



# TE PŪRONGO Ā-TAU ANNUAL REPORT 2022



# Rārangi Upoko

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# Te Whakatakinga Introduction



**Ko N4L he ūmanga hangarau nā te karauna, e rato ana i ngā taonga tiaki ipurangi, whakamaru matihiko me te tāwharau i ngā rawa pārongo a tō mātou hoa mahi, kaitaunaki pūtea hoki, Te Tāhūhū o Te Mātauranga, tae noa ki ngā kura huri noa i Aotearoa New Zealand.**

170 ngā tāngata kei tō mātou ohu e whakaū ana ki te tuku ratonga whakamaru pae rorohiko ki ngā iwa rau mano tumuaki, kaiako me ngā rātou ākongā e mauri tau ai rātou i roto i a rātou hononga ia rā. E noho āhuru ai rātou ki a rātou akoranga matihiko, ā, e whakamahi ana i tētahi o ngā pūnaha iarangi nui rawa puta noa i Aotearoa New Zealand. Ko te whakamahinga o te pūnaha matihiko ia rā e ngā tāngata o Aotearoa New Zealand mā te 25 ōrau.

Nā te mahitahi ki te rāngai mātauranga, tūmataiti me te rāngai tūmatanui mai noa i te tau 2012, Kua whai wheako a N4L ki te tuku hangarau hei tautoko i ngā kura e aronui ai ngā kaiako ki te mahi whakaako me te ako.

## Te tūhono i ngā kura katoa o te motu ki te ipurangi

E paihere ana a N4L i ngā 2,460 kura puta noa i te motu ki te ipurangi mā te hono ki te next generation hyperfibre, te ultra-fast fibre, 4G wireless, digital microwave radio me te aka satellite.

Ko a mātou ratonga he huhua ōnā toronga e arotake ana, e tiaki ana, e āta whakahou ana. He mea tautokona tēnei ratonga e te Tāhūhū o te Mātauranga i ngā kura rūmaki me ngā kura auraki hoki a te Tāhūhū o te Mātauranga.

## He whakawhānui i te hononga ki ngā akomanga

Ko N4L te hoa mahi a te manatū hei whakahaere i te hōtaka a Te Mana Tūhono. Ko te whāinga o tēnei hōtaka kia whakahou ai te aka WiFi e pakeke ana i roto i ngā kura. I te tau 2021/22 i tautokona e N4L ngā kura 284 ki ngā rauemi hou i te pakeke haere o te aka WiFi me te whakatō i te WiFi hou me ngā hangarau hou o te WiFi ki roto i ngā kura 289 puta noa i te motu. E whai wāhi ai ngā ākongā ki te hononga haumarū me te hononga tere rawa. Kua whakaritea te whakaūnga o ngā rauemi hou katoa hei te tau 2025/26.

## Te whakamaru i ngā wāhi me ngā tāngata

Kei te mahitahi a N4L me te manatū, puta noa i te rāngai mātauranga kia hangaia tētahi ratonga pae āhuru whakamaru hangarau. Ko tā te pae āhuru he kapo i ngā e rua rau rima tekau mano nekehanga ia hēkōna e taea au e N4L te āta aro i ngā tao matihiko me pēhea hoki te kaupare me te whakautu hoki. Hei āpiti atu, he tuku hoki e N4L tētahi tara-ahi me te kupenga whakawhiwhiwhi Īmerā e noho haumarū ai te aka matihiko e hāngai ana ki ngā tukunga tiaki- ā-motu, ā- ao anō hoki. E āhei ai e ngā kaiako me ngā ākongā kia haumarū ai a rātou akoranga matihiko. Ko te katoa o ēnei rauemi, ratonga he mea tautoko-ā-pūtea e te Manatū mō ngā kura a te kāwanatanga, me ngā kura a te motu.

**The Network for Learning (N4L) is a Crown-owned technology company, delivering a wide range of managed broadband, Wi-Fi and cybersecurity products and services, on behalf of the Ministry of Education (the Ministry), to state and state-integrated schools and kura in Aotearoa New Zealand.**

Today, our team of 170 dedicated network, cybersecurity and service delivery experts are responsible for ensuring more than 900,000 tumuaki, kaiako and ākongā enjoy daily access to a safe and reliable online learning environment, and operating one of the largest broadband networks in Aotearoa New Zealand, accounting for nearly 25% of the country's daytime internet traffic.

Having worked in partnership with the public, private and education sectors since 2012, N4L has a proven track record of designing, delivering and managing technologies that 'just work' for schools and kura, so they can focus on teaching and learning.

## Connecting schools and kura to the internet

N4L connects more than 2,460 schools and kura across the country to the internet using next-generation hyperfibre, ultra-fast fibre, 4G wireless, digital microwave radio, satellite networks and other broadband networks. Our comprehensive

range of broadband services are fully managed, monitored, maintained, supported and fully funded for state and state-integrated schools and kura by the Ministry.

## Extending the connection to the classrooms

N4L is the Ministry's delivery partner for the Te Mana Tūhono programme. The programme's objective is to replace the ageing Wi-Fi networks in schools and kura. In 2021/22, N4L supported 284 schools with new equipment warranties for their ageing Wi-Fi networks and installed the latest generation of Wi-Fi technology in 289 schools across the country, providing faster speeds and a more reliable service for learners. The equipment replacement programme is scheduled for completion by 2025/26.

## Protecting places and people

Working alongside the Ministry and the education sector, N4L has designed and delivered a new Security Incident and Event Management platform and Security Operations Centre service. The platform captures close to 250,000 events per second and enables security analysts to proactively identify and respond to cyber threats. In addition, N4L provides enterprise-grade Firewall, Filtering and Email Protection services and has developed the Safe & Secure Internet recommended settings, based on international and local good practices to ensure kaiako and ākongā are able to learn safely and securely online. These products and services are fully funded for state and state-integrated schools and kura by the Government through the Ministry of Education.

## Te Pūrongo a te Tiamana Chair's report



### E ngā mana, e ngā reo, e ngā rau rangatira mā, tēnā koutou katoa

Warmest greetings to our many stakeholders

In July 2022, I entered my fourth year as Chair of Network for Learning (N4L). During that time, N4L has become a purpose-led and values-based organisation, committed to meeting the principles of te Tiriti o Waitangi and becoming an inclusive and diverse team.

In the past year, N4L has worked through Covid restrictions and the resulting impacts on schools and kura, the local labour market and the global supply chain, to achieve ambitious delivery targets for new products and services whilst maintaining high standards of service to the Ministry, schools and kura.

Notably, N4L's track record of success has been extended by significant gains in the area of cybersecurity, including the delivery of the new Security Incident

and Event Management platform and Security Operation Centre, the launch of the new Email Protection platform and the expansion of the Safe & Secure Internet recommended settings. These all contribute to schools and kura across Aotearoa New Zealand being significantly more cyber safe than they were only a year ago.

Looking forward, there are opportunities ahead for the Crown to build on the work done in previous years, to further leverage N4L's competency as a Managed Services Provider. In 2022/23, N4L will investigate designing, delivering and supporting more products and services for the education sector.

I acknowledge and thank my fellow directors and management for their hard work and focus throughout a challenging

but rewarding year for N4L. And, I thank N4L's stakeholders in the education, technology and public sectors for their support in achieving our shared goals over 2021/22.

**'Ko te manu e kai ana i te miro, nōna te ngahere, ko te manu e kai ana i te mātauranga, nōna te ao.'**

**'The bird that partakes of the miro berry owns the forest; the bird that partakes of education owns the world.'**

**Colin MacDonald, QSO**  
Chair

## Te Pūrongo a te Kaiwhakahaere Matua CEO's report



### Tūwhitia te hopo, mairangatia te angitu

Feel the fear and do it anyway

The past year has seen disruption to much of Aotearoa New Zealand, with many tumuaki, kaiako and ākonga unable to attend school and kura, relying on the support of digital technology to continue their teaching and learning. At the same time, supply chain disruptions and resulting stock shortages have required the N4L team and our partners to adapt quickly to unexpected challenges in order to keep the delivery of several new products and services to schools and kura on track.

I am proud to have led N4L through this unprecedented period of disruption. I commend the entire team, not only for having achieved a number of ambitious delivery targets and continuing to deliver very high standards of service

to the Ministry, schools and kura, but also for having the resilience to respond calmly and professionally as the environment changed.

In 2021/22, as N4L celebrated its tenth anniversary, much of our success has been down to our people. This year, we have had a strong focus on the years ahead, investing in our leadership and management teams and the expertise of our people, and building new systems and processes to ensure long-term success.

Building on these foundations, we will continue to leverage the Crown's investment in N4L to provide more and better products and services to the Ministry, schools and kura, and value for money and assurance for

our shareholders. We will continue to deliver on our aspiration to hikoi ana ki te ara o a mātou ākonga – 'to walk in the footsteps of our students' – and deliver services that empower all kaiako and ākonga to teach and learn safely online.

**'Tē tōia, tē haumatia.'**

**'Nothing can be achieved without a plan, workforce and way of doing things.'**

**Larrie Moore**  
CEO

# Ngā Angitu Matua

## Key achievements

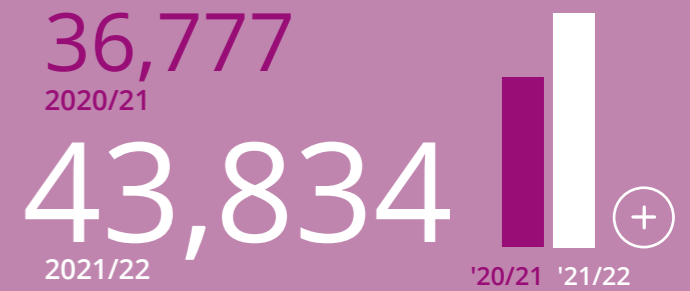
It's been another successful year for Network for Learning:



### 94% of schools and kura are satisfied with N4L's service

Maintained our 90%+ customer satisfaction rating with schools and kura since launch.

Customer Support team cases received



### 95% of schools and kura comply with N4L's Safe & Secure Internet recommended settings

The standard is based on global and local good practices and relates to firewall and filtering solutions.

### Replacing classroom Wi-Fi networks with world-leading technology

Replaced ageing school networks with the latest generation of Wi-Fi technology, providing improved speeds and additional security.

12% of state schools and kura (285) had the latest generation of Wi-Fi network equipment installed in the past year and a further 12% of state schools and kura (284) had their networks protected by N4L's extension of their warranties.

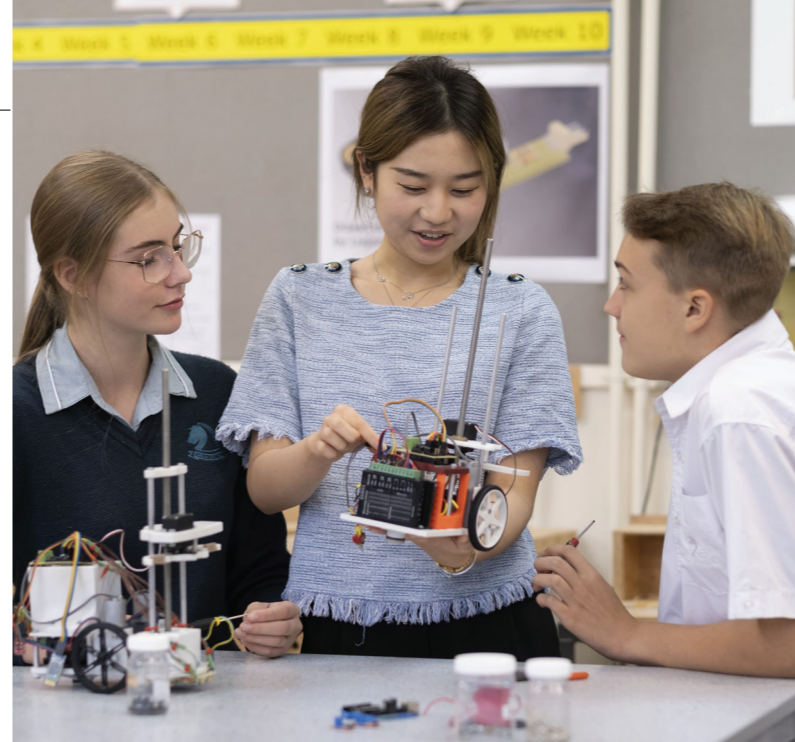
### Investing in scalable processes and people

54 new starters joined the N4L team, enabling growth from 114 to 168 staff and contractors by 30 June 2022, expanding our capacity and capability to grow our products and services across Aotearoa New Zealand.

