

# HE TIMATANGA HOU NEW BEGINNINGS

Annual Report 2022



**Teaching  
Council of  
Aotearoa  
New Zealand**

Matatū. Tū Mataora.  
Stand tall. Shape the future.

Matatū.  
Tū Mataora.  
Stand tall.  
Shape the future.

Annual Report  
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## Teachers' Mana



The **mana tangata** of our teachers is precious. Without it, they cannot teach.

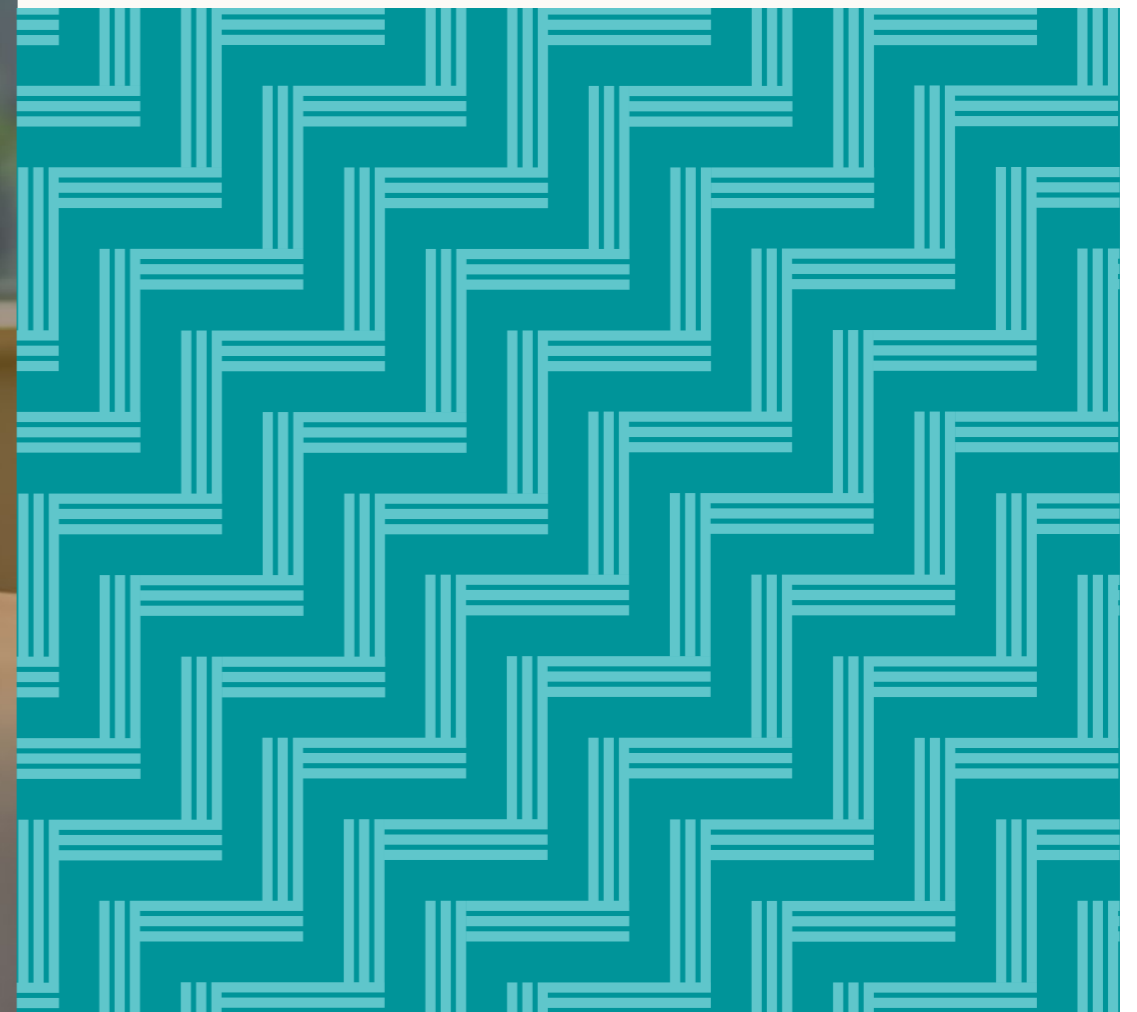






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## Letter from Governing Council Chair

### Tēnā koutou katoa,

As this is my final annual report as Chair of the Governing Council, this is an opportunity to look back at the successes and failures of the past year. The lessons learned from 2022 will be crucial to shape and enlighten thinking and planning for the term of the next Governing Council, and further into the future.

The theme of this year's report is he timatanga hou | new beginnings. He timatanga hou represents our commitment to learning, growth, and finding new ways to demonstrate the pono, whakamana, manaakitanga, and whanaungatanga required to uphold *Ngā Tikanga Matatika, Ngā Paerewa | Our Code, Our Standards*.

The past year has been one of change for the Governing Council, Matatū Aotearoa | Teaching Council of Aotearoa New Zealand, and the profession. While change can cause uncertainty, it is also needed to grow, and I am confident that the changes of the past year will strengthen Te Whare o Matatū Aotearoa and lay a strong foundation for the future of the teaching profession in Aotearoa New Zealand. This report highlights the work accomplished by Matatū Aotearoa to benefit the teaching profession, enhance its mana, and provide leadership to ensure the tamariki of Aotearoa continue to prosper in our education system.

An important piece of ongoing mahi for Matatū Aotearoa is to continually improve our disciplinary and competence processes. We actively campaigned for recent amendments to the Education and Training Act 2020 in order to change in law the threshold by which cases are referred from the Complaints Assessment

Committee to the Disciplinary Tribunal. This will allow the Complaints Assessment Committee to resolve more cases and have only the most serious cases considered by the Disciplinary Tribunal. These changes maintain our commitment to ensuring all disciplinary decisions are made by the profession.

The Complaints Assessment Committee is made up of three experienced teachers and a lay person, and the Disciplinary Tribunal is made up of an experienced lawyer and two experienced teachers. This ensures the profession determines the outcome for complaints of professional misconduct. A new provision has been introduced that allows a teacher or the initiator to seek a review of a Complaints Assessment Committee decision by the Disciplinary Tribunal.

We are engaging with stakeholders to identify other changes that will clarify the Teaching Council Rules and improve our processes. We will be consulting on these changes with the profession in early 2023. The review of the Rules includes identifying how we can better integrate ngā uara | the values of the teaching profession, enhance the mana of all involved parties, embed tikanga Māori, and enhance natural justice principles. These changes are a significant milestone, and we will continue to seek the legislative and process changes needed to continually improve these important aspects of our functions - ensuring safe and high-quality teaching while raising the status of the profession.

Last year saw a change to the way that Matatū Aotearoa is funded. As you will know the government subsidy of teacher registration fees ended on 1 July 2022. This means that our functions now need to be paid for solely by teachers. We invited feedback through two rounds of consultation, I thank everyone who made a submission, and I appreciate the final decision may not be the outcome many wanted.

In saying that, it is important to recognise that being solely funded by our members strengthens our role as an independent advocate for the profession.

Our strategic plan for 2022-2027 was released on 30 June 2022 and I would like to thank all of you who took the time to make a submission. This strategic plan is our roadmap for the next five years, and continues the path set by the strategic plan published in 2019. The new plan prioritises continuity and consolidation, given the challenges the profession has faced in the last few years.

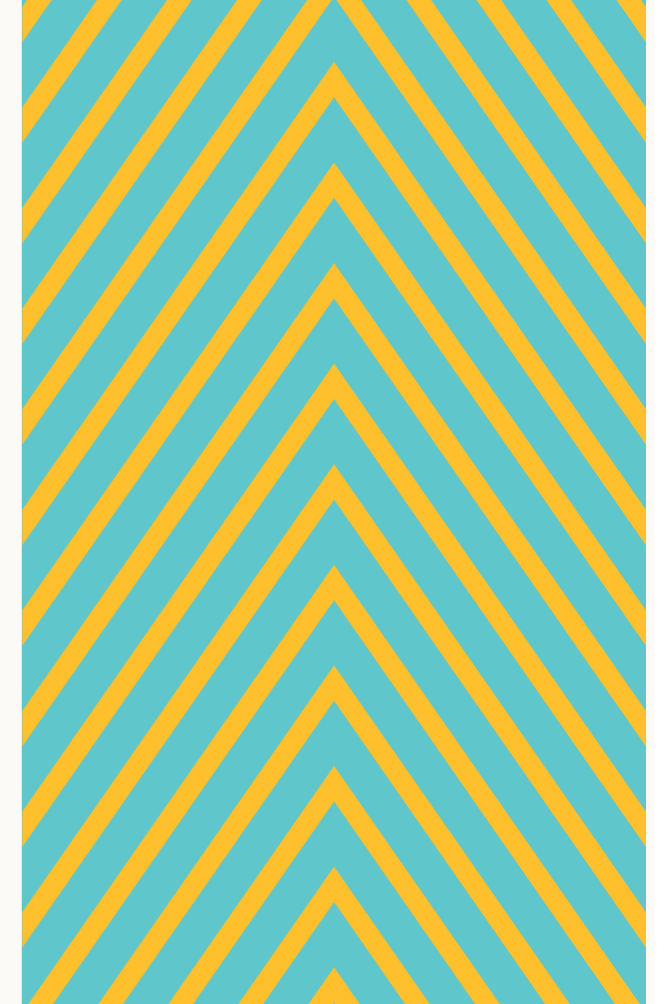
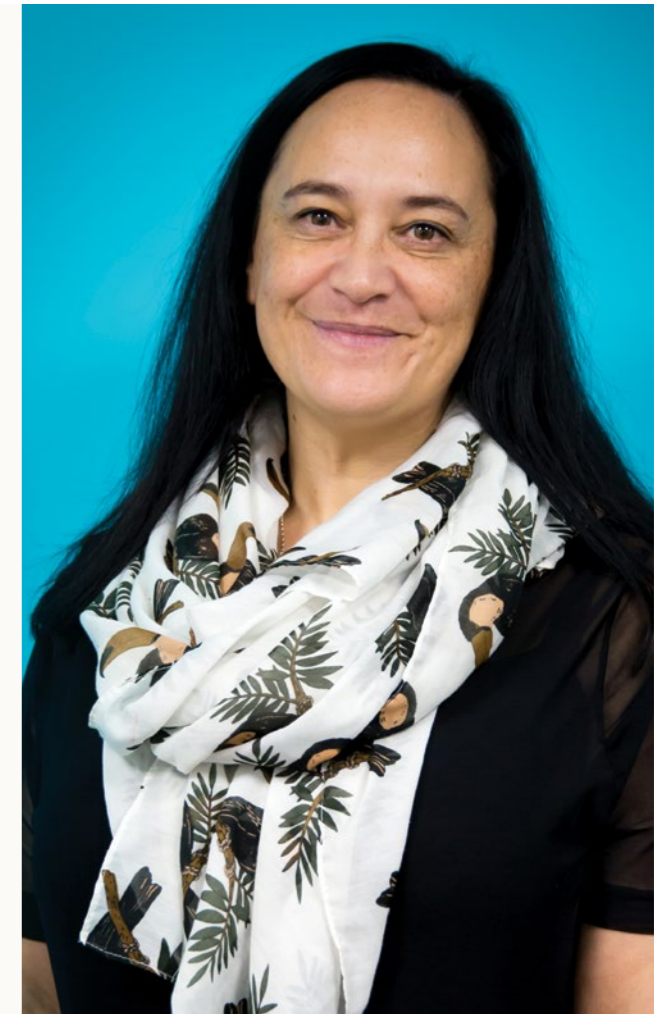
Thank you to the kaiako, tumuaki, professional leaders, and everyone else in the profession for their continued hard work in what has been tumultuous and uncertain conditions in the past year. I am proud of the achievements of the Governing Council over the past three years and want to thank my fellow councillors for their mahi and commitment. I also wish to thank my whānau, colleagues, and friends for their support of my role as Chair. I wish all the best for the incoming Governing Council and am certain they will continue to champion the work of Matatū Aotearoa to safeguard the mahi, mana, and uara of Te Whare o te Matatū Aotearoa.

