then access benefits and discounts and consider health insurance plans at healthcareplus.org.nz



Ako

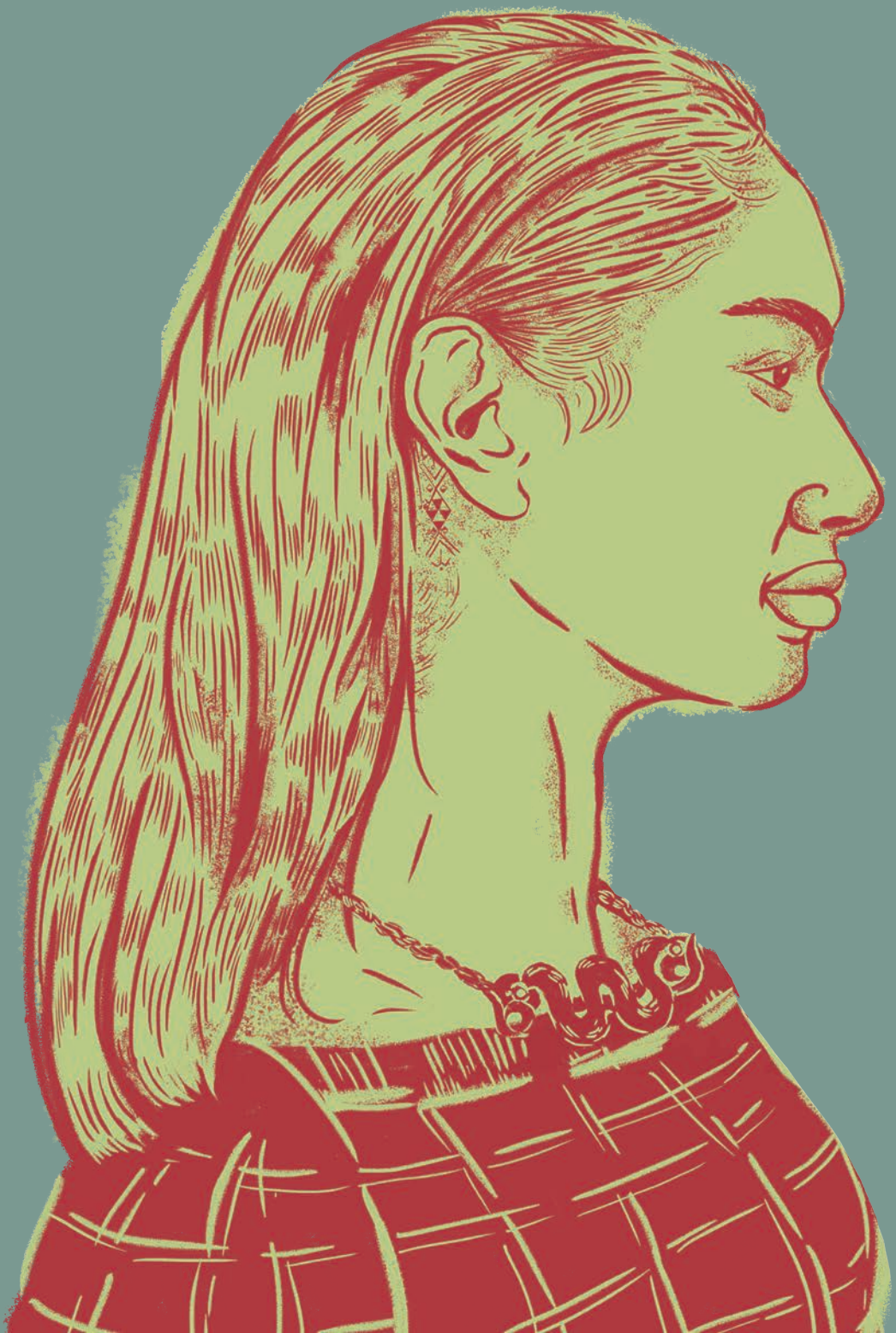
Ako journal published over twice as many stories online over the past year than it did in its former guise as a print publication. The focus has been on offering more varied formats, including easy-to-digest listicles, short profiles and Q&As, along with our well-established in-depth articles and opinion pieces.

Ako has featured members from primary, secondary, ECE and learning support, covering everything from E-sports to neurodiversity and Aotearoa histories to the cultural leadership allowance and climate change. The most read new article? Inclusive education: being a teacher with ADHD.

You can always catch up on your reading at akojournal.org.nz.

"I just wanted to thank you for the caring way you supported me a few weeks back when I was going through a tough time. From the moment you answered the phone, you just knew what I needed and you made sure I was well informed, and understood the next steps I needed to take – right down to the biscuits as a pick me up for the weekend."

OUR IMPACT



Mana Taurite | Pay Equity

Our world changed dramatically on 6 May, 2025 when the National-led government announced all 33 current pay equity claims would be cancelled. All review mechanisms – essential to maintaining the value of a pay equity settlement – would be cancelled too. Parliament went into urgency, and it was all over within 48 hours.

Since the announcement, members of our union, who care deeply about pay equity, have been mobilising with other unions and allies to keep the fight alive, and ensure that the Government is held to account for its shocking decision.

NZEI Te Riu Roa had done a great deal of mahi in the year leading up to the announcement. We report on that here.

Teachers and principals in action in 2024

Mana Taurite | Pay Equity recognises that while on the surface two jobs may look different to each other, if they require similar skills and experience, responsibilities, degrees of effort or working conditions then they should be paid the same.

The pay equity process works to fix this undervaluation. A key stage of pay equity is a report that summarises the responsibilities identified by teachers, principals, centre managers and others who were interviewed for the pay equity claim.

Making sure the complexity of the work was captured was critical to the teachers claim – which covered 90,000+ teachers and principals across schooling and ECE. So, in September, hundreds of members took part in the ‘When You See Me Doing This’ action.

When a parent or someone who is not an educator sees the work teachers and principals do, they may perceive some of the mahi as simple tasks. But sitting behind these tasks is a complex set of knowledge and skills.

‘When You See Me Doing This’ was designed to get us all talking, and it worked – hundreds of members took part in the activity across schools and centres in September. They then fed into the summary of the work of teaching – there were 928 submissions on the document, covering 2650 teachers (many submissions were worksite/group submissions).

Other claims that were in progress in 2024/5

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

Maintaining the value of pay equity

Pay equity claims also (used to) have review mechanisms. Teacher aides were the first group to go through the review. Kaiārahi i te reo, administration, school librarians, science technicians and therapists were then due to follow. In March, we engaged membership on the stalled progress in negotiation for the teacher aide review, and in early May members voted to take their review to the Courts to progress. Since the pay equity legislation was gutted, we have filed in the Employment Court, arguing that the Act still requires employers to pay teacher aides equitably.



Left: Members take part in ‘When You See Me Doing This’ to get people talking.

Primary and area school teachers – whakamana kaiako, whakamana tamariki

Bargaining wins kick in

In 2024, teachers benefitted from the first increase in classroom release time since it was introduced in 2005. This was one of the most significant outcomes of the 2023 collective agreement negotiations. By the beginning of 2025, the classroom release entitlement had increased from 10 to 25 hours per term. Release time for permanent unit holders also came in. Two pay increases, won during the 2023 negotiations, also kicked in during 2024.

Teachers come together for PUMs

Thousands of primary teachers came together in paid union meeting in the first term of 2024 to discuss how to respond to the new coalition government's moves in education, and how to progress teachers' issues based around valuing, respecting and supporting educators.

In term 4, teachers gathered for in-school discussions facilitated by worksite reps, who reported back in paid union meetings. These discussions focused on the approach teachers would take to collective agreement negotiation in 2025.

At the start of 2025, based on member feedback, the national primary leadership team, Te Rāngai Mātanga Kaiwhakaako, affirmed a framework of “value, support and respect” to shape collective agreement claims development, and claims were developed during more in-school discussions.