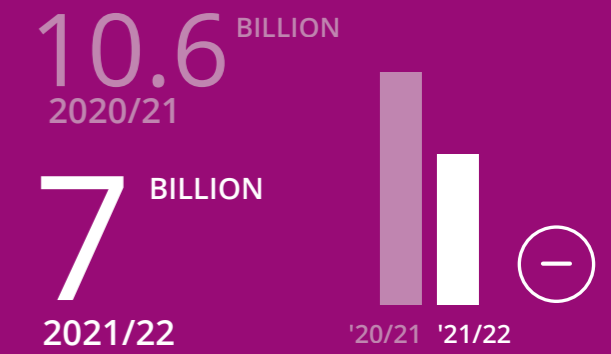


# Mai i ngā Tatauranga

## By the numbers



### Website blocks



### Key metrics 2021/22

## All schools and kura are protected by N4L's Security Operations Centre

Launched in 2021, the N4L Security Operations Centre is focused on protecting schools and kura and their ākonga, mitigating harm from major cyber security vulnerabilities and incidents like Log4j and Hikvision.

The graph below shows the types and volumes of threats being identified by N4L's SOC.

### Security blocks



Note: Security blocks are lower in 2021/22 due to a very common kind of adware that was previously blocked being reclassified as not harmful and no longer being included in our blocked data.

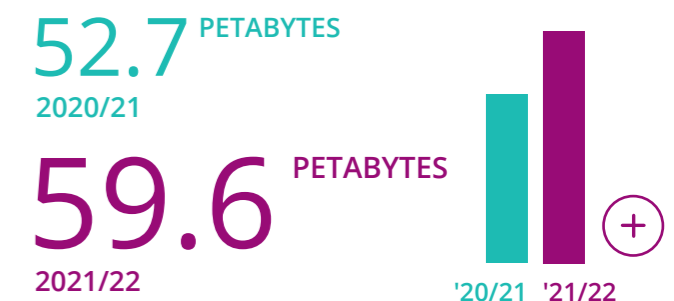
### Safety blocks



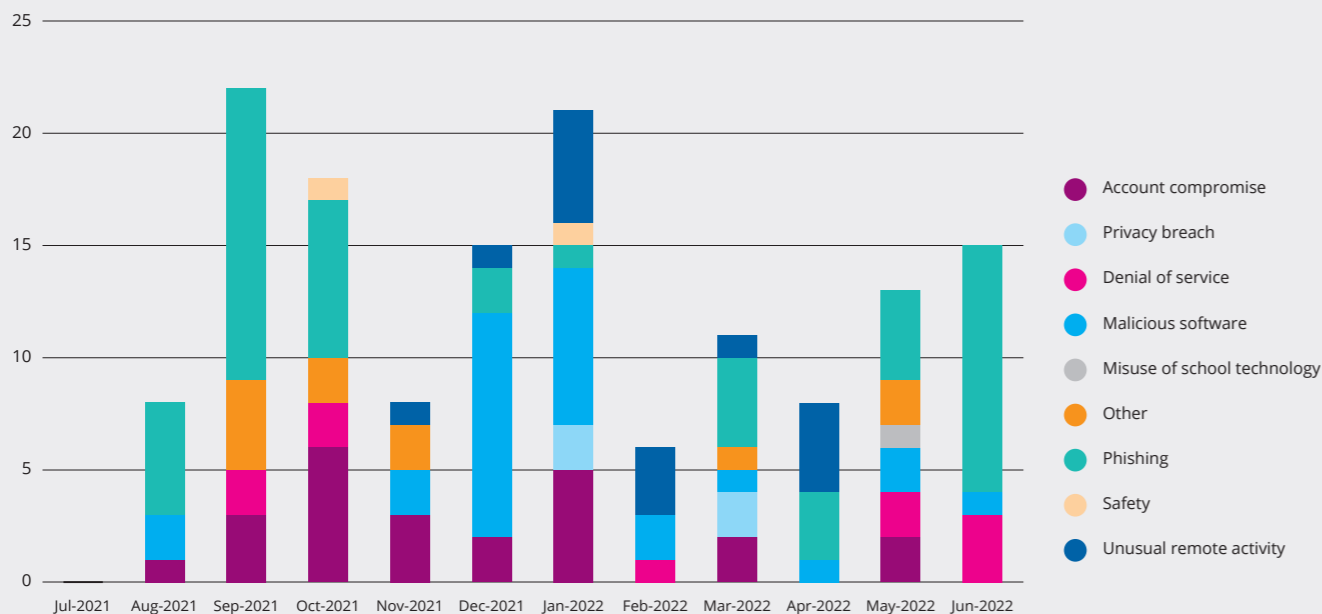
## All schools and kura are connected to the internet by N4L

100% of state and state-integrated schools and kura are connected to the internet by N4L, serving over 900,000 tumuaki, ākonga and kaiako.

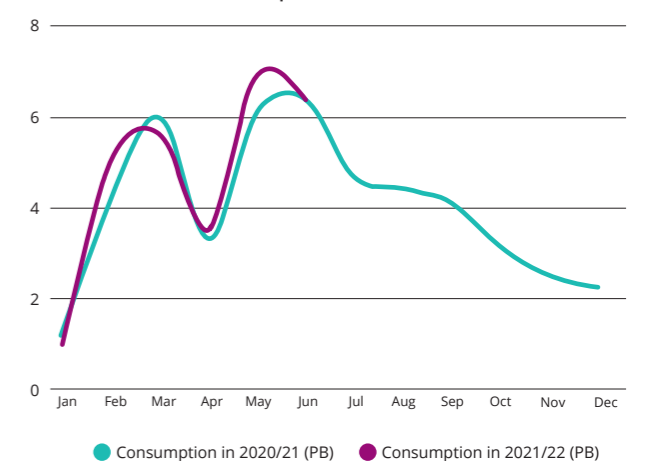
### Total data consumption



Security Operations Centre (SOC) Cases 2021/22



Data consumption in 2020/21 vs. 2021/22





# Te Tūhono Connect

## Kia tāwharau ai tō hononga-ā-hiko Providing a safe and secure connection

### Te Tūhono Kua Aroturukitia | Managed Network

Our faster and more reliable internet connectivity is now being used by all state and state-integrated schools and kura across Aotearoa New Zealand. During 2021/22, N4L upgraded the bandwidth of 31 schools to a 1GB connection and began the process of upgrading a further 17 schools to a 2G Hyperfibre connection.

### Te Mana Tūhono: Te Whai Āwhina Mō Ngā Taputapu | Te Mana Tūhono: Equipment Support and Replacement

During 2021/22, N4L delivered key elements of the Ministry of Education-led Te Mana Tūhono programme, developed to boost the resilience, capacity and security of school wireless networks. The Te Mana Tūhono programme has three phases:

- 1. Equipment Support** – Across an increasing number of schools, network equipment licences and warranties are expiring. N4L is providing extended support and assistance through our Customer Support team.
- 2. Equipment Replacement** – N4L is replacing schools' network equipment with next-generation wireless technology, so that all schools will be managed by infrastructure that N4L has designed, installed and managed. It will be the single largest distributed and managed Wi-Fi network in Aotearoa.
- 3. Secure Access** – N4L is securely registering school network users and devices onto the Managed Network, improving general security and enhancing security of online assessment.

Stock shortages and international supply chain disruptions required several revisions to the timing and sequencing of this program, but N4L has achieved some ambitious targets and established the base for a rapid return to full delivery when stock becomes available.

“Support from N4L is essential in a small rural school. The technicians I have spoken with have been amazing. Very supportive and helpful.”

Susie Sumner, Colville School

### Te Āwhina Kia Haumarau Ai Ngā Whakamātautau Ā-Ipurangi | Supporting safe online exam experiences

NZQA engaged N4L to assess the digital health of our schools' wireless internet connections, to ensure ākonga sitting NCEA online exams had a safer and positive digital experience. The programme is designed to minimise disruptions during the exam period.

#### In 2021/22, N4L's work with NZQA fell broadly into three areas:

- Network Assurance Checks to determine the readiness of schools and kura for NCEA online 2021/22. Checks involved testing internet speeds, network capacity, cybersecurity preparedness and reviewing the systems in place to prevent ākonga from accessing unauthorised websites.
- Provision of a Customer Support team specialist during the examination period.
- Provision of a Customer Support team specialist to support NZQA's NCEA online Help Desk.

N4L supported 233 secondary schools and kura in their provision of NCEA online exams, assuring the quality of their networks.



# Ngā Rangahau | Case study

Wellington College



## Hyperfibre gives schools world class broadband speeds

Wellington College was the first of a selected group of schools to be upgraded by N4L to 2Gbps hyperfibre – the fastest internet connection currently available for schools in Aotearoa.

The upgrade was important for Wellington College because kaiako and ākonga are heavy users of the internet. They use many apps, including Google Docs and Google Classroom, so they needed ultra-fast fibre and low latency. Since the upgrade, which doubled the speed of the school's connection, the school's kaiako and ākonga have had a seamless experience.

“Hyperfibre has increased the speed and throughput of our school's internet connection, allowing our taura to better interact with the world around them,” says Darrell Harvey, Wellington College's Deputy Principal. “Traffic congestion at peak times has been cleared up. It's also given the school new options around future internet traffic usage.”

N4L wants to ensure all schools have the right connection for their needs. Faster and more reliable internet speeds help facilitate a supportive and engaging learning environment, transforming the way our next generation of schools teach, work and learn.

As more teaching and learning moves online, it's expected that further schools and kura with hundreds of ākonga will be using tablets and other devices for learning. Technology is helping to provide more diverse learning opportunities; having a high speed network is a crucial piece of the puzzle.

However, not every school needs Hyperfibre. Many find a standard 1Gbps fibre connection can meet their requirements. Yet, for those larger schools that run up against bandwidth limits, it makes a huge difference.

For this project, N4L worked with technology partners Spark and Chorus, and have also been working with Enable and Tuatahi First Fibre to connect more schools to Hyperfibre.

“N4L are great – really! Awesome service, helpful people and upgrades are a piece of cake. You cannot imagine how easy you make things.”

Raewyn McKnight, Greymouth High School

“Keep on doing what you do. It is great that you look for ways to extend what you do.”

Kris Burden, Hunua School

“So good to have ICT support like N4L, as we don't have the technical knowledge required to manage.”

Jane Lindsay, Paihia School



# Whakaruruhau Protect

## He Taiao Haumaru Ake Kia Ako Mā Te Ipurangi A safer environment for online learning

### Te Ipurangi Haumaru | Safe & Secure Internet

During 2021/22, N4L protected more schools and kura in Aotearoa New Zealand through the delivery of our Safe & Secure Internet, which provides a baseline level of protection recommended for all schools and kura. It's free for schools and kura, and helps strengthen their defence against online threats.

#### N4L's Safe & Secure Internet comprises five key components:

- 1. Web Filtering** protects kaiako and ākonga from accessing inappropriate content.
- 2. Firewall** protects schools and kura against online threats and malicious activity from reaching school systems and devices.
- 3. Domain Name Server (DNS) Threat Protection** is an additional layer of protection that helps block unsafe content and enables Google SafeSearch.
- 4. DDoS Protection** protects against the impact of Distributed Denial of Service (DDoS) attacks, which can cause schools' internet to slow down or crash.
- 5. SafeSearch - ON** filters explicit search results for major search providers.

By 30 June 2022, 94.8% of state and state-integrated schools and kura in New Zealand had achieved the recommended standard. Over 2022/23, N4L will continue to work with schools to lift this number.

"As a small school with no external IT support, N4L was able to set up the new Ministry-funded Email Protection service on our behalf, making getting on board super easy. The team who guided us through this process was friendly and professional. The switch over to Proofpoint was seamless and it is great to have the peace of mind, knowing that our school has this extra protection in place."

