



# Kōtuiti Ako

VIRTUAL LEARNING NETWORK AOTEAROA

## Annual Reports 2024

Kōtuiti Ako | Virtual Learning Network Aotearoa

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**Hikina a tātou ākonga kia haere kōtuiti tātou ki tua**

*Walk hand-in-hand with us to uplift our learners and safeguard the future*

# **KŌTUI AKO| VIRTUAL LEARNING NETWORK AOTEAROA**

## **CHAIRPERSON'S REPORT**

### **PRESENTED TO THE 2025 AGM**

It is with pleasure that I present this report on the activities of Kōtui Ako | Virtual Learning Network Aotearoa (Kōtui Ako) during the last year.

During 2024, Kōtui Ako remained committed to our strategic priorities of ensuring equity, particularly for Māori, access and participation; supporting quality teaching and learning, and fostering collaboration, sustainability and advocacy. As at 31 December 2024, a total of 94 kura, primary, area, and secondary schools and 1,625 learners had engaged in online learning services led by Kōtui Ako. In addition, Kōtui Ako provided much valued professional development support to e-teachers through our contribution to NEX Kōtuitui.

However, as members may note, last year's participation numbers represent a decrease relative to previous years. There is no doubt that 2024 was a challenging year for education providers. Increased teacher pay pressures and funding uncertainty; changes in national curricula priorities, and broader government policy changes placed additional fiscal constraints on schools and understandably, impacted learning programme decision-making. As a consequence, some primary schools opted not to participate in Kōtui Ako on-line service delivery while some secondary schools opted out of Kōtui Ako membership. Our e-Principals worked closely with Principals to offer alternative on-line learning options where needed and to introduce innovative initiatives but these efforts were not always successful.

Nevertheless, the feedback from surveys conducted with learners and teachers was largely very positive across primary and secondary and has contributed to the development of further guidance for teachers in 2025. In addition, the academic performance of secondary learners engaging in Kōtui Ako online learning was frequently comparable to, if not better, than that of other learners. Professional support provided by Kōtui Ako to teachers was focused on further improving the quality of engagement in the virtual environment, enhancing the accessibility of courses, and ensuring learners were sufficiently supported to progress their learning. New curricula were also developed in response to revised national curricula priorities. In addition, culturally appropriate practices were promoted and fostered across the organisation and curricula developed to meet the needs of those ākonga fluent in Te Reo.

The reduced participation of schools in 2024 did negatively impact Kōtui Ako's income. Also significant was cessation of Ministry of Education funding for Gifted Learners, and uncertainty of the continuation of significant Ministry of Education funding to support service delivery by Kōtui Ako Primary beyond June 2025. The future availability of direct Government funding continues to be an issue for Kōtui Ako. In the year ahead, the Kōtui Ako Governance Group has committed to directing particular focus to ensuring organisational sustainability through profiling and promoting the added value Kōtui Ako delivers, and has the potential to deliver, to mainstream Primary and Secondary education. Strong evidence demonstrating Kōtui Ako's contribution to learner, school, community and government priorities as well as new and innovative approaches to delivery will be important in this.

The future of Kōtui Ako, like the achievements to date, will be reliant upon continued collaboration with schools as well as the continued commitment of school boards, Principals, teachers, whanau, and learners, alongside the dedication and guidance of the e-Principals and their staff. In addition, strengthening still further the benefits already derived from the strong partnership established between Kōtui Ako Primary and Kōtui Ako Secondary will be important. Partnership with Government to demonstrate Kōtui Ako's capacity and capability to contribute to national educational priorities will also be critical but so too will be Government's continued financial support.

The level of commitment that Kōtui Ako has to being a sustainable, innovative and an important contributor to mainstream education is reflected in where the organisation has come from. To briefly recap, in June 2021, the then Virtual Learning Network Primary (VLN Primary) delivering online learning to primary learners; the Online Learning Community (OLC), comprising four separate organisations providing services to secondary learners, and NETNZ established a governance group to enable equitable access to online learning and increased participation, supported by Ministry of Education funding. A joint agreement was not able to be reached on how the deliverables of the contract could be achieved. However, VLN Primary and OLC remained committed to delivering more equitable outcomes for more learners and in April 2022 agreed to establish a governance group to support a merger.

By August 2022, the Constitution for a new merged entity had been approved for submission to VLN Primary and OLC for consideration, a name for the new organisation (Kōtui Ako) proposed, and proposals for leadership and organisational operational structure made available for consultation. By October 2022, VLN Primary and OLC had expressed a commitment to merge and Kōtui Ako was registered as a Charitable Trust. In January 2023, the first Kōtui Ako Strategic Plan was approved, marking the beginning of a new partnership and collaboration across VLN Primary and OLC. This time last year, saw the election of the first Kōtui Ako Governance Group under a new Constitution – a significant milestone in a very short space of time.

Across just the first two years of establishment, nearly 4,000 learners have benefited from Kōtui Ako's services. This last year, 23 courses were offered by Kōtui Ako Primary, and 54 courses offered by Kōtui Ako Secondary. Some Secondary learners took advantage of opportunities to engage in Primary courses, while some teachers taught across secondary and primary, reflecting the cooperation now commonplace across Kōtui Ako Primary and Secondary. In addition, Kōtui Ako led NEX Kotuitui PLD events for 505 teachers. In short, Kōtui Ako continues to thrive, despite the challenges experienced both at organisational level and by those organisations we work alongside. Identifying opportunities and working together to increase equitable access to education and increased achievement for all participating in Kōtui Ako's programmes will be key to maximising the potential and ensuring the future success of Kōtui Ako.

