Pūrongo-ā-tau Annual Report 2021

Open Polytechnic | Kuratini Tuwhera

Open Polytechnic enrolled

35,612

individual learners in 2021

Contents *Rārangi Kaupapa*

Chairperson's Overview
Tirohanga Whānui a te Heamana

The Board of Directors has worked with the Executive team to guide and support a range of initiatives in 2021 that have delivered outstanding results for learners, stakeholders and the institution.

A Year of Achievement

It has been a strong year of achievement on a number of fronts for The Open Polytechnic of New Zealand Limited.

Strong enrolment growth for Open Polytechnic continued, outpacing the significant increases experienced in the previous year, with a total of 35,612 individual learner enrolments recorded for 2021. This sustained enrolment growth, which began in 2019, has seen Open Polytechnic become the largest Institute of Technology and Polytechnic (ITP) subsidiary of Te Pūkenga, both in terms of the number of individual learners in the sector, and equivalent full-time students.

The Mahere Rautaki Strategic Plan 2020–2022, reviewed and approved by the Board last year, is producing tangible results as it hits its second year of implementation by the senior leadership and management teams. The plan builds on previous digital transformation initiatives at Open Polytechnic, is aligned to the government's long-term strategy for tertiary education and the Reform of Vocational Education (RoVE), and responds to the needs of the nation as we continue to deal with the effects of the COVID-19 pandemic. The strategic goals of the plan are:

1. Driving learner success through a remarkable educational experience.
2. Responding with excellence to the needs of Māori learners and whānau and the aspirations of iwi and Māori communities.
3. Enhancing educational relevance through strong industry and regional linkages.
4. Raising education quality of distance learning through world-class capabilities.
5. Leading and supporting consistency of mobility across the network through collaborative campus, work-based and distance learning.

A particular highlight for the Board in 2021 relating to the plan was seeing the targets met for improved course completions across all learner groups, and the closing of the equity gap across our Māori and Pasifika learner priority groups in terms of first-year retention rates. Open Polytechnic is also moving closer to achieving equity in relation to course completions for these priority groups. The implementation of the Ōritetanga Plan and 'Afa Strategy alongside the strategic plan have helped bring about these positive equity outcomes. For more details on these results, see the statement of service performance on pages 78-87.

A range of collaborative activities with other Te Pūkenga subsidiaries is also contributing to the achievement of the strategic plan goals. During 2021 Open Polytechnic worked with fellow Te Pūkenga subsidiaries Western Institute of Technology at Taranaki, Ara Institute of Canterbury, Tai Poutini Polytechnic, Manukau Institute of Technology and NorthTec to collaborate on a range of initiatives and shared approaches to deliver on network goals. Discussions for further collaboration were also started with Toi Ohomai Institute of Technology, Otago Polytechnic, Eastern Institute of Technology, Universal College of Learning, Southern Institute of Technology, and Whitireia and WelTec.

A new range of enhancements to iQualify, the online learning platform created by Open Polytechnic in 2014, and now used by a wide range of partner organisations to deliver online and blended learning, is supporting several goals in the Mahere Rautaki Strategic Plan 2020–2022. These enhancements include creating stronger integrations with technology partners, re-architecting iQualify to provide more inbuilt integrations, and overhauling iQualify's application programming interface to give partners more control over their content, which will allow them to import and export content to and from any learning management system. For more details on the iQualify enhancements begun in 2021, see page 14.

COVID-19 Response

The challenges brought about by the COVID-19 pandemic continued to affect our staff, learners and the nation throughout 2021. At the start of the August nationwide lockdown, the Open Polytechnic Crisis Management team swung back into action. Using the experiences gained during the 2020 lockdown, it quickly moved staff back to working from home and re-established a wide range of support mechanisms for learners.

On behalf of the Board I acknowledge our staff for their resilience and support of each other during this continued period of national uncertainty, and for the sustained effort they have shown in supporting our learners to achieve their educational goals while they themselves coped with the challenges of lockdown and the subsequent effects of the different alert levels and traffic light settings. A particular thanks to the Crisis Management team and its learner facing subcommittee for their continued outstanding work in ensuring Open Polytechnic is responsive to the fast-changing environment brought about by the pandemic.

Building on the support Open Polytechnic's School Strategy directorate and our wholly owned subsidiary, ESA Publications (NZ) Limited, provided the Ministry of Education last year, during 2021 we once again supplied resources to schools in the form of take-home learning packs. These packs were used by students who were learning at home due to the alert level 3 and 4 settings in their regions. This contract with the Ministry of Education highlighted the ability Open Polytechnic has to swiftly utilise its content-creation resources to benefit the nation when a switch to flexible distance learning is required. This additional contract with the Ministry of Education resulted in a $1.5 million contribution to Open Polytechnic's revenue streams.

New Business Division

The year ended with a new business division, eCampus NZ, joining Open Polytechnic. eCampus NZ is focused on flexible online learning, with the head of this business division, Pamela Simpson, reporting directly to the Open Polytechnic Board of Directors. We are excited about what this opportunity brings in terms of increased collaboration, and allowing Open Polytechnic's insights, along with eCampus NZ's insights, to inform decisions concerning distance and multi-modal learning under Te Pūkenga.

As this was a short-form amalgamation, there have been no impacts to staff at either organisation, with eCampus NZ 'lifted and shifted' into Open Polytechnic to operate as a separate business division.

Acknowledgements

It has been an exciting year for Open Polytechnic, as it goes from strength to strength and uses its considerable expertise in open, distance and flexible learning (ODFL) to benefit the vocational education aspirations of its learners, meet employer skills needs across the nation, support Te Pūkenga and the Reform of Vocational Education (RoVE) initiatives, and ensure our staff are well supported during the pandemic.

All of this can only be achieved by strong leadership. On behalf of the Board, I thank our Chief Executive, Dr Caroline Seelig, and the Executive team for their outstanding and unwavering commitment to the organisation and its strategic goals, and unfaltering dedication to achieving the best results for Open Polytechnic's learners, staff and stakeholders.

My thanks, too, to fellow Board members for their efforts this year. Your support and commitment to ensuring Open Polytechnic remains a world-class leader in ODFL and a taonga of New Zealand's tertiary education system is much appreciated. In particular, my thanks to Sue Sutherland. Sue has retired after 10 years of significant contribution to the governance of Open Polytechnic. We will miss her commitment and contribution, both to Open Polytechnic and the vocational education sector.

Vaughan Renner
Board Chairperson

Chief Executive's Overview
Tirohanga Whānui a te Tumuaki

The Open Polytechnic of New Zealand achieved record enrolment growth, strong educational performance results and high learner satisfaction in 2021, and despite the challenges for the tertiary education sector caused by the COVID-19 pandemic, has returned a financial surplus.

Our Performance

Following on the back of high enrolment demand in 2020, Open Polytechnic saw a 29% increase in equivalent full-time students (EFTS) on the previous year, taking us up to over 8,000 EFTS. This exceeded our initial Tertiary Education Commission (TEC) allocated funding cap set for the year, and we were successful in our application to TEC and Te Pūkenga for an additional 20% increase to our funding cap. By the end of 2021 we had still exceeded this further funding cap by 9.2%, and to help manage the ongoing demand, Executive made the decision not to offer the majority of our December block open courses. As mentioned in our Board Chair's overview, we enrolled 35,612 individual learners this year, which equates to 28% of all learners in the Institute of Technology and Polytechnic (ITP) sector.

We had a number of additional costs this year due to the amalgamation of eCampus NZ into Open Polytechnic, our continued investment in education technology to benefit our learners and Te Pūkenga network, and the ongoing modernisation of our campus environment. However, these costs were balanced by the increased funding achievement and our commercial activities. As a result, we have returned a group financial surplus of $5.3m.

Despite the challenges faced by staff and learners during the ongoing COVID-19 pandemic, learner satisfaction with Open Polytechnic remained steady this year. Our 2021 student satisfaction survey, independently conducted by Kantar, saw us achieve an overall learner satisfaction rate of 86%, while our Net Promoter Score of learners likely to recommend Open Polytechnic to others was 33.

Enrolled
35,612
individual learners

Course completion

82% *course completion rate for* ***non-Māori, non-Pasifika learners***

72% *course completion rate for* ***Māori learners***

71% *course completion rate for* ***Pasifika learners***

Net Promoter Score

33

'Likely to recommend ***Open Polytechnic*** to others'

86% ***overall learner satisfaction***

109% ***of funding cap achieved***

In terms of our educational performance results, we met all of our course completion targets for 2021. Course completions for non-Māori, non-Pasifika learners were 82%, and the rates were 72% and 71% for Māori and Pasifika learners respectively. Continuing to lift Māori and Pasifika learner achievement is an ongoing focus for us through the implementation of our Ōritetanga Plan and 'Afa Strategy.

As the nation's leading provider of online, distance and flexible learning (ODFL), our expertise and strengths were supported by the findings of the New Zealand Qualification's Authority's (NZQA) 2021 Targeted Evaluation. The evaluators' report to NZQA noted Open Polytechnic's performance was strong in the areas of learner support, learning assessment design and practice, the use of analytics to enhance educational performance, and its role as a national provider of ODFL.

In their summary they noted: 'The Open Polytechnic's current effectiveness as a specialist ODFL provider builds on its longstanding experience in this field. The overall success of the Open Polytechnic's strategic mission is indicated by how consistently it performs across the selected focus areas, and by its commitment to learner success within the specific context that is ODFL.'

Our Highlights of 2021

Open Polytechnic has continued to strengthen and broaden relationships with our partners across the network of Te Pūkenga subsidiaries. These partnerships provide a great opportunity to learn from the experiences of face-to-face providers in the sector, and for Open Polytechnic to share our knowledge and expertise when it comes to delivering course content and resources online through our iQualify learning management system. 2021 alone saw us have over 80,000 active users on the iQualify platform.

In the commercial space, Open Polytechnic continues to forge ahead with new partnerships and opportunities to help ensure the needs of industry are met. 2021 saw new collaborations with the financial services and health and well-being sectors. We also completed the first phase of a combined project with GNS Science, which saw us redevelop their online disaster leadership training resources from face-to-face materials into new media and learning activities for digital delivery on iQualify. GNS Science will deliver this training to the ASEAN Coordinating Centre for Humanitarian Assistance on Disaster Management, which is offered across the Pacific and parts of Asia.

In April, Open Polytechnic and the New Zealand Law Society (NZLS) signed a new agreement that will see our two organisations continue to collaborate on delivering the popular New Zealand Diploma in Legal Executive Studies programme.

Photo: At the signing of the memorandum of understanding with then NZLS chief executive Helen Morgan-Banda (left).

Also, to help meet the needs of the teaching profession, Open Polytechnic signed new agreements with the Ministry of Education to deliver the New Zealand Certificate in Early Childhood Education and Care (Level 4) and Teacher Education Refresh programmes fees free.

Photo: Learners gather to receive their qualifications at Auckland graduation.

We were fortunate to be able to hold our graduation ceremonies in May this year in Christchurch, Wellington and Auckland. The events took on extra significance as both 2020 and 2021 graduates were in attendance due to last year's ceremony being cancelled because of the pandemic. To see highlights from those events, see pages 12-13.

Open Polytechnic showed support for our local community by sponsoring and hosting the Hutt Valley Chamber of Commerce launch event of their new business training programme. A feature of the new training programme is our fees-free programmes in business, management, and administration and technology.

Photo: At the Hutt Valley Chamber of Commerce event. To my left is MP for Hutt South Ginny Andersen, and to my right is Education Minister Hon. Chris Hipkins and HVCC President Mark Skelly.

On a more global scale, Open Polytechnic hosted, in partnership with the International Council for Open and Distance Education (ICDE), a two-day virtual leadership summit on the importance of flexibility for education providers. Following the summit, ICDE released a summary report co-authored by Dr Mark Nichols (Executive Director Learning Design and Development) and Dr Indu Peiris (Senior Academic Staff Member, Business Management). This report will help with the continual development of new ways of working to ensure a world-class education experience for online and distance learners.

At the end of November Open Polytechnic, Whitireia and WelTec jointly hosted the 2021 National ITP Research Symposium online, which saw 130 presenters from across the network of Te Pūkenga subsidiaries come together to share their research and knowledge.

I am also proud to share that Open Polytechnic is now accredited as a Living Wage Employer. We are thrilled to be a part of this initiative and community of employers. This year we also took the Pride Pledge, demonstrating our commitment to the rainbow community.

An important initiative this year, with the support of Te Pūkenga and the Ministry of Health, saw Open Polytechnic partner with Pūawaitanga to offer free online and phone counselling services to our learners. This is an initiative we hope to build on next year.

It was also a pleasure to see former Open Polytechnic of New Zealand Council Chair, Murray Bain, named an Officer of the New Zealand Order of Merit in the 2021 Queen's Birthday Honours list. He served as Council Chair from 2014–2020 and received the honour for his services to tertiary education and digital learning. Murray continues to have a relationship with Open Polytechnic in his capacity as a member of our ESA Publications (NZ) Limited Board.

Continuing Our COVID-19 Support

When New Zealand moved into a Level 4 lockdown on 17 August 2021, Open Polytechnic responded quickly. Thanks to the experience of our Crisis Management, Service Desk and Facilities teams with the 2020 lockdown, there were already robust systems and processes in place. This ensured a relatively smooth transition for our staff, who were immediately able to work from home.