Tim Lucas, St Peter Chanel School, Green Island, Dunedin.

### Whakamaru ĩmēra | Email Protection

Over 2021/22, N4L began the delivery of an email protection service for eligible schools and kura, with 374 schools receiving this service by 30 June 2022. The delivery of this service, alongside our technology partner Proofpoint, is an immediate response to the need to address emerging cyber threats and changing technologies. N4L and the Ministry of Education are continuing to work closely together to ensure an ongoing high level of cybersecurity across the schooling system.

### Te Taiwhanga Whakahaumaru | Security Operations Centre

N4L is protecting all schools and kura in Aotearoa New Zealand by operating the N4L Security Operations Centre (SOC) – which further enhances our Managed Network, the largest distributed managed security network in the country.

By 30 June 2022, the SOC was fully operational, processing a peak load of over 250,000 logs a second, protecting over 900,000 users and 400,000+ devices daily. The SOC uses an advanced Security Information and Event Management (SIEM) system, coupled with machine learning and AI, to identify and respond to threats. The SOC enables N4L to detect and block cyber harm, and mitigate malicious threat actors. During 2021/22, the N4L SOC protected schools and kura from a number of global security threats, including vulnerabilities in the Log4J software package and in Hikvision cameras.



# Ngā Rangahau | Case study

## Richmond View School



### Proactive cybersecurity support for schools

As online threats continue to rise, there's an ever-increasing need for schools and kura to ensure they have strong cybersecurity protection in place.

At the end of 2021, Richmond View School (RVS) in Blenheim experienced first-hand just how important cybersecurity protection is, as well as the expert support N4L can provide to schools in Aotearoa.

When a phishing issue was discovered, Dave Pauling, Richmond View School's Principal, was immediately informed by N4L about the incident. N4L's Security team proactively investigated the issue and discussed a number of potential remediations and next steps with Mr Pauling. This included resetting passwords and implementing 2FA (two-factor authentication), part of ongoing cybersecurity improvements for the growing school.

"We are educationalists not tech experts," says Mr Pauling. "So, when our school had a security issue, it was reassuring to know the N4L experts were helping in the background – dealing with things on our behalf."

Due to demand in their community, RVS is currently going through secondary expansion. They have grown from a full primary school with only 90 students five years ago, to catering to over 300 students. By adding on year groups annually, they aim to be a full high school by 2023 – and the only co-educational one in the area.

However, expanding the school comes with an increased level of technology complexity. By adding new teachers and older

students, there has been an increase in the usage of technology and the type of usage. Online security measures also needed to be enhanced to keep up with both the internal increase in technology use and unknown external threats, ensuring all students and staff are kept safe online.

"We are a small school with no IT provider, and technology is becoming too complex for us to deal with ourselves. With our limited knowledge and being time poor, it's difficult to keep up," says Mr Pauling.

Beating cyber crime requires a team effort. While N4L can monitor the network, schools need to do their part too – ensuring broader security measures are in place so they are better protected against online threats.

"IT can be such a complicated area within a small school, where the buck stops with me as the Principal. While I have learnt a great deal about device management and cyber safety, I do not always have the time to sort the issues that arise and things are always changing. I am so thankful for N4L helping me – thank you."

Hilary Spedding, Millers Flat School

"N4L gives us confidence with our security."

Jeanette Dunning, Verran Primary School





# Tautoko Support

## Te Tautoko i ngā Kaiako me ngā Ākonga kia Ākonga Supporting kaiako and ākonga to teach and learn

N4L is enormously proud of our consistent track record of customer satisfaction, with satisfactory scores of over 90% ever since our inception. This is largely due to the support service we provide, particularly N4L's Customer Support team. We ensure schools have access to the support they need, with schools able to log cases via N4L's Support Hub or by calling the Customer Support team. Those reaching out for support range from teaching principals with little or no tech knowledge, to technology companies calling on behalf of the schools they are engaged to support. The latter group represents around 40% of all Customer Support team callers.

Our regionally-based School Relationship Managers visit schools and kura across the country every day, listening to the needs of principals and tumuaki, taking ownership for resolving issues, providing technology insights and sharing the latest thinking on cybersecurity and online safety. The N4L team is providing their kaiako with the support they need and ākonga with an enjoyable online learning experience.

### Te Whakahaere-whaiaro – Te Mārama me ngā Mahi mā ngā Kaiako kia Whakaruruhau | Self-service – insights and actions for kaiako to protect ākonga

A significant amount of data is generated from the products and services we provide schools, which can support the education sector with additional insights and information around digital citizenship, mitigating online harm and educational success. N4L's Reporting app, (currently in pilot), makes it easier for kaiako to see and use N4L's data – for example, seeing where ākonga are spending their browsing time and which websites and apps are being used across the school's Managed Network.

Ongoing development of N4L's Reporting app will focus on providing a window of information to support schools with pastoral care, student wellbeing and learning outcomes. Feeds from remote sensors used to measure temperature, sound levels, humidity and other environmental factors can be presented back to ensure school environments are suitable for learning in future product iterations.

“Hyperfibre has increased the speed and throughput of our school's internet connection, allowing our taura to better interact with the world around them. Traffic congestion at peak times has been cleared up. It's also given the school new options around future internet traffic usage.”

Darrell Harvey, Wellington College



# Ngā Rangahau | Case study

Kaingaroa School



## Upgrade gives Chatham Islands schools more reliable and faster broadband

In April this year, kaiako and ākonga at three of New Zealand's most remote schools connected to fast, reliable 4G broadband for the very first time. Connecting every school in Aotearoa to the internet, no matter how small or remote, is part of the Ministry of Education's goal of reducing barriers to education.

While the Chatham Island schools had internet access before the network was upgraded, connections were far slower than today and unreliable. The wild weather and remote locations meant kaiako and ākonga would experience frequent frustrating outages. The new telecommunications network vastly improved connectivity and brought mobile services to residents for the first time.

Kaingaroa School Principal Philip Graydon says their internet service is now three times faster than before.

“It's now reliable, especially when our students are on Mathletics. Previously, about 30% of Zoom calls would fail and drop out. Since the installation, no Zoom or Teams calls have failed,” he says.

N4L connected Kaingaroa School, Pitt Island School and Te One School in the Chatham Islands to the new network, which was built by the Rural Connectivity Group (RCG) as part of the second phase of the Government's Rural Broadband Initiative.

The five new cell towers built by RCG were designed to cope with the islands' windswept nature and salty air. The dish connects the island network via satellite to a telecommunications exchange in Wellington.

One of N4L's biggest priorities is ensuring all schools and kura across the country have access to a network that's fit for purpose. Schools' terrain and remoteness can make this a challenge.

Rob Campbell, Group Manager – Business Services, Te Puna Hanganga, Matihiko, says: “A key objective for the Ministry of Education is to reduce barriers to education, and continually improving the Managed Network service is an essential component to meet this in an increasingly digital world. This improved service, for some of New Zealand's most geographically remote schools, means better connectivity for the learners and their local communities.”

“We are hugely appreciative of what N4L do for us. I remember what it was like before N4L.”

Stephen Johnston, Pakuranga Intermediate

# Te Whakakitenga

## Our future focus

### N4L's Purpose, Vision and Mission

Equitable access to digital technology is an enabler for increased educational success. N4L understands that digital technology can be complex and difficult to manage for tumuaki and administrators, so we co-design products and services with them to make it simpler to connect, protect and support. Our focus is on removing the barriers to technology use, so that all kaiako and ākonga can focus on teaching and learning, while N4L manages their technology for them.

For N4L, this also means continuing to build our understanding of the needs of schools and kura across Aotearoa New Zealand and the communities they serve. Of particular importance to N4L is continuing to strengthen our capability to work with, and for, Māori kaiako and ākonga, which is an important part of N4L's ongoing commitment to equity and diversity.

N4L is framed around three major objectives: to connect, protect and support all kaiako and ākonga, so they are empowered to teach and learn safely online. The use of digital technology in schools and kura is increasing, alongside the threat posed by cyber criminal activity.

### Connect

During 2022/23, N4L will continue to deliver internet services to all state and state-integrated schools and kura in Aotearoa. N4L will also continue to deliver the Te Mana Tūhono programme – the IT network and cybersecurity support programme for schools. Under this programme, schools and kura will be able to have their IT network equipment replaced when it's reaching the end of its life, access support to manage cybersecurity, and access help and support from N4L for managing their equipment.

### Protect

During 2022/23, N4L will continue to operate and further enhance our Security Operations Centre, providing us with the capacity to detect and respond to cyber threats. N4L will also continue to develop Safe & Secure Internet, supporting schools and kura to ensure they have enhanced protection from cyber and digital threats to protect kaiako and ākonga.

### Support

N4L has always placed great importance on customer satisfaction levels due to our overarching focus on addressing the needs of the schools and kura that we serve. In 2022/23, N4L will continue to offer comprehensive support for our products and services, and will continue a programme of continuous improvement to enhance our already high levels of customer service and satisfaction.

"N4L is usually one of my first ports of call when things IT-wise are not going as they should. I have always encountered helpful people who can either sort the issue or point me in an appropriate direction. I very much value the support N4L offers."

Kerry Sue Sullivan, Matarau School

## Why, what and how?

### PURPOSE

Help all ākonga thrive in today's digital world

### MISSION

We put you in control with smart ideas, simply delivered, so you can focus on learning

### VALUES

Do the right thing | Succeed together | Innovate for impact

### BEHAVIOURS

- |  |  |  |
|--|--|--|
| <ul style="list-style-type: none"> <li>• Make it smart and simple for others</li> <li>• Go the extra mile</li> <li>• Take ownership, be accountable</li> </ul> | <ul style="list-style-type: none"> <li>• Listen with empathy</li> <li>• Bring passion and purpose everyday</li> <li>• Take pride in lifting others up</li> </ul> | <ul style="list-style-type: none"> <li>• Anticipate and solve problems</li> <li>• Explore, experiment and reach for better</li> <li>• Push boundaries, be bold and courageous</li> </ul> |
|--|--|--|

### VISION

All kaiako and ākonga are empowered to teach and learn safely online

# Te Kūtoro ki te Rāngai

## Sector engagement

N4L began the new financial year ready to get back out on the road and reconnect with the sector. Covid disruption during 2020 and 2021 had taught us so much and reinforced the value we place in relationships and meeting kanohi te kanohi (face to face).

When Covid created more disruption, our experiences during the early days of the pandemic had already taught us there is more than one way to achieve an objective and that there's always a place for innovation in that environment – if we can't connect in person, there's always online. As such, we enabled schools to choose their preferred path of engagement. Where possible, we'd aim to meet in person; if this wasn't possible, we'd meet online, on the phone or correspond via email. Our School Relationship Manager team proactively met with 45% of schools through the FY21/22 year, enabling 95% of schools to retain their Safe & Secure Internet standard while 878 schools engaged in phases two and three of the Te Mana Tūhono programme. There were proactive cybersecurity interventions and we ensured that customer voice and insights inform all product and service design.

Our engagement supported a result of 80% of schools feeling informed, delivering an overall customer satisfaction measure of 94%\*.

N4L continues to partner with the sector to deliver our products and services efficiently and effectively. We recognise that we are just one of many instruments supporting the sector, and it's the strength of our partnerships which enable us to deliver enhanced value to schools. We continue to partner with the tech community and have built a strong IT and Installer panel who are essential to N4L's delivery and operational excellence. We continue to work alongside these trusted partners to deliver outcomes that we can all be proud of. Primarily focused on the delivery of Equipment Replacement (Installers) and Secure Access (IT), our partners help us to achieve outstanding results that leave our schools with robust internal networks, advanced security and high degrees of satisfaction.

We also work closely with education partners (CERT NZ, Netsafe, Apple, Google, Microsoft) to deliver added value, and demystify online safety, security and technology enablement.

Special mention must also go to our Leadership Advisory Group, who were not only tasked with leading their sector communities, but also made time to provide insight, leadership and direction throughout a complex landscape. Forced online and away from our preferred spaces, this group continued to provide inspirational leadership and sound guidance across the development of N4L's strategic direction, providing input into products and services and, importantly, a tangible and enduring connection with developments within the sector.