Attacks on Te Tiriti

Teachers responded strongly to Government attacks on Te Tiriti throughout the past year, with many taking action against the Treaty Principles Bill. Members at Hui-ā-Tau made strong representations to Minister Stanford about the scrapping of Te Ahu o te Reo Māori, a professional development program for teachers to learn and use te reo Māori in the classroom.



Teachers gather at PUMs
in early 2024.

Right: National Secretary Stephanie Mills, left, and James Kerr, right. James, a teacher from the UK, shared his experience of charter schools at select committee.



Charter schools

Charter schools legislation was introduced in mid-2024. Teachers were particularly concerned at the proposal to convert state schools to privately-operated charter schools. NZEI Te Riu Roa hosted a teacher from the UK to share his experience of this model and to warn educators and politicians not to follow this path. Despite 90% of submitters opposing the bill, it was passed into law. NZEI Te Riu Roa, with support from the CTU, PPTA and Education International has made a complaint about the law to the International Labour Organisation because it prohibits unions negotiating multi-employer collective agreements.

Curriculum pressures

Teachers have been under additional pressure over the past year, after the Government quickly introduced significant changes to two major curriculum areas. While more support and PLD for literacy was welcomed by some, there was strong feeling that decisions on curriculum and pedagogy should be professionally informed -- and that the addition of an untried and untested maths curriculum was unsustainable.

These concerns surfaced again when teachers noted that teaching expectations and the new maths progressions were based more on desired outcomes than the reality of student need.

Teachers in smaller schools have found that curriculum materials and professional development have not recognised that many

teach students at different year levels and with a wide range of ability.

These changes have been applied to both Te Mātaiaho | the New Zealand Curriculum and Te Marautanga o Aotearoa (TMOA).

For Māori, this means the progress made under the previous Government towards indigenising Te Marautanga o Aotearoa with a new structure 'Te Tirewa', has been curtailed. Kaiako and kura are concerned that once again, ākonga in Māori Medium and Kaupapa Māori settings will learn from a euro-centric curriculum, rather than one designed from te ao Māori, by Māori for Māori. Similarly, there are broad concerns that curriculum supports and resourcing are also not being developed from a te ao Māori starting point.

Primary and area school principals

Principals' Council

The Principals' Council (the most representative principals' group in Aotearoa) continues to lead the NZEI Te Riu Roa mahi for principals, with regular meetings focused on ensuring the Council is a strong voice for all tumuaki. Initiatives include a private Facebook group where principals can keep in touch on key issues.

After carrying out a review of its purpose, structure and work, the Council adopted a whakatauki and mission statement.

Whakatauki

*Ko te Tumuaki te kaiurungi o te waka;
Kia kotahi ai te iwi;
Kia kotahi ai te reo*

The principals are the driving force of the canoe, to unify the community and to be of one voice

Mission:

*Tumuaki heard,
Tumuaki respected,
Tumuaki leading*

Ko te reo o te tumuaki e rāngona ana; Ko te tūranga o te tumuaki e whakautetia ana; Ko te tumuaki anō e kōkiri ano



Te Rā o Tumeke Tumuaki

Te Rā o Tumeke Tumuaki – ‘the day of gratitude towards our principals’ – took place in July. The annual event continues to grow in popularity and in 2024 was marked by schools across the motu, with celebrations recognising the unique contribution and strengths principals bring and acknowledging the critical importance of their work. The whakatauki for the day – *Ki te kotahi te kākaho ka whati, ki te kōpuia e kore e whati* (A single reed will break, but if it is bunched together, it will not) – reminded principals of their collective strength. A colourful visual resource was developed to illustrate the many ways tumuaki members are supported by NZEI Te Riu Roa, including the 0508 PRINCIPAL Helpline, Principals Support Officers and the Principals' Council.



Te Rā o Tumeke Tumuaki sees principals celebrated at schools across the motu.





It was a great turnout for the Rural and Teaching Principals Conference.

Rural and Teaching Principals Conference

More than 200 rural and teaching principals gathered in Ōtautahi Christchurch in May 2025 for a very successful conference. There was a great list of speakers with a strong focus on both tumuaki and tamariki hau ora, and a strong emphasis on networking and workshopping.

Minister Stanford made a brief appearance to announce up to \$4,000 for 120 teachers in training to cover some of the costs of doing placements in isolated schools and to run through her Budget decisions in relation to learning support.

Principals were sent on their way with a kete of new tools and tricks and also the clear message that success in winning members' aspirations in principal bargaining this year would be down to a collective effort.

New claim and collective agreement delivers

Principal Council members of the primary and area school principals' negotiating teams developed a draft claims approach for members to discuss during term one. Feedback from this was used to finalise claims for each group (including working with PPTA for area school principals). Bargaining for both groups is expected to

begin later this year. This year principals are enjoying the final wins from their 2023-2025 collective agreement term, including:

- a significant increase to the base payment for Leading Literacy and Numeracy
- an increase to U Grade rates
- the final year of the wellbeing payment.

Learning Support

Minister of Education Erica Stanford highlighted learning support as one of her priorities, but throughout 2024 all she shared was that she wanted to "optimise" the workforce and that, in her view, current funding was adequate but poorly targeted. At the beginning of 2025, we finally started to get an indication of what this would mean for learning support provision, with the Minister floating plans to scrap funding in some areas to provide it in another. The plans were developed without input from educators.

Shortly after Learning Support Awareness Day, the Minister addressed members at Hui- ā -Tau in Rotorua. Members used the opportunity, showing her a sea of purple signs calling for an increase in learning support. Members asked the Minister questions, but she failed to address these with any clear commitment.

At the beginning of 2025, the Minister's plans for learning support became clearer. In February, she announced a proposal to scrap funding for resource teachers of literacy and resource teachers of Māori services.

The consultation pitted educator against educator in a tug of war over inadequate resourcing. NZEI Te Riu Roa members responded strongly, with over 2000 submissions made and an open letter quickly garnering 6000 signatures.

Then, documents were leaked, which proposed scrapping Kāhui Ako roles in order to use the funding elsewhere.

NZEI Te Riu Roa released Kia Mahi Kotahi: Working Together in April 2025. The detailed workforce strategy called for a \$2.5b investment in learning support over the next five years. This report reiterated what members keep calling for: we need more (not less, not redistributed) staffing and resourcing in learning support, including a teacher aide in every classroom.

The wins in Budget 2025 – LSCs in every school, an increase in early intervention teachers, speech therapists and psychologists, more teacher aide hours and improved ORS processes and funding over the next four years – were therefore bittersweet.



Ngā Aukaha

Ngā Aukaha is a campaign leadership group of members working in roles that support children with diverse needs across the NZEI Te Riu Roa membership, including resource teachers, LSCs and SENCOs, teacher aides and MOE Learning Support specialists. The Ngā Aukaha campaign is a whole of union campaign that champions the call for more staffing, funding and support for learning support. In 2024, this group, which was established on a trial basis, became an ongoing part of NZEI Te Riu Roa's leadership structures and focused on campaigning for increasing teacher aide classroom support and lifting the number of learning support specialists.

Above: Wearing purple for the first ever Learning Support Awareness Day in August.

SENRG – MoE learning support national reference group

The Special Education National Reference Group (SENRG) is a leadership group made up of frontline staff (field staff, support workers and service managers) employed by the Ministry of Education. SENRG plays an important role in advancing learning support issues and strengthening the sector as a cohesive system, as well as participating in the whole of union work.

Over the past year, SENRG progressed key issues for learning support and made a submission on the effects of the Ministry Te Mahau staffing cuts. SENRG also won recognition for members to maintain their teacher certification. Members of SENRG have applied the framing from the powerful training programme Organising For Power across the three collective agreements to

build engagement, participation and grow membership. The group has also met with senior leaders from the Ministry to progress national issues.