Throughout the changing alert levels, and eventual movement into the traffic light system of the COVID-19 Protection Framework on 3 December, we maintained regular communications with our learners regarding the support Open Polytechnic was providing. This included examinations moving to alternative assessments, extensions to course end dates and assignment due dates, and sharing information about the hardship assistance fund provided to learners by the government.

In addition to our Crisis Management team providing regular updates to staff, the People and Capability team organised a number of pastoral care and well-being initiatives. These included virtual resilience workshops, virtual non-work coffee catch-ups, and a $25 voucher for staff to spend to support local businesses.

Towards the end of 2021 we carried out a consultation with staff in response to the COVID-19 Public Health Response Act 2020, and the related health orders being made in accordance with that Act. The outcome of this consultation saw Open Polytechnic introduce its COVID-19 Policy, which includes a requirement that all staff and learners that attend our campus from 2 February 2022 will need to present a valid My Vaccine Pass. This policy has been approved by the Open Polytechnic Board of Directors and Te Pūkenga Council.

Reform of Vocational Education

The vision for the Reform of Vocational Education (RoVE) is to create a more collaborative, integrated network of provision for vocational education.

This year, Te Pūkenga, of which Open Polytechnic will remain a subsidiary until 31 December 2022, began engagement on the proposed operating model that is the framework for the organisation into the future. Open Polytechnic management and staff provided feedback on this initial engagement, with further consultation expected in 2022.

To help navigate the transition to Te Pūkenga, Open Polytechnic has set up a subsidiary change team. The team is responsible for developing and implementing subsidiary change plans, ensuring staff are regularly updated and reporting feedback to Te Pūkenga on the impact of any changes.

Mary-Liz Broadley (Senior Regional Lecturer, Learning Delivery) was also appointed to the Interim Staff Advisory Committee of Te Pūkenga and will represent our staff voice and help Te Pūkenga Council understand key matters across the subsidiary network until the end of 2022. She also represents this staff advisory committee on Te Poari Akoranga Academic Board.

2021 saw NZQA begin a consultation with the sector on simplifying New Zealand sub-degree qualifications and other credentials. This work is supported by the Ministry of Education and is an important part of RoVE. Alan Cadwallader, Executive Director Learning Delivery, has provided support to NZQA for their work in this area.

Open Polytechnic is also contributing to the work that began this year on developing a process for the unification of programmes across all Te Pūkenga subsidiaries. There are currently many qualifications that have multiple programmes structured and delivered in various ways. Te Pūkenga is working collaboratively with the sector to develop one unified programme for each qualification that will work for all.

Executive Update

Executive staff have been actively involved with external organisations and new programmes of work this year to contribute to RoVE and Te Pūkenga.

Paul Fallon, Executive Director Digital Services and Enterprise Projects, was appointed as a member of Te Pūkenga Information Systems Strategic Plan (ISSP) working group. Turi Ngatai, Executive Director Māori, was appointed as Co-chair for the Bay of Plenty region Regional Skills Leadership Group (RSLG) until July 2024. RSLGs are independent advisory bodies and were created as part of RoVE. Turi was also appointed to the Muka Tangata – People, Food and Fibre Workforce Development Council (WDC). This follows his appointment to the Interim Establishment Board for the Primary Industries WDC and as a Director on the Food and Fibre Centre of Vocational Excellence.

In April Doug Standring, Executive Director Marketing and Communications, and I presented at a World Bank-hosted webinar convened to help policymakers and institutions in Vietnam working to design a national TVET eLearning ecosystem. In July Dr Mark Nichols and I presented a keynote to the Computing and Information Technology Research and Education New Zealand conference on online education.

This year I also took up a number of exciting board opportunities. These included appointments to the Hutt Valley Chamber of Commerce, LearningWorks and Ako Aotearoa boards.

It is also good to see the continuing commitment Executive has to our wider community, with Angela Bingham, Executive Director People and Capability, Alex MacCreadie, Executive Director School Strategy, Neil Carroll, Executive Director Academic Services, and Paul Fallon all members of their local school boards.

A personal highlight for me this year was welcoming three new members to the Executive team, including Wayne Glen, Kaiwhakahaere, Meremaihi Aloua, Kaiwhakahaero Matua/Te Reo Lead, and Rebekah Tuileto'a, Pule Ma'ata. These new appointments acknowledge our commitment to develop the work of Te Kura Wānanga (The Māori Office) and the Pasifika Office as we respond to the ongoing Open Polytechnic and Te Pūkenga focus of increasing equity outcomes for Māori and Pasifika learners.

Conclusion

It has been a year of significant achievements for Open Polytechnic as we continued to support our learners and staff during the ongoing pandemic, managed huge growth in enrolments, and cemented our reputation as a world-class ODFL provider.

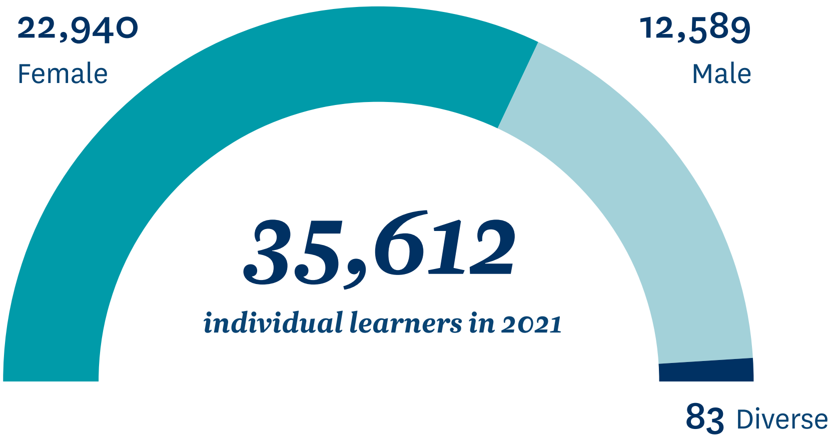
Thank you to Vaughan Renner and our Board of Directors for your continued support and guidance, the Executive team for your leadership, and to all of our Open Polytechnic staff for your outstanding work in helping achieve our performance results.

Caroline Seelig
Chief Executive

Our Learners
A Mātou Ākonga

Open Polytechnic's learners, who are mainly adult, part-time learners, require access to flexible and online learning so that they can gain the skills they need to progress in their careers, or change careers, while still being able to meet their life commitments. The following graphs provide an insight into the demographics of our learners, and how they rate their study experiences with Open Polytechnic.

Total Roll for 2021



15% (5,353) — ***Māori learners***

6% (2,206) — ***Pasifika learners***

5% (1,907) — ***Disabled learners***

Value of Study

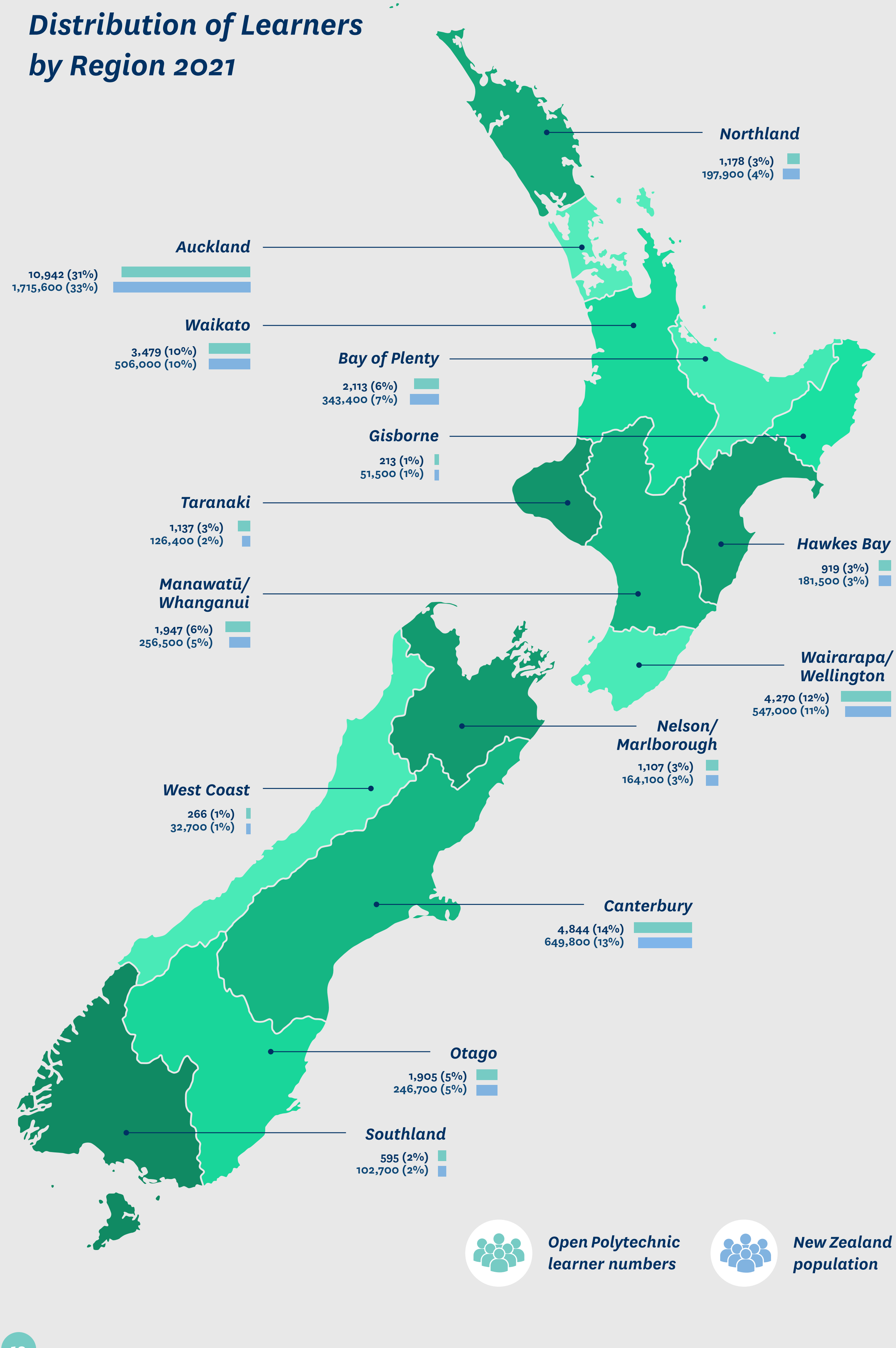
84% *of learners say their studies are valuable to their employer*

89% *of learners say their study will be valuable for a future job*

95% *of learners say their study will help them succeed/ achieve their personal goals*

87% *of learners say Open Polytechnic courses are good value for money*

Distribution of Learners by Region 2021



Demographic Profile

86%
of learners aged ***25 years or over****, compared with 62% for the ITP sector overall**

64%
of learners are ***female****, compared with 57% for the ITP sector overall**

15%
of learners are ***Māori****, compared with 22% for the ITP sector overall**

88%
of learners are ***studying part time****, compared with 55% for the ITP sector overall**

**2020 ITP statistics are the latest available from the Ministry of Education.*

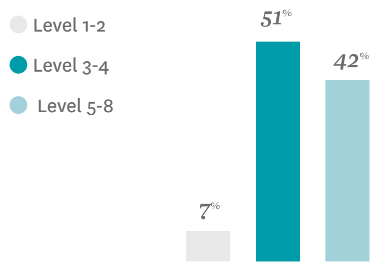
7%
Previous study
of learners have no school qualification

77%
Employment
of learners are in employment

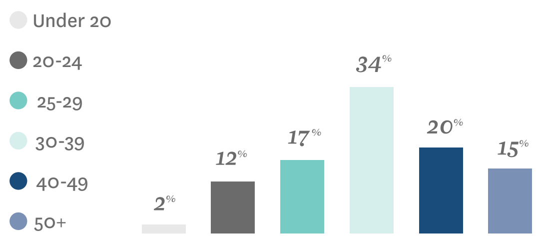
Supporting Learner Success

92%	of learners rated the service they received from student mentors, disability services and the library in the range ***excellent*** to ***good***
87%	of learners rated tutor support in the range ***excellent*** to ***good***
87%	of learners say student mentors provided advice and guidance that met their needs
87%	of learners were satisfied overall with the learning experience at Open Polytechnic
86%	of learners rated course materials in the range ***excellent*** to ***good***
86%	of learners rated the overall digital learning experience in their qualification in the range ***excellent*** to ***good***
83%	of learners say that the library resources for their qualification met their needs
80%	of learners say they received useful advice and support to enable them to get started with study

Levels of Study



Learner Age Range



Overall Learner Satisfaction

Net Promoter Score

33
'Likely to recommend ***Open Polytechnic*** to others'

23
'Likely to recommend ***the qualification you are enrolled in*** to others'

86%
of learners overall are very satisfied/satisfied

Graduation *Whakapōtaetanga*

Open Polytechnic hosted graduation ceremonies in Auckland, Wellington and Christchurch.

Following last year's cancellation of ceremonies due to the national lockdown, it was a pleasure to welcome our learners from both 2020 and 2021 and their whānau and friends to this year's ceremonies.