The final word must be about Charles Newton, who stepped down from the Leadership Advisory Group. Charles has been a member of the group since its formation in 2015 and has been a leader within schools, the sector and the group. He has challenged our thinking, pushed us when we needed pushing and advocated the sector's needs with passion and pragmatism. He's also supported our mission, always – for all of this, we are all extraordinarily grateful. Thank you, Charles.

### Te Rōpū Ārahi a N4L Mai i te Rāngai Mātauranga | N4L's education and sector advisory

#### The membership of this group is:

- Claire Amos – Albany Senior High School
- Sose Annandale – Russell School
- Dorothy Burt – Manaiaikalani Education Programme
- Bruce Jepson – Te Akau ki Pāpāmoa School
- Sarah Martin – Stonefields School
- Charles Newton – Education Consultant
- Nicola Ngarewa – Spotswood College
- Jen Rodgers – St Clair School, Dunedin
- Mike Williams – Pakuranga College

“Having face to face visits and a person I know I can contact has made a difference for me. This doesn't have to happen often, but it feels like the process and support is easier to access.”

Debbie Currie, Matamata Intermediate



Above left to right: Sarah Martin, Sose Annandale, Claire Amos, Charles Newton, Dorothy Burt (Absent: Bruce Jepson, Nicola Ngarewa, Jen Rodgers, Mike Williams)

\*measured via N4L's annual Touchpoint Survey (2022)

# Te Rōpū Whakahaere

## Senior Leadership Team



**Larrie Moore**  
CHIEF EXECUTIVE OFFICER

Larrie Moore arrived in Auckland in 2005 with his Kiwi wife, Anna, and three boys. Larrie has more than 30 years' experience, having held global, regional and country leadership roles for GlaxoSmithKline, Mars, Fujitsu, Vodafone, Orcon and 2degrees. He has a proven track record of launching winning brands and growing companies. He is probably best known in Aotearoa New Zealand for creating and establishing challenger mobile brand, 2degrees. But he sees his greatest achievement to date as establishing five new companies in three years during the financial crisis in Asia – leading to the ongoing employment of more than 450 people. Larrie joined N4L in February 2018 and has led the company through two massive nationwide technology rollouts to all schools in Aotearoa New Zealand.



**Alexander Brown**  
CHIEF GOVERNMENT AFFAIRS OFFICER

Alexander (Sandy) Brown is an experienced public sector leader. Before joining N4L in 2014, he spent three years at the Ministry of Education as Chief Advisor, Education Sector Leadership. Prior to this, he has held several senior management and policy roles in Education New Zealand, the Tertiary Education Commission and the Ministry of Justice. His public sector career is a second career, having previously been an academic, teaching at the Massachusetts Institute of Technology and the University of Canterbury.



**Kim Hegarty**  
CHIEF PEOPLE OFFICER

Kim Hegarty has a background of heading up people and culture functions in global markets. She joined N4L following five years with Balfour Beatty, the UK's largest construction company. Most recently, she was the Head of HR for the Rail business and played a key role through a transformation phase. Kim has previously worked in senior HR roles within the technology division of British Telecom and the Offshore Energy portfolio of The Crown Estate and began her HR career at Whakatane District and Bay of Plenty Regional Councils. Prior to a career in HR, Kim was a teacher in Japan.



**Gill Mahony**  
CHIEF FINANCIAL OFFICER

Gill Mahony is an experienced Chartered Accountant who began her career with KPMG, working in their audit team. She spent the next 10 years working in corporates, specialising in shared services, financial systems implementations and running finance teams. She then moved into the not-for-profit sector and helped deliver high quality employment outcomes for people with disabilities. Gill joined N4L in 2019.



**Gavin Costello**  
CHIEF INFORMATION & SECURITY OFFICER

Gavin Costello is an accomplished senior business leader with over 20 years' experience, leading product and technology teams in senior country and international roles for Spark, Alcatel, Vodafone and 2degrees. Prior to joining N4L in July 2018, Gavin led the product team that helped establish 2degrees as the third entrant telecommunications provider in New Zealand.



**Michelle Leadsom**  
CHIEF CUSTOMER & BRAND OFFICER

Michelle Leadsom joined N4L following more than 13 years of leadership experience in senior customer experience and marketing roles, most recently at Tower Insurance where she was Head of Marketing and Customer Experience. Prior to Tower Insurance, Michelle spent nearly five years at Manukau Institute of Technology, responsible for the end-to-end student journey for its 16,000 students.

"IT is an area where we rely heavily on the expertise of others. It is always appreciated when someone can explain in layman's terms what our issues are."

Robyn Caley, Tauranga School

# Te Poari Urungi

## Board of Directors



**Colin MacDonald, QSO**

**CHAIR**

Prior to joining the N4L board, Colin MacDonald was Chief Executive at the Department of Internal Affairs (DIA) and Government Chief Digital Officer (GCDO). During his tenure, he secured efficiencies across departments' IT budgets, and led a transformation of the way digital public services are delivered.

In 2019, Colin was appointed a Companion of the Queen's Service Order for services to the state.

The following are general disclosures of interest given by Mr MacDonald pursuant to s140 (2) of the Companies Act 1993 and also entered into N4L's interests register:

- Principal, MacDonald Consulting
- Director, Education Payroll Limited
- Director, ASB Bank
- Chair, External Risk Committee, Crown Law
- Independent Assurance, COVID-19 Vaccination Programme, Ministry of Health
- Support to the COVID-19 Vaccination Programme, Ministry of Health
- Member of the Health System Readiness Assurance Group, Ministry of Health
- Chair, Risk and Assurance Committee, Ministry of Health
- Chair, Finance, Risk and Assurance Committee, Taumata Arowai
- Advisor to the Board, WorkSafe
- Advisor to the Board, Kiwibank
- Wife – owner, Paula Feathers Consulting (coaching and facilitation services)
- Daughter – works at Xero
- Daughter – works at PricewaterhouseCoopers
- Daughter – works at Allen and Clarke
- Son – works at Ministry of Foreign Affairs and Trade



**Dame Karen Poutasi, DNZM**

**DEPUTY CHAIR, AND MEMBER OF AUDIT AND RISK COMMITTEE**

Dame Karen Poutasi is the Commissioner of the Waikato District Health Board. Previously, she was the Chief Executive of the New Zealand Qualifications Authority from 2006 to 2020, and had also served as the Director General of Health.

Karen is a medical graduate and her area of specialisation is public health. She holds both Otago and Harvard University management qualifications. Karen is the Chair of the New Zealand Committee for Harkness Fellowships.

She was appointed a Companion of the New Zealand Order of Merit for services in health in 2006 and, in 2020, was promoted to Dame Companion of the New Zealand Order of Merit, for services to education and the state.

The following are general disclosures of interest given by Dr Poutasi pursuant to s140 (2) of the Companies Act 1993 and also entered into N4L's interests register:

- Commissioner of the Waikato District Health Board
- Chair, NZ Committee Harkness Fellowships
- Chair, Wellington Uni-Professional, a Victoria University of Wellington subsidiary
- Chair, Taumata Arowai Board (the Water Services Regulator)
- Member Interim Board, Health New Zealand
- Son – works at WorkSafe New Zealand (Head of Health)



**Jeremy Banks**

**DIRECTOR, AND CHAIR OF THE HR AND REMUNERATION COMMITTEE**

Jeremy Banks is a software development specialist with experience growing software startups. With a variety of current governance roles, Jeremy has whakapapa links to the top of the South Island through Ngāti Rārua, Rangitāne ki Wairau and Ngāti Kuia.

The following are general disclosures of interest given by Mr Banks pursuant to s140 (2) of the Companies Act 1993 and also entered into N4L's interests register:

- Director, Nelson Regional Development Agency
- Vice Chair, Ngāti Rārua Ātiawa Iwi Trust
- Director and Shareholder of Wakatū Incorporation
- Director, Plink Software Limited
- Children at Nelson Central School
- Children at Nayland College
- Alternate Te Taihū Representative for the Federation of Māori Authorities
- Member, Kāhui Māori Advisory Group for the Science for Technology and Innovation Challenge



**Hon Clare Curran**

**DIRECTOR, AND MEMBER OF THE AUDIT AND RISK COMMITTEE AND HR AND REMUNERATION COMMITTEE**

Hon Clare Curran joined N4L in November 2021. Clare runs her own consultancy and sits on several boards focused on addressing homelessness, poverty and lowering the rates of suicide. Prior to that, she was the Member of Parliament for Dunedin South for 12 years and Minister of Digital Services across Government, Broadcasting, Communications and Digital Media from 2017-2018. Prior to being an MP, she was a small business owner, consultant and media specialist. She has extensive experience in the field of communications and a deep understanding of its criticality to effective policy work, campaigns, marketing and change management.

The following are general disclosures of interest given by Ms Curran pursuant to s140 (2) of the Companies Act 1993 and also entered into N4L's interests register:

- Principal, Curran Consultants
- Digital Transformation expert consultant, UNDP – Bangkok Regional Hub
- Chair, Dunedin Night Shelter Trust
- Co-General Manager, Life Matters Suicide Prevention Trust
- Director, Good Shepherd NZ
- Member, University of Otago Council
- Trustee, The Hocken Collection
- Chair, Ōtākou Mental Health Network
- Son – Student (Communications Design) at Otago Polytechnic
- Sister – works at Bayfield High School, Dunedin (Teacher)
- Sister – works at NHNZ (Executive Producer)
- Acting Manager, Dunedin Night Shelter Trust (until 22 December)
- Board member, Life Matters Suicide Prevention Trust



**Sharon Cresswell**  
DIRECTOR, AND CHAIR OF THE AUDIT AND RISK COMMITTEE

Sharon Cresswell's experience is predominantly in assurance and risk management, having been a partner at PricewaterhouseCoopers (PwC) for 16 years. She has also assisted clients in strategy development and implementation. Since retiring from PwC in 2019, Sharon has provided interim Chief Finance Officer support to businesses (including Crown Research Institutes) whilst they recruit, and is currently Acting GM Finance for an electricity distribution business.

The following are general disclosures of interest given by Ms Cresswell pursuant to s140 (2) of the Companies Act 1993 and also entered into N4L's interests register:

- Coaching professional clients
- General Manager, Finance and Corporate Services, New Zealand Forest Research Institute Limited (Scion)
- Children at St Peter's School, Cambridge

"N4L's proactive security team helps us understand how to prevent security risks and is there to help in case of an incident. Their Relationship Management and Customer Support teams are only a phone call away to help with many other issues. I trust N4L to help me keep my school safe."

Francois Coetzee, Kelston Girls College



**Anthony Briscoe**  
DIRECTOR, AND MEMBER OF THE AUDIT AND RISK COMMITTEE AND HR AND REMUNERATION COMMITTEE

Anthony Briscoe was, until recently, President and CEO of Southern Cross Cable Network. Prior to this, he was Head of International for Telecom NZ and latterly Spark. He has served on numerous boards including Chair of HortResearch, Airways, Korda and Wellington Cable Car.

The following are general disclosures of interest given by Mr Briscoe pursuant to s140 (2) of the Companies Act 1993 and also entered into N4L's interests register:

- Director, Egmont Street Investments Ltd
- Trustee of the New Zealand Science and Technology Roadshow

# Te Kōrero mō te Whakahaere Rangatōpū

## Statement of Corporate Governance

### Te Āhua o te Whakahaere | Organisational form

The Network for Learning Limited was incorporated on 2 July 2012 under the Companies Act 1993. It is a Crown-owned Company, listed under Schedule 4A of the Public Finance Act 1989.

The Company is subject to certain provisions of the Crown Entities Act 2004 ("CEA"), and to the Official Information Act 1982 and the Ombudsmen Act 1975. The Company's day-to-day operations are primarily governed by the Companies Act 1993 regime.

N4L's shareholding is 100% vested in the Crown. Its shareholders are the Minister of Finance and the Minister of Education in their capacities as Ministers, with each holding 50% of the issued share capital.

### Te Kawenga | Accountability

N4L is accountable to its shareholding Ministers. Treasury will assist shareholding Ministers in monitoring the Company's performance against the financial and non-financial measures set out in the Company's Statement of Intent (SOI) and Statement of Performance Expectations (SPE).