The group worked on the inaugural Learning Support Awareness Day, held in August 2024. Along with members working for MoE Learning Support, members working in learning support roles in schools and centres were acknowledged and public forums were held to highlight learning support need. Government MPs were reluctant to participate in the forums. This only served to increase the frustration with the Government over the lack of clarity of its plans and lack of engagement with those working at grass roots.



Above: SENRG plays an important role in advancing learning support issues and strengthening the sector as a cohesive system.

Support staff

Support staff professionals, including kaiārahi i te reo and therapists, kicked off their respective bargaining with the Government in October 2024. After both groups received offers that would deliver zero percent pay rises for the vast majority of members, these professionals managed to get more than 22,000 signatures on their open letter to the Government asking for significant investment in support staff professionals.

Members and their bargaining teams are holding firm on their claims for fair pay increases for all, job and hour security and professional development. With the Government scrapping pay equity legislation under urgency, winning secure hours, fair pay and development is even more important.

The focus for SSNCKT in the past year has been on growing unity and working under the pou of rangatiratanga. SSNCKT know what works in their local communities and members have activated their networks. This has resulted in local activities, as well as various community events to celebrate – and to spread the message about the important mahi of support staff. A highlight was seeing Jo Westley create weaving resources and then multiple support staff rūpu in her region using them.

A special shout out to members of SSNCKT who took on the running of the SSSCA online claims hui with panache — they had over 300 members in attendance.



The support staff bargaining team in October 2024 (above right); Support staff gather at Erica Stanford's office with their open letter and share their stories with media (left and top left).

Early childhood education

There's been an ongoing stand against the direction the government's taking the ECE sector.



Put tamariki at the heart of decisions

Led by Te Ope Kohungahunga, the ECE national leadership group, NZEI members working in early childhood education, kindergartens, kōhanga reo and puna reo have continuously mobilised, protested and raised our voices over the past year to reject the direction that the sector is going in under this government.



Budget 2025

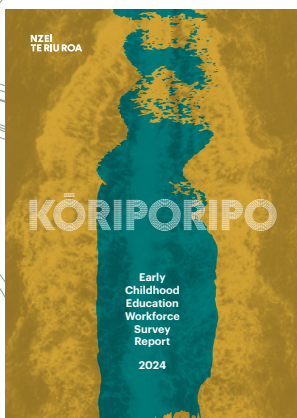
Budget 2025 didn't bring good news for early education services.

Kindergartens, community-based centres, kōhanga reo, puna reo, Pacific language services and private centres will only receive a 0.5% increase in the early childhood subsidy – their main source of funding. With inflation at 2.5%, this amounts to a funding cut which will inevitably have a flow-on effect to parents and whānau in terms of increases to fees.

Shortly after the Budget, Minister Seymour scrapped pay parity rates for new ECE teachers and those new to the sector and banned centres from moving to higher pay parity funding rates for the next two years.



Above: Members, and their young supporters, present a petition to Parliament.



Regulatory review pushback

In June 2024, Minister Seymour announced the Ministry for Regulation would review regulations in the Early Childhood sector. Members mobilised, by making hundreds of submissions. Then, there was a series of public forums run by Labour, Greens, and Te Pāti Māori, where members spoke up against the short consultation timeline and about what is really needed to create high-quality early childhood education. In November, members held a day of action, with a huge picnic at Parliament to push back against the review.

In December, the recommendations were released: loosening teacher qualification requirements, scrapping quality teaching requirements and other safety measures, as well as removing the obligation to honour Te Tiriti. In March, members presented a petition to Parliament, with more than 11,000 signatories opposing the recommendations. They also put up billboards in their local areas, calling on their MPs to stop the recommendations from being passed into law. However, in April 2025, Cabinet approved all 15 of the review's recommendations. Members continue to fight the reforms as they know that undermining qualifications and pay parity can only come at the expense of quality education for our tamariki.



Negotiations – ECECA, He Whānau Manaaki, Salvation Army, Evolve and more

Despite the political environment, members have continued to push for improvements to their working conditions. He Whānau Manaaki support staff, Salvation Army, ECECA (community not-for-profit early childhood education), and Barnardos members have all been on journeys to renegotiate collective agreements, with some important wins and changes achieved. Big congratulations are due on achieving the Living Wage as the minimum rate at He Whānau Manaaki and Salvation Army, and some impressive benefits, including additional infectious disease leave, additional annual leave, member-only payments, and better union rights for members were won across many renewed collective agreements. And welcome too to the members at centres that have recently joined the ECECA, our multi-employer collective agreement for community, not-for-profit centres.

Kindergarten

Kindergarten head teacher sabbaticals and Kaiako Māori cultural allowances have continued to roll out this year — both great victories from the last round of collective agreement negotiations. Kindergarten members have been loud and proud about the high-quality early childhood education provided in communities and have led the fight by holding meetings with MPs and campaigning at public events with parents and whānau. Ka rawe!

Te Kupenga Rangatahi

New Educator Networks

Across the motu, Te Kupenga Rangatahi members — and those looking to join — came together in a series of wānanga designed to support a smooth and empowered transition into the workforce and NZEI Te Riu Roa membership. From ‘Starting Out’ workshops, where students and new educators toured classrooms and explored strategies to work smarter, not harder, on their path to full certification, to informal catch-ups, where experienced Te Kupenga Rangatahi leaders offered tautoko to their newest colleagues, the kaupapa was clear: connection, support, and collective strength.

In the mighty Waikato, a proud three-year tradition of termly ‘All In Days’ for beginning primary and area school educators continued. Introduced by a member leader, these gatherings provided a space not just for growing professional practice, but for forging strong connections — to each other and to the power of the collective voice.

Activist Hui

More than 30 emerging educators and students from across Aotearoa gathered at Horahora Marae in April 2025 for Ka Hao

Te Kupenga Activist Hui, a three-day hui focused on building culturally grounded leadership in education.

Centred around the historic Battle of Rangiriri, the wānanga explored the enduring impacts of colonisation on Waikato-Tainui and the Kiingitanga. Led by Brad Totorewa, Chair of Te Rūnanga o Ngāti Naho, participants engaged with local history to deepen their understanding of the history of Aotearoa and its relevance to today’s education system. The experience aimed to equip new educators with the tools to drive transformational change through authentic engagement with mana whenua narratives.

Throughout the noho marae, members strengthened their understanding of tikanga and developed a sense of kotahitanga through shared responsibilities and peer-led learning. The hui also provided opportunities to engage with political and union leaders, including MP Hana-Rāwhiti Maipi-Clarke and Te Māngai Māori Waikato Arounui Tōmua member Arthur Rhind, who offered guidance on union mahi, whānau balance, and collective strength. In a special moment, Arthur was presented with his NZEI Te Riu Roa Associate Award for his lifelong activism—encouraging members to keep asking questions, mobilise, and stand up for change.

This hui affirmed the power of culturally grounded wānanga in shaping confident, resilient leaders committed to equity and transformation in education. Te Kupenga Rangatahi members left with renewed purpose and a shared commitment to amplify their voices and bring others on the journey to advance equity in education across Aotearoa.

Following Ka Hao Te Kupenga Activist hui, four Te Kupenga Rangatahi members, Rochelle, Emma, Thaïs and Chloe, attended the PPTA Network of Establishing Teachers conference, hosting workshops on cross-sector solidarity and union organising. They highlighted the correlations between the privatisation of early childhood education and charter schools and challenged secondary educators to champion cross-sector solidarity by signing the open letter for better investment in support staff and fostering regular cross-union kōrero within their kura.



Te Kupenga Rangatahi members explore the enduring impacts of colonisation on Waikato-Tainui.