Overall, including those awarded in absentia, 5,149 certificates, diplomas and degrees were awarded in 2021.

Bachelor of Teaching (ECE) graduate ***Rangikihia Kalman*** speaks with Education Minister Chris Hipkins, Chief Executive Caroline Seelig and Board Chairperson Vaughan Renner at the Wellington ceremony.

Bachelor of Social Health and Wellbeing degree graduates ***Arianna Andrews*** (left) and ***Jessica Green*** (right) with Psychology lecturer Waireti Roestenburg at the Christchurch ceremony.

Bachelor of Social Work graduate ***Idah Koudayah*** (centre) with her family.

Audrey Govender graduated with the Diploma in Strategic Management.

Bachelor of Teaching (ECE) graduates (from left to right) ***Rhiannan Dalton, Morgan Ibbertson*** and ***Anthya Poumale*** celebrate their achievements at the Auckland ceremony.

Bachelor of Business graduate ***Henry Geary*** with his family.

Bachelor of Engineering Technology graduate ***James Abraham*** with his family at the Auckland ceremony.

New Zealand Diploma in Early Childhood Education and Care (Level 5) graduate ***Kilisi Palu*** (left) with Early Childhood Education regional lecturer Fleur Hohaia-Rollinson.

iQualify: Powered by Learning

iQualify: E Whakahikoa ana e ngā Akoranga

iQualify is a learner-focused online experience platform developed by Open Polytechnic. It supports organisations, both in New Zealand and overseas, to create, market and facilitate courses that inspire and engage learners.

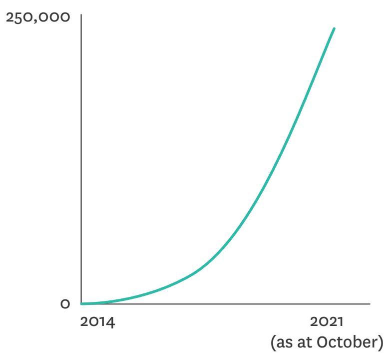
2021 has been a year of focus. We listened to current partners and the education sector to understand the challenges they are facing in online education. This resulted in two clear themes: stronger integrations and personalisation to reimagine vocational learning for learners.

Integrations: Stronger together

We have focused on creating stronger integrations with our technology partners so that they can bring together on-the-job, on-campus and online vocational education and training. Creating partnerships with organisations such as Turnitin is the first step in the role we play in making this possible. Turnitin is the industry standard for similarity detection, and this partnership allows more tertiary providers to use iQualify for their learning and teaching.

We are also working on re-architecting iQualify to provide more in-built integrations. An example of this is giving organisations control over their own industry terms and iwi dialects to reflect their values and those of their learners.

Growth in iQualify user accounts



Our application planning interface is also being overhauled to give our partners more control over their content, allowing them to import and export it to and from any system.

We are also enabling the reuse of content across courses and between iQualify partners. This new content-sharing model allows content and tasks to be dynamically reused in a modular way to support more accessible and flexible learning without heavy recreation or administration overhead.

Personalisation: Stronger apart

Understanding that every learner is different has been another focal point for us. We have been working on the ability to build personal learning pathways in iQualify. This will allow us to support vocational education. Today's learners need to get the right skills at the right time, and recognise the skills they have already developed when moving between providers.

Supportive partnerships

On top of this, we have supported our growing number of partners to use iQualify, including many who have permanently embraced online learning as a response to the challenges provided by the COVID-19 pandemic and numerous lockdowns worldwide. We are particularly proud of our relationships with two of our national charity partners – New Zealand Red Cross and Arthritis New Zealand – who are using iQualify to upskill ordinary New Zealanders, who in turn are making a real difference in our communities.

Sector and Industry Collaboration *Whiringa Rāngai me te Ahumahi*

Open Polytechnic engages with a wide variety of Te Pūkenga subsidiaries, government, industry and employer stakeholders, and schools to ensure our vocationally orientated programmes and courses, and wide range of online and distance services, suit their skills needs.

Commercial

Open Polytechnic continues to look for innovative ways to deliver our flexible services in increasingly customised ways to meet the needs of different learner, business, industry and community groups. This includes working in collaborative arrangements to increase responsiveness and cost-efficiency.

In 2021, we continued the trend of the last four years with another record year for commercially generated diversified revenue. This was spread across our comprehensive range of commercial services, including: the iQualify learning management system (LMS); creating course materials and digitisation; assessment marking and moderation; multi-media creation; licensing course materials; and corporate professional development and training services.

To further enable our responsiveness to industry and employers, we also continue to forge partnerships with key organisations across several sectors, a number of which include additional support for learners from their employer, who is invested in their success.

Financial services is one such sector, and 2021 saw us partner with over 40 banks and investment, financial advice and insurance companies to provide their staff and affiliated advisers with the skills and qualifications they now require within their industry. This includes our Level 5 New Zealand Certificate in Financial Services and our own New Zealand Financial Advice Regime – CPD (continuing professional development) course for advisers. Several of these organisations have now extended their partnerships with Open Polytechnic to include other services, including developing their own internal training material, implementing our iQualify LMS and enhancing their own educational content.

We have similarly engaged with Aotearoa New Zealand's aged care sector. In developing a new advanced care and support programme, Open Polytechnic partnered with key aged care providers to peer-review course content to ensure it is closely aligned to the current care environment. We now work with most major aged care providers to assist them in supporting their care staff as they pursue upskilling.

> *I found working with the Open Polytechnic very professional in producing eLearning videos for our Fruit Monitoring Technicians by covering a wide range of difficult filming situations on a charter vessel while in port. The filming crew were very thorough in making sure they fully understood what the client wanted well in advance then meticulously ticked things off as they went. The end result was well above expectations in filming quality and infographics. I would highly recommend the Open Polytechnic as a great resource for creating eLearning material.*
>
> ***Stuart Ede, Technical Operations Manager at Zespri International Limited***

Open Polytechnic has one of Australasia's largest learning and multi-media design teams and provides these services to a wide and increasing range of public and private sector organisations.

A notable example in 2021 was a combined international project with GNS Science, the Ministry of Foreign Affairs & Trade and the ASEAN Coordinating Centre for Humanitarian Assistance on Disaster Management in Jakarta. Because of global COVID-19 restrictions, the project was to help facilitate the transition of face-to-face training, previously delivered in Jakarta to critical incident leaders from ASEAN countries, into a digital delivery environment. Open Polytechnic's team created written information, images, interactive activities and video content that was delivered through iQualify, alongside Zoom/Microsoft Teams live webinars. This was a great success and work is now underway for the second stage to be delivered in 2022.

In 2021 Open Polytechnic continued its long-standing collaboration partnership with Te Wānanga o Aotearoa, creating customised digital experience and interactive assets for the Wānanga's courses in iQualify. These were primarily Māori language and culturally competency focused, and included an interactive pepehā builder and other unique interactive language activities.

Resources were also produced during the year for Pēpi Penapena, who work with whānau and organisations who support whānau to educate them in the gentle and respectful parenting ways of tūpuna Māori. The resources included high-quality videos, resource cards and illustrations, each sharing an important story on tūpuna parenting ways.

Sector Engagement

Providing enabling services for the wider Institutes of Technology and Polytechnic (ITP) network is one of Open Polytechnic's key strategic objectives. This work continued to expand in 2021, with digital courseware and the iQualify LMS provided free of charge to ITP subsidiary partners, enabling them to offer more flexible options to complement face-to-face delivery.

Within the context of the emerging Te Pūkenga network of provision, Open Polytechnic is also exploring and piloting new ways of working collaboratively to increase learner access and choice.

An example was working with Tai Poutini Polytechnic to combine the flexibility of online distance learning with access to on-campus services. Open Polytechnic learners wishing to do so are now able to access face-to-face support services at Tai Poutini Polytechnic's Greymouth and Westport campuses. This 'distance plus access to campus services' model is being discussed with other ITPs, including Ara Institute of Canterbury (Ara), Manukau Institute of Technology (MIT) and Unitec, with the aim of rolling it out in 2022.

2021 saw continuing growth in ITPs utilising Open Polytechnic's digital courseware to support their own learners. Western Institute of Technology at Taranaki (WITT) used over 60 Open Polytechnic courses to support its on-campus delivery, along with further deploying the iQualify LMS to create and deliver many of its own courses. NorthTec and Tai Poutini Polytechnic also continued to use Open Polytechnic courseware, with Otago Polytechnic, MIT and Ara preparing for delivery in 2022.

Open Polytechnic's partnership with WITT further expanded during the year to include provision of digital services and strategic advice and support. These leveraged our shared software support contracts and connections with other ITPs to enhance the services and infrastructure available to WITT staff and learners.

To support WITT's staff development programme, Open Polytechnic provided its online cultural capability course to be adapted to meet WITT's specific needs. The course was updated to reflect WITT's regional context and local iwi perspectives, including creation of a new module and videos.

> *Open Polytechnic delivered on all measures. Despite not being a kaupapa Māori organisation, they were respectful, understanding and sensitive to the kaupapa, including kōrero from my own whakapapa.*
>
> ***Liz Harte, Founder of Pēpi Penapena***

ITPs continued to be affected by the closing of our international borders due to the pandemic. Open Polytechnic supported other ITPs to deliver the New Zealand Diploma in Business online to international students living overseas by providing our iQualify LMS and courseware.

Along with expanding our well-established ITP relationships with WITT, NorthTec and Tai Poutini Polytechnic, we developed stronger connections with some new ITP partners in 2021, including Ara, MIT, Unitec, Otago Polytechnic and Southern Institute of Technology.

A number of initiatives were worked on with Ara in 2021. These included looking at a mixed-mode model for learners studying the New Zealand Diploma in Construction (Level 6), giving learners the option of combining distance and campus study. We are also discussing how we can support Ara's focus on meeting its region's needs, with a particular focus on South Canterbury. Work is underway to design collaborative delivery models for learners to access support in their region to complement the distance support they receive from Open Polytechnic. Discussions are across a range of qualifications, including the Bachelor of Social Work, Bachelor of Teaching (Early Childhood Education) and New Zealand Certificate in Exercise (Level 4).

Industry Training Partnerships

Open Polytechnic works collaboratively with a range of transitional industry training organisations to provide access to flexible vocational education programmes for work-based learners.

In 2021 we partnered with Skills Consulting to deliver electrical and drainlaying courses, with Connexis for electrical courses, and Competenz to deliver mechanical, fabrication and maintenance courses in the engineering field.

School Strategy

Initial Teacher Education

The School Strategy team has been involved in the design of a suite of practice-based Initial Teacher Education (ITE) programmes for delivery in early childhood, primary and secondary school settings. The model involves a three-way partnership between the ITE provider, schools or centres, and regional delivery partners, working together to support learners at different stages of the learning journey. The overriding rationale is to open teacher education to a wider group of learners. The programmes provide an alternative to the traditional campus-based ITE programmes, which are typically offered by universities. They are designed to meet the needs of Māori, Pasifika and other groups who are underrepresented in tertiary education, including those who are unable to travel to a city to undertake their learning and who might not otherwise have considered a career in teaching. Approval for early childhood education programmes was granted from NZQA and the Teaching Council, and delivery will start in early 2022. Approval for the remaining programmes is expected mid-year 2022. Delivery of the graduate diplomas will start later in 2022, and the Bachelor of Primary Teaching delivery will start in 2023. Eastern Institute of Technology (EIT), WITT and Toi Ohomai Institute of Technology are working in partnership with Open Polytechnic to help deliver this programme.

ESA and iQualify for Schools sales and COVID-19 response

ESA and iQualify for Schools continued to support the compulsory sector through the disruptions caused by the COVID-19 pandemic. Sales were up 4.8% across the group. Further, sales were boosted by an additional $1.5 million in revenue for resources from the Ministry of Education as part of their COVID-19 response.

This was the first year the iQualify for Schools resource was offered for sale. Teachers are seeing increased value in this product, with 80% of customers returning for another product after their initial purchase. iQualify for Schools is now in 90% of secondary schools in at least one subject.

> *Personally, I preferred study online compared to a campus, because you don't feel as rushed and you can focus easily in your own space.*

Jennifer Caulfield
New Zealand Certificate in Real Estate (Salesperson) (Level 4)

Auckland-based Jennifer Caulfield had always been attracted to the real estate industry. With a background in sales and administration and a qualification in travel and tourism, she decided to retrain for a career in real estate.

Jennifer enrolled in the New Zealand Certificate in Real Estate (Salesperson) at Open Polytechnic so she could study on her own terms.

As a mother of three, Jennifer wanted a flexible study option that she could fit around family life.

Jennifer says the support she received from Open Polytechnic throughout her studies helped grow her confidence and capability.

'My tutors were really good and supportive – I could give them a call whenever and they were always so helpful.'

'Personally, I preferred study online compared with a campus, because you don't feel as rushed and you can focus easily in your own space.'

Jennifer landed a position at a real estate agency just 2 months into her qualification. She didn't yet have a salesperson qualification, but her determination and passion was obvious and Jennifer was quickly hired.

'They were really supportive of me, and it was great working in the industry each day with other professionals, because it gave me motivation to finish quickly so I could get straight into it.'