### Ture Mauri Karauna 2004 | Crown Entities Act 2004

Under section 450A of the Public Finance Act 1989, some of the provisions of the CEA apply to the Company by virtue of it being listed in Schedule 4A of that Act. These include sections 139-157A of the CEA, relating to preparing an SOI, SPE, Annual Report, and Statement of Performance respectively.

In addition, N4L's constitution requires it to report to its shareholding Ministers, when requested by those Ministers, any activities which would be restricted under sections 161-164 of the CEA.

### Ture Mauri Karauna 2004 | Companies Act 1993

Under this Act, the Board, each Director and each shareholding Minister have the rights, power, duties and obligations set out in the Act, except to the extent that they are negated or modified, in accordance with the Act by the Company's Constitution.

### Ētahi atu herenga ā-ture | Other Statutory Requirements

Under the Public Audit Act 2001, the Controller and Auditor General is to be the auditor of the Company.

### Ngā whakahaere | Operations

N4L is required to operate within the functions, powers and constraints outlined above. Within this framework, the Company has considerable discretion in how it goes about its day-to-day operations. The earlier reports from the Chair and Chief Executive of the Company, together with the Statement of Performance, contain information concerning the operations and performance of the Company for the financial year covered by this report, including an assessment against the intentions, measures, and standards set out in the Statement of Intent prepared at the beginning of the financial year.

### Te oranga tonutanga | Sustainability

N4L is committed to environmental sustainability, with a focus on renewable energy, waste reduction, sustainability and pursuing carbon neutrality. Of our small fleet of vehicles, five are hybrids and the remainder will be replaced with hybrids as stock becomes available. N4L works with e-waste management partners to ensure that as used electronic equipment is received from schools across Aotearoa New Zealand, it is disposed of in an environmentally conscious and sustainable manner.

"Love the service you provide, easy to contact and helpful."

Nicki Awhimate, Temahoe School

# Te Kōrero mō te Angitu Statement of Performance

## Te Poari Urungi | Board of Directors

The Board currently comprises six non-executive Directors. The Directors are appointed by the shareholding Ministers. All decisions about N4L's operations are made under the authority of the Board. The Board is responsible for agreeing outputs with the shareholding Ministers and ensuring expectations of N4L are met.

During the 2021/22 year, the Board had two standing committees.

## Te komiti arotake pūtea, arotake tūraru hoki | Audit and Risk Committee

The Audit and Risk Committee assists the Board in fulfilling its responsibilities by providing recommendations, advice and information concerning its:

- Accounting; financial and statutory reporting; and responsibilities under the Companies Act 1993 and other legislation; and
- Identification and management of all material risks, both financial and non-financial, through the operation of a robust internal control and audit environment.

## Komiti utu | Remuneration Committee

The role of the Committee is to perform, on behalf of the Board, such tasks in respect of the recruitment and remuneration of the CEO and the direct reports to the CEO. The Committee is also responsible for advice to, and support for, the CEO on a broad range of matters relating to human resources within N4L including implementation of and monitoring against the company's performance management framework. This includes:

- N4L's remuneration and human resources policies;
- The performance and remuneration of the Chief Executive Officer; and
- The recruitment of the Senior Leadership Team.

"N4L have made our school work. We know we can rely on the information and care of N4L to keep us running. We couldn't do it without you."

Sharron Robins, Koraunui School

"Thanks N4L for continuing to make one aspect of my job easier."

Vanessa Hira, Tuakau School

## Safety and Security compliance

Key metric	Performance (2021/22)	Target (2021/22)
Comply with all recommendations from the National Cyber Safety Centre.	All recommendations complied with.	Compliance with all recommendations.

## N4L internet connection

Key metric	Performance (2021/22)	Quarterly target (2021/22)
Percentage of eligible schools (defined as state schools and state-integrated schools) connected to the internet by N4L.	<b>Q1 100.0%</b> <b>Q2 100.0%</b> <b>Q3 100.0%</b> <b>Q4 100.0%</b>	99.9%
Percentage of eligible schools that voluntarily disconnect from N4L's internet service.	<b>Q1 0.0%</b> <b>Q2 0.0%</b> <b>Q3 0.0%</b> <b>Q4 0.0%</b>	Less than 0.5%

## N4L's Safe & Secure Internet standard

Key metric	Performance (2021/22)	Target (2021/22)
Percentage of eligible schools meeting N4L's Safe & Secure standard.	<b>Q1: 91.0%</b> (2,276) <b>Q2: 93.1%</b> (2,336) <b>Q3: 93.1%</b> (2,335) <b>Q4: 94.8%</b> (2,377)	92.5% (2,508) <sup>1</sup>

## Equipment Support

Key metric	Performance (2021/22)	Annual target (2021/22)
School licenses renewed before expiry based on the Ministry-provided list.	<b>Q1: 46</b> <b>Q2: 141</b> <b>Q3: 224</b> <b>Q4: 284</b>	289

<sup>1</sup>2,508 is the total number of Fortigates deployed, which is higher than the total number of state and state-integrated schools, being 2,464.

# Te Kōrero mō ngā Haepapa

## Statement of Responsibility

### Equipment Replacement

Key metric	Performance (2021/22)	Annual target (2021/22) <sup>2</sup>
Number of schools' hardware replaced.	<b>Q1: 77</b> <b>Q2: 180</b> <b>Q3: 240</b> <b>Q4: 286</b>	260

### Secure Access

Key metric	Performance (2021/22)	Annual target (2021/22)
Number of schools provided with Secure Access services.	<b>Q1: 57</b> <b>Q2: 119</b> <b>Q3: 169</b> <b>Q4: 281</b>	250

### Support Services for schools and kura

Key metric	Performance (2021/22)	Annual target (2021/22)
The number of minutes to acknowledge a service request (measured per month).	<b>Q1: 91%</b> <b>Q2: 90%</b> <b>Q3: 80%</b> <b>Q4: 79%</b>	80% of all requests under eight Support Hours
Percentage of total calls taken.	<b>Q1: 94%</b> <b>Q2: 88%</b> <b>Q3: 83%</b> <b>Q4: 85%</b>	At least 85%
The number of minutes to resolve an incident (measured per month).	<b>Q1: 93%</b> <b>Q2: 97%</b> <b>Q3: 92%</b> <b>Q4: 95%</b>	P1: 85% less than four Support Hours P2: 85% less than eight Support Hours P3: 85% less than 16 Support Hours P4: 85% as agreed

### Customer Satisfaction with the performance of N4L

Key metric	Performance (2021/22)	Annual target (2021/22)
Principal and/or operational contact at each state and state-integrated school's satisfaction with the performance of N4L in administering the Managed Network and associated services.	<b>Q1: 97%</b> <b>Q2: 97%</b> <b>Q3: 97%</b> <b>Q4: 94%</b>	90% 'satisfied' or 'very satisfied' response from respondents

The Board is responsible for the preparation of N4L's financial statements and Statement of Performance, and for judgments made in them. The Board has the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurances as to the reliability and integrity of financial reporting. In the Board's opinion, these financial statements and Statement of Performance fairly reflect the financial position and operations of N4L for the year ended 30 June 2022.

Signed on behalf of the Board



Colin MacDonald

Chair

28 October 2022



Dame Karen Poutasi

Deputy Chair

28 October 2022

<sup>2</sup> Revised downwards (vs the 2021/22 SPE) as a result of global equipment supply shortages.



# Te Mōhio he Kaiwhakawhiwhi Mahi Pai a N4L

## Ensuring N4L is a good employer

A summary of N4L's assessment of its performance against the seven key elements of being a good employer is set out below:

- **Leadership, accountability and culture:**

The Board and management of N4L are committed to ensuring the company is a good employer and is guided by the Equal Employment Opportunity Principles. We have consistently communicated a vision for N4L and have created a culture in which our people feel valued. We've co-created values and behaviours with employees that are meaningful and inspire, stretch and connect us. We've formed a Business Leadership Team to support empowerment and are committed to developing our business leaders so that they lead teams who outperform and behave aligned to our values. The Business Leadership Team is accountable for achieving our one-year plan. Regular communication is enhanced by our monthly Te Rākau Korero event, which combines engaging speakers, key messages and providing an open opportunity for employees to ask questions or raise concerns.

We've continued our partnership with Tuputoa to participate in their internship program aimed at young Māori and Pasifika leaders and have committed to a further seven interns over the next two years. We are an active partner with Tuputoa, which includes honouring a commitment to ensuring a mutually positive experience. N4L also has an active social committee, which leads initiatives that celebrate meaningful cultural events that reflect the ethnic diversity of our team and the communities we serve.

- **Recruitment, selection and induction:**

N4L uses a variety of different means to recruit staff, including direct advertising via an applicant tracking system that was implemented in 2021/22, the use of recruitment companies who provide services under All of Government (AoG) contracts and the use of our employees' own networks. A variety of processes, including structured interviews, behavioural competencies and senior leader presence in interviews, have been used to ensure a fair and unbiased recruitment and selection process. N4L actively works with agencies, promotes roles and advertises roles on LinkedIn. Our comprehensive induction approach supports individuals to join N4L in a way that's efficient and engaging.

- **Employee development, promotion and exit:**

N4L supports the development and promotion of its employees. As the organisation develops and its structure evolves, new opportunities have been created within the organisation. During 2021/22, one in five of our employees had a career move. Roles are advertised internally to give employees the opportunity for growth within the company. N4L actively invests in our managers and provides a structured programme of manager training. All individuals who have resigned are offered the opportunity of an exit interview. Any issues are followed up on and trends are reviewed and monitored by the HR function, and communicated to the HR and Remuneration Committee.

- **Flexibility and work design:**

N4L's culture fully enables staff to balance work commitments with other aspects of their lives. To the extent possible and practical, N4L's management supports staff using flexible working arrangements and provides them with the technological solutions to enable this. We've previously offered flexibility for individuals to work remotely up to two days per week. In 2021/22, we co-designed our ongoing ways of working with a group of employees with inclusion, flexibility and empowerment for employees as important outcomes. We've identified three principles to support individuals, managers and leaders to make positive ongoing decisions regarding ways of working that align to our values. Implementation of new ways of working will be supported by management systems such as templates for team discussions, the use of dashboards to monitor KPIs, frequently asked questions and line management engagement.

- **Remuneration, recognition and conditions:**

N4L operates an unbiased and non-discriminatory remuneration policy. All employees' remuneration is reviewed on an annual basis to ensure that it is competitive with the wider market. The company has also established a quarterly recognition programme where employees are recognised for going 'above and beyond'.

- **Harassment and bullying prevention:**

N4L takes a zero tolerance approach to all forms of bullying and harassment, and has policies in place to deal with harassment complaints should they arise.

- **Safe and healthy environment:**

We've invested heavily in the capability, profile and focus of our health and safety committee in 2021/22. Our committee attended accredited learning events through EMA to support them in their role and the committee has played an active role in our risk assessment and policy position on Covid. The committee is a respected and pivotal employee voice forum. N4L's health and safety committee encourages active participation from all employees in creating a safe and supportive environment. We invested in proactive resilience to support our primarily Auckland-based team in September 2021 and clearly communicated health and working arrangements regularly with a family first and wellbeing emphasis. Senior leaders take accountability for reviewing risks, being confident that controls are adequate and being adhered to, and quarterly sponsorship of the health and safety plan.

Our approaches to recruitment and selection, development moves and pay review align to best practice and have HR and senior leadership involvement to support our commitment to be inclusive and achieve diversity. 33% of our employees at the end of June 2022 were female. Our senior leadership team has a 50% gender balance and 33% of our business leadership team are female. We have an ethnically diverse team which is primarily of Asian and Middle Eastern descent, who made up 11 out of 25 internal career moves in 2021/22.

"Such a huge shift in teaching due to the Ministry of Education and N4L initiative over the last 10 years. We are very grateful."

Alister Gray, Central Southland College



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF THE NETWORK FOR LEARNING LIMITED'S FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022

The Auditor-General is the auditor of The Network for Learning Limited (the Company). The Auditor-General has appointed me, Emma Winsloe, using the staff and resources of Ernst & Young, to carry out the audit of the financial statements and the performance information, of the Company on his behalf.