We present this report to you, the kaiako | teachers, tumuaki | principals, and professional leaders of education in Aotearoa as we come together in Te Whare o te Matatū Aotearoa.

Nāku iti nei, nā



**Nicola Ngarewa,**  
**Tiamana | Governing Council Chair**  
Teaching Council of Aotearoa New Zealand  
30 June 2022





## Letter from our Chief Executive

### Kia ora koutou kātoa,

The past year has been full of disruption and challenges for all of us. Despite these challenges, the tamariki of Aotearoa are fortunate to have kaiako | teachers, tumuaki, and professional leaders who have remained adaptable, resilient, and supportive.

In this Annual Report, I would like to speak to you again about Te Whare o te Matatū Aotearoa | The House of the Teaching Profession of New Zealand. This is the model we are using to illustrate the role and purpose of Matatū Aotearoa | the Teaching Council of Aotearoa New Zealand and the collective responsibility of the profession. To enter the whare, you must be a registered teacher and on entering, there are certain obligations and expectations.

Matatū Aotearoa is the caretaker of the whare, and as such it is our responsibility to ensure it is well maintained and stands strong. Te Whare o te Matatū Aotearoa represents not just a place, but a space for all kaiako in Aotearoa.

Te Whare o te Matatū Aotearoa has been built with the knowledge and experience of many. The kaiako | teachers, tumuaki, and professional leaders of Aotearoa have been crucial in supplying the expertise that has enabled Te Whare to be created. They know what the profession needs to continue to thrive and retain public trust. The values that make up the central pou of the whare are shared by the Matatū Aotearoa and the profession: whakamana, manaakitanga, pono and whanaungatanga. These values define, inspire, and guide us as Matatū Aotearoa and as kaiako | teachers.

I would like to highlight and acknowledge several important pieces of work completed over the past year at Matatū Aotearoa.

Some of the most important work we do as an organisation is to give effect to Te Tiriti o Waitangi in everything we do. Our commitment to do this has meant we have had to look at ourselves, our profession, and our partners and work with them to understand how to be a good Te Tiriti partner. This work enables us to serve all kaiako | teachers, tangata whenua and tangata tiriti, in Aotearoa. A key example of this is our work in Te Whare Rongotauira, where our the whare model is a framework for approving Māori medium Initial Teacher Education (ITE) programmes. This gives priority in the process to te reo, tikanga, and mātauranga Māori. We have approved eight Māori medium programmes using Te Whare Rongotauira so far, and expect to approve a further six before the end of 2022.

The Professional Growth Cycle (PGC) for tumuaki and Early Childhood Education (ECE) professional leaders has been introduced and is available now. This important mahi supports leaders in education in their professional growth and is part of the work we have done over several years to implement the PGC across the profession. The PGC as it now exists has lowered compliance requirements, allowing everyone in the profession to focus less on gathering evidence, and more on developing skills to support ākonga. Alongside this, the PGC focussed on supporting growth of skills and knowledge for kaiako | teachers, tumuaki, and professional leaders. The PGC is a holistic process that will benefit the working life of every member of the profession in Aotearoa.

New Initial Teacher Education (ITE) requirements came into place on 1 January 2022. The new programmes have an emphasis on practical experience, which will result in new kaiako | teachers being better equipped to teach from their first day on the job, and for their development journey to full certification. I am confident the new programmes will benefit new kaiako | teachers, ākonga, and the profession overall.

In February, seven members of our Governing Council were elected by the profession, followed by six appointed members announced by the Minister of Education at the end of June. The new Governing Council began their term on 1 July 2022.

I would like to thank the previous Governing Council for their mahi and leadership over the past three years and say farewell to those councillors who have not returned. This includes the previous Council Chair, Nicola Ngarewa - ngā mihi nui ki a koe Nicola, thank you for your contributions to the Governing Council over the past five years.

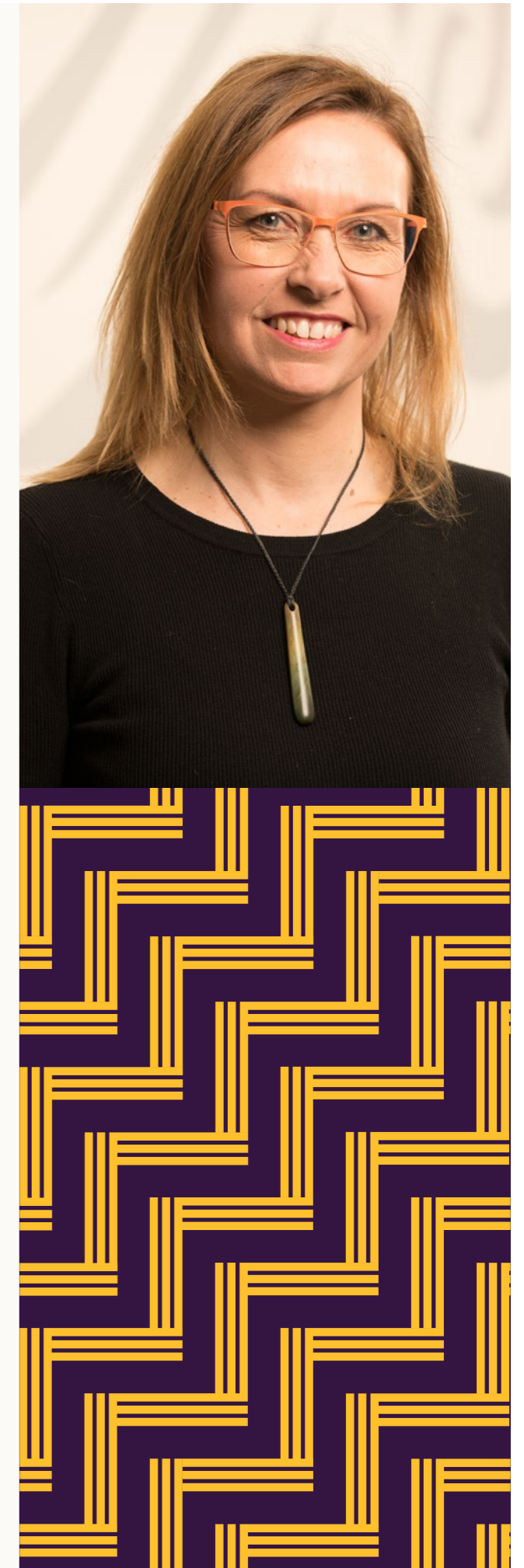
I am extremely proud of the achievements of the profession and Matatū Aotearoa over the past year, it has not been easy.

It is inspiring to see the values of manaakitanga, whanaungatanga, whakamana, and pono held as taonga by kaiako | teachers and Matatū Aotearoa in Te Whare o te Matatū Aotearoa, and I am confident we will continue to thrive in the years to come.

Ngā mihi nui



**Lesley Hoskin,**  
**Tāhūhū Rangapū | Chief Executive**  
Teaching Council of Aotearoa New Zealand





# Te Whare o Te Matatū Aotearoa

## Kaiako kua ūtoka i te ngaiotanga, tūnga ki te whare ako, tau ana.

Te Whare o Te Matatū Aotearoa | The House of the Teaching Profession of New Zealand is a place for every qualified, registered teacher that makes up the teaching profession in Aotearoa. It is a space where manuhiri | guests and ākonga | learners are welcomed and cared for.

Matatū Aotearoa | The Teaching Council of Aotearoa New Zealand are the kaimahi | workers, who, on behalf of the profession develop and maintain Te Whare. It is the responsibility of Matatū Aotearoa to support and give the means to learn, teach, and lead wherever teachers work.

The profession contributes their views and ideas for how to strengthen and secure Te Whare for the benefit of kaiako | teachers and ākonga, both in the present and the future.

Our goal is to continue building on the collaborative work that takes place within Te Whare o Te Matatū, and to ensure all kaiako | teachers have the opportunity to have a voice. The work we undertake together within Te Whare is supported by the contributions every kaiako | teacher makes to the profession and to ākonga. Te Whare builds its strength from these contributions.

## The Elements of Te Whare o te Matatū Aotearoa

Te Whare reflects a partnership under Te Tiriti o Waitangi as represented in the maihi | barge board for each partner – tangata whenua and tangata tiriti. The tekoteko | carved figure at the top of the ridgeline depicts ako – the reciprocal relationship between kaiako | teachers and ākonga – teachers are also learners and learners are also teachers.