'I started working at Ray White after I finished study. I didn't have to wait long – they snatched me up pretty quickly and I'm now a licensed salesperson.'

Jennifer says studying has paid dividends, as she's now in a profession she loves, with a prosperous career path ahead of her.

'Studying has bettered my life. It's nice knowing I have a qualification and a career path ahead of me. It made me feel proud that I can do something if I put my mind to it,' she says.

Jennifer plans to continue her career in real estate and may work towards gaining a branch manager's licence.

Secondary Tertiary Pilot

School Strategy is working with Ara to extend their secondary tertiary provision. The pilot, which will begin in 2022, aims to improve access and opportunities for secondary school learners to follow their preferred vocational pathway while still at school. A learner-centred approach in both design and delivery, with particular focus on outcomes for Māori, is a feature of this initiative. The programme will be offered asynchronously at a distance so as to be flexible for learners while practical aspects are taught in block courses throughout the year. Two programmes are on offer in 2022: electrical engineering and game design. We are in discussion with WITT and EIT to extend the pilot.

ESA and iQualify for Schools Brand Alignment

From 2022, ESA and iQualify for Schools will unite under a single brand – LearnWell. This brand will cover both the print and digital markets. Consolidating to a single brand focuses on the benefits for teachers and learners rather than products.

Offering one deliverable channel that spans both digital and physical will give the consumer a range of resources that are available to both teachers and learners in any number of formats as required. The creation of a single brand entity has also created a clear channel for Te Pūkenga to the compulsory sector.

Combined Production

ESA and iQualify for Schools have combined their production flow to be able to produce both print and digital resources off the same process. This creates resources that have the same learner journey, giving learners the option to have either a print or digital resource. This initiative provides the sector with resources better suited to a COVID-19 world, where data equity and access are still an issue for many learners and schools. Further, it increases the capacity of production to make more resources more efficiently and be more responsive to the upcoming curriculum changes.

“The joy of what Open Polytechnic offers is you can dip in and out, as and when suits, and take one step at a time.”

Jeremy Bernstein
New Zealand Certificate in Financial Services (Level 5)

After 17 years working as an insurance broker for Crombie Lockwood, Jeremy Bernstein always had his finger on the pulse when it came to keeping up to date with his skills and knowledge in the insurance sector and wider financial services industry.

When he embarked on studying the New Zealand Certificate in Financial Services (Level 5) online with Open Polytechnic to meet the new legal requirements for giving financial advice, Jeremy was excited to discover the knowledge he gained benefitted him, his clients and the wider community.

Jeremy says studying has given him and his colleagues the opportunity to become better versed in certain aspects of financial services, such as investing and saving, that are not part of their role at Crombie Lockwood.

‘We now have every opportunity to be better financial citizens and better insurance brokers, because we have a broader understanding of the context in which insurance exists.’

Having a supportive employer that understands the importance of investing in staff development has also been key.

‘Crombie Lockwood is very supportive of my studies. The company endorsed the Open Polytechnic programme and is financing my study, and there are a cohort of my colleagues, including senior people, who are studying alongside me.’

‘If you’re part of a cohort, you all know what you’re going through. We’re all at different stages and ages, but we provide encouragement to each other along the way.’

As well as providing life, disability and health advice, Jeremy is also involved in business development and community engagement.

‘I try to create opportunities to inspire and engage as a commitment to my community. If I can increase someone’s confidence to have a better insurance conversation, I consider that well worth my effort.’

‘I’m so grateful for this opportunity - I wouldn’t have done this course if I hadn’t had to. It has just been a really wonderful experience.’

‘The joy of what Open Polytechnic offers is you can dip in and out, as and when suits, and take one step at a time.’

Our People
Ā Mātou Kaimahi

He aha te mea nui o te ao?
He tangata! He tangata! He tangata!

Our people enable so much. They continue to drive quality teaching and learning practices through their contribution to our organisation. They are the hearts, minds and hands of the organisation.

Equity and Inclusion

Open Polytechnic has a focus on equity and inclusion, which is reflected throughout the organisation's strategic priorities.

Key actions undertaken by the People and Capability team during 2021 included:

- Kaiwhakahaere Matua and Pule Ma'ata being welcomed as members of the Executive team, and increasing the capacity of the respective Māori Office and Pasifika Office teams.
- We undertook an equal pay review (based on gender) and made 22 equalising payments.
- Proudly, Open Polytechnic was certified a Living Wage Employer and committed to the Pride Pledge.

Cultural Capability

As a part of our commitment to being an excellent Tiriti partner, Open Polytechnic expanded its existing offerings (Tiriti o Waitangi workshops, Whakapiri and Cultural Competency Modules online) to launch a new Cultural Capability Framework.

As part of this work, all staff are expected to have a plan that demonstrates individual progress towards Māori and Pasifika cultural capability.

Capability

As with many other organisations globally, the mental well-being of our staff is of upmost importance. With external factors, such as the pandemic, putting additional pressures on a committed and dedicated workforce, our staff had access to individual wellness workshops and our leadership development programme (based on resilience enabling behaviours). The Safety and Wellbeing Committee was also critical in mobilising non-work-related pastoral care check-ins.

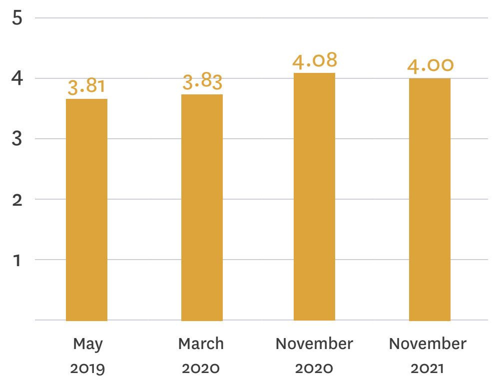
COVID-19 Response

Open Polytechnic's COVID-19 response has been measured and considered. Pastoral care has been a top priority, and we have mitigated the health and safety risks by consulting on and implementing a COVID-19 policy. This included that to access the Open Polytechnic campus, staff, visitors and learners will need a valid My Vaccine Pass.

Photo: Ang Bingham, Sommer Longdin, Kirstin Jones and James Penney checking My Vaccine Passes in the café during the staff end of year function in December.

Engagement

Staff Engagement Survey Results



Over four staff surveys:

- actively disengaged decreased by 4%
- actively engaged increased by 1.1%

Top-ranking questions that gained the most positive responses were:

- My supervisor or someone at work seems to care about me as a person.
- My associates or fellow employees are committed to doing quality work.

Diversity and Inclusion

81% *agree or strongly agree that their manager considers the impacts to* ***Māori learners and staff*** *when making decisions regarding equity.*

76% *agree or strongly agree that their manager considers the impacts to* ***Pasifika learners and staff*** *when making decisions regarding equity.*

74% *agree or strongly agree that our* ***rainbow staff*** *are visible and valued.*

Capability

- ***Whakamana ngā kaimahi*** (onboarding and induction programme) continued.
- ***Ma whero ma pango ka oti*** (leadership development programme) continued.
- ***Cultural capability framework*** launched.

Equity

22 equal pay payments made to ***female staff***

Recruitment and Staff Turnover

3,130 ***Total applications received***

13.4% ***Staff turnover (static with 2020)***

Incidents and Hazards

61 ***Incidents reported***

22 ***Hazards reported***

Māia Bold
Fast Tere
Pono True
Smart Mōhiotanga
Kotahitanga Together

Our Values

Open Polytechnic's refreshed values – Bold, Fast, True, Smart and Together – acknowledge the innate ways of working we expect to see.

We celebrate these values with our staff. We hold annual awards, recognising staff who have exemplified a particular value in the way they work. This year's recipients are highlighted below.

Bold

We are edgy, entrepreneurial, commercially oriented and willing to lead.

Megan Parker, Academic Staff Member, Floristry, received the Bold award in 2021. Megan showed great passion and care for her profession and has been integral in the development of Open Polytechnic's New Zealand Certificate in Floristry (Level 2) and is currently developing Open Polytechnic's Level 3 programme. This year Megan was awarded the New Zealand Professional Florists Life Membership pin in recognition of her passion and commitment to the floristry profession, and promoting and encouraging the highest standard of floral art.

Fast

We are pragmatic, focused, confident, agile and flexible.

Rob Murray, Endpoint Management Engineer, was the recipient of the Fast award. Rob has gained a reputation for being a fast responder to staff requiring Service Desk support. Many stories have been shared with staff about the simple and efficient way he keeps infrastructure problems at bay.

True

We operate with integrity. We care and are passionate about what we do.

Tania Rae, Team Leader, Student Mentors, was the recipient of the True award, as she is a strong leader for the student mentors and incorporates these values within the team. She is an authentic, caring leader, and an advocate for Māori who always strives for equity for ākonga Māori. Tania is also a welcome member of Kuratini Pae Tata, an advisory group that has been established at Open Polytechnic to champion the Ōritetanga Plan. She also provided excellent support leading up to and throughout Māori Language Week this year.

Photo: Values award recipients left to right: Rob Murray, Rachael Kelleher, Megan Parker, Tania Rae and Colin Miller.

Smart

We are clear, concise, analytical and use previous learnings to inform future actions.

This year we congratulated ***Colin Miller,*** Technology Lead, as the recipient of our Smart value award. Colin is a humble technology hero in Learning Design and Development, where he uses his love of innovation and technology and marries it up with learning design pedagogy. As a smart problem solver, Colin is adept at taking a concept through to implementation.

Together

We are collaborative, co-operative and an integrated part of a whole.

The recipient of the 2021 Together award, ***Rachael Kelleher,*** is Principal Advisor, Educational Capability & Educational Technology. Rachael took on a new role this year in coordinating and collaborating with other ITPs to ensure that Open Polytechnic is well positioned to lead once we are all integrated into Te Pūkenga operationally. This takes a huge amount of collaboration and ability to work across every department of the Open Polytechnic, which Rachael has done, and continues to do, with enthusiasm and tenacious perseverance.

Pasifika Award

This was a new award category introduced in 2021. It is awarded to an individual whose work demonstrates practice that manifests towards equity for Pasifika.

Senior UX Designer ***Gillian Halba*** was the recipient this year, as she is an absolute champion for Pasifika, as shown in her commitment to the projects that pertain to Pasifika.

Photo: Rebekah Tuileto'a, Pule Ma'ata - Pasifika (left) presents Gillian Halba with the Pasifika Award.

Equal Educational Opportunities

Te Puna Rūrua o te Mātauranga

Nationally, Open Polytechnic plays a unique role in widening access for learners within New Zealand's tertiary education system.

The purpose of open and distance learning is to remove barriers and increase access to education. As a specialist provider of open and distance learning, Open Polytechnic is uniquely placed to reach out nationally and internationally to provide flexible learning opportunities for a diverse range of people seeking an alternative to campus-based study.

As a subsidiary of Te Pūkenga, Open Polytechnic's national mandate and unique delivery model position it to lead and support change across the network that improves learner quality, access and mobility, and supports consistency of delivery.

The Tertiary Education Strategy has an emphasis on improved access and reduced barriers (especially for Māori and Pasifika learners and disabled learners with learning support needs), the process of education and process improvement. In 2021, Open Polytechnic's increasing focus on enhanced learning environments, learning experiences and educational processes was aligned to this approach.

There has also been an ongoing effort to achieve equity and access for Māori, as articulated in our Ōritetanga Plan 2021, and for Pasifika learners through our 'Afa Pasifika Strategy.

Open Polytechnic is one of the largest educators of New Zealand's current workforce, enrolling one in four learners in the Institutes of Technology and Polytechnic (ITP) sector. Nearly all of our learners (88%) study part time, fitting vocational education around other commitments in their lives. Open Polytechnic learners are mainly adult learners, with the majority combining work and study to upskill or broaden their knowledge base. Most live in the main urban areas, where other study options are available – the map on page 10 shows the geographical distribution of learners broadly mirroring the general population. These learners actively choose Open Polytechnic as their first study option because they seek the benefits of flexible study, with more freedom from time and location constraints.

As well as those learners who combine work and study, Open Polytechnic's flexible learning service supports a wide range of people who seek alternative access to education. This includes people in rural areas, home-based learners, those whose desired study option is not available locally, learners with an impairment, and people travelling or moving for employment.

Open Polytechnic also provides a supportive environment for those learners taking their first steps into tertiary study.

We monitor learner participation and retention levels, and develop positive interventions to address problems. Where required, specific groups of learners are supported in their studies through flexible arrangements with other organisations.

Course completion levels, and progression and retention levels for all learners, and for Māori and Pasifika, are reported in the statement of service performance.

Open Polytechnic also maintains a learner assistance fund for financially disadvantaged learners.

Māori Learners

Māori learners formed 15% (5,353) of total learner numbers for 2021. For those learners who completed our annual survey, overall Māori learner satisfaction for the year was 88%.

Open Polytechnic is committed to the principles of te Tiriti o Waitangi/the Treaty of Waitangi and honours this commitment with a te ao Māori focus in our course-development process, learning engagement and success services, and Learning and Teaching Ako Strategy.

Under our academic statute, Open Polytechnic learners can apply to be assessed in te reo Māori. Māori advisors are used in the development of specific courses and training programmes for Māori, and where a need is identified input is sought from appropriately skilled Māori in course development.