#### Opinion

We have audited:

- the financial statements of the Company on pages 38 to 58, that comprise the statement of financial position as at 30 June 2022, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements including a summary of significant accounting policies and other explanatory information; and
- the performance information of the Company on pages 29 to 30.

In our opinion:

- the financial statements of the Company on pages 38 to 58:
  - o 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
  - o comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards; and
- the performance information on pages 29 to 30:
  - o presents fairly, in all material respects, the Company's performance for the year ended 30 June 2022, including, for each class of reportable outputs:
    - its standards of delivery performance achieved as compared with forecasts included in the statement of performance expectations for the financial year; and
    - its actual revenue and expenses as compared with the forecasts included in the statement of performance expectations for the financial year; and
  - o complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 28 October 2022. 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 Board and our responsibilities relating to the financial statements and the performance information, we comment on other information, 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 Board for the financial statements and the performance information

The Board is responsible on behalf of the Company for preparing financial statements and performance information that are fairly presented and comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable them to prepare financial statements and performance information that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the performance information, the Board is responsible on behalf of the Company for assessing the Company'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 liquidate the Company or to cease operations, or there is no realistic alternative but to do so.

The Board's responsibilities arise from the Public Finance Act 1989 and the Crown Entities Act 2004.

#### Responsibilities of the auditor for the audit of the financial statements and the performance information

Our objectives are to obtain reasonable assurance about whether the financial statements and the performance information, 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 and the statement of performance.

For the budget information reported in the financial statements and the performance information, our procedures were limited to checking that the information agreed to the Company's statement of performance expectations.

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



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 and the performance information, 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 Company's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We evaluate the appropriateness of the reported performance information within the Company's framework for reporting its performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company'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 and the performance information 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 Company to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the performance information, including the disclosures, and whether the financial statements and the performance information represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board 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 Board is responsible for the other information. The other information comprises the information included on pages 2 to 28, 31 to 33 and 59 but does not include the financial statements and the performance information, and our auditor's report thereon.

Our opinion on the financial statements and the performance information 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 and the performance information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the statement of performance 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 Company 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 Company.

Emma Winsloe  
Ernst & Young  
On behalf of the Auditor-General  
Auckland, New Zealand

# Ngā Pūrongo Pūtea

## Financial statements

### Statement of Comprehensive Income

For the year ended 30 June 2022

	Notes	2022 Actual \$000	2021 Actual \$000
Income from Non-Exchange Transactions	3	44,761	34,266
Income from Exchange Transactions	3	615	375
<b>Total Income</b>		<b>45,376</b>	<b>34,641</b>
<b>Expenditure</b>			
Network Services	4	18,494	18,196
Transition Support	5	631	206
Board Operations	18	180	138
Audit Fees		68	60
Other General and Overhead Expenses	6	24,954	15,841
<b>Total Expenses</b>		<b>44,327</b>	<b>34,441</b>
<b>Net Surplus/(Deficit)</b>		<b>1,049</b>	<b>200</b>
<b>Total Comprehensive Income/(Loss) for the Period</b>		<b>1,049</b>	<b>200</b>

The accompanying notes form part of these financial statements.

### Statement of Financial Position

As at 30 June 2022

	Notes	2022 Actual \$000	2021 Actual \$000
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	7	3,878	3,671
Receivables – Non-Exchange Transactions		6,606	5,213
Term Deposits	7	1,527	1,021
Other Current Assets	8	454	501
<b>Total Current Assets</b>		<b>12,465</b>	<b>10,406</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	9	2,397	2,113
Intangible Assets	10	522	890
<b>Total Non-Current Assets</b>		<b>2,919</b>	<b>3,003</b>
<b>Total Assets</b>		<b>15,384</b>	<b>13,409</b>
<b>Represented by</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accruals	11	2,357	1,845
Payables under Exchange Transactions		2,960	2,666
Deferred Revenue	17	2,976	2,842
Lease Incentive – Current		27	27
Provisions	15	42	29
<b>Total Current Liabilities</b>		<b>8,362</b>	<b>7,409</b>
<b>Non-Current Liabilities</b>			
Lease Incentive – Non-Current		43	70
Provisions – Non-Current	15	8	8
<b>Total Non-Current Liabilities</b>		<b>51</b>	<b>78</b>
<b>Total Liabilities</b>		<b>8,413</b>	<b>7,487</b>
<b>Equity</b>			
Share Capital and Reserves		6,971	5,922
<b>Total Shareholders' Funds</b>		<b>6,971</b>	<b>5,922</b>
<b>Total Liabilities and Shareholders' Funds</b>		<b>15,384</b>	<b>13,409</b>

The accompanying notes form part of these financial statements.

The financial statements were approved by the Board and authorised for issue on 28 October 2022



**Colin MacDonald**  
Director



**Dame Karen Poutasi**  
Director

### Statement of Changes in Equity

For the year ended 30 June 2022

	Share Capital	Retained Earnings/ (Deficit)	2022 Actual \$000
Opening Balance 1 July 2021	14,000	(8,078)	5,922
Net Surplus/(Deficit)	-	1,049	1,049
<b>Total Comprehensive Income/(Loss) for the Period</b>	-	<b>1,049</b>	<b>1,049</b>
<b>Closing Balance 30 June 2022</b>	<b>14,000</b>	<b>(7,029)</b>	<b>6,971</b>

### Statement of Changes in Equity

For the year ended 30 June 2021

	Share Capital	Retained Earnings/ (Deficit)	2021 Actual \$000
Opening Balance 1 July 2020	14,000	(8,278)	5,722
Net Surplus/(Deficit)	-	200	200
<b>Total Comprehensive Income/(Loss) for the Period</b>	-	<b>200</b>	<b>200</b>
<b>Closing Balance 30 June 2021</b>	<b>14,000</b>	<b>(8,078)</b>	<b>5,922</b>

### Statement of Cash Flows

For the year ended 30 June 2022

	Notes	2022 Actual \$000	2021 Actual \$000
<b>Cash Flows from Operating Activities</b>			
Receipts from Customers		44,238	35,121
Interest Received		20	17
Other Receipts		-	5
Payments to Suppliers and Staff		(41,909)	(33,177)
<b>Net Cash Inflow from Operating Activities</b>	13	<b>2,349</b>	<b>1,966</b>
<b>Cash Flows from Investing Activities</b>			
Purchase of Property, Plant and Equipment		(1,270)	(1,283)
Purchase of Intangible Assets		(365)	(1,006)
Movement in Term Deposits		(507)	993
<b>Net Cash Outflow from Investing Activities</b>		<b>(2,142)</b>	<b>(1,296)</b>
<b>Net Increase/(Decrease) in Cash</b>		<b>207</b>	<b>670</b>
Opening Balance		3,671	3,001
<b>Closing Balance</b>	7	<b>3,878</b>	<b>3,671</b>

The accompanying notes form part of these financial statements.

# Ngā Kōrero mō ngā Tauākī Pūtea

## Notes to the financial statements

### 1. Reporting Entity

The Network for Learning Limited (N4L), a limited liability Company incorporated in New Zealand under the Companies Act 1993, is a Crown entity as defined by the Crown Entities Act 2004. It is listed in Schedule 4A of the Public Finance Act 1989. N4L's ultimate parent is the New Zealand Crown, however the Crown does not guarantee the liabilities of N4L in any way.

N4L's purpose is to establish and operate a student-focused network for schools and kura that provides significant benefits to students and educators by delivering a faster, safer, smarter, more reliable internet connection. As such, N4L's principal aim is to provide services to the public, rather than make a financial return. Accordingly, N4L is designated as a public benefit entity (PBE).

The financial statements for N4L are for the 12 month period from 1 July 2021 to 30 June 2022, and were approved by the Board on 28 October 2022.

### 2. Statement of Significant Accounting Policies

#### a) Basis of preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period.

#### Statement of Compliance

The financial statements of the Company have been prepared in accordance with the relevant requirements of the Public Finance Act 1989 and Crown Entities Act 2004, which includes the requirement to comply with New Zealand Generally Accepted Accounting Practice (NZ GAAP).

The financial statements have been prepared in accordance with, and comply with Tier 1 PBE accounting standards and other applicable Financial Reporting Standards, as appropriate for public benefit entities.

#### Measurement base

The financial statements have been prepared on a historical cost basis.

#### Functional and presentation currency

The financial statements are presented in New Zealand dollars, and all values are rounded to the nearest thousand (\$000). The functional currency of N4L is New Zealand dollars.

#### Changes in accounting policies

There have been no changes in the accounting policies of N4L in the year ended 30 June 2022. All accounting policies and disclosures are consistent with those applied in the previous financial year.

The External Reporting Board has also issued amendments to the following standards to incorporate requirements and guidance for the not-for-profit sector. These amendments apply to PBEs with reporting periods beginning on or after 01 July 2022. N4L expects there will be minimal or no change in applying these updated accounting standards.

Standard	Title	Application date
PBE FRS 48	Service Performance Reporting	1 July 2022

#### (b) Specific accounting policies

The specific accounting policies set out below, which materially affect the measurement of financial performance, financial position, and cash flows, have been consistently applied to all reporting periods presented in these financial statements.

#### Income

Income is measured at the fair value of consideration received or receivable. The specific recognition criteria described below must also be met before revenue is recognised.

#### Income from non-exchange transactions:

##### Income from Services

Income from Services is recognised by reference to when the service is performed.

#### Income from exchange transactions:

##### Interest

Interest income is recognised using the effective interest method.

#### Foreign currency transactions:

Foreign currency transactions are translated into New Zealand dollars (NZD), the functional currency of the Company, using the exchange rates prevailing at the date of transaction. Foreign exchange gains and losses resulting from the settlement of such

transactions and from the translation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies, are recognised in net surplus or deficit.

#### Leases

##### Operating Leases

Leases that do not transfer substantially all the risks and rewards incidental to ownership of an asset to the Company are classified as operating leases. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term. Lease incentives under an operating lease are recognised as lease incentive in the Statement of Financial Position. The aggregate benefit of the incentive is recognised as a reduction of the expense on a straight-line basis over the period of the lease.

#### Cash and cash equivalents

Cash and cash equivalents include cash on hand and term deposits held with a major NZ trading bank with original maturity of three months or less.

#### Receivables

Short-term receivables are recorded at their face value, less any provision for impairment. Impairment of a receivable is established when there is objective evidence that N4L will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, receivership or liquidation, and default in payments are considered indicators that the debt is impaired. The amount of impairment is the difference between the assets carrying value and the present value of future cash flows, discounted using the original effective interest rate.

#### Property, plant and equipment

Property, plant and equipment consists of the following asset classes: computer equipment, office equipment, office furniture and leasehold improvements. Property, plant and equipment is shown at cost, less any accumulated depreciation and impairment losses.

#### Additions

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that the future economic benefits or service potential associated with the

item will flow to the Company and the cost of the item can be measured reliably. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value when the control over the asset is obtained.

#### Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are included net in the surplus or deficit.

#### Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that the future economic benefits or service potential associated with the item will flow to the Company and the cost of the item can be measured reliability. The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

#### Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment at rates that will write off the cost of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Computer Equipment	2.5 years	40.0%
Office Equipment	5.7 years	17.5%
Office Furniture	9.5 years	10.5%
Leasehold Improvements	5.7 years	17.5%

The residual value and useful lives of assets are reviewed, and adjusted if applicable, at each financial year end.

#### Intangible assets

##### Software acquisition and development

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with maintaining computer software are recognised as an expense when incurred.

### Domain names

Acquired domain names are capitalised on the basis of the costs incurred to acquire. Costs associated with the development and maintenance of N4L domains are recognised as an expense when incurred.

### Amortisation

The useful lives of intangible assets are assessed as either finite or indefinite. Intangible assets with finite lives are amortised on a straight-line basis over their useful economic lives. The amortisation period and amortisation method for intangible assets with finite useful lives, are reviewed at least at the end of each reporting period. Intangible assets with indefinite useful lives are not amortised, but are tested for impairment annually. The assessment of indefinite life is reviewed annually to determine whether the indefinite life continues to be supportable. If not, the change in useful life from indefinite to finite is made on a prospective basis.