I have thoroughly enjoyed being part of Kōtui Ako's journey over the last four years. I have been privileged to work with knowledgeable and experienced Governance Group members, both those on the Inaugural Governance Group and those on the current Governance Group. I do want to extend my appreciation for the advice and support that my colleagues have given and also to acknowledge the knowledge and experience that they have brought to all our discussions. The current Governance Group of Michael Barbour, Brendan Carroll, Ally Gibbs, Mike Houghton, Keryl Lee, Mikaere October, and Rick Whalley has worked tirelessly to promote

and support the work of Kōtui Ako during this last year. I also wish to thank Amanda King, as e-Principal Secondary, and Rachel Whalley, as e-Principal Primary, for their consistent high-quality guidance and their direct support of me in my role over the last four years. This has been invaluable.

Finally, on behalf of the Kōtui Ako Governance Group, we are pleased with the outcomes achieved and reflected in this year's Annual Report. However, we acknowledge that long-term organisational sustainability will be important to assure learners continue to benefit from all that Kōtui Ako has to offer.

I wish Kōtui Ako every success in the future and thank you for the opportunity I have had to be part of this journey.

Dr Ruth Anderson  
Chairperson  
Kōtui Ako Governance Group



Kōtūi Ako Virtual Learning Network

## **E-Principals' Report 2024**

*Presented to the AGM 2025*

### **Introduction**

2024 was one of consolidation and progress towards greater collaboration between Primary and Secondary Kōtūi Ako VLN. With the launching of our website in May last year, we were able to finally put a public-facing appearance to our merger. The website has given us a higher profile and visible presence in the education sector, and we are seeing benefits from this, in relation to enquiries from potential schools.

Our Strategic and Annual plan continue to be at the forefront of what we do. While increasing participation and growing the network of schools are known challenges that we face, we continue to promote and advocate widely for Kōtūi Ako VLN.

We are also heavily focused on building the capability of our e-teachers, e-deans and our leadership teams. Not only does this develop the expertise of our e-Staff, it continues to build confidence in the network and wider sector ensuring that the VLN model is a highly respected, reliable and successful distance learning provider.

As we reflect on the year past, we know there is more to do in continuing to move Kōtūi Ako VLN into the future. Through our ongoing advocacy with the Ministry, and strengthening relationships with schools and the wider educational community, we endeavour to grow and sustain Kōtūi Ako VLN for the benefit of all ākonga.

Some highlights from the 2024 year were:

- [Celebrating student mahi](#) - sharing highlights of students' work.
- Articles published in the NZ Education Gazette | Turuturu Kōrero:
  - [How te reo Māori is thriving in virtual classrooms across Aotearoa](#)
  - [Setting ākonga up for success - Numeracy programmes](#)
- [Lucie and Rachel presented at FLANZ conference in August](#) 'Professional development for teachers in virtual environments: evolving online practice'.
- [Kath Johnson presents](#) to NZEI Rural Principals' Conference on the Rural & Remote Schools Project, a Kōtūi Ako VLN Primary schools' collaborative initiative.
- Hosted Professor Michael Barbour and contributed to [Tuia Te Hononga Tāngata, Tuia Te Hononga Ao: Taking the Pulse of Distance Learning in Aotearoa New Zealand](#).
- Published ['Rural Schools - a case study with Ngamatapouri School'](#).

## **Primary Report**

### **Student achievement and feedback:**

Our students had a successful learning year in 2024. We extend special congratulations to the 32 students who received Special Award certificates for their excellence in learning and to prize winners: Sayla Ware (Halfmoon Bay School), Niamh Ryall (St Joseph's Fairlie), Sophia Adshead (Te Rerenga School), and Ruben Van Tonder (Big Rock School). These awards recognised not only their academic progress but also their positive attitudes, encouragement of peers, personal best efforts, and active participation.

Our July survey of Primary programme learners yielded a positive 89% response rate. Student feedback indicated high satisfaction with their e-teachers and classes, and most felt confident in the online learning environment. However, approximately a quarter of students reported challenges related to device access and reliable Wi-Fi, the need for more time for asynchronous learning, and many expressed appreciation for the learning opportunities that would otherwise be unavailable to them.

### **Staffing**

We are fortunate to have a stable and experienced teacher workforce, some who have taught with us for many years. In 2024 we welcomed Chinese teacher Yu Wang, and said farewell to Madlen Kunath. Madlen is an experienced language teacher (German and Spanish), and has held professional roles with the New Zealand Association of Language Teachers, been a lead teacher with NEX Kōtuitui and provided VLN Primary elearning support in earlier years. Madlen has been teaching with us since 2018. We wish her and her family well as they move to Denmark.

Maintaining staffing has been difficult due to reduced funding and the uncertainty of short-term contract renewals (6-month renewals for the Primary contract and term-by-term for NEX Kōtuitui). We are grateful to have retained most of our teachers despite reduced hours, but managing changes and the administrative burden of short-term contracts has been challenging.