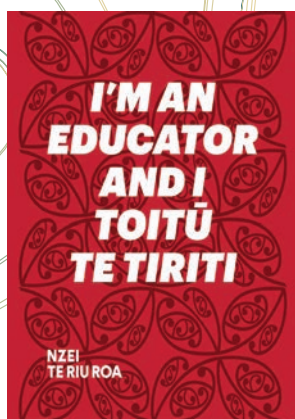
Professional work

Teaching Council: Union members elected to Governing Council

Some 16 NZEI Te Riu Roa members stood for the primary principals', primary teachers' and ECE teachers' seats on the Teaching Council. In March, NZEI Te Riu Roa members were elected to all three seats. Their success, combined with the election of PPTA Te Wehengarua members, means there is a very strong union member voice on the seven elected seats of the governing council for 2025-2028.

Members feed into NZEI learning support report

In April 2025, NZEI Te Riu Roa released the report *Kia Mahi Kotahi: Working Together*, which outlines a learning support workforce plan to 2029. Member leaders from the Ngā Aukaha national leadership group worked with union staff to provide professional knowledge and depth to paint a picture of the new funding needed for a fully inclusive education system. In doing so, they reasserted their deep knowledge of what works best in the education system.



NZEI Te Riu Roa members and staff stood against the Treaty Principles Bill.



Advancing Te Tiriti o Waitangi in education

During the 2024 winter, hundreds of members, whānau and community members attended a series of webinars, expertly run by members, about threats to Te Tiriti in education and what can be done to ensure Te Tiriti keeps its centrality in the education of all tamariki. These were run as the Treaty Principles Bill debate exploded, and the leadership and contribution of our members to the Toitū te Tiriti campaign was recognised by mana whenua, the public, other unions and political parties. Tau kē!

Refreshing standards of the teaching profession

The Kaupapa Marau: Curriculum subgroup of Te Kahu Kiwi provided essential input into the first update of the standards for the teaching profession in eight years. It was an opportunity for NZEI Te Riu Roa member leaders to contribute to what it means to be a member of the teaching profession, to have a strong professional body and underscore the importance of the public education system for all tamariki in a politically challenging environment.

The push to end streaming

NZEI Te Riu Roa members continue to be passionate leaders of the Kōkirihiā project. The project is a Tokona te Raki (Kāi Tahu) led, sector-wide effort to remove streaming from schools. In July, Waitaha members ran a wānanga at Haeata Community Campus in Ōtautahi. Members who have led de-streaming in their schools spoke alongside experts such as Hana O'Regan. Over 100 educators attended the event.

Having our say on curriculum and legislative change

Teachers, principals and support staff across Aotearoa contributed to ten submissions over the past year, which went to the Ministry of Education, Justice Select Committee and the Teaching Council on issues ranging from regulatory proposals, English and mathematics learning areas, the Treaty Principles bill and the proposed relationships and sexuality framework.

National Pasifika leaders report to Hui-ā-Tau 2025

Pasifika representation on Early Childhood Education Caucus

An information paper by the Early Childhood Education Caucus, a national committee, drove home to NZEI Te Riu Roa members the low number of Pasifika members involved. At the same time, the Ministry of Education decided to consult on new terms of reference for the committee as a national forum.

NZEI Te Riu Roa national leadership decided to ask Soa'ete Aoga Amata Samoa i Aotearoa (SAASIA) if it was interested in having a representative on ECAC. If the answer was yes, the NZEI Te Riu Roa National Pasifika Caucus would advocate on its behalf. The answer was yes!

Letters were sent, meetings were held and the mission was accomplished. Departing ECAC chair Nancy Bell invited SAASIA to put forward a representative.

National Pasifika Fono

The theme was "Takanga 'Enau Fohe" - Strength in Unity – so it was particularly special to see 300 people, with some shared interests, hopes and concerns, attend the 2025 National Pasifika Fono at Te Papa Tongarewa in Wellington.

Members gathered at Te Papa on 15–16 April to listen to keynote presenters and attend workshops that took them on a voyage from "The Anchor Stream – Mapping the Way" to "Building Allyship – Choosing your paddlers" and then finishing with "Collective Responsibility – Paddling Together".

Local Komiti Pasifika volunteers and obliging Te Papa staff assisted members as they navigated the building to find their workshops, coffee break spots, the keynote speaker venue, and kai in the Oceania Room.

Caroline Mareko, chair of the Pasifika leadership caucus, organised to have material printed in Samoa for the fono uniform, and then our members found able dressmakers here in Aotearoa who magicked the fabric into an array of styles.

The next National Pasifika Fono will take place in two years' time and will likely be held in Auckland.

Increasing visibility and navigating changes

We've been on a long journey to increase the visibility of Pasifika members in NZEI Te Riu Roa, and now are making real progress, with more to come. Watch this space!

Komiti Pasifika, have also been on a journey of change, as a result of the changes to Area Councils and financial compliance work. Some branches and Aronui Tōmua are amalgamating, while others are standing alone – for Komiti Pasifika it has meant navigating change and finding new directions and new support. It can be hard work, but is sure to become easier over time.



The National Pasifika Fono theme was 'Takanga 'Enau Fohe', so it was special to see 300 people attend.



National leadership groups, 2024–2025

Area Council Chairs

Zara Jackson
Debbie Riley
Maiana McCurdy
Kirsten Dolfing
Lynda Stuart
Tracey Woolley
Kat Rayson
Pauline Trathen
Davida Marshall
Poly Haunui
Hita Foster
Robyn Lose
Delwyn Baird
Neke Adams
Glenda West
Maureen Svensson
Michelle Ryan
Antoinette Hudson
Frances Arapere
Jade Cullen
Geena Fagan
Kathryne Tofia
Steve Katene
Jude Karaitiana
Ramona Taogaga
Raewyn Kawana
Mark Potter

Principals' Council

Bastienne Kruger
Stephen Lethbridge
Wendy Naidu
Richard Bennett
Andre Van Schalkwyk
Hiria Te Moana
Neil Towersey
Louise Barham
Megan Marshall
Lisa Hill
Leiana Lambert
Mike Malcolm
Robyn Brown
Sonya Hockley
Dot Singh
Stephanie Madden
Timothy Page
Heidi Hayward
Matt Tofia
Nathan Leith
Haydon Brill
Grant Burns
Leo Spaans
Nick Pratt
Maria Lyne
Seletute Mila
Stephen Eames
Stacey Honeywill
Takarihi Temarama
Martyn Weatherill

Special Education National Reference Group

Conor Fraser
Julieanne Hoetjes
Beth Melster
Kaye Hyams
Elizabeth Tomlinson
Kath Phillips
Te Aroha Hiko
Rosemary Miller
Marg Crosswell
Ellie Tofts
Colin Tarr

Te Rāngai Mātanga Kaiwhakaako

Juliette Ridge
James Hobby
Louise Robertson
Kamrul Jalil
Nera Hicks
Tangihia Pouwhare
June Tihi
Beverly Murray-Stevens
Angela Breen
Harriet April Williams-Fonohema
Donna Moses Heeney
Sarah Gladding
Angela Graham
Erica Graham
Sarah Coup
Bridget McCall
Nic Hale
Lauren Colyer
Barbara Curran
Virginia Heta
Lovi Collier

Te Ope Kōhungahunga

Sally Griffin
Imogen Held
Rosie Taylor
Rochelle Arnesen
Paula Baird
Marama McRobert
Amelia McDonald
Jacob Parsons
Penina Ria
Helen Smithies
Cassie Katene
Hannah Pilcher
Ina Devine
Michelle Louise Dons
Erica Williams
Adrian Batt
Sheena Dalwood
Nicki Munday
Zane McCarthy

The Support Staff National Caucus Kaiawhina Tautoko

Sarah Jane Garner
Sheryl Riceman
Melody Faitala
Fran Schofield
Julie-Anne Roberts
Te Rau o Te Aroha
Victor Mercep
Jan Monds
Violet Smith
Claire Southee
Susan Kauika
Megan Cooper
Josephine Westley
Holly van der Kley
Vicky Weir
Tracey Clifton
Jane Salesa
Moarikura Rakuraku-Bassett
Ally Kemplen
Wayne Goodley
Annie Te Moana
Rai Brothers

Ngā Aukaha

Justin Gamble
Susan Underwood
Leanne Gordon
Candice Etzine
Wikitoria Maguire
Zac Markham
Aaron Frost
Stephen Robinson
Monique Jansonius-Albers
Liz Hansen
Lisa Prior
Rachel Kavermann
Jenny Albrecht
Waiinu Wanakore
Conor Fraser
Tiri Bailey
Pera Wills

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 year was the base year for emissions. The greenhouse gas (GHG) emissions for the period of 1 April 2024 to 31 March 2025 was independently assured by McHugh & Shaw.