The useful lives and associated amortisation rates of classes of intangible assets have been estimated as follows:

Software	2.5 years	40%
Domain names	Indefinite	no amortisation
Licenses	1 year	100%

### Impairment of property, plant, equipment and intangible assets

Property, plant, equipment and intangible assets that have a finite useful life are reviewed for impairment at each balance date and whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is the depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the asset's ability to generate net cash inflows and where N4L would, if deprived of the asset, replace its remaining future economic benefits or service potential.

If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

### Accruals and payables

Accruals and payables are non-interest bearing and are stated at their nominal value. They are normally settled on 30-day terms, and the carrying values of accruals and payables approximate their fair values.

### Provisions

A provision is recognised for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, when it is probable that an outflow of future economic benefits will be required to settle the obligation, and when a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of the expenditure expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense and is included in "finance costs".

The expense relating to any provision is included in the Statement of Comprehensive Income.

### Employee entitlements

#### Short-Term Employee Entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

A liability and an expense are recognised for bonuses where there is a contractual obligation or where there is a past practice that has created a constructive obligation and a reliable estimate of the obligation can be made.

### Goods and services tax

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

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position. The net GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

### Income tax

N4L is a public authority and consequently is exempt from the payment of income tax. Accordingly, no provision has been made for income tax.

### Forecast

The forecast numbers are taken from the Company's 'Statement of Performance Expectations 2021/2022' as approved by the Board on 22 April 2021. The forecast figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Board in preparing these financial statements.

### Statement of cash flows

The following are the definitions of the terms used in the statement of cash flows:

- Cash comprises cash at bank and any short-term deposit with an original maturity of three months or less that are readily converted to known amounts of cash and are subject to an insignificant risk of changes in value.
- Operating activities are the principal revenue-producing activities of the Company and other activities that are not investing or financing activities.
- Investing activities are those activities relating to the acquisition and disposal of current and non-current investments, property, plant and equipment, intangible assets and other non-current assets.
- Financing activities are those activities that result in changes in the size and composition of the contributed equity of the Company.

### Critical judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

#### Leases classification

Determining whether a lease agreement is a finance lease or operating lease requires judgement as to whether the agreement transfers substantially all the risks and rewards of ownership to N4L.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum

lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant and equipment, whereas for an operating lease no such asset is recognised.

## 3. Income

	2022 \$000	2021 \$000
Income from Services to Schools	28,942	28,946
Income from Services to Government	15,819	5,167
Other Income	-	153
<b>Total Income from Non-Exchange Transactions</b>	<b>44,761</b>	<b>34,266</b>
	<b>2022 \$000</b>	<b>2021 \$000</b>
Interest Income	20	17
Equipment Sales	595	358
<b>Total Income from Exchange Transactions</b>	<b>615</b>	<b>375</b>

Income from services to schools represents income from the provision of core network services to schools. These services for state and state-integrated schools are paid for directly by the Ministry of Education on behalf of the schools. These services for Independent schools are paid directly by the schools.

Income from services to Government represents income relating to the provision of licence upgrades and equipment replacement for school wi-fi networks. These services are paid for by the Ministry of Education. Income from services to Government also includes services provided to education sector agencies.

#### 4. Network Services

	2022 \$000	2021 \$000
Network Provider Services	18,494	18,196
<b>Total</b>	<b>18,494</b>	<b>18,196</b>

Network provider services expenses represent payments to the network provider for the provision of the Managed Network service.

#### 5. Transition Support

Transition support expenses represent payments to Information and Communication Technologies (ICT) providers engaged to transition schools to the Managed Network service.

#### 6. Other General and Overhead Expenses

	2022 \$000	2021 \$000
Personnel Costs	18,432	10,852
Professional Advisory Fees	1,837	1,936
Marketing and Communications	309	343
Travel	113	185
Facility Costs	744	586
IT and Telecommunications	1,211	799
Depreciation	986	526
Other	1,322	599
<b>Total</b>	<b>24,954</b>	<b>15,826</b>

#### Personnel Costs

	2022 \$000	2021 \$000
Salaries, Wages and Short-Term Employee Benefits	14,326	9,200
Defined Contribution Plans	369	243
Contractor Costs	3,737	1,409
<b>Total Personnel Costs</b>	<b>18,432</b>	<b>10,852</b>

N4L had 140 (2021: 96) full-time equivalent employees and 28 contractors (2021: 18) as at 30 June 2022. Employer contributions to defined contribution plans relate to contributions to KiwiSaver.

#### 7. Cash and Term Deposits

	2022 \$000	2021 \$000
Cash at Bank	3,878	3,671
Term Deposits	1,527	1,021
<b>Total Cash and Term Deposits</b>	<b>5,405</b>	<b>4,692</b>

All cash and term deposits are held with a major New Zealand trading bank. Term deposit maturities are 365 days or less and based on a fixed interest rate with interest payable at maturity. The term deposits are not subject to automatic renewals.

#### 8. Other Current Assets

	2022 \$000	2021 \$000
Sundry Debtors	97	1
Prepayments	293	169
Accrued Revenue	64	331
<b>Total Other Current Assets</b>	<b>454</b>	<b>501</b>

The carrying value of other current assets approximates their fair value.



## 9. Property, Plant and Equipment

Movements for each class of property, plant, and equipment are as follows:

	Computer Equipment	Office Furniture	Office Equipment	Leasehold Improvements	Total \$000
<b>Cost</b>					
Balance at 1 July 2020	1,454	330	80	519	2,383
Additions during the year	1,271	1	3	8	1,283
Disposals	(4)	(4)	-	-	(8)
<b>Balance at 30 June 2021</b>	<b>2,721</b>	<b>327</b>	<b>83</b>	<b>527</b>	<b>3,658</b>
<b>Accumulated Depreciation</b>					
Balance at 1 July 2020	621	200	60	141	1,022
Disposals	(3)	-	-	-	(3)
Depreciation charge for the year	399	37	8	82	526
<b>Balance at 30 June 2021</b>	<b>1,017</b>	<b>237</b>	<b>68</b>	<b>223</b>	<b>1,545</b>
<b>Net book value at 30 June 2021</b>	<b>1,704</b>	<b>90</b>	<b>15</b>	<b>304</b>	<b>2,113</b>
<b>Cost</b>					
Balance at 1 July 2021	2,721	327	83	527	3,658
Additions during the year	1,062	78	2	128	1,270
Disposals	-	-	-	-	-
<b>Balance at 30 June 2022</b>	<b>3,783</b>	<b>405</b>	<b>85</b>	<b>655</b>	<b>4,928</b>
<b>Accumulated Depreciation</b>					
Balance at 1 July 2021	1,017	237	68	223	1,545
Disposals	-	-	-	-	-
Depreciation charge for the year	859	37	6	84	986
<b>Balance at 30 June 2022</b>	<b>1,876</b>	<b>274</b>	<b>74</b>	<b>307</b>	<b>2,531</b>
<b>Net book value at 30 June 2022</b>	<b>1,907</b>	<b>131</b>	<b>11</b>	<b>348</b>	<b>2,397</b>

## 10. Intangible Assets

Intangible assets consist predominantly of software license relating to the Security Operations Centre, and a small amount of internally developed software to support monitoring of our systems.

## 11. Accruals

Accruals are short term in nature, non-interest bearing and are repayable on demand.

## 12. Share Capital

Number of ordinary shares issued and fully paid:

	2022 000	2021 000
Balance at 1 July	14,000	14,000
Shares Issued	-	-
<b>Balance as at 30 June</b>	<b>14,000</b>	<b>14,000</b>

No shares issued during the 2022 financial year (2021: Nil). All shares are fully paid and have equal voting rights. The shares have no par value.

## 13. Reconciliation of Net Surplus/Deficit to Net Cash Flow from Operating Activities

	2022 \$000	2021 \$000
<b>Net Surplus</b>	<b>1,049</b>	<b>200</b>
<b>Add/(Less) Non-Cash Items</b>		
Depreciation & Amortisation	1,721	692
Net loss on disposal of Property, Plant and Equipment	0	4
<b>Total Non-Cash Items</b>	<b>1,721</b>	<b>696</b>
<b>Add/(Less) movements in Working Capital Items</b>		
Accounts Receivable	(1,394)	(2,058)
Prepayments	(92)	(3)
Other Receivables	(97)	6
Accrued Revenue	206	(293)
Accounts Payable, Other Payables & Deferred Revenue	920	3,726
Employee Entitlements	36	(308)
<b>Net movement in Working Capital Items</b>	<b>(421)</b>	<b>1,070</b>
<b>Net Cash Inflow from Operating Activities</b>	<b>2,349</b>	<b>1,966</b>

## 14. Commitments

### Operating leases as lessee

N4L has entered into commercial leases on certain motor vehicles and car parks. The related leases have lives between six months to three years, with no renewal option included in the contracts.

N4L also leases office premises (including car parks) in Auckland and Wellington. A significant portion of the total non-cancellable operating lease expense relates to the lease of N4L's Auckland premises. The leases for the Auckland premises (including car parks) expire in February 2028, with an option to vacate the premises at the lease renewal date of February 2025. N4L has assumed that it will not renew the Auckland premises at the lease renewal date. The Wellington premises lease expires on 31 October 2023, and there is no right of renewal for the premises.

N4L does not have the option to purchase the leased premises, car parks and motor vehicles at the end of the lease terms, and there are no restrictions placed upon the Company by entering into the leases.

## 15. Lease make good provision

In respect of its leased premises in Auckland and Wellington, N4L is required at the expiry of the lease term to make good any damage caused to the premises and to remove specified fixtures and fittings installed by N4L. N4L has the option to renew these leases, which affects the timing of expected cash outflows to make good the premises. N4L has assumed that the option to renew will not be exercised for both premises in measuring the provision. The cash flows associated with the non-current portion of the lease make-good provision are expected to occur in February 2025.

## 16. Contingencies

### Contingent Liabilities

The company has no contingent liabilities as at 30 June 2022 (2021: \$nil).

### Contingent Assets

The company has no contingent assets as at 30 June 2022 (2021: \$nil).

Future minimum rentals payable under non-cancellable operating leases as at 30 June 2022 and 2021 are, as follows:

	2022 \$000	2021 \$000
Not later than one year	837	553
Later than one year but not later than five years	1,253	1,245
Later than five years	-	-
<b>Total Commitments</b>	<b>2,090</b>	<b>1,798</b>

### Other commitments

The Company has no other commitments outside of its operating lease commitments.

## 17. Deferred Revenue

The Company has incurred a deferred revenue liability during the year. As a result of the Security Operations Centre, additional hardware and software licenses were charged to the Ministry of Education. This hardware and software will be used to deliver the programme, and the deferred revenue will be recognised against that programme.

## 18. Related Party Transactions and Key Management Personnel

### Related party transactions

N4L is a wholly owned entity of the Crown.

### Significant transactions with Government-related entities

N4L invoices the Ministry of Education directly and in accordance with the contracts N4L has with the Ministry of Education.

N4L received no capital funding during the year (2021: nil).

In conducting its activities, N4L is required to pay various taxes and levies (such as GST, FBT, PAYE and ACC levies) to the Crown and entities related to the Crown. The payment of these taxes and levies, other than income tax, is based on the standard terms and conditions that apply to all tax and levy payers. N4L is exempt from paying income tax.

Key management personnel includes the Management Team and the Board Members. During 2022, no changes were made to the Management team.

During the year ended 30 June 2022, no employee received compensation in relation to cessation of their employment (2021: \$0k). No contractors received compensation in relation to cessation of their contracts (2021: \$0k).

There were 6 employees in the Management Team who received remuneration over \$100k during the 2022 financial year (2021: 6).

The Chief Executive Officer was paid \$463,033 in fixed remuneration and benefits (2021: \$428,022). The CEO voluntarily reduced his remuneration on a temporary basis in 2021, in response to the impact of Covid-19.