### **Te reo me tīkanga Mātauranga Māori**

Our capability in te reo me tīkanga Mātauranga Māori was strengthened by the leadership of Tewaiehu Savage. Although participation in te reo Māori programmes declined, we continue to extend our curriculum for Māori learners by developing Te Whare Rumaki o Kōtui Ako. This programme is for ākonga who are fluent in reo Māori and is designed for schools where they have no rumaki or access to specialist Māori expertise. Tewaiehu also collaborated in the development and delivery of Aotearoa Histories and took on a leadership role in NEX Kōtuitui providing professional development for colleagues.

### **Professional Growth**

Our leadership and participation in the Ministry of Education funded Network of Expertise (NEX)

Kōtuitui makes a significant difference in our teachers' professional growth and capability. A big thank you to Dr Lucie Lindsay who leads our professional learning team and supports Primary e-teachers. NEX Kōtuitui provides time and opportunity for teachers to connect and collaborate, and share and strengthen practice. It has enabled teachers to collaborate on curriculum development, and create resources, including several case studies that illustrate how VLN and online learning is working in our schools. It has strengthened connections between primary and secondary teachers, with both participating together in most PLD activities.

### **Student registrations and school participation trends**

In 2024 we observed a significant 41% reduction in total registrations compared to 2023. This decrease can likely be attributed to several factors:

- **Increased costs of school participation:** This is a direct result of rising teacher collective pay agreements and the challenging financial climate many schools are currently facing.
- **End of Ministry of Education (MoE) funding:** The cessation of MoE funding previously available to enable school participation (initially during COVID-19 and subsequently through the VLNC contract) has had a considerable impact. Our evaluation of U1-3 schools that benefited from this funding identified it as a key enabler of their participation.
- **High baseline in 2023:** It is important to note that 2023 saw the highest number of Primary registrations to date, making the current drop more pronounced.

We had 12 schools that were new to Kōtuitui Ako VLN. Additionally, 7 secondary member schools had students enrolled in Primary language programmes.

### **Learner Programme Choices:**

Student participation across our programmes has shifted markedly since the beginning of last year:

- **Te Reo Māori Programmes:** Participation in te reo Māori programmes has experienced a significant 25% decrease to make up only 12% of our curriculum delivery. This is a big change from a previously reliable trend where te reo Māori has made up to 50% of our classes for many years. A survey of schools who did not continue their participation indicated the following key reasons: funding constraints, changes in school leadership, upskilling of their own teachers, the use of local tutors, and the need for improved internet connectivity.
- **Learning Languages:** There has been a **notable 18% increase** in participation in Learning Languages, particularly in traditional choices like French and Spanish. In 2024 Learning Languages made up 50% of our curriculum delivery.
- **Gifted Specific Programmes:** We were disappointed not to access Gifted Learner funding this year. This resulted in the downward trend in our Gifted Specific programmes and the narrowing of our programme choices. We were not able to run several of our programmes this year: Sustainability Aotearoa, Complex Thinking, Astronomy, Maths

Exploration, and Web Design.

### **Sustainable Funding and Affordability for Small Rural Schools:**

Following a review of our Primary funding model, we have had to implement cost increases for Primary schools in both 2024 and 2025 to align with rising teacher pay rates, resulting in an approximate 30% overall increase. Feedback from U1 - U3 schools consistently identifies funding as a barrier to access. We are concerned that our changed funding model may impede future participation, as evidenced by the current drop in registrations. As a school-based network initiative, Kōtui Ako VLN should be recognised as a valuable system asset, strategically coordinated and resourced to enhance the impact of educational initiatives and priorities.

We are committed to working collaboratively with the Ministry of Education to explore mechanisms that promote greater equity for schools with the greatest need. Enabling the use of shared staffing instead of operational funds and directly funding student participation for high-needs schools could significantly reduce barriers for learners to access the curriculum.

We are encouraged by the Ministry of Education's commitment in the Kōtui Ako (Primary) 2025 contract variation to work towards a longer-term funding model and we are eager to continue our partnership to better serve the needs of the schooling sector.

Thanks to our schools for continuing to support our Kōtui Ako VLN kaupapa for the benefit of all our learners.

Ngā mihinui



Rachel Whalley  
ePrincipal, Primary

## **Secondary Report**

### **Personnel Changes**

As identified in our previous report to the AGM, the Secondary SLT team went through some significant changes, as two of our long-serving team members resigned at the end of 2023; Sara Field and Jan Collier. This enabled us to consolidate the roles and responsibilities between myself (e-Principal, Secondary) and Sue McCarthy (Deputy e-Principal, Secondary). In 2024 we utilised 1.6 FTTE for the employment of the Secondary Leadership team.

Over the past 12 months, both Sue and I have continued to work closely, as we move forward with the many operational and administrative tasks that support our schools, and the students studying online through our network. I can confidently report that the systems and processes we have put in place to support our schools are as strong as ever.



At the start of 2024, during February our busiest period, we contracted Jan Collier on a short term basis, to support us with processing the high volume of enrolments we receive at that time of year. This proved highly valuable as it enabled Sue and I to turn our attention to the induction and guidance of e-teachers and e-deans new to us in 2024.