Within Te Whare the tukutuku panels reflect that there is a place for everyone within the profession. Tangata whenua, tangata tiriti, and tangata o le moana all make up a profession that is as diverse and multicultural as Aotearoa is.

Te Whare is held up by ngā pou o te whare | the pillars of the house.

The four central pou represent the values of the teaching profession and the Teaching Council:

- **Whakamana** – empowering all learners to reach their highest potential by providing high-quality teaching and leadership.
- **Manaakitanga** – creating a welcoming, caring, and creative learning environment that treats everyone with respect and dignity.
- **Pono** – showing integrity by acting in ways that are fair, honest, ethical, and just.
- **Whanaungatanga** – engaging in positive and collaborative relationships with our learners, their families and whānau, our colleagues, and the wider community.

These pou represent our collective purpose – to do all that we can together so ākonga | learners have the right support to achieve their aspirations and those of their whānau and communities.

The six other pou in Te Whare represent our work to support the profession to be self-managing, taking collective and individual responsibility for what is needed for safe, high-quality teaching, learning, and leadership.

They also represent the statutory functions we are mandated to undertake on the profession's behalf. These six pou are:

- **Pou Aro Whakamua** – steering the future direction of teaching.
- **Pou Whai Rēhitanga** – becoming registered and certificated as a teacher.
- **Pou Tikanga Matatika, Ngā Paerewa** – establishing and maintaining the Code of Professional Responsibility and Standards for the Teaching Profession.
- **Pou Here Tōmua** – establishing and maintaining standards for initial teacher education and undertaking Initial Teacher Education programme approvals.
- **Pou Matatika** – ensuring high standards of ethical behaviour.
- **Pou Mataara** – ensuring high-quality teacher practice.



Te Whare o te Matatū Aotearoa | The House of the Teaching Profession



## Fee and Levy Consultation

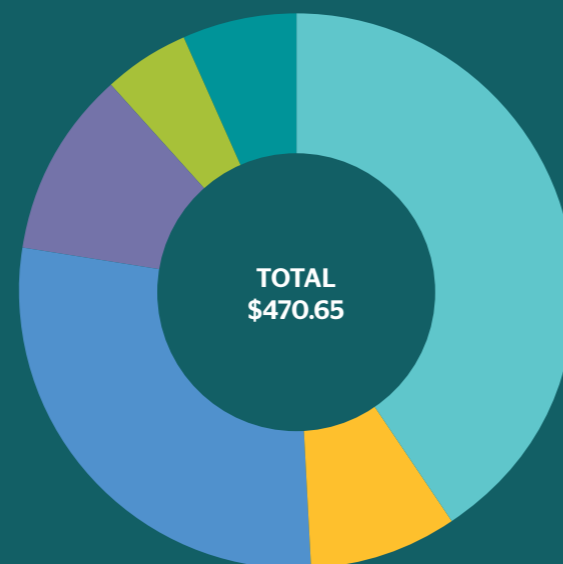
Since 2015, the government has subsidised the fees teachers pay for registration and practising certificates by approximately 60%. This ended on 1 July 2022.

Following two rounds of consultation with the profession, the Matatū Aotearoa announced a new fee and levy for all registered and certificated teachers.

Matatū Aotearoa is a teacher-led organisation responsible for developing quality teachers and the safety of children in the classroom. To remain sustainable and fulfil its legislated functions Matatū Aotearoa consulted with teachers about a new fee and levy, which teachers will pay in full.

As part of the work of Matatū Aotearoa to become financially secure, it also identified approximately \$2.7M of savings over the next three years to manage costs and minimise the fee increase. Following the result of the consultation, Matatū Aotearoa decided to increase the cost of renewing a three-year practising certificate to \$464.37. For a Limited Authority to Teach (LAT) the cost is now \$353.87 for three years.

Statutory Function	2021/22 Actual Cost per teacher per 3-years
Conduct	\$167.03
Competence	\$34.57
Registration	\$116.26
ITE	\$43.72
Direction and status of teachers	\$21.35
Code & Standards	\$26.33
<b>Cost excluding GST</b>	<b>\$409.26</b>
<b>Cost including GST</b>	<b>\$470.65</b>





## Our path to the future: Strategic Plan 2022-2027

One of the legislative requirements of Matatū Aotearoa is to consult with kaiako | teachers, the Minister of Education, and the public to develop a plan setting out its strategic direction for the next five years.

### The strategic direction must also be reviewed at least every three years.

The previous strategic plan was due for review by the end of June 2022. Preparing a new strategic plan provides an opportunity to look back to see where we have come from, to look ahead to see where we are going, and if we are doing the right things to get us there.

The outgoing Governing Council was of the view that the current plan is essentially sound and fit for purpose. The vision, goals, and priorities remain aspirational and, while we are making progress towards them, more effort is needed to embed our aims.

Based on this, the Governing Council recommended a light-touch refresh of the current plan. They sought feedback from the profession about the general direction, and specific feedback on the proposed priority actions and activities. The proposed changes were incorporated into the draft new strategic plan.

Matatū Aotearoa highlighted two particular areas to underpin the Strategic Plan:

- supporting the active engagement of kaiako | teachers in their professional organisation,
- strengthening the commitment to being a Tiriti-led organisation.

The consultation period was from 18 May 2022 to 3 June 2022.

It will be up to the new Governing Council to determine any substantive changes to the current strategic plan.

### Te pae tawhiti | Our vision

Our vision is to maximise the success of all tamariki and rangatahi through highly effective leadership and teaching.

### Aronga | Our purpose

Our purpose is to ensure safe and high-quality leadership, teaching, and learning for children and young people in early childhood, primary, secondary, and senior secondary schooling, in English medium and Māori medium settings through raising the status of the profession.

### Kawa | Our guiding principles

Matatū Aotearoa and all its strands of work are led by Te Tiriti o Waitangi demonstrated by the taonga of values. These Taonga further cement the agreement between tangata whenua and tangata tiriti. This will guide our doing and being.

### Uara | Our values

#### WHAKAMANA

Empowering all learners to reach their highest potential by providing high-quality teaching and leadership.



#### MANAAKITANGA

Creating a welcoming, caring and creative environment that treats everyone with respect and dignity.



#### PONO

Showing integrity by acting in ways that are fair, honest, ethical and just.



#### WHANAUNGATANGA

Engaging in positive and collaborative relationships with our learners, their families and whānau, our colleagues and the wider community.



## Our strategic goals 2022-2027

### Mai te Heamana o Matatū Aotearoa | Our profession

The goals and priorities set out as part of the strategic plan have been chosen to fulfil the purposes of Matatū Aotearoa. To ensure safe and high-quality leadership, teaching, and learning, raising the status of the profession. This sits alongside our day-to-day functions to support kaiako | teacher education, registration, and certification, maintain professional standards, and manage disciplinary issues.

#### Actions

- Collective responsibility for the ākonga | learner journey and equitable outcomes for tamariki and rangatahi
- Consistent, high-quality, inclusive teaching and leadership within and across diverse learning environments
- Every kaiako | teacher and leader embraces improvement, innovation, and change
- Champion the role of kaiako | teacher as professionals working in a profession

Maximise the success of all tamariki and rangatahi through highly effective leadership and teaching

#### Priorities

- Strengthen and promote a self-managing profession
- Build professional awareness, participation, and capability
- Enable leadership of a coherent, high-performing, inclusive education system
- Speak with, and work with the profession
- Enhance our organisation's efficiency and effectiveness





## Rauhuia | Leadership Space

Ko te Rauhuia he whakawātea i te ara ki ngā kaiako katoa, ahakoa te tūranga, ahakoa te horopaki whakaako ki te whakapakari i ōna pūmanawa hautū, kia tino eke ngā tamariki katoa o Aotearoa ki ngā taumata mātauranga kounga tiketike, i runga i te mahi pai o ngā kaihautū o tētahi tira kaiako matatau ā-ahurea, tūhono ki te ao.

Rauhuia aspires to enable every teacher, regardless of their role or setting, to have the opportunity to develop their own leadership capability so that through principles and inspirational leadership, a culturally capable, competent, and connected teaching profession achieves educational equity and excellence for all children and young people in Aotearoa New Zealand.

In November 2021, the Education and Training (Teaching Council Fees, Levies, and Costs) Amendment Act 2021 made changes to the functions of Matatū Aotearoa so that our leadership function became optional, dependent on the Minister of Education's approval. This part of our work is now fully funded by government.

Following the Minister's approval of activities related to this function, we have developed Rauhuia: Teranga Huihanga | symposia series, which will explore aspects of leadership from a tikanga Māori perspective and will be available to all kaiako | teachers through online delivery. The focus of these symposia is Mana Oranga, Mana Whenua, Mana Tuku Iho, and Mana Tangata. These symposia will be useful in exploring concepts relating to leadership, as well as how every member of the profession can develop leadership capability regardless of their role. Working in partnership with principal peak bodies, we are developing a strand within Rauhuia for principal leadership. As part of this strand, we sought to identify the current professional leadership development needs of principals, and how we can help meet these needs.

This partnership, along with feedback from other stakeholders, and the input from kaiako | teachers, tumuaki, and professional leaders across the profession continue to shape the development of Rauhuia, ensuring its design will effectively support the development of leadership capability for every member of the profession.

An important strand of work under Rauhuia is Unteach Racism. This is the an initiative from Matatū Aotearoa aimed at giving kaiako | teachers tumuaki, and professional leaders the knowledge, skills, and confidence they need to identify, confront, and dismantle racism in the education system of Aotearoa New Zealand. We celebrated the one-year anniversary of the launch of Unteach Racism in May 2021. In the first year, the Unteach Racism app had 10,000 unique users, and the website was visited by 62,000 people, from more than 15 countries.

We are pleased with the reach and impact Unteach Racism has had so far and have plans to make improvements to the app and website, as well as develop further content to support the profession to unteach racism in Aotearoa New Zealand.





## Professional Growth Cycle

The Professional Growth Cycle (PGC) was designed by the Council in conjunction with the Accord partners and a cross-sector working group to replace appraisal. The PGC is a holistic approach, to enable the profession to grow their skills and knowledge, and reduce time spent on meeting compliance requirements.

This was the first full year that the PGC was mandatory for kaiako | teachers. The PGC also became available for tumuaki and professional leaders, in the lead up to it becoming mandatory on 1 February 2023. To support the profession in this period, Matatū Aotearoa conducted 128 PGC workshops across all sectors, as well as Māori and English medium.