Open Polytechnic began 2021 with a strong focus on enhancing and enabling ākonga Māori achievement through a rigorous self-assessment reflection against Te Pūkenga Te Tiriti o Waitangi excellence framework (Te Pae Tawhiti), submitted in January 2021. This self-reflection, alongside the strategic priorities of Open Polytechnic's own Ōritetanga Plan,

"I think, personally, studying and getting my degree just made me think like I can do almost anything now."

Rangikihia Kalman
Bachelor of Teaching (Early Childhood Education)

From a reluctant high school student, to butcher, and now early childhood teacher, Rangikihia Kalman (Ngāti Manawa) is motivated to create a safe space for tamariki to flourish and develop.

When he was growing up in Murupara, Rangikihia (Rangi) helped look after younger whānau members.

'At the age of 14, I was helping my aunties with the infants,' says Rangi. 'I was looking after 6 months to 2-year-olds. I had built those skills way before I actually thought about ECE being a career for me.'

It's important to get to know the tamariki and build relationships with them says Rangi.

'Relationships were highlighted to me as an important aspect of life, especially when it comes to caring for, and teaching, our tamariki. This is something I carry forward with me as an early childhood teacher, as it's important that we know who they are, what and who they love, and what is truly important to them, to ensure that we provide a service that is warm, caring and empowering.'

Returning to study wasn't an easy decision for Rangi, who left school at a young age and didn't feel confident to try again.

'I doubted myself a lot, taking on this huge thing such as a degree. I thought I was out of my depth.'

But with encouragement from his friends and whānau, Rangi took the first step back into study with a te reo Māori course, thinking that if he could do that, he could possibly do a degree as well.

Rangi also credits his partner for being next to him and motivating him to keep going, and says studying has transformed the way he thinks both professionally and personally.

'I think, personally, studying and getting my degree just made me think like I can do almost anything now.'

As an early childhood teacher, Rangi says his studies have given him confidence and made him feel like a professional. 'I know what I'm doing. When people ask me questions, I can give them answers and back them with facts and theory.'

explicitly identified our strengths and opportunities in responding with excellence to the needs of ākonga Māori and whānau, and the aspirations of iwi and Māori communities.

The Ōritetanga Plan aims to deliver different approaches to best support the success and outcomes for ākonga Māori. The plan is informed by key priorities aligned to kaupapa Māori and mātauranga Māori values and principles. It is also informed by data analytics, which give insights into ways Open Polytechnic can understand and develop culturally responsive interventions that will support ākonga Māori at all stages of the learner journey. Establishing effective partnerships with other providers, iwi and regional Māori communities is also a priority.

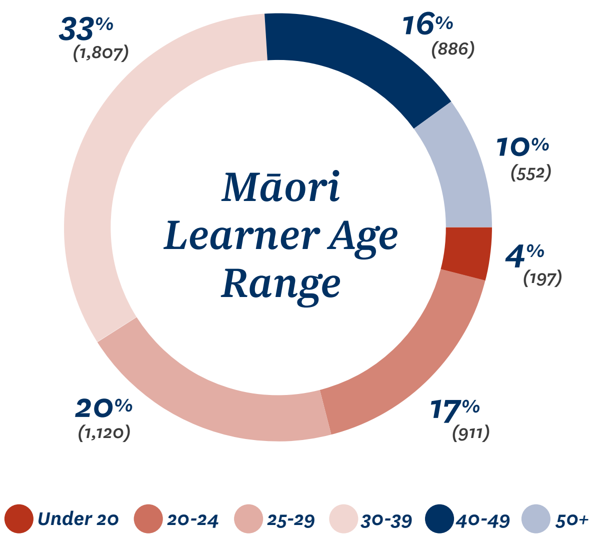
Te Kura Wānanga (The Māori Office) continues to play a key role, and 2021 saw three new full-time appointments, including a Kaiwhakahaere Matua/ Te Reo Lead Executive, Advisor and Coordinator. Te Kura Wānanga Lead and Advisor are members of the Executive team. This expansion acknowledges the foundations set and mahi already in place across the organisation, the professional development initiatives, representation and advisory work in committees and steering groups, and includes the on-going reporting requirements of Te Pūkenga. These staff have also joined the Academic Committee, the Academic Quality Assurance Committee and Te Pūkenga network of Internal Champions and Te Tira Manukura, the senior Māori staff network representing the subsidiaries.

Te Kura Wānanga has been involved in initiatives such as Whakapiri workshops (reo and cultural workshops for kaimahi), Te Reo o Te Kāhu Tātara (Executive tikanga and reo sessions). Te Ahunga Kaimahi – Pōwhiri, Whakatau and Mihi Whakatau Policy was endorsed by Executive and approved by the Chief Executive. This policy was initiated in February 2022 as a way of streamlining kawa and tikanga, and monthly whakatau are being conducted as part of the onboarding process for all new kaimahi (staff) as part of their induction. Other initiatives carried out in 2021 include running Cultural Competency – Whakamana ngā Kaimahi courses and working collaboratively with other directorates on initiatives such as Te Reo Māori courseware for co-design, the ākonga Māori learner journey, ākonga Māori attrition rates and being a part of the project team that is constructing the first Open Polytechnic Te Pōkaitahi Reo (Level 1) programme.

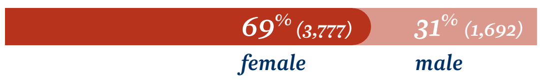
In addition to the new roles in Te Kura Wānanga, a Māori staff advisory group was also established in May 2021. The group, called Te Kuratini Pae Tata, includes Māori staff from across Open Polytechnic who contribute to the success of the Ōritetanga Plan and provide advice and feedback on the implementation of the strategic priorities.

Throughout the year, mahi aligned to the strategic priorities has driven developments in the tiered model of enabling success for Māori, including increasing our visibility of equity gaps in priority courses and enhancing the services and self-help tools focused on health and well-being. The creation of culturally responsive communications will strengthen our engagement with ākonga Māori, and a particular focus on professional development of staff through the implementation of Whakapiri workshops, Tiriti workshops and the cultural competency framework serve to further strengthen kaimahi engagement with ākonga Māori. Research, in partnership with NZCER, on how to embed ako Māori strategies within our design and development of courseware approach is underway, and our own cultural appraisal process in design and development has been reviewed.

The Kua Hii Ake te Ata 2021 Māori study award budget was used to support the success of ākonga Māori studying at Level 4 and above, and awards were made to 11 recipients. Six recipients are continuing to work towards a Bachelor of Applied Science (Psychology) and the remaining recipients have completed their qualification.



Māori Learners by Gender



Māori Learner Satisfaction

88% overall Māori learner satisfaction.

91% say their study is valuable for a future job.

81% say their study is valuable for their current job.

90% say they believe their Open Polytechnic study is good value for money.

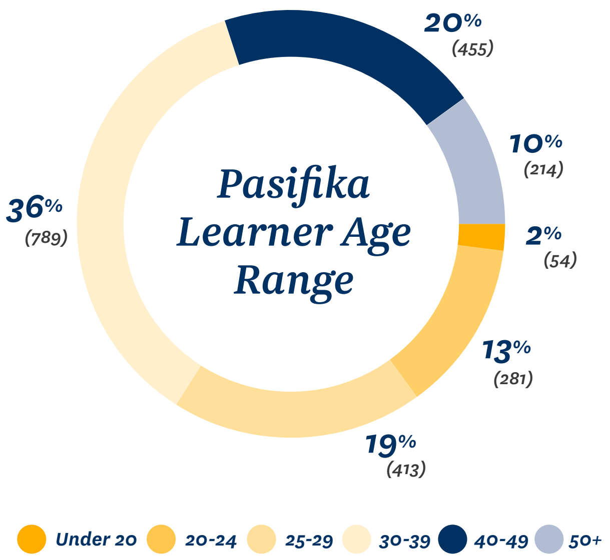
85% of Māori learners say their studies are valuable to their employer.

Pasifika Learners

In 2021, Pasifika learners formed 6% (2,206) of total learner numbers. For those learners who completed our annual survey, overall Pasifika learner satisfaction was 90%.

2021 saw positive changes to assist Open Polytechnic in undertaking a more culturally responsive approach and demonstrate a continued commitment to achieving success for its Pasifika learners.

The Pasifika Office introduced two new roles – Pule Ma'ata – Pasifika and Pasifika Coordinator. Pule Ma'ata is the strategic leader and advisor responsible for enabling the implementation of cultural practice across the organisation and is accountable for providing strategies, cultural advice and supervision as it relates to Pasifika learner outcomes.



I did feel the pressure of having to juggle things. However, the flexibility of studying online meant I could fit my study in and around work.

Miriama Okesene
Bachelor of Applied Science (Psychology)
Diploma of Psychology (Level 5)

Working as an administrator for a specialist mental health service reignited Miriama Okesene's interest in psychology. After some initial nervousness about returning to study, she enrolled in a Diploma of Psychology with Open Polytechnic to 'test the waters'.

'Choosing to study with Open Polytechnic was an opportunity to "dip my toes in" and study at my own pace without disrupting my lifestyle. It allowed me to keep working full time, while also being able to study something I was interested in.'

'I was always interested in psychology in terms of my own path and trying to figure out how and why I do some things. Being surrounded by highly skilled and experienced clinicians as an administrator for a specialist mental health service for Auckland District Health Board really reignited my interest in psychology.'

'Studying the diploma allowed me to get my footing right in psychology. It was a stepping-stone. Once I started I got used to doing the work, and realising I could actually do it, I knew my next step would be the degree. So when I finished the diploma, I went straight into the Bachelor of Applied Science, majoring in psychology.'

Miriama says balancing life, work and study can be challenging.

'I did feel the pressure of having to juggle things. However, the flexibility of studying online meant I could fit my study in and around work.'

'As well as the support of my family and colleagues, I always knew that if I needed to I could reach out to the academic staff at Open Polytechnic, and it was always welcomed.'

Miriama says that with the foundation now laid in terms of her knowledge, she is looking to take the next step into post-graduate study.

'In terms of the knowledge I've gained, I feel like I'm ready to delve into it a little more deeply, so I'm looking at post-graduate study, with the ultimate goal of clinical psychology.'

'Given my interest and experience I eventually see myself working in the area of mental health.'

Addressing Pasifika success through the implementation of activities and deliverables of the 'Afa Strategy was conducted with four key principles in mind: understanding Pasifika communities and their aspirations for success; providing a culturally safe environment that cultivates a sense of belonging; strengthening a community of practice to champion Pasifika issues; and designing appropriate courseware.

Understanding Pasifika learners and their communities is key to engagement, and throughout the year the Pasifika Office has focused on building and championing cultural confidence and competence within the organisation. Tailored professional development for Open Polytechnic staff was offered, with over 200 staff attending a Professional Development Pasifika workshop. This opportunity allowed staff to further add to their kete of knowledge of Pasifika perspectives and world views, and in addition recognise their power in enabling success. 2021 saw the launch of the Cultural Capability Framework, which enables all staff to create a personal development plan in terms of enhancing their understanding of Pasifika world views and growing their cultural capability.

Pasifika Learners by Gender

65% (1,429)	*35% (772)*
female	*male*

Pasifika Learner Satisfaction

90% overall Pasifika learner satisfaction.

93% say their study is valuable for a future job.

87% say their study is valuable for their current job.

90% say they believe their Open Polytechnic study is good value for money.

92% of Pasifika learners say their studies are valuable to their employer.

Wanting to be a florist has been at the back of my mind since I was five years old.

Lynn Ernest

New Zealand Certificate in Floristry (Level 2)

Flowers were a common and colourful presence in Lynn Ernest's life for a long time before she took the leap to follow her passion and take up studying the New Zealand Certificate in Floristry (Level 2) online with Open Polytechnic.

Now working full time as a florist at Living Colour Florist in Rotorua, she is living her dream and being mentored by one of the best in the industry.

Lynn says her passion for flowers started at a young age and sowed the seed for her future career.

'Wanting to be a florist has been at the back of my mind since I was five years old. My aunty worked for a florist, another aunty is a floral designer, and my mum always had beautiful gardens.'

It was in 2019, when Lynn was working at a flower wholesaler, that she finally started researching floristry courses.

Lynn decided to enrol in the Open Polytechnic online programme, as it allowed her to continue working while studying. 'Everything just seemed to fall into place after that,' she says.

'While working at the wholesalers they suggested I approach Nina Healey at Living Colour, to do my 40 hours work experience, which is a requirement of the course.'

'Nina is a well-known florist who has won many awards, both in New Zealand and internationally. I was stoked when she allowed me the opportunity to do work experience there.'

After completing her work experience and studies, Lynne was offered a full-time job working at Living Colour and hasn't looked back.

Lynn says she initially came across a bit of scepticism when she told people she was learning floristry by online distance learning.

'Everybody thought, because it's a floristry qualification, how are you going to learn the techniques? But it was actually brilliant. The course tutor Megan did a really great job demonstrating the different techniques on the step-by-step course videos.'

'My advice if people are already looking online to study is to just go for it!'