### **School Participation**

In the year past, 40 secondary schools participated directly as members of Kōtui Ako Secondary. From those 40 schools, along with accumulated FTTE, 50 courses were made available to the network. We also partnered with Netnz, the South Island VLN to enable access to an even wider range of courses for our schools. Between the two VLN networks, over 90 separate courses are offered.

### **Enrolments**

The number of students participating on 1 March 2024, was 794.

Compared with 2023, our participation numbers had reduced by 16%. This was in part due to a fewer number of schools participating with Kōtui Ako secondary in 2024 year (40) compared to 2023 (52).

However, while there had been a 23% reduction in the number of schools in our collective last year, this did not mirror the expected reduction in student participation. The data (and our own observations) indicated that of our member schools, many had increased the number of students enrolled in online courses through us.

### **Attendance & Engagement**

A continual focus for our team is on monitoring student attendance and engagement. Enrolling students is the easy part, but ensuring that they make the most of this opportunity requires an ongoing commitment between the school, the student, the e-teacher, and the Kōtui Ako Secondary team.

We use FACTS School Management (FSM), to collate and analyse student data. FSM has allowed us to put in place good systems to monitor attendance. We continue to raise awareness with e-teachers and e-deans around the importance of students attending their synchronous classes, and engaging with their asynchronous coursework regularly. Using FSM to generate early notifications to e-deans of students with low attendance has allowed them to follow-up with appropriate interventions. This has proven beneficial, in that a number of students who were not engaging well, improved their overall attendance and engagement.

### **Student Voice data**

Each year we survey the students enrolled in Kōtui Ako VLN courses to “take the pulse” of their experience in online learning. In 2024, the response rate was 61%.

The responses to the survey reflect the practices of e-teachers that support the success of learners. It was pleasing to see that overall, the majority of students indicated that their experience learning online was a positive one. However, a number of students' responses were neutral (having responded to neither agree nor disagree).

Further analysis of the data showed that the % rate of students' experiences have remained similar to that of the previous year. However there had been slight positive shifts in some areas with regards to e-teacher practices, including

- making students feel welcome and included;
- providing opportunities to collaborate with other students;
- making the course easy to understand and follow;
- providing sufficient work and direction each week for students to make progress.

The majority of comments from students were very affirming of their e-teachers and their experience. Many expressed how appreciative they were of having the opportunity to study in an area of need, interest or passion.

*“ The opportunity to take an online subject has meant that I didn't have to drop a subject I'd taken for 2 years previously and really enjoyed and excelled at. Positives are a happy working environment, the ability to build self control and self motivation, and a great teacher who enables me to do my best work...”*

*Student Respondent no. 33*

Alternatively, where responses from students expressed concerns about their experience, our team was able to raise these with their e-teacher or e-dean, and work through an appropriate improvement strategy.

### **Building Teacher Capability**

Building the capability of e-teachers is a key area of focus for our team. Online teaching requires a different approach to making learning accessible and visible to students. It also requires an increased level of communication and confidence with digital tools.

Our strategy is to continually grow the practice and pedagogy of e-teachers. We have implemented an ongoing cycle of guidance and support (GAS) meetings with e-teachers which were held throughout the year. Our monthly e-staff meetings and our Network of Expertise PLD group (Kōtuitui) were additional opportunities for e-teachers to develop their practice. Having a deep understanding of the networked nature of how we work across schools, helps e-teachers to develop their online teaching presence and strengthens their practice working in this space. Where e-teachers are not as actively involved with us as they could be, there can be a limited understanding of the impact their actions have on the wider network.

E-deans also play a crucial role in supporting the success of students studying in the online enrolment. Enrolling students, ensuring they get 'connected' with their e- teachers, regular attendance and engagement checks, liaising with e-teachers and whanau as necessary, and

supporting the progress reports process, are just some of the tasks required. An e-dean's potential to influence a student's success cannot be underestimated. Our aim is to ensure that e-deans have a clear understanding of their role, its importance, and how they can positively influence participation and engagement with students.

## **Sustainability**

### *Increasing membership*

In Term 3 each year, our attention turns to planning for the following, with the aim of increasing the number of schools participating with us. Increasing participation for our network is vital to its sustainability. Growth in membership has benefits for all member schools, through an increase in the quantity and variety of courses able to be offered.

The membership fees contribute to the running of the network, through the employment of the Secondary Leadership team, and the operations to sustain how we work across schools. Any accumulated Staffing (FTTE) is used to employ e-teachers to deliver courses where there is an identified need within the collective. In 2024, we used accumulated staffing to employ e-teachers, for Business Studies, Te Reo, Psychology, Chinese, German and Spanish classes.

### *Host School Principals*

It is important to highlight to our members the significant role of the schools that Host our Leadership team and employ e-teachers on behalf of the Kotui Ako membership. I would like to acknowledge and thank the following current Host School Principals for enabling the employment of our Leadership team and additional e-teachers:

- Michael Houghton, Principal , Dargaville High School; currently hosting myself, as e-Principal, and employing 7 additional e-teachers;
- Wiri Warriner, Principal Orewa College; currently hosting Deputy e-Principal, Sue McCarthy, and employing 1 additional e-teacher.

From time to time a school that has been acting as a Host school for the Kōtui Ako Trust may no longer be able to do so. Were this to occur, help would be sought from within the secondary membership to find a school willing to act as a Host, from amongst its members.