NZEI Te Riu Roa exceeded its annual carbon footprint reduction targets in financial year ended 31 March 2025. Our measured emissions are broken down as follows.

Scope	Emission category	tCO ₂ e		
		FY25 Certified	FY24 Certified	FY19 Base year
Scope 1*	Direct GHG emissions	87	88	135
Scope 2**	Indirect GHG emissions from imported energy	20	16	28
Scope 3***	Indirect GHG emissions from transportation & distribution	234	457	471
	Indirect GHG emissions from products & services used by the organisation	68	73	84
Total		409	634	718

Absolute gross GHG emissions in FY25 were 409.33 tonnes CO₂e. This is a 35.4% decrease on the FY24 prior year and 43% decrease on the FY19 base year.

* 21.3% of total gross emissions were from direct (Scope 1) sources, namely transport fuels used in leased vehicles.

** 5% of total gross emissions arose from the use of purchased electricity (Scope 2).

*** All remaining gross emissions (73.7%) were from indirect sources (Scope 3) and included emissions from:

- air travel (49.3%)
- well to tank fuel emissions (14%)
- accommodation (5.7%)
- rental cars (0.9%)
- taxis/Ubbers (0.8%)
- private vehicles, electricity line losses, landfill waste and ferries/buses combined (1%)

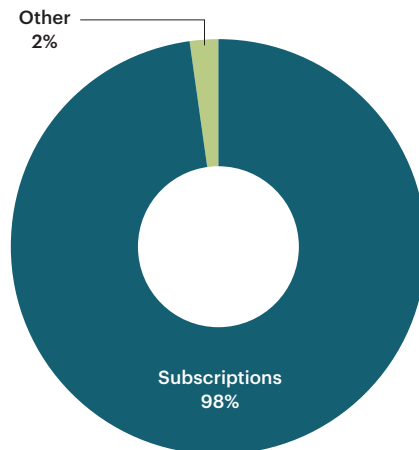
Scope 3 accounted for emission sources from NZEI Te Riu Roa nationally, excluded GHG emissions from branch, aronui tōmua, komifi pasifika and area councils.

FINANCE OVERVIEW

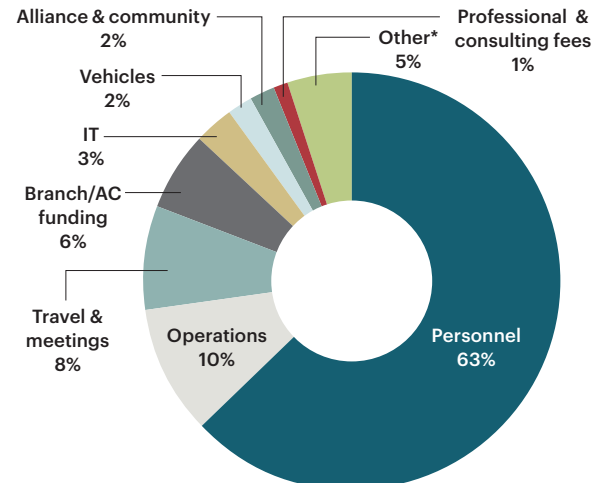
2024-25



Where did our money come from? (\$22.1 million)



How was our money spent? (\$24 million)



* Includes commission on subscriptions, communications, depreciation & amortisation, financial, property, external funded initiative, legal assistance, bereavement benefit.

Financial year

Annual meeting 2022 passed a resolution to change the union's financial year from 31 December to 31 March. The 2024-25 financial year is a 12-month period, the comparative period is the previous 15-month period.

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

At the end of March 2025, NZEI Te Riu Roa had 48,726 members (March 2024: 50,418), equating to 33,443 FTE (March 2024: 34,483 FTE). In April 2024, the membership fee was adjusted by a CPI increase of 7.2%. While we saw the best growth in membership outside of a bargaining year over the past five years, we also had larger losses from primary teacher membership. This resulted in a membership subscription revenue decrease of \$5.3m or 20% over the 12 months, compared to the previous 15-month period.

Compared to other areas of spending, personnel and operations had a combined 5% cost increase due to staffing increases, inflation and additional

rent for the long-term Tāmaki Makaurau office. Total expenditure had a decrease of \$6m or 20% over the 12 months compared to the previous 15-month period.

The result for the year (excluding taxes, interest, investments and property revaluation) was a deficit of \$1.9m (2023-24: \$2.5m deficit). This is our operating deficit or “business as usual” result for the year ended 31 March 2025. The final result for the year (including taxes, interest, investments and property revaluation) was a deficit of \$895k (2023-24: \$372k deficit).

The table below illustrates the results of the 2024-25 financial year. The deficit means the reserves fund will not be replenished in the following year.

Membership subscriptions

Annual Meeting 2024 passed a resolution to amend the union rules to remove the third-year subscription increase vote, approving adjustment of the membership subscriptions rate each year to reflect movements in the Consumer Price Index (CPI) during the previous year.

Annual Meeting 2024 approved a membership fee increase to align with the annual CPI increase of 4.0% for the year to 31 March 2024. The fee increase was effective from 1 April 2025.

As the CPI increase for the year to 31 March 2025 is 2.5%, membership fees will increase by 2.5% from 1 July 2026. In practical terms, this means fee increases for members of between 7 cents and \$0.75 a fortnight (or \$1.89 and \$19.62 a year).

Your membership fees contribute to improving your pay and conditions, collective bargaining, and coming together to campaign on issues members feel strongly about.

	2025 \$'000	2024 \$'000
Revenue	22,057	27,529
Expenses	23,936	29,999
Operating (deficit)	(1,879)	(2,470)
Interest income	649	742
Gain on investment portfolio	676	1,745
Property revaluation (loss)	-	(45)
Income tax expense	341	344
Total (deficit) for the period	(895)	(372)

Since 2022 NZEI Te Riu Roa member claimants have won pay equity adjustments of between 10% and 79%. Together, through your collective bargaining campaigns, you have won cumulative pay increases of approximately 7% to 20%. Through campaigning with parents and the community, you have succeeded in gaining significant improvements in classroom release time for school teachers and pay parity for ECE teachers. You have also stood up and advocated on issues that affect tamariki and our education system – Te Tiriti, school lunches, Te Ahu o te reo Māori funding, learning support needs, and more. The Luxon Government's decisions in May 2025 to weaken pay parity and scrap pay equity claims and pay equity reviews underlines the importance of maintaining strong union membership to push back on these attacks over the short term and continue to win progress over the medium term.

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, the investment market experienced significant volatility due to delayed interest rate cuts by the U.S. Federal Reserve, persistent inflation both offshore and domestic, and geopolitical tensions. The S&P 500 saw fluctuations, reaching an all-time high before reversing to a decline amid economic uncertainty and trade tensions. NZEI Te Riu Roa had a change of fund manager from Mercer to Harbour in July 2024.

Te Kahu Kiwi approved a budget of \$423k from the investment funds to resource the relocation of the Tāmaki Makaurau office. Our investment funds with Harbour finished the year with a balance of \$15.1m (2023-24: \$15.2m), the funds made an unrealised gain of \$676k (2023-24: \$1.7m). The positive return is not a cash inflow – we would only make money if units in the investment funds are sold. Te Kahu Kiwi, in June 2025, adopted a financial policy to state that investment funds should be used rarely and strategically for long term and significant capital investments, such as membership system development or resourcing changes to office accommodation for the union.