The PGC recognises that kaiako | teachers, tumuaki, and professional leaders are life-long learners, and that Aotearoa New Zealand's education system, and the needs of ākonga, are ever-changing. We will continue development of the PGC, with consultation and feedback from the profession. In this way we will ensure that it continues to support the profession in their learning and growth, regardless of sector or medium.





## Supporting Pacific bilingual and immersion pathways

Our new language competency requirements, introduced in 2019, were developed in the context of a national education system and curriculum largely focused on supporting English and Māori medium education settings. This was also reflected in the purpose of Matatū Aotearoa outlined in the Education and Training Act 2020.

Since the implementation of the new requirements, Matatū Aotearoa has continued to explore how it can best respond to a widespread call from Pacific peoples, for an education system that better reflects the diverse languages and cultures of the nations of the Pacific in the context of Aotearoa.

Matatū Aotearoa therefore proposed an amendment to our purpose in the Education and Training Act 2020, which would clarify that we have a mandate to support high-quality teaching, learning and leadership in other language medium settings. This led to the introduction of an amendment to the Act in July 2022, providing us with greater scope to explore a range of other policy initiatives to support an increase in the numbers of Pacific peoples who are registered kaiako | teachers, and the growth of Pacific bilingual and immersion pathways across our education system.

## Living the professions' values in our disciplinary processes

A significant part of our work is to enable the Complaints Assessment Committee and the Disciplinary Tribunal to manage reports and complaints about teacher conduct in a way that is values-based, honours Te Tiriti and protects the mana of all involved as they go through what can be a difficult process. As part of our improvement in this area, we identified that since the law was changed back in 2015, too many cases were needing to be referred to the DT, extending the time for a large proportion of matters to be resolved. Accordingly we have proposed law change and worked with the Ministry and our stakeholders to achieve changes.

This important legislative change was introduced in an amendment to the Education and Training Act, and will come into effect in July 2023. The amendment changes the threshold for the Complaints Assessment Committee to refer matters to the Disciplinary Tribunal, so that only the most serious cases must be referred. These changes will enable Matatū Aotearoa to further commit to protecting the mana of all involved in our processes, embedding tikanga Māori, and improve the timeliness and natural justice for teachers involved in a conduct matter.



## Speaking with, and working with the profession

### During the year we provided input and advocacy on the following education system initiatives:

- Matatū Aotearoa sought and collated views to help support a submission on the Tranche 2 ECE Regulatory Review.
- Matatū Aotearoa was an active contributor to the Physical Restraint Advisory Group, working with other group members to draft practice examples that can guide discussions with kaiako | teachers. Our engagement with kaiako | teachers about the physical restraint guidelines also highlighted that support and training is needed to help kaiako | teachers, tumuaki, and professional leaders to understand and implement any new guidelines.
- Matatū Aotearoa staff continue to work closely with the Ministry of Education and other agencies in the Pacific Education Interagency Group, which provides a space for cross-agency collaboration to give effect to the goals in the Action Plan.
- Matatū Aotearoa has made a commitment to join the kaupapa lead by Tokona te Raki, a Ngāi Tahu organisation, to end streaming. We will share quality research that supports schools to learn and practice alternative approaches that have better outcomes for all learners, and explore with the profession the learning support needs for inclusive and appropriate teaching practices.
- The Ministry of Education's multi-year programme to refresh the NZ Curriculum and Te Marautanga o Aotearoa is of critical importance to teachers. Matatū Aotearoa has been actively engaged in connecting Initial Teacher Education (ITE) providers into the programme to provide input and to stay up to date with the design thinking, so that they will be well placed to consider how they will train their staff and update their ITE programmes in the future. We also had a staff member and an ITE representative participating in the Curriculum Voices group.
- Matatū Aotearoa was represented on the Ministry of Education's working group for designing the Principals Eligibility Criteria (PEC) and also provided a submission during the consultation process. Although the PEC are primarily to inform employment decisions, our submission noted that alignment with the Leadership Capabilities Framework was desirable.
- The Ministry of Education consulted with Matatū Aotearoa on the role and design of the Leadership Advisors. Matatū Aotearoa and the Ministry both have responsibilities for growing leadership capability across ECE and schooling. Therefore, designing what role this first tranche of advisors will have is an important element to how we will implement the Leadership Strategy.
- Matatū Aotearoa appeared at the Royal Commission hearing into institutional responses of State agencies relating to abuse in care. Chief Executive Lesley Hoskin and Governing Council Chair Robyn Baker spoke to the legislative and process changes that have occurred since the first of three predecessor bodies, the Registration Board, was established in 1989. Key changes in registration and certification policies as well as conduct and competence rules and processes were referenced to demonstrate how practices have become more robust and given greater recognition to the needs of participants involved in our disciplinary processes and the safety of ākonga, while highlighting ongoing mahi designed to continually embed improvements.

## Service improvements

### 1. Miromiro chatbot

Miromiro, our chatbot, was added to our website in April 2022. The chatbot can answer questions from the profession 24 hours a day, seven days a week. It is another channel the profession can use to find information they need. Live chat has since been introduced to Miromiro also, providing a way to get quick answers to more complex questions without calling in to our contact centre.



### 2. Teacher Education Refresh

New rules came into effect on 22 October 2021 relating to the recertification of teachers who cannot meet the Satisfactory Recent Teaching (SRT) requirements. These rules allow a teacher refresh process to be used when a kaiako | teacher cannot meet the SRT requirements and provide a smoother pathway for those seeking to return to teaching, or who do not have enough recent teaching to meet the SRT requirement.

### 3. He Toa o Ngā Paerewa | Champions of the Standards

This is a new opportunity that is designed to ensure that the profession can actively contribute to the work of Matatū Aotearoa in the competence space. The He Toa o ngā Paerewa | Champions of the Standards are currently practising teachers who will use their expertise and knowledge to investigate and evaluate a teacher's competence utilising the *Ngā Paerewa mō te Umanga Whakaakoranga | Standards for the Teaching Profession*. This will involve evaluating teacher practice based on documentation and information provided by centres and/or schools, as well as discussion and conversation with kaiako | teachers, tumuaki, professional leaders, and others as needed.

### 4. Ongoing efficiency savings

During the year we changed telephony provider which resulted in a saving of around \$70,000 per annum and added greater resiliency and integration with other communication channels.



## Advisory groups and members

Our advisory groups have an integral purpose in ensuring Mataatū Aotearoa is informed to support an education system that represents and supports all tamariki in Aotearoa. Each advisory group provides Mataatū Aotearoa with research and advice relating to their area of expertise. We would like to thank our advisory groups for all that they have done over the past year and want to share the kaupapa of each group.

### During the year the following advisory groups met:

#### Inclusive Education Advisory Group:

The Teaching Council Inclusive Education Advisory Group provides research and advice in the field of future focused inclusive education.

<b>Chair</b>	Frian Wadia
<b>Members</b>	Heather Lear
	Maree Kirk
	Matthew Truman
	Liz Cassidy
	Tracey McConachie
	Jude MacArthur
	Chloe Kay/Stokes
	Thecla Moffat
	Donna Boniface

#### Early Childhood Education Advisory Group:

The Early Childhood Education Advisory Group provides research and advice in the field of future focused early childhood education.

<b>Chair</b>	Clair Edgeler
<b>Members</b>	Rebecca Chatwin
	Dr Alexandra Gunn
	Arapera Card
	Annie Gordon
	Jihye Shin
	Dr Tracey Hooker
	Lealofi Kupa
	Victoria Hiini

#### Pacific Education Steerage Group:

The Pacific Education Steerage Group provides research and advice relating to kaiako | teachers, learners and others in the field of future focused Pacific education.

<b>Chair</b>	Dagmar Dyck
<b>Members</b>	'Alisi Tatafu
	Dr Raewynn Kay Siilata
	Siaosi Vaili
	Dr David Taufui Mikato Fa'avae
	Joseph Bruce Houghton
	Aiga Caroline Mareko
	Zechariah Faaumu David Soakai





## Our performance: 2021 - 2022 in numbers

109,441

Kaiako | teachers holding a current practising certificate and people holding a Limited Authority to Teach.

2022 saw the number of registered kaiako | teachers with a current practising certificate or people holding a LAT grow by 449 (0.4%), a significant decline in the growth trend from the three prior years.



### Registration

Measure	Target	FY 2022 Result	Commentary
# new kaiako   teacher registration	Report actual	4,979	As expected
# finalised applications	Report actual	41,303	As expected
# of kaiako   teachers moved to full certification	Report actual	4,696	As expected
# applications completed within 5 working days	65%	68%	Exceeded
# calls and emails received by our contact centre	Report actual	130,420	As expected
% calls answered	Report actual	52%	Impacts of COVID-19 on our staff led to a significant decrease in the number of calls we were able to answer (2021: 79%)
Average call wait time	Report actual	4:42"	Impacts of COVID-19 on our staff lead to a significant increase in the average call wait time for those calls we were able to answer (2021: 2'16")
% kaiako   teachers who are satisfied with the service they received from our registration team	75%	70% <sup>2</sup>	Working towards
% applicants who are satisfied with the application experience in Hapori Matatū	65%	59% <sup>3</sup>	Working towards

<sup>2</sup> Source: Registration Pulse Survey, n=305

<sup>3</sup> Source: Pulse Survey, 01 July 2021 to 30 June 2022, n=293



## Professional Responsibility

Measure	Target	FY 2022 Result	Commentary
# and % of complaints mandatory reports, and self-reports received	Report actual	638 (0.5%)	As expected
# and % of registrations cancelled	Report actual	10 (0.01%)	As expected
# and % of practising certificates cancelled	Report actual	1 (0.00%)	As expected
# and % of kaiako   teachers on conditions	Report actual	59 0.05%	The number of teachers placed on conditions as a result of investigating a complaint or mandatory report decreased compared to last year (2021: 120)
% cases resolved in Triage that are resolved within 2 months of commencement of Triage	50%	49%	Working towards
% outcomes of referrals to the Complaints Assessment Committee that are reached within 8 months of the referral to the Council (excluding those referred to an external process – police, courts etc.)	50%	66%	Exceeded
% outcomes of referrals to the Disciplinary Tribunal that are reached within 8 months of the referral to the Disciplinary Tribunal	75%	50%	Working towards

## Teacher Capability and Collaboration

Measure	Target	FY 2022 Result	Commentary
% outcomes of referrals to the competence processes that are reached within 10 months of the referral to the Council	90%	48%	Working towards

## ITE

Measure	Target	FY 2022 Result	Commentary
% ITE English medium programmes submitted by 1 January 2022 under new ITE Requirements.	100%	100%	Achieved
% ITE Māori medium programmes on track to be submitted by 31 August 2022 under Te Whare o Rongotauira	100%	100%	Achieved

## Other

Measure	Target	FY 2022 Result	Commentary
# OIA Requests responded to	Report actual	101	As expected
% kaiako   teachers who agreed the Council added value to their role as a teacher	61%	39% <sup>4</sup>	Working towards
# Professional Growth Cycle Webinars held and # of participants	Report actual	78 zoom hui 908 participants 33 external hui (custom arranged with stakeholders) 405 participants 111 total hui 1313 total participants	As expected
# kaiako   teachers who downloaded the Unteach Racism app or interacted with the online content	Report actual	App: 10,390 users with an average engagement of 2m 55s	As expected

<sup>4</sup> Source: Pulse Survey 01 July 2021 to 30 June 2022, n=1,175





## Financial statements

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## Statement of Responsibility

We are responsible for the preparation of the Council's financial statements and for the judgements made in them.