Amanda King  
e-Principal, Secondary



# Kōtuiti Ako

VIRTUAL LEARNING NETWORK AOTEAROA

## Annual Report

Kōtuiti Ako | Virtual Learning Network Aotearoa  
For the year ended 31 December 2024

Prepared by Accountants On Domain Limited



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# Compilation Report



## Kōtūi Ako | Virtual Learning Network Aotearoa For the year ended 31 December 2024

Compilation Report to the Directors of Kōtūi Ako | Virtual Learning Network Aotearoa.

### Scope

On the basis of information provided we have compiled, in accordance with the ATAINZ reporting Standard 1:Compilation Engagement, the financial statements of Kōtūi Ako | Virtual Learning Network Aotearoa for the year ended 31 December 2024.

These statements have been prepared in accordance with the principles contained in current income tax legislation as described in Note 1 of the financial statements.

These are special purpose financial statements and as such are intended for the purposes of meeting the income tax requirements (or for what other purpose) and internal use and should not be relied upon for any other purpose.

### Responsibilities

You are solely responsible for the information contained in the financial statements and have determined that the financial reporting basis stated above is appropriate to meet your needs and for the purpose that the financial statements were prepared. The financial statements were prepared exclusively for your benefit.

We do not accept responsibility to any other person for the contents of the financial statements.

### No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

### Independence

We have no involvement with Kōtūi Ako | Virtual Learning Network Aotearoa other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

### Disclaimer

A compilation is limited primarily to the collection, classification and summarisation of financial information supplied by the client. A compilation does not involve the verification of that information. We have not performed an audit or review engagement on the financial statements and therefore neither we nor any of our employees accept any responsibility for the accuracy of the material from which the financial statements have been prepared. Further, the financial statements have been prepared at the request of, and for the purposes of, our client only and neither we nor any of our employees accept any responsibility on any ground whatever, including liability in negligence, to any other person.

Accountants On Domain Limited  
7 Domain Road  
Whakatane

Dated: 25 March 2025

# Entity Information



## Kōtuitui Ako | Virtual Learning Network Aotearoa For the year ended 31 December 2024

### Legal Name of Entity

Kōtuitui Ako | Virtual Learning Network Aotearoa

### Entity Type and Legal Basis

Registered Charity

### Registration Number

CC50872

### Entity's Purpose or Mission

The purpose of Kōtuitui Ako is to provide equitable educational opportunities within and across schools and kura for all ākonga/learners through online learning

### Entity Structure

Kōtuitui Ako VLN is a charitable trust governed by its participating schools. Access to Kōtuitui Ako VLN programmes and opportunities are open to all, and membership fees are paid by schools who participate. School members have voting rights at the Annual General Meeting, can stand for the Governance Group and make remits to the constitution.

### Main Sources of Entity's Cash and Resources

Member schools contributions and Ministry of Education contracts are the main source of cash and resources.

Kōtuitui Ako VLN (Primary) operations are funded through a Ministry of Education contract with a host school, Lake Rerewhakaaitu School, which employ the Primary ePrincipal and Deputy ePrincipal. Primary schools contribute funds to Kōtuitui Ako VLN trust which enables them to pay teachers.

Kōtuitui Ako VLN (Secondary) member schools contribute a teacher to the network and also contribute staffing and funding to a Host school, Dargaville High School, which provides a secondary leadership and administrative team. In most cases, the online teachers are employed full-time within their own school. The school, as the employer, is responsible for the professional oversight of each teacher, ensuring that they meet their employment contract obligations.

Funding and employment through host schools are independent of the Charitable Trust.

Kōtuitui Ako VLN is the fund holder for a Ministry of Education Networks of Expertise (NEX) professional learning contract for 2024 - 2025. NEX supports the development, leadership growth and sustainability of peer-to-peer networks of teachers and kaiako. NEX Kōtuitui is a 'Network of Expertise' for those teaching online in New Zealand schools, who want to teach and collaborate online, and who support online learners. <https://hail.to/nex>

### Main Methods Used by Entity to Raise Funds

Invoicing member schools and the Ministry of Education.



### Entity's Reliance on Volunteers and Donated Goods or Services

Kōtūi Ako VLN is not reliant on volunteer goods or services to operate. Developing networks across the community that work with our organisation are an important part of being able to grow our organisation's scope and reach to learners.

### Additional Information

Kōtūi Ako VLN sits alongside the mainstream schooling setting, working within and across schools. To operate it relies on host schools and Charitable trust status. Revenue from the Ministry of Education has been adhoc in its security of ongoing availability. This is not the best case situation for long term sustainability, development and growth or the professional support and employment of teachers working with Kōtūi Ako VLN. Kōtūi Ako VLN continues to advocate for recognition and sustainable resourcing within the schooling sector, that will enable Kōtūi Ako to achieve its educative purpose.

### Physical & Postal Address

Kōtūi Ako VLN

131b Hogg Road, Rotoma, 3192

New Zealand





# Approval of Financial Report

## Kōtuiti Ako | Virtual Learning Network Aotearoa For the year ended 31 December 2024

The Trustees are pleased to present the approved financial report including the historical financial statements of Virtual Learning Network Primary School Governance Group for year ended 31 December 2024.