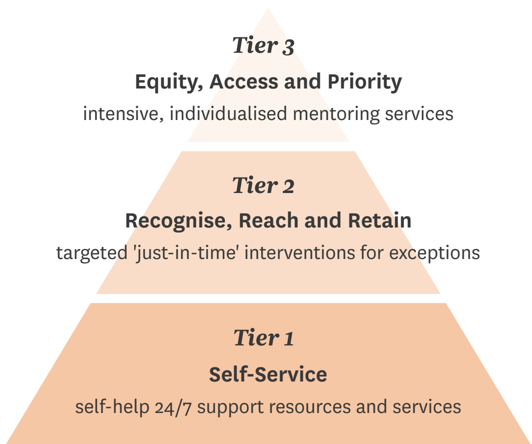
In the development of a tiered model of enabling success for all learners and in particular Pasifika, our Pasifika mentors piloted culturally based intervention methods that complemented their current mainstream practice. Practice findings suggested earlier interventions that create rapport to engage would benefit Pasifika learners.

At the conclusion of the year, we were able to celebrate a new staff values award titled Pasifika Award. This award is bestowed on an individual whose work demonstrates practice that manifests equity for Pasifika.

2021 also saw six learners receive Pasifika Awards. These are given to Pasifika learners who are in their final year of their qualification and seeking financial assistance to get them through the last stretch.

Learner Engagement and Success Services

Throughout 2021, Learner Engagement and Success Services continued the development and implementation of a three-tiered model of learner engagement. The model combines insights from real-time data analytics with the support of our student mentor team, serving to enhance learner experience, discover and remove barriers to learning, and meet the needs of priority learners.



Tier 1: Self-Service

At tier 1, learners have access to self-help resources through My OP (our learner portal) and the Open Polytechnic website. These resources help learners resolve many questions and enhance their confidence in online learning. Typically, learners will only need to access these resources occasionally as they gain more autonomy and self-efficacy during their learner journey. During 2021, with the support of funding made available by the Ministry of Health, we were able to provision free online counselling services in partnership with Pūawaitanga.

Tier 2: Priority Course Proactive Mentor Engagement

At tier 2, student mentors actively monitor sets of assigned priority courses and activate just-in-time interventions based on data analytics presented through a custom-built Learner Engagement Dashboard. These interventions, referred to as success criteria, follow critical engagement points during the learner journey and identify when and where a learner might need additional guidance or advice. Mentors provide pastoral care information and services, and offer study skills advice and guidance, time plans, motivation and encouragement, as well as practical support in applying for extensions or special consideration.

Tier 3: Equity, Access and Priority Learner Services

At tier 3, personalised and individual services are available through a specialist mentoring team for priority learners: ākonga Māori, Pasifika learners and disabled learners. Learners may engage directly and on request with the specialist mentor team, and staff such as academic staff may refer learners to them for long-term mentoring and regular check-ins. Also available at tier 3 is access to assignment and essay writing support through a specialist ESOL mentor.

Disabled Learners

Responsibility for disabled learners transferred to Learner Engagement and Success Services during 2021, under the specialist team of student mentors.

In 2021, the number of learners who identified as having a disability remained similar to previous years, at around 5% of total enrolments. While working together with individual learners to determine their support needs, Open Polytechnic continued to contract Vitae to coordinate and provide services for individuals who may require academic support in their own home or place of study.

Within Learner Engagement and Success Services, the mentor team liaise with disabled learners and academic staff to identify their strengths and any barriers to learning that might affect engagement and success, and help provide solutions based on individual needs. A new intranet site provides staff with knowledge and resources to empower their engagement with disabled learners.

We offer an annual scholarship for disabled learners, named in honour of former Open Polytechnic Chief Executive Shona Butterfield. The total scholarship funds available each year are $5,000 toward course fees and textbooks. In addition, study awards valued at up to $1,000 each are available to disabled learners who have successfully completed their previous year's Open Polytechnic study. In 2021, 10 study awards were distributed.

Open and Distance Learning at Open Polytechnic

Open Polytechnic pursues a learner-centred approach that is designed for a national constituency of mainly part-time learners. By learner-centred approach, we mean that all aspects of the organisation are focused on the learner and their needs at each point of their interaction with us.

Our core mode of distance delivery involves providing resources and making support available to the learner in their chosen location. Our approach to open learning focuses on providing a degree of open access to courses, the ability for learners to study in their own time and place, choices about points of entry into or exit from study, and a wide range of learning options.

Our model of delivery enables learners to:
Study at their own pace within agreed time constraints.
Study at times that are suitable to them.
Study where they wish.
Be assessed at accessible locations.
Access learning support when they need it.

Supporting Learners

All learners receive the following core services:

- Educationally designed learning materials that guide learners to solve problems, explore, analyse and critique. All new courses and programmes pass through a rigorous approval process, involving all relevant external stakeholders and peers from other institutions.

“I’ve learnt so many new skills from this degree and my outlook on life and the opportunities out there have widened so much.”

Tayla Brown
Bachelor of Information Technology

Growing-up Tayla Brown always had an interest in designing and developing apps, but never dreamed she could make a career out of it. After taking some time out after high school to think about what she wanted to do, she took the plunge and signed up to study a Bachelor of Information Technology with Open Polytechnic.

Set to graduate early next year, Tayla is already working as a part-time web developer for a digital marketing agency in her hometown of Timaru, and says the sky’s the limit in terms of her future career opportunities.

‘From an early age, I was always interested in the digital front-end aspect of IT, but for some reason it never really clicked that I could actually get a job doing something like that,’ says Tayla.

However, the moment she heard about the Open Polytechnic Bachelor of Information Technology online programme, she jumped at the opportunity.

‘I applied and haven’t looked back. It’s been fantastic and I’ve realised just how much the degree covers and really enjoyed every part of it.’

While studying, Tayla has been juggling working part time in IT.

‘I managed to score a part-time web developer job at Sky Media in Timaru. They took me on even though I was still finishing my degree.’

Tayla says her overall future goal is to move overseas to gain more work experience, and with so many opportunities feels like she is no longer limited in her ambitions.

‘I’ve learnt so many new skills from this degree and my outlook on life and the opportunities out there have widened so much.’

Tayla says the best part about online distance learning is the flexibility it offers and the support provided.

‘The flexibility is amazing – you’re not restricted to anything really. And even though it’s online, you’re always going to find support, either from the academic staff or the other students.’

‘I think the IT degree in particular is great – you’re learning such a broad range of things, which means you find exactly what you really enjoy – and what you’re best at.’

- Academic guidance and assessment advice is provided by academic staff members through the learning management system iQualify, talk channels and in-page discussions. The role of academic staff members is to facilitate and enhance the learning process already built into the learning materials.
- Underpinned by sophisticated data and analytics, a tiered model of learner engagement and success services provides 24/7 study skills and pastoral care resources for all learners, individualised learner interventions, and personalised orientation and mentoring.
- My OP. This online service allows learners to update personal details and access assessment marks and final grades for each course. Access to free storage through a OneDrive account that is automatically assigned on enrolment, and an online version of Microsoft Office 365 that provides access to versions of Word, Excel, PowerPoint and OneNote, as well as their Open Polytechnic learner email account.
- Access to the Library and Learning Centre, which provides online resources and additional study support.
- Examination venues set up in local centres.
- Electronic submission of assignments.
- Fair and timely assessment of their progress and performance.
- A customer services centre that operates 24 hours a day, 365 days a year.
- Technical support from our helpdesk service.
- Accelerated assessment, allowing recognition of learners' competence based on previous experience, and assessment of prior learning.

Our effectiveness in meeting learner needs is measured in a range of ways, but primarily through a major annual survey of learner satisfaction. Key findings from this survey are on pages 9-11.

"Studying has given me practical skills and really formed a foundation to do my job to the best of my ability."

Vita Lods

New Zealand Diploma in Library and Information Studies (Level 5)

When she took up a role as a school librarian at Wellington Girls' College, Vita Lods' employer asked her to undertake an industry-specific qualification. Studying online with Open Polytechnic meant she could maintain a good balance between work and study.

Having completed her New Zealand Diploma in Library and Information Studies (Level 5), Vita plans to continue studying to become more upskilled in an industry she loves.

'After working in bookshops and then as a library assistant for two years, I was craving more responsibility and growth when the Wellington Girls' College job came up.

Part of the agreement for getting the role was that I would undertake study towards a library information qualification.'

Vita says she chose to study with Open Polytechnic as she wanted the flexibility of online learning to ensure a healthy lifestyle balance.

'It was the best fit for my lifestyle and the balance I was wanting to achieve between work and study. Also, it gave me flexibility around the length of time I could complete the diploma in – which ended up being part time over two years.'

'What also really helped me hugely is the communication between me and the academic and student mentor staff.'

Studying for the diploma, says Vita, has helped in every aspect of her role.

'Studying has given me practical skills and really formed a foundation to do my job to the best of my ability.'

In 2021, Vita's connection with Open Polytechnic became even stronger when she took up a role with the organisation as a Library and Learning Support Liaison. As part of her role, she now supports learners with any queries they have about using Open Polytechnic's online library, research, providing advice on assignments and referencing guidance.

Her own study journey also continues. 'I would really love to keep studying with Open Polytechnic, and learn more specific skills, refine my focus and add to my toolkit,' says Vita.

Library and Learning Centre

Our Library and Learning Centre provides proactive support for learners and staff to enhance Open Polytechnic's services, and contributes to the organisation's learner engagement and retention strategies to boost learner success.

The team works with learners online, or by email or phone, providing guidance in information literacy, academic writing and study skills. It provides a variety of online study support resources, including practical tips on getting started and succeeding in study, developing essential study skills, researching and writing assignments, referencing, and preparing for exams. Library and Learning Centre staff work with other Open Polytechnic teams to ensure that services and resources are aligned with the needs of learners.

Learners and staff can access a wide range of relevant electronic books and journal articles from any location at any time through the Library and Learning Centre. In 2021, a discovery layer was added to the Library website, making it easier for learners to search across multiple catalogues and databases.

"Being around my colleagues, including other quantity surveyors and project managers, and tapping into that knowledge really helped."

Travis Shaw

New Zealand Diploma in Construction (Level 6) with strands in Construction Management and Quantity Surveying

After 12 years as a builder, a desire to 'get off the tools' as he got older and started a family led to Travis Shaw studying the New Zealand Diploma in Construction (Level 6) online with Open Polytechnic, completing both the Construction Management and Quantity Surveying strands.

Now working as a quantity surveyor at Calder Stewart Construction in Otago, Travis found his years on site helped him thrive in an industry he is passionate about, and in a job where he is constantly learning.

When Travis first made the decision to 'down tools' and study, he said he struggled to think about what direction to take in his career.

'I initially struggled to think of what else I could do, and the only other passion I had was design. So, while working as a builder with Calder Stewart, I enrolled in an architectural technology diploma at Open Polytechnic.'

When a quantity surveyor role came up at Calder Stewart, Travis was offered the role, so he transitioned to the New Zealand Diploma in Construction programme. 'I haven't looked back since.'

Travis graduated from Open Polytechnic in 2020 and is now in his fifth year at Calder Stewart as a quantity surveyor.

Balancing full-time work and online study hasn't always been easy, but Travis has valued the support from his family, employer and colleagues along the way.

'Being around my colleagues, including other quantity surveyors and project managers, and tapping into that knowledge really helped.'

Travis said having the flexibility that online study provides suited him at the stage of life he was at.

'I didn't have to stop working, as I had a mortgage and family to support. And the maturity helped me to stay focused and get things done.'

Travis says there is still plenty for him to learn in his role.

'It's a job where you're always learning and I've definitely got a passion for it.'

In the future Travis would like to continue working on larger tender commercial work, but he's happy for now to just keep learning and progressing.

'I'm definitely on the right track.'

Environment *Taiao*

Open Polytechnic is committed to sustainability in the workplace. We have initiatives in place to reduce our waste and we promote environmentally friendly events and raise awareness of sustainability within the organisation.

Organisational Commitment

Open Polytechnic has implemented a range of initiatives to lower our impact on the environment.

Our initiatives include:

- Making sustainable choices as we renovate our campus, such as replacing all lights with LEDs, replacing gas-fired radiators with heat pumps, and installing double-glazing and insulating our buildings.
- Changing our fleet vehicles to hybrids. Open Polytechnic is now investigating electric or plug-in hybrids for 2022.
- Reducing our travel significantly by using technology solutions to participate in meetings.
- Our flexible working from home policy, introduced in 2021, allows staff to travel less to campus, reducing their carbon footprint.
- Open Polytechnic is also investigating the use of replacing gas with electric boilers.
- Recycling all paper, cardboard and other materials and providing staff with desktop waste cubes rather than individual rubbish bins.
- Including environmentally conscious requirements in suppliers' contracts to encourage them to use sustainable products.
- Reducing waste by ensuring all takeaway packaging in our café is biodegradable and encouraging the use of reuseable cups for our takeaway coffees. We also supply reusable plates and utensils.
- By choosing to study online, our learners use less energy and less carbon than those attending a campus.
- In upgrading our stormwater drains Open Polytechnic created eel habitats in the Waiwhetu Stream and has established traps for exotic pests in the bush around the campus.