We are responsible for any end-of-year performance information provided by the Council under section 19A of the Public Finance Act 1989.

We have the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In our opinion, the financial statements for the year ended June 30, 2022 fairly reflect the financial position, the results of operations, the cash flows and the performance information for an appropriation.

Signed for and on behalf of the  
Teaching Council of Aotearoa New Zealand:



**Robyn Baker**  
Tiamana | Governing Council Chair  
Teaching Council of Aotearoa New Zealand

23 February 2023



**Hongyu (Carol) Cheng**  
Risk, Audit and Finance Committee Chair  
Teaching Council of Aotearoa New Zealand

23 February 2023

## Statement of Comprehensive Revenue and Expenses

Teaching Council of Aotearoa New Zealand for the year ended 30 June 2022

	Notes	Actual 2022 \$'000	Budget 2022 \$'000	Actual- Restated 2021 \$'000
<b>Revenue from non-exchange transactions</b>				
Grant revenue - operating grant <sup>1</sup>		6,842	6,657	11,361
Grant revenue - project grant		-	-	979
Late processing fees		332	144	-
Processing fees		6,547	6,667	6,276
Limited Authority to Teach processing fees		131	189	35
Provisional/Subject to Confirmation full processing fees		1,255	1,100	1,420
Discipline recovered		218	153	339
Overseas teachers processing fees		80	130	76
<b>Revenue from exchange transactions</b>				
Teacher education approvals		285	201	281
Other operating revenue		29	10	256
Finance revenue		78	30	40
<b>Total revenue</b>		<b>15,797</b>	<b>15,281</b>	<b>21,063</b>
<b>Expenses</b>				
Employee costs	2	10,935	11,401	10,602
Depreciation & amortisation expense	6, 7	399	802	219
Other operating expenses	3	5,178	5,747	6,614
Teaching Council projects	17	882	759	914
<b>Total expenses</b>		<b>17,394</b>	<b>18,709</b>	<b>18,349</b>
<b>Total surplus/(deficit) for the year</b>		<b>(1,597)</b>	<b>(3,428)</b>	<b>2,714</b>
<b>Other comprehensive revenue and expenses</b>				
Other comprehensive revenue		-	-	-
<b>Total comprehensive revenue and expense for the year</b>		<b>(1,597)</b>	<b>(3,428)</b>	<b>2,714</b>

Explanations of significant variances against budget are provided in note 18.

The above statements should be read in conjunction with the notes to and forming part of the financial statements.

<sup>1</sup> Operating grant revenue from the Crown includes temporary financial support for the Council while a sustainable financial operating model is put in place, which was expected from July 2020, but was delayed until July 2022.



## Statement of Changes in Net Assets/Equity

Teaching Council of Aotearoa New Zealand for the year ended 30 June 2022

	Actual 2022	Budget 2022	Actual- Restated 2021
	\$'000	\$'000	\$'000
Opening balance 1 July	11,177	12,893	13,036
Effects of change in accounting policies	-	-	(4,573)
Surplus/(deficit) for the year	(1,597)	(3,428)	2,714
Other comprehensive revenue	-	-	-
<b>Total comprehensive revenue and expense for the year</b>	<b>(1,597)</b>	<b>(3,428)</b>	<b>(1,859)</b>
<b>Closing equity June 30</b>	<b>9,580</b>	<b>9,465</b>	<b>11,177</b>

Explanations of significant variances against budget are provided in note 18.

The above statements should be read in conjunction with the notes to and forming part of the financial statements.

## Statement of Financial Position

Teaching Council of Aotearoa New Zealand at 30 June 2022

	Notes	Actual 2022	Budget 2022	Actual- Restated 2021
		\$'000	\$'000	\$'000
<b>Current assets</b>				
Cash and cash equivalents	4	8,582	8,788	9,669
Short term investments	5	-	-	1,006
Receivables from non-exchange transactions	8	1,006	257	1,430
		<b>9,588</b>	<b>9,045</b>	<b>12,105</b>
<b>Non-current assets</b>				
Intangible assets	7, 18	199	869	313
Property, plant, and equipment	6	1,569	1,673	857
		<b>1,768</b>	<b>2,542</b>	<b>1,170</b>
<b>Total assets</b>		<b>11,356</b>	<b>11,587</b>	<b>13,275</b>
<b>Current liabilities</b>				
Deferred lease liability		36	-	21
Trade & other payables	9	917	1,598	1,535
Employee entitlements	10	581	524	513
		<b>1,534</b>	<b>2,122</b>	<b>2,069</b>
<b>Non-current liabilities</b>				
Deferred lease liability		242	-	29
		<b>242</b>	<b>-</b>	<b>29</b>
<b>Total liabilities</b>		<b>1,776</b>	<b>2,122</b>	<b>2,098</b>
<b>Net assets/equity</b>		<b>9,580</b>	<b>9,465</b>	<b>11,177</b>
<b>Equity</b>				
Retained earnings		9,580	9,465	11,177
<b>Total net assets/equity attributable to the owners of the controlling entity</b>		<b>9,580</b>	<b>9,465</b>	<b>11,177</b>

Explanations of significant variances against budget are provided in note 18.

The above statements should be read in conjunction with the notes to and forming part of the financial statements.



# Cash Flow Statement

Teaching Council of Aotearoa New Zealand for the year ended 30 June 2022

	Notes	Actual 2022 \$'000	Budget 2022 \$'000	Actual- Restated 2021 \$'000
<b>Cash flows from operating activities</b>				
<b>Receipts</b>				
Fees and grants received		15,931	20,502	19,777
Other operating revenue		29	419	256
Finance revenue		73	48	44
		16,033	20,969	20,077
<b>Payments</b>				
Payments to suppliers		(6,402)	(7,646)	(7,168)
Payments to employees		(10,867)	(10,711)	(10,527)
Net GST paid		142	(1,485)	(134)
		(17,127)	(19,842)	(17,829)
<b>Net cash flows from operating activities</b>		<b>(1,094)</b>	<b>1,127</b>	<b>2,248</b>
<b>Cash flows from investing activities</b>				
<b>Receipts</b>				
Sale of investments		1,006	-	1,059
		1,006	-	1,059
<b>Payments</b>				
Purchase of property, plant, and equipment		(999)	(1,901)	(345)
Purchase of intangible assets		-	-	(336)
		<b>(999)</b>	<b>(1,901)</b>	<b>(681)</b>
<b>Net cash flows from investing activities</b>		<b>7</b>	<b>(1,901)</b>	<b>378</b>
Net increase in cash and cash equivalents		(1,087)	(774)	2,626
Cash and cash equivalents at 1 July		9,669	9,562	7,043
<b>Cash and cash equivalents at June 30</b>		<b>8,582</b>	<b>8,788</b>	<b>9,669</b>

Explanations of significant variances against budget are provided in note 18.

The above statements should be read in conjunction with the notes to and forming part of the financial statements.

# Notes to the Financial Statements

Teaching Council of Aotearoa New Zealand for the year ended 30 June 2022

## 1. Statement of accounting policies and reporting entity

The reporting entity is the Teaching Council of Aotearoa New Zealand (the "Council"). The Council is domiciled in New Zealand and was established by the Education Act 1989 as the Education Council of Aotearoa New Zealand. On 25 September 2018 the Council was renamed to Teaching Council of Aotearoa New Zealand. The Council is an independent statutory body. The Council is also a registered charity under the Charities Act 2005.

These financial statements and the accompanying notes summarise the financial results of activities carried out by the Council. The Council's primary objective is to provide public services, as opposed to making a financial return.

The financial statements have been prepared on a going concern basis.

The Financial Statements are for the year ended 30 June 2022 and approved by the Governing Council on 23 February 2023.

### Statement of compliance

The financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand ("NZ GAAP"). They comply with Public Benefit Entity International Public Sector Accounting Standards ("PBE IPSAS") and other applicable financial reporting standards as appropriate that have been authorised for use by the External Reporting Board for Public Sector entities. For the purposes of complying with NZ GAAP, the Council is a public benefit public sector entity and is eligible to apply Tier 2 Public Sector PBE IPSAS on the basis that it does not have public accountability and it is not defined as large. This is due to the Council's expenditure being less than \$30m.

The board members of the Council have elected to report in accordance with Tier 2 Public Sector PBE Accounting Standards and in doing so has taken advantage of all applicable Reduced Disclosure Regime ("RDR") disclosure concessions.

### Summary of accounting policies

The significant accounting policies used in the preparation of these financial statements as set out below have been applied consistently, other than changes in the accounting treatment of SaaS arrangements, in these financial statements.

### Basis of measurement

The financial statements have been prepared on the basis of historical cost.

### Functional and presentational currency

The financial statements are presented in New Zealand dollars (\$), which is the Council's functional currency. All financial information presented in New Zealand dollars has been rounded to the nearest thousand dollars.

### Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Council and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.



## Revenue from non-exchange transactions

### Ministry of Education grant revenue

Grant revenue with no conditions attached is recognised when earned.