APPROVED

Ruth Anderson

Chair, Kōtuiti Ako | Virtual Learning Network Aotearoa Inaugural Governance Group

Date 9 May 2025

Amanda King

Kōtuiti Ako VLN ePrincipal (Secondary)

Date 11 May 2025

Rachel Whalley

Kōtuiti Ako VLN ePrincipal (Primary)

15 May 2025  
Date .....

# Statement of Service Performance



## Kōtuitui Ako | Virtual Learning Network Aotearoa For the year ended 31 December 2024

### Description of Entity's Outcomes

- ☑ Ensure equitable educational outcomes;
- ☑ Create high quality learning pathways;
- ☑ Build teaching and leadership capacity for online learning;
- ☑ Honour Te Tiriti o Waitangi to support Māori learners;
- ☑ Enable a collaborative community of schools throughout Aotearoa New Zealand;
- ☑ Advocate for sustainable online learning.

### Description and Quantification of the Entity's Outputs

Participation	Number
Schools	94
Student Registrations	1625
Primary Curriculum	Aotearoa Histories, Te reo Māori, Te reo Māori Extension, Rumaki reo Māori (new programme), Kapa Haka, NZ Sign Language, French, German, Japanese, Mandarin, Spanish, Filipino, Biology, Physical Science, Digital Technologies, Digital Technologies Extension, Maths Problem Solving, Visual Art, Song Writing, Creative Writing, Literacy, Future Planning, Rural and Remote Schools Project
Secondary Curriculum (NCEA Levels)	Accounting Level 3, Biology Level 2, Biology Level 3, Business Studies Level 2, Business Studies Level 3, Chemistry Level 2, Chemistry Level 3, Chinese Level 1, Chinese Level 2, Chinese Level 3, Classical Studies Level 2, Classical Studies Level 3, Commerce Level 1, Computing Level 1-3, Digital Technology Level 2, Digital Technology Level 3, DVC Level 1, DVC Level 2, Economics L2, Economics L3, Education for Sustainability Level 2, Education for Sustainability Level 3, French (Int), French Level 1, French Level 2, Geography Level 1, Geography Level 2, Geography Level 3, German Level 1, German Level 2, German Level 3, Health Level 2, Health Level 3, History Level 2, History Level 3, Japanese Level 1, Japanese Level 2, Japanese Level 3, Mathematics with Calculus Level 2, Mathematics - Statistics L3, Media Studies Level 3, Photography Level 2, Physics Level 3, Psychology Level 2, Psychology Level 3, Samoan Level 2, Spanish (Beginners), Spanish Level 1, Spanish Level 2, Spanish Level 3, Te Reo Māori Level 2, Te Reo Māori Level 3, Tongan Level 1, Young Enterprise.

### Additional Output Measures

**Kōtuitui NEX PLD events** - 36 online hui, workshops & webinars for 505 participants. Newsletters and articles shared, approximately 511 members.

# Statement of Financial Performance



## Kōtūi Ako | Virtual Learning Network Aotearoa For the year ended 31 December 2024

	NOTES	2024	2023
<b>Revenue</b>			
Revenue from Central Government	1	90,000	176,441
Revenue from non-governmental sources for providing goods or services	1	175,843	178,187
Interest, dividends and other investment revenue	1	10,691	9,625
<b>Total Revenue</b>		<b>276,534</b>	<b>364,253</b>
<b>Expenses</b>			
Employee related costs	2	279,374	436,099
Costs related to providing goods or service	2	113,379	75,138
Other expenses	2	1,314	6,387
<b>Total Expenses</b>		<b>394,067</b>	<b>517,624</b>
<b>Surplus/(Deficit) for the Year</b>		<b>(117,533)</b>	<b>(153,370)</b>

This statement should be read in conjunction with the statement of accounting policies and notes to the financial statements

# Statement of Cash Flows



## Kōtūi Ako | Virtual Learning Network Aotearoa For the year ended 31 December 2024

'How the entity has received and used cash'

	2024	2023
<b>Cash In flows from Operating Activities</b>		
Receipts from Central Government	90,000	176,441
Receipts from non-governmental sources for providing goods or services	181,343	172,287
Interest, dividends and other investment receipts	10,691	9,625
Cash flows from other operating activities	(254)	-
<b>Total Cash In flows from Operating Activities</b>	<b>281,780</b>	<b>358,353</b>
<b>Cash Out flows from Operating Activities</b>		
Payments to suppliers and employees	(395,416)	(511,274)
Net GST	2,884	(23,217)
<b>Total Cash Out flows from Operating Activities</b>	<b>(392,532)</b>	<b>(534,491)</b>
<b>Net Cash Flows from Operating Activities</b>	<b>(113,636)</b>	<b>(152,920)</b>
<b>Cash In Flows from Investing and Financing Activities</b>		
<b>Cash Flows from Other Investing and Financing Activities</b>		
Term Investments	-	130,000
Rounding	-	-
<b>Total Cash Flows from Other Investing and Financing Activities</b>	<b>-</b>	<b>130,000</b>
<b>Total Cash In Flows from Investing and Financing Activities</b>	<b>-</b>	<b>130,000</b>
<b>Cash Out flows from Investing and Financing activities</b>		
Capital contributed by members	1	252,035
Prepayments	(4,808)	-
<b>Total Cash Out flows from Investing and Financing activities</b>	<b>(4,807)</b>	<b>252,035</b>
<b>Net Increase/ (Decrease) in Cash</b>	<b>(115,559)</b>	<b>205,897</b>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	269,222	63,325
Cash and cash equivalents at end of period	153,664	269,222
Net change in cash for period	(115,559)	205,897