PolyGreen

PolyGreen is Open Polytechnic's staff-led sustainability committee, supporting and promoting environmental initiatives across our organisation. Its work includes raising staff awareness of environmental issues and promoting ways staff can reduce their impact on the environment at work and at home. Due to COVID-19 affecting on-campus activities in 2021, the usual range of activities had to be curtailed. However, the group was able to host a sustainable cleaning workshop, which demonstrated to staff how they can create their own simple cleaning products that are better on the environment than commercial cleaning items and reduce plastic packaging at home.

Our Environment Qualifications

Open Polytechnic offers a variety of environment qualifications, from degree to graduate level, that have been developed with input from environment experts. These are tailored to give learners theoretical and practical understanding, enabling them to recognise how and why environmental problems arise and identify ways these problems can be addressed.

Financial Review

Arotake Pūtea

In 2021 The Open Polytechnic of New Zealand Limited achieved its key financial performance indicators.

Summary of Performance Indicators

In the 12 months of 2021 Open Polytechnic:

- achieved 109% of the payments made by Te Pūkenga from TEC SAC funding;
- achieved a group surplus of $5.3m;
- maintained a low financial risk assessment status as defined by TEC;
- maintained the same student tertiary fee rates (unchanged since 2015).

Reporting Changes

The Open Polytechnic of New Zealand became a limited company on 1 April 2020. 2021 is the first full year as a subsidiary of Te Pūkenga. TANZ eCampus Limited, which was formerly a subsidiary of another six ITPs in the network of Te Pūkenga, was amalgamated with Open Polytechnic on 1 December 2021. The new entity maintained the name and constitution of Open Polytechnic of New Zealand Limited.

Open Polytechnic no longer has a contract with the TEC to deliver education. Instead, Te Pūkenga, which is Open Polytechnic's shareholder, releases revenue to Open Polytechnic. This new process lead to a major miscommunication between TEC, Te Pūkenga, and Open Polytechnic. Open Polytechnic was not informed by TEC or Te Pūkenga that a much lower cap had been placed on just Open Polytechnic's 2021 funding. It was in April 2022 that Open Polytechnic was informed that it would not be funded $5.2m of what it delivered. This growth was driven by the Crown's responses to the pandemic by reducing fees to priority areas. Te Pūkenga did not achieve all the funding available to it and neither TEC or Te Pūkenga acted in time to remedy this lapse.

During 2021 Te Pūkenga instigated a plan to consolidate all the subsidiaries into one group banking arrangement. As part of this plan all surplus funds are now invested with Te Pūkenga. The deposits with Te Pūkenga are shown in accounts receivable and not cash or short-term deposits as in previous years.

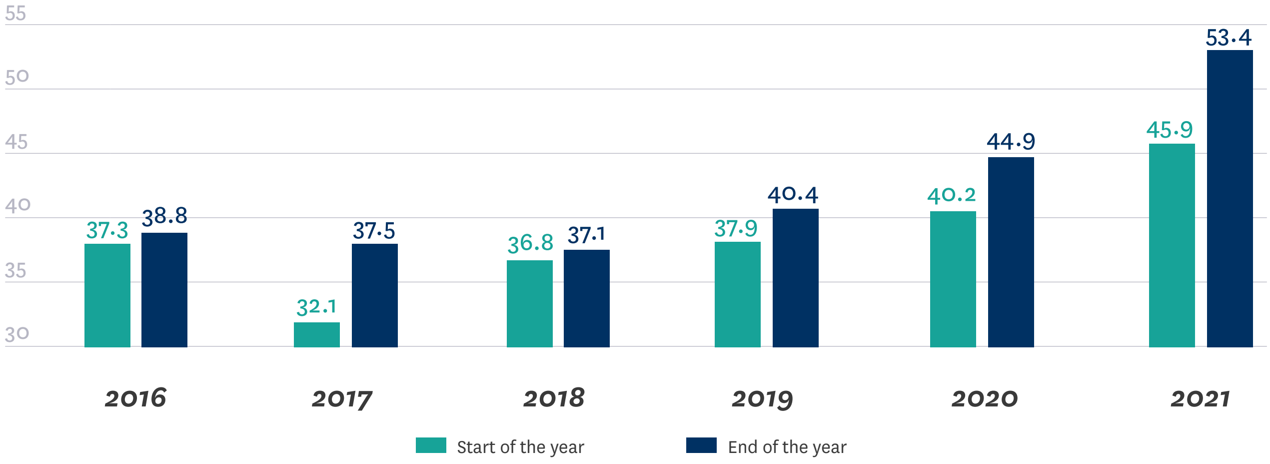
Statement of Financial Performance

In 2021 the Open Polytechnic had a surplus of $5.3m against a budget surplus of $3.2m. (2020 $1.9m surplus.[1])

Open Polytechnic was aware that the COVID-19 pandemic, and the government response of making some programmes fees free, would significantly increase enrolments in 2021. However, Open Polytechnic has had increasing demand in the last six years and has not been funded for that growth at the start of the year. 2021 was the same. Open Polytechnic must prove growth exists and then deliver on it in the same period, which makes budgeting and planning very difficult. In 2021, this has been exacerbated by not knowing the level of our funding until after the year-end. This is highlighted in the following chart.

[1] *2020 comprised sets of unaudited accounts for three and nine months under different accounting policies because of the move to the new entity. The 2020 unaudited statements were prepared under the former policies. Therefore, the comparative in this year is only with the nine-month period under the new policies.*

Student Achievement Component (SAC) funding
$0.0m



In 2021 Te Pūkenga started the year with funding similar to the prior year (including a rate increase), with a contingency fund kept in reserve by TEC, as they wanted to see evidence of growth before releasing it. Open Polytechnic continued to enrol learners without being fully confident that it would be funded for them.

Open Polytechnic exceeded the budgeted revenue by $3.2m, and costs increased by $1.0m, noting this revenue excludes the unfunded $5.2m. The skills shortages in New Zealand has meant the staff needed to deliver to the changing plan could not be recruited quickly. Even at the end of the year, full staffing levels were not achieved, so when the costs of a full year of the increased expenditure occur in 2022, the surplus percentage of revenue is unlikely to recur.

Balance Sheet

The cash and short-term investments position at the end of 2021 was $9.3m (2020 $24.6m). However, $18.1m was invested with Te Pūkenga, which is shown in the following statements as accounts receivable. Net working capital increased by $5.1m from 2020. Non-current assets increased by $18.5m (of which $4.0m was the addition of eCampus fixed assets in December).

Open Polytechnic has continued its investment in the transfer of its tertiary and secondary learning resources onto iQualify, enhancing technology to teach at scale and improve learner success. Open Polytechnic also maintained its investment in its campus through earthquake strengthening and remodelling to improve the safety and effectiveness of its facilities.

The eCampus balance sheet was added on 1 December with net assets of $4.6m.

The Future

Distance learning is highly specialised, so the amalgamation of Open Polytechnic and eCampus will better allow for the design and development of future-focused digital services that meet the requirements of learners, employers and communities within the network of Te Pūkenga subsidiaries.

Te Pūkenga has released a proposed operating model, but the next stage of the process due in 2022 will show the:

- detailed design of the functional model, the capabilities required, and how the functions work together
- national and regional operating model, key processes, accountabilities and performance framework
- organisation structure options, directorates and units, teams and role descriptions.

The Open Polytechnic of New Zealand Limited will cease as a separate entity at the end of 2022, unless Te Pūkenga decides otherwise.

Open Polytechnic's delivery model becomes more efficient with scale, so there are many advantages to the New Zealand economy if Open Polytechnic's strengths in courseware and software development and online teaching and assessment are leveraged even further. The ability to teach seamlessly through the pandemic emphasises the resiliency of distance learning in Te Pūkenga.

Te Pūkenga has initiated a unification of programmes initiative. This process is in its infancy but the first attempt at unification has lead to the impairment of Open Polytechnic courseware assets in 2021 of $0.1m (this is only one strand of one qualification). The level of impairment is likely to increase as Te Pūkenga progresses with a plan which does not integrate to the Polytechnic's investment cycle. Delivery costs are also set to increase as programme designs for development and delivery are, at least initially, based on those currently used by face to face institutes.

Open Polytechnic is continuing to invest in the creation of a complete portfolio of qualifications so that all New Zealanders can have access to the vocationally relevant programmes of their choice, regardless of location, or the need to balance multiple time commitments.

Corporate Governance *Mana Whakahaere*

The Open Polytechnic of New Zealand Limited Board is established pursuant to the Education and Training Act 2020, and its role, functions and responsibilities are defined in that Act, the Companies Act 1993 and the Open Polytechnic's constitution.

Open Polytechnic makes a positive contribution to the achievement of the government's Tertiary Education Strategy. It plays a distinctive role in the tertiary education system as a national provider of open and distance learning services to a constituency of part-time, mainly adult, learners, the majority of whom are in the workforce.

The organisation's Mahere Rautaki Strategic Plan 2020–2022 outlines organisational goals and objectives for the period until 2022, when we transition from a subsidiary to a division of Te Pūkenga. This strategy reflects our commitment to a dual role – as a single-mode open and distance flexible learning provider serving business, industry and lifelong learners, and as an enabler to lead and support change across the network, drawing upon our national mandate and unique delivery model.

The Board's functions are defined by legislation and must, to the extent practicable, give effect to the charter of Te Pūkenga. The Board is also:

a. to appoint a chief executive in accordance with the Crown Entities Act 2004 and the Companies Act 1993 and to monitor and evaluate the chief executive's performance;

b. to prepare and submit a proposed plan if the institution is seeking funding under a funding mechanism that provides for funding via plans;

c. if the institution has a plan:

   i. to ensure that the institution is managed in accordance with that plan; and

   ii. to determine policies to implement that plan;

d. to determine, subject to the Education and Training Act 2020, the policies of the institution in relation to the management of its affairs;

e. to undertake planning relating to the institution's long-term strategic direction;

f. to provide or arrange, and support, a variety of education and training, including vocational, foundation, and degree-level or higher education and training;

g. to conduct research, with a focus on applied and technological research;

h. to be responsive to and to meet the needs of the regions of New Zealand and their learners, industries, employers, and communities by utilising Te Pūkenga – New Zealand Institute of Skills and Technology's national network of tertiary education programmes and activities;

i. to improve the consistency of vocational education and training by using skill standards and working in collaboration with workforce development councils;

Board of Directors (left to right): Sue Sutherland, Thérèse Arseneau, Breccan McLeod-Lundy, Vaughan Renner (Board Chairperson), Murray Strong, Xiao Peng (Jerry) He and Karen Vaughan.

j. to improve outcomes in the tertiary education system as a whole, including (without limitation) by making connections with schools and other organisations involved in tertiary education and by promoting and supporting lifelong learning;

k. to improve outcomes for Māori learners and Māori communities in collaboration with Māori and iwi partners, hapū, and interested persons or bodies;

l. to carry out any other functions consistent with its role as a tertiary education institution.

The Board's duties are also defined by legislation:

- to strive to ensure that the institution attains the highest standards of excellence in education, training and research;
- to acknowledge and give effect to the principles of te Tiriti o Waitangi/the Treaty of Waitangi;
- to encourage the greatest possible participation from the communities served by the institution, maximising the educational potential of all the members of these communities, with particular emphasis on those groups in committees that are underrepresented among the students of the institution;
- to ensure that the institution does not discriminate against any person;
- to ensure that the institution operates in a financially responsible manner, ensuring the efficient use of resources and maintaining the institution's long-term viability;
- to maintain proper standards of integrity, conduct and concern for the public interest and well-being of learners attending the institution.

The Board acknowledges the distinction between governance and management. Within its governance policy statements (statutes), which are reviewed and updated as required, it has delegated to the chief executive specific functions and powers to manage the academic and administrative affairs of Open Polytechnic.

Open Polytechnic's executive authority is through the chief executive. The Board requires the chief executive to implement systems for monitoring and reporting on Open Polytechnic's programmes, products and services, together with standards of policy and practice that meet customer needs, and do not compromise the standing or financial viability of Open Polytechnic.

The Board focuses on its primary roles of determining the overall strategy for the organisation, establishing policy and values, and maintaining oversight of the organisation's performance and position, with particular emphasis on ensuring academic integrity, financial sustainability, and efficiency and effectiveness. Formal processes of review and regular reporting are applied, covering aspects such as the operation of the Academic Committee, financial budgets and reports, internal audit and assessment of academic and financial aspects, risk management, and legislative compliance.

Following Sue Sutherland's term ending in August 2021, the Board had six members as at December 2021. For more information on the members of the Open Polytechnic Board, see Appendix 1.

Board fees in 2021 were:	
Board chair	$37,365 per annum
All other Board directors	$18,680 per annum

Board directors are also reimbursed for travel and other expenses associated with Board meeting attendance.

The Board considers strategic matters and makes governance decisions as required, to meet its statutory obligations.

Board meetings are usually held monthly. The Board met 11 times in 2021. Attendance of Board directors at scheduled meetings over 2021 averaged 95%. This excludes workshops and other committee meetings.

Risk Management Framework

To systematically identify and address risks, Open Polytechnic has adopted an organisation-wide risk-management framework.

This involves:
Specifying the organisation's direction and core business processes.
Identifying risks and their consequences.
Determining the organisation's risk tolerance in relation to each risk identified.
Specifying accountability to ensure appropriate management and avoid overlaps in control.
Identifying and applying appropriate management practices and internal controls.
Testing and monitoring those controls.