### Late fees revenue

Late fee revenue is only earned when an application is received late from a teacher. It is a penalty imposed by the Council.

### Processing fees

All application revenue processing fees are recognised as revenue as they are received. There is no ongoing liability or a fair exchange of value in these fees.

## Revenue from exchange transactions

### Finance revenue

Interest revenue is recognised using the effective interest method.

### Other revenue

All other revenue from exchange transactions is recognised when earned and is reported in the financial period to which it relates.

### Financial instruments

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions of the financial instrument.

The Council derecognises a financial asset or, where applicable, a part of a financial asset or part of a group of similar financial assets when the rights to receive cash flows from the asset have expired or are waived, or the Council has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either:

- the Council has transferred substantially all the risks and rewards of the asset; or
- the Council has neither transferred nor retained substantially all the risks and rewards of the asset; but has transferred control of the asset.

## Financial assets

Financial assets within the scope of PS PBE IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets. The classifications of the financial assets are determined at initial recognition.

The category determines subsequent measurement and whether any resulting revenue and expense is recognised in surplus or deficit or in other comprehensive revenue and expenses. The Council's financial assets are classified as loans and receivables. The Council's financial assets include: cash and cash equivalents, short-term deposits, receivables from non-exchange transactions, receivables from exchange transactions and investments.

All financial assets are subject to review for impairment at least at each reporting date. Financial assets are impaired when there is any objective evidence that a financial asset or group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below.

### Receivables

Receivables are financial assets with fixed or determinable payments that are not quoted in an active market. These are measured at amortised cost using the effective interest method, less any allowance for impairment.

## Impairment of financial assets

The Council assesses at the end of reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is impaired and impairment losses are incurred if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated.

For financial assets carried at amortised cost, if there is objective evidence that an impairment loss on loans and receivables carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced using an allowance account. The amount of the loss is recognised in the surplus or deficit for the reporting period.

In determining whether there is any objective evidence of impairment, the Council first assesses whether there is objective evidence of impairment for financial assets that are individually significant, and individually or collectively significant for financial assets that are not individually significant. If the Council determines that there is no objective evidence of impairment for an individually assessed financial asset, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is or continues to be recognised are not included in a collective assessment for impairment.

If in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting the allowance account. If the reversal results in the carrying amount exceeding its amortised cost, the amount of the reversal is recognised in surplus or deficit.

## Cash and cash equivalents

Cash and cash equivalents represents, highly liquid investments that are readily convertible to known amounts of cash and with an insignificant risk of changes in value, with maturities of three months or less.

## Short term investments

Short term investments comprise term deposits which have a term of greater than three months and therefore do not fall into the category of cash and cash equivalents.

## Property, plant and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. Where an asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Depreciation is recognised in the surplus or deficit on a straight-line basis over the useful life of the asset. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

Computer Equipment	33.3%	3 Years
Office Equipment	20.0% - 50%	2 - 5 Years
Office Fit-Out	11.1% - 33%	3 - 9 Years
Fixtures & fittings	6.7%	15 Years



Depreciation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if there is a change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset.

#### Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. The cost of intangible assets acquired in a business combination is their fair value at the date of acquisition.

Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses. Internally generated intangibles, excluding capitalised development costs, are not capitalised and the related expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

The useful lives of intangible assets are assessed as either finite or indefinite.

Intangible assets with finite lives are amortised over the estimated useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired.

The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits or service potential embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates.

The amortisation expense on intangible assets with finite lives is recognised in surplus or deficit as the expense category that is consistent with the function of the intangible assets.

The Council does not hold any intangible assets that have an indefinite useful life.

The amortisation periods for the Council's intangible assets are as follows:

Acquired software	3 years
-------------------	---------

#### Financial liabilities

The Council's financial liabilities include trade and other creditors, and employee entitlements.

All financial liabilities are initially recognised at fair value (plus transaction cost for financial liabilities not at fair value through surplus or deficit) and are measured subsequently at amortised cost using the effective interest method except for financial liabilities at fair value through surplus or deficit in the statement of comprehensive revenue and expenses.

#### Loans

Loans are financial liabilities with fixed or determinable payments that are not quoted in an active market. These are measured at amortised cost using the effective interest method, less any allowance for impairment.

#### Operating leases

Payments on operating lease agreements, where the lessor retains substantially the risk and rewards of ownership of an asset, are recognised as an expense on a straight-line basis over the lease term. Lease incentives received are recognised as an integral part of the total lease expense, over the term of the lease.

#### Employee benefits

Liabilities for wages and salaries, annual leave and accumulated sick leave are recognised in the surplus or deficit during the period in which the employee provided the related services. Liabilities for the associated benefits are measured at the amounts expected to be paid when the liabilities are settled.

#### Equity

Equity is the public's interest in the Council, measured as the difference between total assets and total liabilities. Equity is made up of the following component:

Accumulated comprehensive revenue and expense is the Council's accumulated surplus or deficit since its formation, adjusted for transfers to/from specific reserves.

#### Goods and services tax

All items in the financial statements are presented exclusive of GST, except for receivables and payables, which are presented on a GST-inclusive basis. Where GST is not recoverable as an input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the IRD is included as part of the receivables or payables in the statement of financial position.

The net GST paid to, or received from, the IRD, including GST relating to investing and financing activities, is classified as net operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

#### Income Tax

The Council is a registered charitable trust in terms of the Income Tax Act 2007 and consequently the Council is exempt from income tax.

#### Significant accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of revenues, expenses, assets and liabilities. Actual results may differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

#### Judgements

In applying the relevant accounting policies, management have made judgements that would have a significant impact on the financial statements in relation to the treatment of operating lease and cloud computing arrangements not to be in intangible assets.

## Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a potential risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Council based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Council. Such changes are reflected in the assumptions when they occur.

## Useful lives and residual values

The estimated useful lives and residual values of assets are assessed using the following indicators to determine potential future use and value from disposal:

- The condition of the asset
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset
- Changes in the market in relation to the asset
- The estimated useful lives of the asset classes held by the Council are listed above.

## Changes in accounting policy

The Council has changed its accounting policy, in the 2022 financial year for the recognition of costs of customising and configuring changes to software provided by a supplier through a cloud-computing arrangement – described as a “SaaS” (Software as a Service” arrangement. In line with recent Agenda Decision (April 2021) publicised by the IFRS Interpretation Committee (IFRIC), the Council have reviewed the previously capitalised costs to confirm that the treatment aligns with the Agenda Decisions. The result of this review is previously capitalised costs should have been expensed at the time they were incurred. These changes in accounting policy have been applied retrospectively, and the comparative values for 2021 have been restated. This has impacted the Statement of Changes in Net Assets/Equity, Statement of Comprehensive Revenue and Expense, Statement of Financial Position and Cash Flow Statement as follows:

<b>Retained earnings</b>	<b>\$'000</b>
<b>Retained earnings 30 June 2020 - under old policy</b>	<b>13,036</b>
Add: Reversal of accumulated amortisation of software up until 30 June 2020	77
Less: Recognition of software as an expense incurred until 30 June 2020	(4,650)
<b>Retained earnings 30 June 2020 - under new policy</b>	<b>8,463</b>
<b>Retained earnings 30 June 2021 - under old policy</b>	<b>16,285</b>
Add: Reversal of accumulated amortisation of software up until 30 June 2020	77
Add: Reversal of accumulated amortisation of software 1 July 2020 to 30 June 2021	295
Less: Recognition of software as an expense incurred until 30 June 2020	(4,650)
Less: Recognition of software as an expense incurred until 30 June 2021	( 830)
<b>Retained earnings 30 June 2021 - under new policy</b>	<b>11,177</b>
<b>Statement of Comprehensive Revenue and Expenses</b>	
<b>Total depreciation &amp; amortisation expense (as at 30 June 2021) - under old policy</b>	<b>514</b>
Less: Reversal of Amortisation of software 1 July 2020 to 30 June 2021 under old policy	(295)
Add: Add amortization of software 1 July 2020 to 30 June 2021 under new policy	-
<b>Total depreciation and amortisation expense (as at 30 June 2021) - under new policy</b>	<b>219</b>
<b>Statement of Financial Position</b>	
<b>Intangible assets balance as at 30 June 2021 - under old policy</b>	<b>5,421</b>
Less: Recognition of software as an expense incurred until 30 June 2020	(4,650)
Less: Recognition of software as an expense incurred until 30 June 2021	(830)
Add: Reversal of accumulated amortisation of software up until 30 June 2020	77
Add: Reversal of accumulated amortisation of software 1 July 2020 to 30 June 2021	295
<b>Intangible assets balance as at 30 June 2021 - under new policy</b>	<b>313</b>
<b>Cash Flow Statement</b>	
Net cash flows from operating activities before restatement	2,546
Net cash flows from operating activities after restatement	2,248
Net cash flows from investment activities before restatement	80
Net cash flows from investment activities after restatement	(378)



## 2. Employee costs

	Actual 2022 \$'000	Budget 2022 \$'000	Actual 2021 \$'000
Wages & salaries	9,105	10,064	8,979
Temporary staff	1,278	654	1,104
Superannuation/KiwiSaver employer contribution	258	294	248
Staff professional development	99	208	119
Other employee costs (ACC, payroll fees, recruitment etc.)	195	181	152
<b>Total employee costs</b>	<b>10,935</b>	<b>11,401</b>	<b>10,602</b>

Explanations of significant variances against budget are provided in note 18.

## 3. Other operating expenses

	Actual 2022 \$'000	Budget 2022 \$'000	Actual 2021 \$'000
Administrative	959	997	1,156
Write-down of Software as a Service Assets	4	-	830
Audit fees for audit of financial statements	46	55	55
Other audit expenses	-	-	(13)
Professional/consultancy fees	345	150	302
Audit of teachers appraisals	-	-	(6)
Legal fees	1,187	1,192	1,701
Staff and Governing Council members travel expenses	129	452	312
Computer expenses	1,166	1,358	801
Advisory committees	7	24	11
Governing Council member fees	255	196	166
CA/DT/Impairment <sup>2</sup> (excluding legal fees)	208	372	323
CAC panels <sup>3</sup> (excluding legal fees)	232	291	166
Rent	652	603	648
Doubtful debts/bad debts	(12)	57	162
<b>Total other operating expenses</b>	<b>5,178</b>	<b>5,747</b>	<b>6,614</b>

Explanations of significant variances against budget are provided in note 18.