Property

NZEI Te Riu Roa re-values its property biennially to reflect current market value. The domestic property market has remained relatively stable over the past 12 months (2023-24: \$45k capital loss). The property has a market value of \$805k at end of March 2025 (March 24: \$805k).

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 \$11.3m at the end March 2025, a decrease of \$600k (2023-24: \$1.5m 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. Despite having had some komiti pasifika, aronui tōmua, branch and area council koha their third 2024-25 funding drop in February and March 2025, we finished the year with a five-month cash buffer, which was slightly lower than the minimum level required. This is mainly due to revenue shortfall resulting from poorer retention of membership. That decrease was driven by members leaving the sector and members facing financial challenges as the cost of living crisis continues.

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 March 2025, the reserves fund had a balance of \$1.7m 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 Mana Taurite|Pay Equity claims, Ngā Aukaha learning support pilot project, governance structure review. Te Kahu Kiwi approved funding for two new projects, these were Toitū te Tiriti and a finance compliance project to pilot consolidation of branches, aronui tōmua, komiti pasifika and Area Councils accounts.

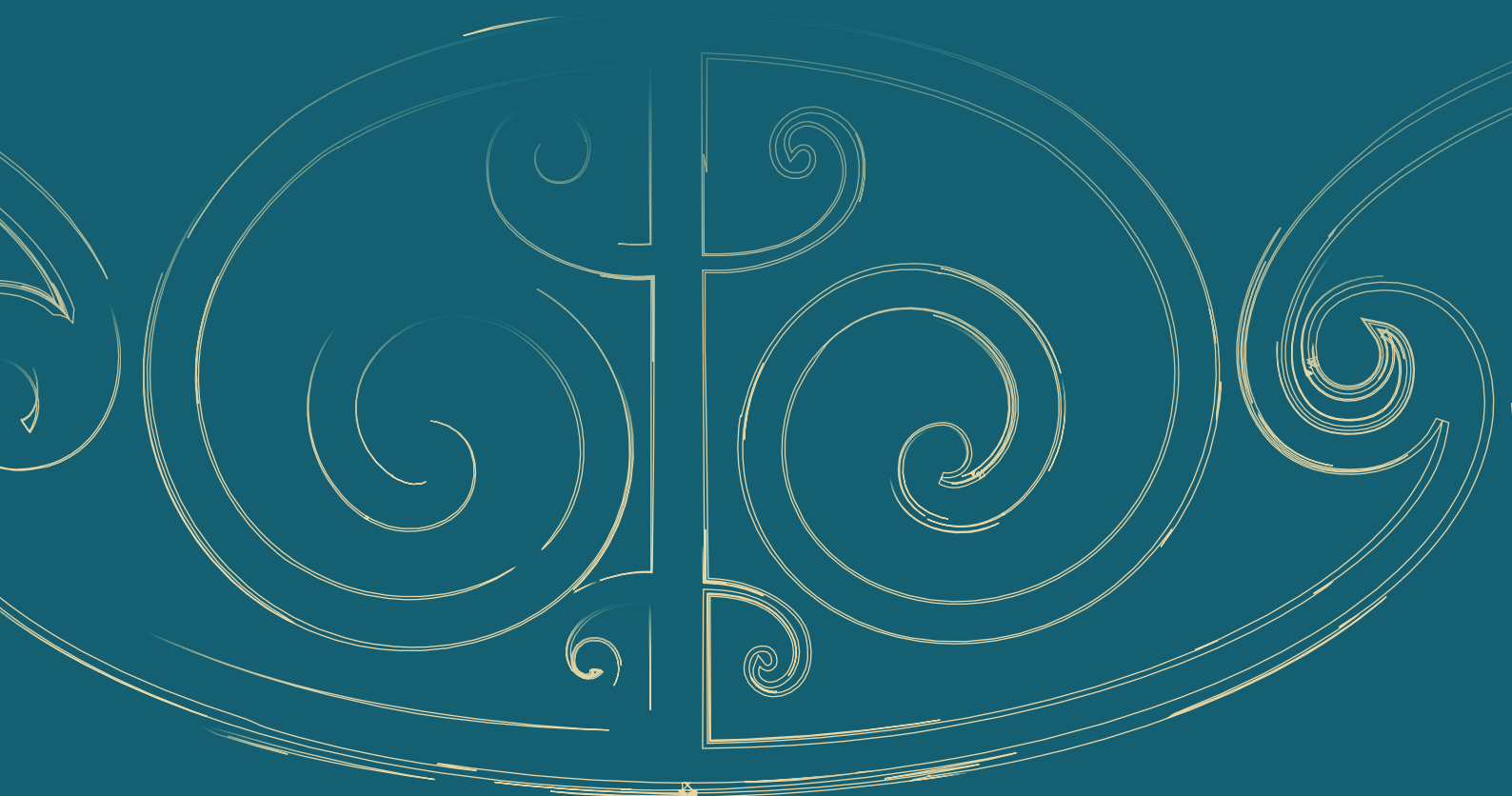
Outlook

There is another busy year ahead for NZEI Te Riu Roa in the finance space as we report a 15-month financial period due to a change in balance date from March to June. Your union will transition to centralising the finance compliance component of branch, aronui tōmua, komiti pasifika and area councils accounts.

Your union will also be negotiating a number of collective agreements across the schooling and learning support sectors. We will continue to support worksite representative training to help grow the union, and plan to reach out to many new members, supported by continued investment in our growth and digital teams. We will also focus strongly on ways to retain members. The union cannot achieve this mahi without members' collective strength and the stability that CPI-indexed subscription fees gives us.

FINANCIAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025



Financial report

For the year ended 31 March 2025

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Who are we?

NZEI Te Riu Roa is the union of almost 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, kōhanga reo, Ministry of Education learning support and school advisory services.

Why do we exist?

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.

What do we do?

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.

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

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

Statement of service performance

For the year ended 31 March 2025

THREAD 1: ORGANISING				
Goal: grow members, build activism, win campaigns				
No.	Measure	Target	Actual	
			2024-25	2023-24
1.1	Membership	> 3% net growth	48,726 members. Not achieved ×	50,418 members. Not achieved ×
1.2	Member engagement	Grow against previous year	1,159 events. 25,350 registrations. Not achieved ×	1,578 events. 51,820 registrations Achieved ✓
1.3	Digital communications engagement	Grow against previous year	441,000 Facebook reach. 82,200 Instagram reach. Achieved ✓	171,600 Facebook reach. 4,200 Instagram reach. Achieved ✓
1.4	Influence on system-level decisions	Facilitate submissions	24 submissions. Achieved ✓	5 submissions. Achieved ✓
1.5	Progress on campaigns' outcomes	Make progress on pay equity claims	Claims for teachers, education advisors, psychologists, Ministry of Education service managers, and kindergarten administrators were in progress at year end. However, an unanticipated law change in May 2025 ceased all claims. Not achieved ×	1) School librarians/assistants' and science technicians' pay equity claims are settled. 2) Therapist pay equity claim is settled. Achieved ✓

Note:

1.1: Membership growth is a core strategy. We set an annual net growth target of 3% (or 1,550 net membership growth from November 2023 level). During the financial year, the highest membership was 50,252 in April 2024. At the end of March 2025, membership dropped to 48,726. We ended the year with a shortfall of 4,491 members against the target. The most cited reason for resigning membership is leaving the sector. 37% more cited their reason for resigning membership as due to financial reasons. The cost-of-living crisis is considered to have had a big influence on the latter.

1.2: Member engagement is a key part of building union power to win on issues of concern. ControlShift is the event management tool we use to create organising, campaign and PLD-related events that are held online or kanohi ki te kanohi, free of charge to members and non-members. In 2024-25, we created 1,159 (2023-24: 1,578) events with 25,350 (2023-24: 51,820) registrations, we did not meet the target to grow engagement against the previous year due to 2024-25 being a non-bargaining year.