This statement should be read in conjunction with the statement of accounting policies and notes to the financial statements

# Statement of Financial Position



Kōtūi Ako | Virtual Learning Network Aotearoa

As at 31 December 2024

	NOTES	31 DEC 2024	31 DEC 2023
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	153,766	269,823
Debtors and prepayments	3	4,808	6,325
Investments	3	120,000	120,000
<b>Total Current Assets</b>		<b>278,573</b>	<b>396,148</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	111	222
<b>Total Non-Current Assets</b>		<b>111</b>	<b>222</b>
<b>Total Assets</b>		<b>278,684</b>	<b>396,370</b>
<b>Liabilities</b>			
<b>Bank overdraft</b>			
ASB Visa Business Accounts		(102)	(600)
<b>Total Bank overdraft</b>		<b>(102)</b>	<b>(600)</b>
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	14,529	14,183
<b>Total Current Liabilities</b>		<b>14,529</b>	<b>14,183</b>
<b>Total Liabilities</b>		<b>14,427</b>	<b>13,583</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>264,257</b>	<b>382,787</b>
<b>Accumulated Funds</b>			
Total Accumulated funds	6	264,053	381,586
<b>Total Accumulated Funds</b>		<b>264,053</b>	<b>381,586</b>

This statement should be read in conjunction with the statement of accounting policies and notes to the financial statements

# Statement of Accounting Policies



## Kōtūi Ako | Virtual Learning Network Aotearoa For the year ended 31 December 2024

### Basis of Preparation

The entity has elected to apply PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

### Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

### Income Tax

Virtual Learning Network Primary School Governance Group is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

### Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Term Deposits over 90 days are recorded in Non-Current Assets

### Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

### Accounts Receivable

Receivable are stated at their estimated realisable value. Bad debts are written off in the year they are identified

### Accounts Payable

Trade payables and other payables are non-interest bearing and are normally settled on 30-day terms, therefore the carrying value of trade payables and other payables approximates their fair value.

### Fixed Assets

Fixed assets are recorded at Cost less Accumulated depreciation. Depreciation has been calculated at the maximum rates permitted by the Income Tax Act 2007. The entity has the following asset classes:

Office Equipment - 50% Diminishing Value

Plant and Equipment - 50% Diminishing Value

### Revenue

Revenue has been recorded on an accruals basis when it has been earned

# Notes to the Performance Report



## Kōtūi Ako | Virtual Learning Network Aotearoa For the year ended 31 December 2024

	2024	2023
<b>1. Analysis of Revenue</b>		
<b>Revenue from Central Government</b>		
NEX - MOE	90,000	90,000
VLNC - MOE	-	86,441
<b>Total Revenue from Central Government</b>	<b>90,000</b>	<b>176,441</b>
<b>Revenue from non-governmental sources for providing goods or services</b>		
Tutoring	-	5,948
KEC	-	2,840
Professional Services	1,000	-
Schools Contributions	97,800	125,647
Student Participation	77,043	43,752
<b>Total Revenue from non-governmental sources for providing goods or services</b>	<b>175,843</b>	<b>178,187</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Income	10,691	9,625
<b>Total Interest, dividends and other investment revenue</b>	<b>10,691</b>	<b>9,625</b>
	2024	2023
<b>2. Analysis of Expenses</b>		
<b>Employee related costs</b>		
ACC Levy	301	297
KiwiSaver Employer Contributions	4,919	3,563
Leadership - Recruitment & Retention.	28,000	-
Salaries and Wages	242,327	418,857
Travel - National	3,826	13,383
<b>Total Employee related costs</b>	<b>279,374</b>	<b>436,099</b>
<b>Costs related to providing goods or services</b>		
Accounting	2,955	2,195
Promotion	208	2,933
Bank Fees	101	122
General Expenses	3,000	-
Gifts and Cards	658	2,041
Governance Costs	7,844	10,150
Insurance	2,545	2,445
Internet Services	21,523	8,210
IT Hardware Equipment	75	258
Lease - IT equipment	3,417	2,322
Printing & Stationery & Postage	722	500
Research	-	200
Resources for Teachers	1,177	4,177



	2024	2023
Sector Engagement	2,458	5,613
Software/Apps	25,074	13,155
Student Activities	772	570
Subscriptions	1,042	708
Teacher Capability/ PLD	35,055	12,623
Telephone & Internet	4,755	6,915
<b>Total Costs related to providing goods or services</b>	<b>113,379</b>	<b>75,138</b>

#### Other expenses

Late Payment Penalties - IRD	254	-
Audit Fee	950	6,122
Depreciation	111	263
Interest Expense	-	2
<b>Total Other expenses</b>	<b>1,314</b>	<b>6,387</b>

2024 2023

### 3. Analysis of Assets

#### Bank Accounts and Credit Cards

ASB Visa Business - AK	-	(600)
ASB Savings On Call	118,214	216,388
ASB Visa Business -RW	(102)	-
ASB Society Cheque	35,551	53,435
<b>Total Bank Accounts and Credit Cards</b>	<b>153,664</b>	<b>269,222</b>