<sup>2</sup> CA = Competence Authority, DT = Disciplinary Tribunal, Impairment Committee.

<sup>3</sup> CAC = Complaints Assessment Committee.

## 4. Cash and cash equivalents

Cash and cash equivalents include the following components:

	Actual 2022 \$'000	Actual 2021 \$'000
Cash at bank	792	383
Term deposits with maturities of 3 months or less	7,790	9,286
<b>Total cash and cash equivalents</b>	<b>8,582</b>	<b>9,669</b>

Bank of New Zealand has issued a letter of credit to a payroll support service provider for \$433,500 on behalf of the Council.

## 5. Short term investments

Short term investments are term deposits with a term greater than 3 months:

	Actual 2022 \$'000	Actual 2021 \$'000
Term deposits with maturities greater than 3 months and less than 12 months	-	1,006
<b>Total short term investments</b>	<b>-</b>	<b>1,006</b>

## 6. Property, plant and equipment

	Computer equipment \$'000	Office equipment \$'000	Office fit-out \$'000	Fixtures & fittings \$'000	Work in progress \$'000	Total \$'000
<b>2022</b>						
Cost	818	228	2,073	808	46	3,973
Accumulated depreciation	(703)	(179)	(1,117)	(405)		(2,404)
<b>Net book value</b>	<b>115</b>	<b>49</b>	<b>956</b>	<b>403</b>	<b>46</b>	<b>1,569</b>
<b>2021</b>						
Cost	778	175	1,011	805	204	2,973
Accumulated depreciation	(602)	(154)	(1,005)	(355)	-	(2,116)
<b>Net book value</b>	<b>176</b>	<b>21</b>	<b>6</b>	<b>450</b>	<b>204</b>	<b>857</b>

Reconciliation of the carrying amount at the beginning and end of the period:

	Computer equipment \$'000	Office equipment \$'000	Office fit-out \$'000	Fixtures & fittings \$'000	Work in progress \$'000	Total \$'000
<b>2022</b>						
Opening balance	176	21	6	450	204	857
Additions	43	53	1,062	4	-	1,162
Disposals/Tfer to assets	(3)	-	-	-	(162)	(165)
Depreciation	(101)	(25)	(108)	(51)	-	(285)
<b>Closing balance</b>	<b>115</b>	<b>49</b>	<b>960</b>	<b>403</b>	<b>42</b>	<b>1,569</b>

## 7. Intangible assets

	Acquired software \$'000	Total \$'000
<b>2022</b>		
Cost	1,426	1,426
Accumulated amortisation	(1,227)	(1,227)
<b>Net book value</b>	<b>199</b>	<b>199</b>
<b>2021</b>		
Cost	1,426	1,426
Write-off SaaS Asset	(830)	(830)
Additions	830	830
Accumulated amortisation	(1,113)	(1,113)
<b>Net book value</b>	<b>313</b>	<b>313</b>

Reconciliation of the carrying amount at the beginning and end of the period:

	Acquired software \$'000	Total \$'000
<b>2022</b>		
Opening balance	313	313
Amortisation	(114)	(114)
<b>Closing balance</b>	<b>199</b>	<b>199</b>



## 8. Receivables from non-exchange transactions

	2022 \$'000	2021 \$'000
Prepayments	383	465
Accrued Income	96	827
Net Debtors <sup>4</sup>	527	138
<b>Total receivables from non-exchange transactions</b>	<b>1,006</b>	<b>1,430</b>

## 9. Trade and other payables

	2022 \$'000	2021 \$'000
Trade payables	158	314
GST payable	19	-
Other non-trade payables & accrued expenses	740	1221
<b>Total trade and other payables</b>	<b>917</b>	<b>1,535</b>

Trade payables and other payables are non-interest bearing and are normally settled on 30-day terms. Therefore, the carrying value and other payables approximate their fair value.

## 10. Employee entitlements

	2022 \$'000	2021 \$'000
Accrual of salaries/superannuation	101	32
Liability for annual/lieu leave	468	469
Accrual for sick leave	12	12
<b>Total employee entitlements</b>	<b>581</b>	<b>513</b>

## 11. Leases

As at the reporting date, the Council has entered into the following operating lease commitments:

	2022 \$'000	2021 \$'000
No later than one year	623	623
Later than one year and no later than five years	2,491	2,491
Later than 5 years	1,868	2,491
<b>Total leases</b>	<b>4,982</b>	<b>5,605</b>

### Deferred lease liability

The deferred lease liability represents the building owner's contribution and rent holiday provided to the Council upon taking up the lease for its premises at 7 Waterloo Quay, Wellington. These contributions will be fully amortised by the expiry of the lease. This has been recorded as both current and long-term liabilities to show the amortisation over the duration of the rent holiday.

## 12. Related party transactions

The Council is an independent statutory body and registered charity.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those that is reasonable to expect the Council would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with government agencies (for example, government departments and Crown entities) are not disclosed as related party transactions when they are consistent within normal operating arrangements between government agencies and undertaken on normal terms and conditions of such transactions.

### Key management personnel

The key management personnel, as defined by PBE IPSAS 20 Related Party Disclosures, are the members of the governing body of the Council (which comprises the Council members) and the leadership team (employees). The following remuneration is paid to the Council members:

Teaching Council Governing Members Remuneration	2022 \$'000	2021 \$'000
Nicola Ngarewa (retired 30 June 2022)	26	5
Spotswood College (N Ngarewa)	6	9
<b>Total Chair remuneration</b>	<b>32</b>	<b>14</b>

<sup>4</sup> Includes allowance for credit losses \$324 (2021 \$336)

<b>Council Members</b>	<b>2022 \$'000</b>	<b>2021 \$'000</b>
Clare Wells (retired 30 June 2022)	32	13
Te Whata Tau o Patauaki (Ripeka Lessels) (retired 30 June 2022, reappointed 1 July 2022)	15	13
BDO Christchurch (M Rondel - Chair Risk, Audit and Finance) (retired 30 June 2022)	17	11
Lorraine Carr (retired 30 June 2022, re-elected from 1 July 2022)	19	14
Patrick Newman (retired 30 June 2022, re-elected from 1 July 2022)	23	13
Hora Hora School (P Newman)	4	4
Dagmar Dyck (retired 30 June 2022, re-appointed from 1 July 2022)	13	3
Sylvia Park School (D Dyck)	2	5
Clair Edgeler (retired 30 June 2022)	2	4
Best Start Educare Ltd (C Edgeler)	-	4
Anna McKinnon (retired December 2020)	(4)	1
St Marys Catholic School Tauranga (A MacKinnon)	-	4
Frian Wadia (retired 30 June 2022)	17	12
Philippa Woodward (retired 30 June 2020)	14	10
Otumoetai College (P Woodward)	6	5
Dr Jenny Richie (retired 30 June 2022)	9	10
Patrick Walsh (retired 30 June 2022, re-elected from 1 July 2022)	27	20
Elg Anderson (retired 30 June 2022, re-appointed 1 July 2022)	27	6
<b>Total Governing Council Members (excluding the Chair)</b>	<b>223</b>	<b>152</b>
<b>Total Governing Council Members Fees</b>	<b>255</b>	<b>166</b>
<b>Number of full-time equivalents*</b>	<b>1.0</b>	<b>1.0</b>

\* Estimated

There are several Governing Council members whose daily meeting fee is paid directly to their school, centre, or organisation. These members are being paid by their institutions and appropriately do not accept a payment for services to the Council.

There have been no payments made to committee members appointed by the Governing Council who are not members during the financial year.

The Governing Council had trustees liability and professional indemnity insurance in place during the financial year in respect of the liability or costs of members and employees.

#### Fees Schedule for Governing Council members

<b>Governing Council Members</b>	<b>Daily meeting rate</b>	<b>Preparation fee rate</b>
Chair	\$900	\$450
Deputy Chair	\$875	\$437.50
Member	\$700	\$350

No members received compensation or other benefits in relation to cessation.

The aggregate key management personnel compensation includes the remuneration for the Chief Executive, three Deputy Chief Executives and eight tier 3 Managers (2021: 13 staff) as well as the value of compensation or other benefits paid to key management personnel in relation to cessation. The aggregate includes contracted management in fixed term positions. Remuneration for managers is set through a position sizing exercise undertaken by an independent job evaluation agency.

	<b>2022 \$'000</b>	<b>2021 \$'000</b>
Key management personnel remuneration	2,537	2,584
	FTE	FTE
Number of persons	12	13



### 13. Categories of financial assets and liabilities

The early adoption of PBE IFRS 9 superseded by IPSAS 41 Financial Instruments has resulted in some changes to the recognition and measurement of financial assets and financial liabilities for financial statements prepared for periods beginning on or after 1 January 2019.

Cash and cash equivalents, and trade and other receivables were previously designated as amortised cost in 2018/19. There are no changes in the designation of these financial assets for the Council in 2019/20 arising from the implementation of PBE IPSAS 41.

In adopting this standard, the Council has applied the expected credit loss model when calculating impairment losses on its financial assets measured at amortised costs (such as trade and other receivables). This has resulted in greater judgement due to the need to factor in forward looking information when estimating the appropriate amount of impairment. The adoption of PBE IPSAS 41 has had no material impact on the financial statements and comparative figures have not been restated.

The carrying amounts of financial assets and financial liabilities in each of the financial instrument categories are as follows:

	2022	2021
	\$'000	\$'000
<b>Financial assets</b>		
<b>Receivables at amortized cost</b>		
Cash and cash equivalents	8,582	9,669
Short term investments	-	1,006
Receivables from non-exchange transactions	1,006	1,430
<b>Total financial assets</b>	<b>9,588</b>	<b>12,105</b>
<b>Financial liabilities</b>		
<b>At amortised cost</b>		
Trade and other creditors	917	1,535
Employee entitlements	581	513
<b>Total financial liabilities</b>	<b>1,498</b>	<b>2,048</b>

### 14. Capital and Operating commitments

The Council had Statements of work totalling \$591,000 (2021: \$Nil) signed as at 30 June 2022 for work commenced during 2022 but not completing until 2023.

The Council had no capital commitments at the reporting date (2021: \$Nil).