1.3: Social media is a powerful way to communicate with our members in their day-to-day life, without risking overloading their email inboxes. Social media channels allow us to connect with members and influence the public, with our most impactful posts reaching in the 10s and 100s of thousands. Our focus is on producing engaging content that resonates with our members, and at times, the wider public, to reflect our members' experiences, engage them in campaigns and be present as an educators' community in their daily lives. Our social media accounts continue to grow, with followers, reach and engagement increasing. In 2024-25, we had a Facebook reach of 441,000 and an Instagram reach of 82,200. Facebook posts with the highest views included a breaking news tile announcing the Ministry of Education had sent an email detailing how a child sustained burns from a school lunch. This was published on 7 March 2025 and generated 101,184 views. The Facebook post with the most interactions was a tile sharing a news story comparing school lunches with politicians' entitlements. This was published on 13 February 2025 and had 585 interactions. We are moving to place emphasis on views and interactions, which show how engaged our audience is. These figures were 2.3million Facebook views and 49,200 interactions. On Instagram we had 82,200 views and 6,400 interactions. Comparisons above show reach in order to compare data that was available on both platforms in both years.

1.4: We get involved by facilitating submissions on key system-level changes, relevant to our objectives, to influence the laws passed by Parliament. In 2024-25, we facilitated 24 submissions on a range of topics on taxation for the not-for-profit sector, funding for resource teachers of literacy and resource teachers of Māori, principles of the Treaty of Waitangi Bill, removal of NELP from the Education and Training Act 2020, proposed changes to Initial Teacher Education, the ECE Regulatory Review, Teaching Council policies and reviews, the Education and Training Amendment Bill and the Oranga Tamariki Amendment Bill.

1.5: A core strategy is addressing undervaluation of female-dominated workforces through pay equity settlements. Settled claims are MoE education support workers, teacher aides in schools, administration staff in schools, kaiārahi i te reo, school librarians and assistant librarians, science technicians, and therapists. A controversial, unanticipated law change in May 2025 has vastly changed the pay equity landscape, with all claims and reviews which were in progress were terminated. Prior to this, during 2023-24, progress had been made on several multi-year claims. No settlements were completed in 2024-25 but they weren't expected to be. Claims in progress were for teachers (covering 90,000+ teachers across schooling and ECE), education advisors, psychologists, Ministry of Education service managers, and kindergarten administrators. The key stage for the teacher claim was the General Areas of Responsibility (GARs) consultation in quarter 2 of 2024-25. We organised members (and the PPTA did likewise) to achieve good sector feedback, which saw 928 completed submissions on the document covering 2,650 teachers (many submissions for worksite/group submissions). We also built a team of member leaders and 'Champions' to take the campaigning and advocacy aspects of this work further. Education advisors completed GARs and were in comparator stage, psychologists also completed GARs and were at comparator stage, Ministry of Education service managers were to be consulted on their GARs, and kindergarten administrators were at scope of claim phase. Pay equity claims also had review mechanisms to maintain pay equity and we had a number in train 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 were to follow the teacher aides. During the final quarter of 2024-25 we engaged membership on the stalled progress in negotiations, with the lack of support from the Ministry of Education on an offer in teacher aide pay equity, and moved to ask teacher aides to vote on next steps.

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 15-month period and the current period is a 12-month period.

THREAD 2: MEMBERSHIP SUPPORT				
Goal: build capability in delivering quality advice and support to members				
No.	Measure	Target	Actual	
			2024-25	2023-24
2.1	Member Support Centre satisfaction survey	> 85% satisfaction score	83% satisfaction. Not achieved ×	81% satisfaction. Not achieved ×
2.2	Legal Services satisfaction survey	> 80% satisfaction score	88% satisfaction. Achieved ✓	No result. Not achieved ×
Note: 2.1: 50 members per week with completed call records were randomly generated and received an electronic satisfaction survey to complete. A total of 2,350 surveys were sent and the survey return rate for the year was 8.34%. Although the satisfaction score was lower than the target, it had increased compared to the previous period. 2.2: 273 members with closed cases were sent an electronic satisfaction survey. The survey return rate for the year was 14.65%. We have achieved the target in the 2024-25 year.				

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	2023-24 carbon profile certified. Achieved ✓	2019 carbon profile certified. Achieved ✓
Note: 3.1: In June 2024, our carbon profile was certified by McHugh & Shaw using GHG emissions data from 1 April 2023 to 31 March 2024.				

THREAD 4: FINANCE					
Goal: build a strong financial position					
No.	Measure	2024-25		2023-24	
		Actual	Target	Actual	Target
4.1	Adjusted net operating surplus/deficit	\$1,275k deficit. Not achieved ×	Surplus	\$1,561k deficit	Deficit
4.2	Cash buffers	5 months. Not achieved ×	> 6 months	6 months. Achieved ✓	> 6 months
4.3	Reserves Fund	\$1 million untagged. Achieved ✓	> \$1 million untagged	\$1 million untagged. Achieved ✓	> \$1 million untagged
Note: 4.1: The period ended with an adjusted net operating deficit of \$1,275,000. This excludes depreciation & amortisation (\$336,000) and utilisation of reserves/legal assist fund (\$267,000). We committed to a breakeven budget with an assumption of 3% net membership growth. Expenditure was kept under the budget and recruitment of new members met or exceeded previous years, however this didn't offset the revenue shortfall, resulting from lower than anticipated membership retention rates in the schooling sector. New staff roles that were created in 2023 as part of an approved investment strategy to support face-to-face and digital growth and retention strategies have contributed to stable membership in ECE but the impact has yet to be fully felt on retention issues in the schooling sector. Returning a net operating surplus over a medium period is essential in building a strong financial position for the union and our target for the next financial period is to deliver 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 \$12 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. Cash buffers were at 6 months throughout the year, but in March it fell under the target because of the revenue shortfall resulting from decreasing membership. 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 2024-25.					

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 year ended 31 March 2025

	Notes	2025 \$'000	2024 \$'000
Revenue			
Revenue from exchange transactions	5	21,623	26,921
Other income		434	608
Total Revenue		22,057	27,529
Expenses			
Alliance & community		477	553
Branch & AC levies		1,343	1,912
Commission on subscriptions		245	339
Communications		128	224
Depreciation & amortisation	6	336	377
Finance		117	99
IT		750	1,144
Operation		2,283	2,385
Personnel		15,067	17,996
Professional & consulting fee		221	596
Property		34	43
Travel & meetings		1,964	3,064
Vehicle		598	751
Other expenses		373	516
Total expenses		23,936	29,999
Operating (deficit)		(1,879)	(2,470)
Finance income		649	742
Fair value gain on financial assets		676	1,745
Fair value (loss) on property	6	-	(45)
(Deficit) before income tax		(554)	(28)
Income tax	8	341	344
(Deficit) for the period attributable to the members		(895)	(372)
Total comprehensive revenue and expense for the period attributable to the members		(895)	(372)

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



Ripeka Lessels
National President
30 June 2025



Stephanie Mills
National Secretary
30 June 2025

Statement of changes in net assets/equity

For the year ended 31 March 2025

	2025 \$'000	2024 \$'000
Retained earnings		
Retained earnings at 1 April	27,765	27,605
Net (deficit) for the period	(895)	(372)
Transfers from retained earnings to Reserves Fund	(500)	-
Utilisation of Reserves Fund and Legal Assist Fund	267	532
Retained earnings at 31 March	26,637	27,765
Reserve Fund and Legal Assist Fund		
Reserve Fund and Legal Assist Fund at 1 April	1,564	2,096
Transfers from retained earnings to Reserves Fund	500	-
Utilisation of Reserves Fund	(267)	(532)
Reserve Fund and Legal Assist Fund at 31 March	1,797	1,564
Net assets/equity attributable to the members	28,434	29,329