#### Debtors and prepayments

Accounts Receivable	-	6,325
Prepayments	4,808	-
<b>Total Debtors and prepayments</b>	<b>4,808</b>	<b>6,325</b>

#### Investments

Term Deposits	120,000	120,000
<b>Total Investments</b>	<b>120,000</b>	<b>120,000</b>

2024 2023

### 4. Analysis of Liabilities

#### Creditors and accrued expenses

Accounts Payable	4,668	7,000
GST	9,860	7,183
<b>Total Creditors and accrued expenses</b>	<b>14,529</b>	<b>14,183</b>

2024 2023

### 5. Property, Plant and Equipment

#### Office and Computer Equipment

Office and Computer Equipment	9,216	9,216
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Accumulated depreciation on Fixed Assets	(9,105)	(8,994)
<b>Total Office and Computer Equipment</b>	<b>111</b>	<b>222</b>
<b>Total Property, Plant and Equipment</b>	<b>111</b>	<b>222</b>
	<b>2024</b>	<b>2023</b>

## 6. Accumulated Funds

<b>Accumulated Funds</b>		
Opening Balance	381,586	282,922
Capital contributed by owners or members	-	252,035
Accumulated surpluses or (deficits)	(117,533)	(153,370)
<b>Total Accumulated Funds</b>	<b>264,053</b>	<b>381,586</b>
<b>Total Accumulated Funds</b>	<b>264,053</b>	<b>381,586</b>

## 7. Short Term Investments

Term investments include \$120,000 in Cash Equivalent less than 90 days to Mature, and \$0 over 90 Days

## 8. Commitments

There are no commitments as at 31 December 2024 (Last year - nil).

## 9. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 December 2024 ( Last year - nil).

## 10. Related Parties

Lake Rerewhakaaitu holds a contract with the Ministry of Education to support the operations of Kōtūi Ako (Primary) . Kōtūi Ako VLN has an MOU with Lake Rerewhakaaitu School to pay the salaries of Rachel Whalley (ePrincipal), Lucie Lindsay (Deputy ePrincipal)

### Description of transaction - Salaries contribution (Primary)

**Value of transaction this year** \$227,259.16 (Valuation of transaction last year \$215,440.61)

Dargaville High School manages contributed Staffing (FTTE) from member secondary schools. The accumulated staffing (FTTE) pays for the salaries of the leadership team, and part-time e-teachers including: Amanda King 1.0 FTTE, Susan McCarthy 0.6 FTTE, Anna Pallares 0.2 FTTE, Laytee George 0.4 FTTE, Grant Collie 0.4 FTTE, Kiani Rowe, 0.4 FTTE, Richard Meikle 0.2 FTTE, Robyn Rae 0.2 FTTE, Stacie Tyrie 0.2 FTTE.

### Description of transaction - Salaries contribution (Secondary)

**Value of transaction this year** \$347,696.00 (Valuation of transaction last year \$149,733.38)

## 11. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).



## **12. Ability to Continue Operating**

The entity will continue to operate for the foreseeable future.

## **13. Amalgamation**

The organisation is now an amalgamation of Primary and Secondary OLC. Funds received from those bank accounts have been deposited and recorded in Accumulated Funds



# Depreciation Schedule

## Kōtuiti Ako | Virtual Learning Network Aotearoa For the year ended 31 December 2024

NAME	RATE	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
<b>Computer Equipment</b>								
AOC LED Monitor 23.6" plus HDMI Cable	50.00%	194	7	-	-	3	191	3
Computer Headset	50.00%	65	-	-	-	-	65	-
HP 14" Pavilion Intel i5 Laptop	50.00%	1,274	43	-	-	22	1,252	22
HP 14" Pavilion Intel i5 Laptop	50.00%	1,274	43	-	-	22	1,252	22
HP Envy Laptop	50.00%	1,565	16	-	-	8	1,556	8
IT equip. Headset & Keyboard	50.00%	191	18	-	-	9	182	9
Laptop - Rachel	50.00%	1,516	6	-	-	3	1,513	3
Logitech Headset	50.00%	44	2	-	-	1	44	1
Microsoft Surface Pro 6 i5 128GB Tablet, Dock and Cover	50.00%	1,698	57	-	-	29	1,669	29
Screen and Mac Keyboard	50.00%	283	28	-	-	14	269	14
Second hand Mac Probook (Marie)	50.00%	500	1	-	-	1	499	1
VGA Display adapter - laptop	50.00%	69	-	-	-	-	69	-
<b>Total Computer Equipment</b>		<b>8,673</b>	<b>221</b>	<b>-</b>	<b>-</b>	<b>111</b>	<b>8,562</b>	<b>111</b>
<b>Office Equipment</b>								
Keyboard & Document shredder	50.00%	165	-	-	-	-	165	-
Office chair		208	-	-	-	-	208	-
Office Chair (Lucie)		170	-	-	-	-	170	-
<b>Total Office Equipment</b>		<b>543</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>543</b>	<b>-</b>
<b>Total</b>		<b>9,216</b>	<b>222</b>	<b>-</b>	<b>-</b>	<b>111</b>	<b>9,105</b>	<b>111</b>