## Key Management Personnel Compensation

	2022 \$000	2021 \$000
<b>Management Team</b>		
Remuneration and Short-Term Benefits	1,772	1,816
Defined Contribution Plans	48	46
<b>Total</b>	<b>1,820</b>	<b>1,862</b>
<b>Full-time Equivalent Members</b>	<b>6</b>	<b>6</b>
<b>Board Members</b>		
Remuneration	159	132
<b>Full-time Equivalent Members</b>	<b>6</b>	<b>5</b>

### Board Member Remuneration

The Directors voluntarily reduced their remuneration on a temporary basis in 2021, in response to the impact of Covid-19. The total value of remuneration paid or payable to each Board member during the year was:

	Date of Original Appointment	2022 \$000	2021 \$000
Karen Poutasi – Deputy Chair	02/07/14	29	26
Jeremy Banks	01/07/17	23	21
Colin MacDonald – Chair	01/03/19	46	43
Sharon Cresswell	01/08/19	23	21
Anthony Briscoe	01/08/19	23	21
Clare Curran	01/11/21	15	0
<b>Total Directors' fees</b>		<b>159</b>	<b>132</b>

N4L has in place Directors' and Officers' liability insurance. N4L also indemnifies the Directors against cost and liabilities incurred by Directors for acts or omissions made in their capacity as Directors to the extent permitted by N4L's Constitution and the Companies Act 1993.

In addition to the Directors' fees, the company incurred \$21k (2021: \$6k) of expenditure relating to training and travel costs of the Directors.

### 19. Employee Remuneration

	2022 No. of employees	2021 No. of employees
\$100,000 - \$109,999	14	16
\$110,000 - \$119,999	6	3
\$120,000 - \$129,999	5	2
\$130,000 - \$139,999	1	2
\$140,000 - \$149,999	2	4
\$150,000 - \$159,999	1	1
\$160,000 - \$169,999	5	0
\$170,000 - \$179,999	2	3
\$180,000 - \$189,999	3	3
\$190,000 - \$199,999	0	2
\$200,000 - \$209,999	2	1
\$220,000 - \$229,999	1	1
\$240,000 - \$249,999	1	0
\$270,000 - \$279,999	0	1
\$290,000 - \$299,999	2	0
\$320,000 - \$329,999	1	0
\$330,000 - \$339,999	0	1
\$350,000 - \$359,999	1	0
\$430,000 - \$439,999	0	1
\$460,000 - \$469,999	1	0

During the year end 30 June 2022, no employees received compensation and other benefits in relation to cessation of their employment. The information in the table reflects remuneration paid to staff in respect of their period of employment with the Company.

## 20. Events after Balance Date

The Ministry of Education exercised their rights to renew a number of statements of works. The following statements of work were renewed for one year:

Network Hardware Replacement SoW on 21 July 2022

Secure Access SOW on 21 July 2022

Equipment Support on 22 July 2022

Customer Services SoW on 12 August 2022

## 21. Capital Management

N4L's capital is its equity, which comprises accumulated funds and share capital. Equity is represented by the net assets of the Company.

N4L manages its capital through careful control of its operations ensuring it can operate within its agreed capital base. N4L has no external debt.

## 22. Financial Instruments

### Financial instrument categories

Cash, cash equivalents and receivables as presented on the Statement of Financial Position are classified as loans and receivables. Accruals and payables and are classified as financial liabilities, measured at amortised cost.

N4L has no financial assets or liabilities that are measured at fair value in the Statement of Financial Position. Current accruals and payables and short-term receivables are non-interest bearing and are normally settled on 30 day terms, therefore their carrying value is approximately equal to their fair values.

All financial liabilities of N4L are current, except for the non-current portion of the lease make good provision, for which the associated cash flows are expected to occur in February 2025.

### Financial instrument risk management

N4L's activities expose it to a variety of financial instrument risks, including market risk, credit risk, and liquidity risk. N4L has a treasury policy in place to help manage the risks associated with financial instruments and seeks to minimise exposure from financial instruments. This policy does not allow any transactions that are speculative in nature to be entered into.

### Market risk

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate due to changes in market interest rates. N4L's exposure to cash flow interest rate risk is limited to its bank deposits which are held at variable rates of interest. N4L does not actively manage its exposure to cash flow interest rate risk. N4L considers its exposure to interest rate risk to be immaterial. N4L is not exposed to price risk or currency risk.

### Credit risk

Credit risk is the risk that a third party will default on its obligation to N4L, causing it to incur a loss.

In the normal course of business, N4L is exposed to credit risk from cash and term deposits with banks and other receivables. For each of these, the maximum credit exposure is best represented by the carrying amount in the Statement of Financial Position.

N4L invests funds only with registered banks that have a Standard and Poor's credit rating of at least A-1 for short-term and A- for long-term investments. N4L has experienced no defaults of interest or principal payments for term deposits.

N4L holds no collateral or other credit enhancements for financial instruments that give rise to credit risk.

### Liquidity risk

Liquidity risk is the risk that N4L will encounter difficulty raising liquid funds to meet commitments as they fall due. N4L mostly manages liquidity risk by continuously monitoring forecast and actual cash flow requirements.

## 23. Impact of Covid-19

Covid 19 had two significant impacts during the financial year. The nationwide lockdown in August 2021 meant N4L had difficulty accessing schools, and this affected our ability to sign new schools up and complete installations. Additionally in January 2022, N4L was notified of an international shortage of switches, a critical component of the network equipment being installed into schools under the Equipment Replacement programme.

As a result, N4L focused the Equipment Replacement team on creating the designs and ceased equipment installations. These two events directly impacted our ability to meet our SPE installation targets under Equipment Replacement.

## 24. Explanation of major variances to unaudited forecast

The forecast numbers are taken from the Company's 'Statement of Performance Expectations 2021-2022' (SPE).

### Statement of Comprehensive Income

For the year ended 30 June 2022

	Ref	2022 Actual \$000	2022 Forecast (Unaudited) \$000
<b>Income from Non-Exchange Transactions</b>	A	44,761	41,716
<b>Income from Exchange Transactions</b>		615	16
<b>Total Income</b>		<b>45,376</b>	<b>41,732</b>
<b>Expenditure</b>			
Network Services	B	18,494	18,867
Transition Support	B	631	1,626
Board Operations	C	180	187
Audit Fees		68	63
Other General and Overhead Expenses		24,954	20,839
<b>Total Expenses</b>		<b>44,327</b>	<b>41,582</b>
<b>Net Surplus/(Deficit)</b>		<b>1,049</b>	<b>150</b>
<b>Total Comprehensive Income/(Loss) for the Period</b>		<b>1,049</b>	<b>150</b>

2022 Actual delivered a comprehensive income of \$897k higher than forecast. Key drivers of this are:

#### A – Income from services

Income from services was higher than the SPE forecast, primarily due to revenue which was not budgeted for in the SPE. This work relates to an extension to customer services to support a broader range of programmes, IEM (Dataloggers) and Cybersecurity in Schools (Email Protection).

#### B – Network services & transition support

Network service costs were lower than the SPE forecast, primarily due to lower than budgeted direct costs. Transition support expenses represent payments to Information and Communication Technologies (ICT) providers engaged to transition schools to the Managed Network service. Volumes were lower than budgeted due to Covid-19-related supply chain issues.

#### C – Board operations

Board operations are under budget due to the directors having limited travel related expenses, as most meetings were held online due to Covid.

## Statement of Financial Position

As at 30 June 2022

	Ref	2022 Actual \$000	2022 Forecast (Unaudited) \$000
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	D	3,878	3,486
Receivables – Non Exchange Transactions	E	6,606	3,914
Term Deposits		1,527	-
Other Current Assets		454	275
<b>Total Current Assets</b>		<b>12,465</b>	<b>7,675</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment		2,397	2,428
Intangible Assets	F	522	546
<b>Total Non-Current Assets</b>		<b>2,919</b>	<b>2,974</b>
<b>Total Assets</b>		<b>15,384</b>	<b>10,649</b>
Represented by			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accruals		2,357	1,722
Payables under Exchange Transactions		2,960	2,277
Deferred Revenue	G	2,976	563
Lease Incentive – Current		27	27
Provisions		42	47
<b>Total Current Liabilities</b>		<b>8,362</b>	<b>4,636</b>
<b>Non-Current Liabilities</b>			
Lease Incentive – Non-Current		43	43
Provisions – Non-Current		8	8
<b>Total Non-Current Liabilities</b>		<b>51</b>	<b>51</b>
<b>Total Liabilities</b>		<b>8,413</b>	<b>4,687</b>
<b>Equity</b>			
Share Capital and Reserves		6,971	5,962
<b>Total Shareholders' Funds</b>		<b>6,971</b>	<b>5,962</b>
<b>Total Liabilities and Shareholders' Funds</b>		<b>15,384</b>	<b>10,649</b>

### D – Cash and cash equivalents

Cash and cash equivalents are higher than forecast in the SPE, primarily due to a higher opening cash balance than forecasted in the SPE.

### E – Receivables – Non-Exchange transactions

Receivables are higher than forecast in the SPE, due to higher revenue received than forecast.

### F – Intangibles

During the year, N4L purchased and amortised software primarily in relation to the Security Operations Centre.

### G – Deferred revenue

Deferred revenue has risen due to revenue not yet earned for the Security Operations Centre.

## Statement of Changes in Equity

For the year ended 30 June 2022

	Share Capital	Retained Earnings / (Deficit)	2022 Actual \$000	2022 Forecast (Unaudited) \$000
<b>Opening Balance 1 July 2021</b>	<b>14,000</b>	<b>(8,078)</b>	<b>5,922</b>	<b>5,812</b>
Net Surplus/(Deficit)	-	1,049	1,049	150
<b>Total Comprehensive Income/(Loss) for the Period</b>	<b>-</b>	<b>1,049</b>	<b>1,049</b>	<b>150</b>
<b>Closing Balance 30 June 2022</b>	<b>14,000</b>	<b>(7,029)</b>	<b>6,971</b>	<b>5,962</b>

## Statement of Cash Flows

For the year ended 30 June 2022

	Notes	2022 Actual \$000	2022 Forecast (Unaudited) \$000
<b>Cash Flows from Operating Activities</b>			
Receipts from Customers		44,238	47,851
Interest Received		20	16
Other Receipts		-	-
Payments to Suppliers and Staff		(41,909)	(45,919)
<b>Net Cash Inflow from Operating Activities</b>	H	<b>2,349</b>	<b>1,948</b>
<b>Cash Flows from Investing Activities</b>			
Purchase of Property, Plant and Equipment		(1,270)	(1,825)
Purchase of Intangible Assets		(365)	-
Movement in Term Deposits		(507)	-
<b>Net Cash Outflow from Investing Activities</b>		<b>(2,142)</b>	<b>(1,825)</b>
<b>Net Increase/(Decrease) in Cash</b>		<b>207</b>	<b>123</b>
Opening Balance		3,671	3,363
<b>Closing Balance</b>		<b>3,878</b>	<b>3,486</b>

A higher cash flow was delivered for the year ended 30 June 2022 than forecast in the SPE. Key drivers of this are:

### H – Net Increase/(Decrease) in cash

Cash Flow for the year was higher than SPE due primarily to higher than expected cash flows from Operating Activities.

# Papatohu Directory

## Shareholders:

Minister of Finance (Hon Grant Robertson) and  
Minister of Education (Hon Chris Hipkins)

## Responsible Minister for the Company:

Minister of Education (Hon Chris Hipkins)

## Registered office:

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195 Lambton Quay  
Wellington 6140

## Contact address:

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Parnell, Auckland 1151  
W n4l.co.nz  
E info@n4l.co.nz  
P 0800 LEARNING (532 764)

## Auditor:

The Auditor-General  
Pursuant to section 15 of the Public Audit Act 2001

## Solicitors:

Bell Gully

## Bankers:

Westpac New Zealand Limited

## Senior Leadership:

Larrie Moore, Chief Executive Officer  
Alexander (Sandy) Brown, Chief Government Affairs Officer  
Gavin Costello, Chief Information & Security Officer  
Kim Hegarty, Chief People Officer  
Michelle Leadsom, Chief Customer and Brand Officer  
Gill Mahony, Chief Financial Officer

## Board of Directors:

Colin MacDonald, Chair  
Karen Poutasi, Deputy Chair  
Jeremy Banks  
Anthony Briscoe  
Sharon Cresswell  
Clare Curran

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