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 2025

	Notes	2025 \$'000	2024 \$'000
Assets			
Current assets			
Cash and cash equivalents		1,719	2,597
Trade and other receivables		266	274
Prepaid expenses		434	433
Term deposits		10,468	10,791
Total current assets		12,887	14,095
Non-current assets			
Property, plant and equipment	6	3,433	3,340
Long-term investment	7	15,138	15,255
Long-term rent incentive		100	-
Total non-current assets		18,671	18,595
Total assets		31,558	32,690
Liabilities			
Current liabilities			
Payables from exchange transactions	9	2,589	2,755
Taxes payable		45	233
GST payable		292	373
Total current liabilities		2,926	3,361
Non Current liabilities			
Deferred lease incentive		198	-
Total non current liabilities		198	-
Total liabilities		3,124	3,361
Net assets attributable to the members		28,434	29,329
Equity			
Reserves		1,797	1,564
Retained earnings		26,637	27,765
Total equity attributable to the members		28,434	29,329

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

Statement of cash flows

For the year ended 31 March 2025

	2025 \$'000	2024 \$'000
Cash flows from operating activities		
Cash from subscriptions	21,618	26,621
Sundry income	296	193
Interest received	500	246
Tax paid	(356)	(95)
Payments to suppliers and employees	(23,596)	(28,726)
Net cash (outflow) from operating activities	(1,538)	(1,761)
Cash flows from investing activities		
Purchases of property, plant and equipment (PPE)	(429)	(165)
Purchase of short term deposits	(16,182)	(9,600)
Purchase of long term investment	(14,908)	-
Divestment from short term deposits	16,860	11,703
Divestment from long term investment	15,319	11,703
Net cash inflow from investing activities	660	1,938
Net (decrease)/increase in cash and cash equivalents	(878)	177
Cash and cash equivalents at beginning of the year	2,597	2,420
Cash and cash equivalents at end of the year	1,719	2,597

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

Notes to the financial statements

For the year ended 31 March 2025

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 30 June 2025.

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 year ended 31 March 2025. The comparative figures are for the 15 months period from 1 January 2023 to 31 March 2024 due to the Institute changing its balance date from 31 December to 31 March during the previous reporting period.

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:

- 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 property:

The Entity engages the services of independent valuation specialists to value its property. 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 re-evaluates 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 year ended 31 March 2025

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:

Building	2%
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

	2025 \$'000	2024 \$'000
Member subscriptions	21,623	26,921
	21,623	26,921

Notes to the financial statements

For the year ended 31 March 2025

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
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
Closing net book amount	-	805	168	365	49	1,953	3,340
At 31 March 2024							
Cost or valuation	-	805	575	483	232	2,338	4,433
Accumulated depreciation	-	-	(407)	(118)	(183)	(385)	(1,093)
Net book amount	-	805	168	365	49	1,953	3,340
Year ended 31 March 2025							
Opening net book amount	-	805	168	365	49	1,953	3,340
Revaluation	-	-	-	-	-	-	-
Additions	-	-	61	-	36	343	440
Depreciation charge	-	-	(85)	(48)	(47)	(156)	(336)
Disposals at cost	-	-	(169)	-	-	-	(169)
Disposals accumulated depreciation	-	-	159	-	-	-	159
Closing net book amount	-	805	134	317	38	2,140	3,434
At 31 March 2025							
Cost or valuation	-	805	467	483	268	2,681	4,704
Accumulated depreciation	-	-	(333)	(167)	(230)	(541)	(1,271)
Net book amount	-	805	134	316	38	2,140	3,433

A revaluation for property located at 4A,10 Lorne Street and carpark as at 31 March 2025 was completed by independent valuers, Daroch Limited. Refer to Note 3 for further details. The revaluation returns no change to the property value.

Notes to the financial statements

For the year ended 31 March 2025

Note 7 – Financial assets

	2025 \$'000	2024 \$'000
Harbour investment portfolio	15,068	-
Mercer investment portfolio	-	15,185
Unlisted equities held at cost	70	70
Total financial assets	15,138	15,255

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
2025				
Financial assets at fair value through surplus or deficit:				
Harbour investment portfolio	-	15,068	-	15,068
Mercer investment portfolio	-	-	-	-
2024				
Financial assets at fair value through surplus or deficit:				
Harbour investment portfolio	-	-	-	-
Mercer investment portfolio	-	15,185	-	15,185

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

	2025 \$'000	2024 \$'000
Income tax expense		
Current tax	341	344
Total tax expense	341	344

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:

	2025 \$'000	2024 \$'000
(Deficit) before tax	(554)	(28)
Tax (refund) @ 28%	(155)	(8)
Non taxable income and expenses adjustment	325	219
PIE tax expense/(refunded) on managed funds	174	133
Prior period adjustment	(3)	-
Total tax expense	341	344

Notes to the financial statements

For the year ended 31 March 2025

Note 9 – Payables from exchange transactions

	2025 \$'000	2024 \$'000
Current		
Accounts payable	456	555
Trade and other payables	374	394
Short-term provisions	1,463	1,456
Deferred revenue	296	350
Total payables from exchange transactions	2,589	2,755

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:

	2025 \$'000	2024 \$'000
Financial assets measured at amortised costs		
Cash and cash equivalents	1,719	2,597
Short term deposits	10,468	10,792
Trade and other receivables	266	275
Unlisted equities	70	70
	12,523	13,734
Fair value through surplus or deficit		
Long term investment	15,068	15,185
	15,068	15,185
Financial liabilities measured at amortised costs		
Payables from exchange transactions	2,589	2,757
	2,589	2,757

Note 11 – Auditor remuneration

	2025 \$'000	2024 \$'000
Audit and review of the financial statements	66	60
Services other than the audit and review of the financial statements	-	-
	66	60

Note 12 – Contingencies

The Entity had no contingencies as at the reporting date (2024: Nil).

Notes to the financial statements

For the year ended 31 March 2025

Note 13 – Commitments**a) Capital commitments**

The Entity had no capital commitments as at the reporting date (2024: Nil).

b) Lease commitments: vehicle fleet

The Entity has a fleet of 51 vehicles, 1 of which are owned and managed by LeasePlan NZ, 50 of which are owned and managed by FleetPartners. The lease commitments for the vehicle fleet as at 31 March were:

	2025 \$'000	2024 \$'000
Commitments for minimum lease payments in relation to non-cancellable operating leases are payable as follows:		
Within one year	295	308
Later than one year but not later than five years	115	410
Total	410	718

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:

	2025 \$'000	2024 \$'000
Commitments for minimum lease payments in relation to noncancellable operating leases are payable:		
Within one year	1,623	1,136
Later than one year but not later than five years	4,098	2,762
Later than five years -	3,703	-
Total	9,424	3,898

Note 14 – 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 \$419,149 (2024: \$578,252).

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

	2025 Remuneration \$'000	2024 Remuneration \$'000	Number of FTEs
Senior leadership team	1,323	1,614	8 FTEs
	1,323	1,614	

Note 15 – 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 44 to 55 and the statement of service performance on pages 41 to 43. The complete set of financial statements comprise the statement of financial position as at 31 March 2025, and the statement of comprehensive revenue and expense, the statement of changes in net assets/equity, the statement of cash flows for the year 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 2025, and its financial performance and cash flows for the year then ended; and
- the service performance for the year ended 31 March 2025 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 (Revised) *The Audit of Service Performance Information* ('NZ AS 1 (Revised)'). 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, except that partners and employees of our firm deal with the entity on normal terms within the ordinary course of trading activities of the business of 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 report in accordance with PBE Standards RDR;
- the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with PBE Standards RDR;
- the preparation and fair presentation of service performance information in accordance with the entity's measurement bases or evaluation methods, in accordance with PBE Standards RDR;
- the overall presentation, structure and content of the 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 a financial report that is 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 report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and NZ AS 1 (Revised) 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 report is located on the External Reporting Board's website at:

<https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-14-1/>

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
30 June 2025