### 15. Contingent assets and liabilities

The Council presently has cases with the Disciplinary Tribunal which may lead to contingent liabilities Nil (2021: \$50,000 to \$340,000). These liabilities may arise should a teacher appeal to a higher court the decision of the New Zealand Teachers Disciplinary Tribunal.

There are no contingent assets at reporting date (2021: Nil).

### 16. Events after the reporting date

There are no known events after balance date.

## 17. Teaching Council projects

The Council worked on the following projects:

	Actual 2022 \$'000	Budget 2022 \$'000	Actual 2021 \$'000
<b>Project operating expenditure</b>			
Initial Teacher Education (ITE)	1	100	28
Workshops for appraisal	-	-	4
Unteach Racism	6	100	20
Governing Council election	70	82	-
Fees consultation	345	250	1
Professional Growth Cycle	77	-	-
Online Services	-	62	39
Annual Certification	-	-	508
New accommodation	53	-	89
Salesforce registration 2.0	60	-	-
Data Driven Teacher Engagement	85	-	-
Chat bot implementation	26	-	-
Hapori Matatū UX review	96	-	-
Professional Responsibility Process Design	39	-	-
Hapori Matatū teacher usability	-	-	-
Managed firewall	14	-	-
Stakeholder engagement	-	-	120
Competency Review Process	7	15	-
Professional Responsibility Review	-	150	16
Rauhuia	3	-	89
<b>Total Operational Projects</b>	<b>882</b>	<b>759</b>	<b>914</b>

## 18. Explanation of significant variances from budget

### Net surplus/(deficit)

The Council's deficit of \$1.597m was lower than the budgeted deficit of \$3.428m by \$1.831m. The key revenue and expenditure variances are detailed below.

### Revenue (over budget \$0.516m)

External Grants were over budget by \$0.185m.

Processing fees were higher than budget by \$0.115m. There were more fees payments than expected prior to the increase in fee and levy which come into effect on the 11 July 2022.

Interest revenue was over by \$0.048m with better interest rates on offer resulting from the OCR during the year and increased cash in term deposits.

ITE Approval and review recovery was over budget by \$0.084m. There were more ITE programmes than expected.

CAC/DT Costs awarded was over budget by \$0.066m. There were more cases concluded than expected. The increase in costs awarded is matched with the increase the provision for bad debts.

### Expenditure (under budget \$1.315m)

Employee costs (\$0.466m under budget). Savings were achieved while positions were vacant during the recruitment process. Staff professional development were under budget by \$0.109m as programmes had to be rescheduled when the country went into lockdown with COVID19

### Other operating expenses (\$0.569m under budget).

Consulting fees were over budget by \$0.195m relating to the privacy breach (Dec 2021) and feasibility studies on fees and levy's instalment payments.

Staff and board travel expenditure was under budget by \$0.323m with less travel undertaken and more online meetings undertaken due in part to the impact of COVID.

### Teaching Council projects (\$0.123m Over budget).

The project budgets include initial allocations to projects, which change during the year as priorities become clearer. Project expenditure was greater by \$0.123m with savings elsewhere allocated to projects.



## 19. COVID-19 Impact on Teaching Council financial results

As a consequence of the COVID-19 global pandemic, in late March 2020, the New Zealand Government declared a State of National Emergency. This resulted in New Zealand entering a 4-week national lockdown. Restrictions were then gradually relaxed and from early June 2020, New Zealand moved to alert level 1. At alert level 1, there are no significant restrictions within New Zealand, however there continue to be significant border controls severely limiting access into New Zealand.

We have assessed the impact of the pandemic on the Teaching Council. We have also reviewed our financial statements on a line by line basis and made any adjustments necessary in accordance with NZ GAAP. Overall, we concluded that the impact of the COVID-19 pandemic was not material to the entity's operations or current year financial statements. The main factors contributing to this conclusion are:

- Largely able to continue operations albeit remotely.
- Revenue streams were not impacted as teachers were able to continue obtaining or renewing a practising certificate.
- Reduction in some operational costs such as travel and professional development.
- The Council had sufficient reserves if the impact had been more material however they were not required to be used.

Management will continue to monitor the impact of the pandemic on the results of the entity and manage the business accordingly to best ensure the Teaching Council continues to meet its financial and other objectives.



# Independent Auditor's Report



## To the readers of the Teaching Council of Aotearoa New Zealand's financial statements for the year ended 30 June 2022

The Auditor-General is the auditor of the Teaching Council of Aotearoa New Zealand ("the Council"). The Auditor-General has appointed me, Chrissie Murray, using the staff and resources of Baker Tilly Staples Rodway Audit Limited to carry out the audit of the financial statements of the Council, on his behalf.

### Opinion

We have audited the financial statements of the Council on pages 37 to 60 of the annual report, that comprises the statement of financial position as at 30 June 2022, the statement of comprehensive revenue and expenses, statement of changes in net assets/equity and cash flow statement for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information.

- In our opinion, the financial statements of the of the Council:
  - present fairly, in all material respects;
  - its financial position as at 30 June 2022; and
- its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards (Reduced Disclosure Regime).

Our audit was completed on 23 February 2023. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Council's Board and our responsibilities relating to the financial statements and we explain our independence.

### Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of the Council's Board for the financial statements

The Board members are responsible for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board members are responsible for such internal control as they determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the Council for assessing the Council's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of the Council, or there is no realistic alternative but to do so.

The Council's responsibilities arise from the Education and Training Act 2020.



## Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of these financial statements.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

## Other information

The Council's Board is responsible for the other information. The other information comprises the information included on pages 1 to 36 and 65 to 67 of the annual report, but does not include the financial statements, and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Independence

We are independent of the Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: International Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the Council.

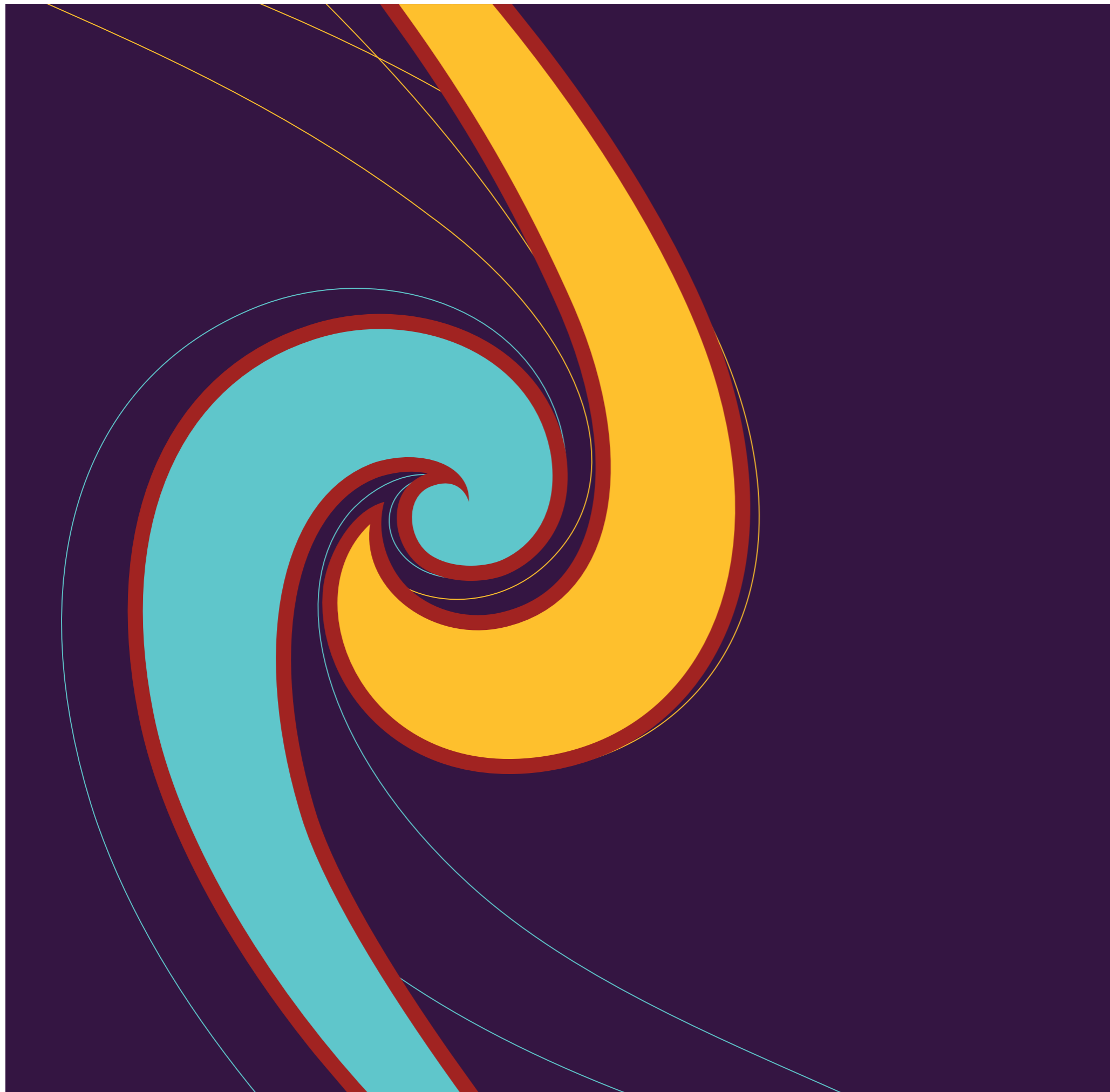


### Chrissie Murray

Baker Tilly Staples Rodway Audit Limited  
On behalf of the Auditor-General Wellington,  
New Zealand

Baker Tilly Staples Rodway Audit Limited, incorporating the audit practices of Christchurch, Hawkes Bay, Taranaki, Tauranga, Waikato and Wellington.

Baker Tilly Staples Rodway Audit Limited is a member of the global network of Baker Tilly International Limited, the members of which are separate and independent legal entities.



## Directory

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**Email:** [enquiries@teachingcouncil.nz](mailto:enquiries@teachingcouncil.nz)

### Auditors

#### **Baker Tilly Staples Rodway**

3 The Terrace,  
Wellington 6011

### Bankers

#### **Bank of New Zealand**

North End Branch,  
100 Lambton Quay,  
Wellington 6011

### Insurers

#### **Marsh Insurance Limited**

P.O. Box 699,  
Wellington 6140





**Teaching  
Council of  
Aotearoa  
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