In addition, the Academic Committee monitors educational activities to ensure that any risks to Open Polytechnic's academic credibility are appropriately managed.

The Board has established a specific financial policy, stating its risk philosophy and the objectives of its corporate treasury.

Board Committees

Academic Committee

Academic Committee provides advice to the Board in concert with the Academic Board of the Council of Te Pūkenga, relating to courses of study or training, awards and all other academic matters, and exercises powers delegated by the Board. The Committee members and Chairperson are appointed by determination of the Board.

Audit, Finance and Risk Committee

The Board has an Audit, Finance and Risk Committee to assist it with the discharge of its responsibilities under the Public Finance Act 1989 and the Companies Act 1993, and in accordance with prudent governance practice. It comprises the Board Chairperson *(ex officio)*, and a minimum of two other Board directors, or as otherwise determined by the Board annually.

People and Performance Committee

The Board has a People and Performance Committee that helps the Board monitor and assess the performance of the chief executive. It comprises the Board Chairperson *(ex officio)*, and no fewer than two and no more than three other Board directors.

Financial Statements *Tauākī Pūtea*

The Board is pleased to present the financial statements of The Open Polytechnic of New Zealand Limited for the year ended 31 December 2021.

In terms of the Crown Entities Act 2004, we hereby declare that:

1. We have been responsible for the preparation of these financial statements and statement of service performance and the judgments used therein; and
2. We have been responsible for establishing and maintaining a system of internal controls, designed to provide reasonable assurance as to the integrity and reliability of financial reporting; and
3. We are of the opinion that these financial statements and statement of service performance fairly reflect the financial position and operations of this institution for the year ended 31 December 2021.

Vaughan Renner
Board Chairperson

Dr Caroline Seelig
Chief Executive

22 April 2022

Five Year Summary Information

For the year ended 31 December 2021

	Group				
	Year ended 31 December 2021 Actual[2] $000	Year ended 31 December 2020 Actual[1] $000	Year ended 31 December 2019 Actual $000	Year ended 31 December 2018 Actual $000	Year ended 31 December 2017 Actual $000
Statement of financial performance					
Government grants	58,301	47,893	43,553	38,002	38,997
Other revenue	27,778	24,595	20,195	20,747	22,578
Total revenue	**86,079**	**72,488**	**63,748**	**58,749**	**61,575**
Operating expenses	80,750	70,595	63,333	57,716	60,393
Net surplus	**5,329**	**1,893**	**415**	**1,033**	**1,182**
Assets					
Current assets	49,329	41,589	39,086	38,830	46,018
Non-current assets	89,054	70,677	67,684	65,552	54,574
Total assets	**138,383**	**112,266**	**106,770**	**104,382**	**100,592**
Equity and liabilities					
Current liabilities	20,801	17,703	12,733	10,515	14,004
Non-current liabilities	-	-	-	-	-
Total liabilities	**20,801**	**17,703**	**12,733**	**10,515**	**14,004**
Equity	117,582	94,563	94,037	93,867	86,588
Total equity and liabilities	**138,383**	**112,266**	**106,770**	**104,382**	**100,592**
Enrolment information					
Number of course enrolments	55,525	43,423	41,181	40,824	46,488
Number of EFTS	8,222	6,392	5,872	5,350	5,713
Ratios (N.B. amounts are in whole dollars)					
Revenue to EFTS (Parent)	9,945	10,716	10,566	10,728	10,370
Operating expenses to EFTS (Parent)	9,403	10,582	10,385	10,377	10,172
Net surplus to equity (Group)	4.5%	2.0%	0.4%	1.1%	1.4%

[1] On 1 April 2020, Open Polytechnic of New Zealand was disestablished, and the assets and liabilities were transferred to a new crown entity company, The Open Polytechnic of New Zealand Limited. Financial statements were prepared as at 31 March for the old entity, and the first set of accounts for the new entity were prepared for the remaining nine months of 2020. Some changes were made to accounting policies in the nine month accounts to ensure consistency with Open Polytechnic's new holding company, Te Pūkenga.

The 2020 figures are proxy figures for the 12 months of 2020. They combine the two audited periods but exclude changes in accounting policy so that a comparison can be made between the periods. While the two periods were audited individually, the numbers presented above for the 2020 year have not been audited.

[2] As mentioned in note 1 above, some changes were made to accounting policies from 1 April 2020 when Open Polytechnic became a subsidiary of Te Pūkenga. These policies are reflected in the 2021 figures above. The previous years' figures are prepared under the old accounting policies.

Statement of Financial Performance

For the year ended 31 December 2021

	Note	Group			Polytechnic		
		Year ended 31 December 2021 Actual $000	Year ended 31 December 2021 Budget $000	9 months ended 31 December 2020 Actual $000	Year ended 31 December 2021 Actual $000	Year ended 31 December 2021 Budget $000	9 months ended 31 December 2020 Actual $000
Revenue from non-exchange transactions							
Government grants	6	58,301	59,385	2,515	58,301	59,385	2,515
Learner tuition fees	7	18,667	17,031	9,423	18,667	17,031	9,423
Revenue from exchange transactions							
Learner tuition fees	7	2,120	1,351	1,573	2,120	1,351	1,573
Educational services income		6,816	4,900	6,302	2,506	1,520	1,620
Interest income		175	237	360	171	227	356
Dividend income		-	-	-	-	-	2,250
Total revenue		**86,079**	**82,904**	**20,173**	**81,765**	**79,514**	**17,737**
Operating expenses							
Salaries and other personnel expenses		40,016	43,490	27,196	39,364	42,770	26,660
Course and delivery costs		13,115	9,821	8,564	11,490	9,068	7,076
Depreciation and amortisation		11,977	12,235	7,919	11,632	11,996	7,396
Other operating expenses		15,642	14,175	10,194	14,822	13,343	9,933
Total operating expenses	8	**80,750**	**79,721**	**53,873**	**77,308**	**77,177**	**51,065**
Net surplus/(deficit)		**5,329**	**3,183**	**(33,700)**	**4,457**	**2,337**	**(33,328)**

Statement of Other Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Group			Polytechnic		
	Year ended 31 December 2021 Actual $000	Year ended 31 December 2021 Budget $000	9 months ended 31 December 2020 Actual $000	Year ended 31 December 2021 Actual $000	Year ended 31 December 2021 Budget $000	9 months ended 31 December 2020 Actual $000
Net surplus/(deficit)	5,329	3,183	(33,700)	4,457	2,337	(33,328)
Other comprehensive income: Revaluation/ (Impairment)	13,636	-	(2,316)	13,636	-	(2,316)
Total comprehensive income	**18,965**	**3,183**	**(36,016)**	**18,093**	**2,337**	**(35,644)**

The accompanying notes form part of these financial statements.

Statement of Financial Position

As at 31 December 2021

	Note	Group 31 December 2021 Actual $000	Group 31 December 2021 Budget $000	Group 31 December 2020 Actual $000	Polytechnic 31 December 2021 Actual $000	Polytechnic 31 December 2021 Budget $000	Polytechnic 31 December 2020 Actual $000
Assets							
Current Assets							
Cash and bank balance	9	6,865	250	5,919	3,402	200	3,549
Short term deposits	9	2,388	28,930	18,700	2,388	24,281	18,700
Deposits receivable from Te Pūkenga	10	18,100	-	-	18,100	-	-
Receivables from non-exchange transactions	10	17,056	11,162	12,631	17,056	11,162	12,631
Receivables from exchange transactions	10	3,633	1,077	2,770	5,385	889	4,486
Inventories		1,287	769	1,135	379	137	372
Total current assets		**49,329**	**42,188**	**41,155**	**46,710**	**36,669**	**39,738**
Non-current Assets							
Investments	4	-	-	-	1,881	3,915	1,881
Property, plant and equipment	11	50,476	37,092	36,276	50,431	37,053	36,200
Intangible assets	12	38,578	42,425	34,308	37,423	40,471	33,190
Total non-current assets		**89,054**	**79,517**	**70,584**	**89,735**	**81,439**	**71,271**
Total assets		**138,383**	**121,705**	**111,739**	**136,445**	**118,108**	**111,009**
Liabilities							
Current Liabilities							
Income in advance and deferred revenue	13	10,214	15,326	9,005	10,210	15,326	9,005
Payables and provisions	14	10,587	8,681	8,698	9,717	8,113	8,160
Total current liabilities		**20,801**	**24,007**	**17,703**	**19,927**	**23,439**	**17,165**
Total liabilities		**20,801**	**24,007**	**17,703**	**19,927**	**23,439**	**17,165**
Net assets		**117,582**	**97,698**	**94,036**	**116,518**	**94,669**	**93,844**
Equity							
Polytechnic equity		2,245	2,245	2,245	2,245	2,245	2,245
Accumulated funds		68,228	60,646	58,351	67,164	57,617	58,159
Ring-fenced reserves		3,201	3,168	3,168	3,201	3,168	3,168
Revaluation reserve		43,908	31,639	30,272	43,908	31,639	30,272
Total equity	18	**117,582**	**97,698**	**94,036**	**116,518**	**94,669**	**93,844**

The accompanying notes form part of these financial statements.

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Note	Group: Year ended 31 December 2021 Actual $000	Group: Year ended 31 December 2021 Budget $000	Group: 9 months ended 31 December 2020 Actual $000	Polytechnic: Year ended 31 December 2021 Actual $000	Polytechnic: Year ended 31 December 2021 Budget $000	Polytechnic: 9 months ended 31 December 2020 Actual $000
Total opening equity		94,036	94,515	130,052	93,844	92,332	129,488
Acquired on amalgamation	5	4,581	-	-	4,581	-	-
Net surplus/(deficit)		5,329	3,183	(33,700)	4,457	2,337	(33,328)
Other comprehensive income/(loss)		13,636	-	(2,316)	13,636	-	(2,316)
Total comprehensive income		**18,965**	**3,183**	**(36,016)**	**18,093**	**2,337**	**(35,644)**
Equity transactions: Crown capital contributions		-	-	-	-	-	-
Total closing equity		**117,582**	**97,698**	**94,036**	**116,518**	**94,669**	**93,844**
Opening Polytechnic equity		2,245	2,245	2,245	2,245	2,245	2,245
Crown capital contributions		-	-	-	-	-	-
Closing Polytechnic equity		**2,245**	**2,245**	**2,245**	**2,245**	**2,245**	**2,245**
Opening accumulated funds		58,351	57,463	95,219	58,159	55,280	94,655
Net surplus/(deficit)		5,296	3,183	(33,700)	4,424	2,337	(33,328)
Acquired on amalgamation	5	4,581	-	-	4,581	-	-
Transfer to ring-fenced reserves		-	-	(3,168)	-	-	(3,168)
Closing accumulated funds		**68,228**	**60,646**	**58,351**	**67,164**	**57,617**	**58,159**
Opening revaluation reserve		30,272	31,639	32,588	30,272	31,639	32,588
Revaluation/(Impairment) of land and buildings		13,636	-	(2,316)	13,636	-	(2,316)
Closing revaluation reserve		**43,908**	**31,639**	**30,272**	**43,908**	**31,639**	**30,272**
Opening ring-fenced reserves		3,168	3,168	-	3,168	3,168	-
Transfer from accumulated funds		-	-	3,168	-	-	3,168
Net surplus/(deficit)		33	-	-	33	-	-
Closing ring-fenced reserves		**3,201**	**3,168**	**3,168**	**3,201**	**3,168**	**3,168**
Total closing equity		**117,582**	**97,698**	**94,036**	**116,518**	**94,669**	**93,844**

The accompanying notes form part of these financial statements.

Statement of Cash Flows

For the year ended 31 December 2021

	Group			Polytechnic		
	Year ended 31 December 2021 Actual $000	Year ended 31 December 2021 Budget $000	9 months ended 31 December 2020 Actual $000	Year ended 31 December 2021 Actual $000	Year ended 31 December 2021 Budget $000	9 months ended 31 December 2020 Actual $000
Cash flows from/(used in) operating activities						
Receipts of government grants	52,303	61,841	33,844	52,303	61,841	33,844
Receipts of learner tuition fees	23,286	21,940	11,993	23,286	21,869	11,993
Receipts of other income	6,813	4,884	6,404	2,506	1,483	1,620
Interest received	161	237	452	157	227	448
Receipts/(payments) of GST	33	-	(100)	92	-	53
Payments to employees	(39,399)	(44,622)	(27,147)	(38,774)	(43,907)	(26,619)
Payments to suppliers	(25,519)	(22,027)	(18,250)	(23,336)	(20,592)	(15,889)
Net cash flows from/(used in) operating activities	**17,678**	**22,253**	**7,196**	**16,234**	**20,921**	**5,450**
Cash flows from/(used in) investing activities						
Proceeds from sales of property, plant and equipment	26	-	-	26	-	-
Purchases of property, plant and equipment	(3,716)	(3,788)	(4,025)	(3,715)	(3,773)	(3,977)
Payments for course development	(6,699)	(7,874)	(2,508)	(6,699)	(7,874)	(2,508)
Payments for software	(4,865)	(7,216)	(5,761)	(4,865)	(7,216)	(5,761)
Purchases of Literary works	(780)	(222)	(652)	(430)	(222)	(391)
Maturity of/(investment in) deposits receivable from Te Pūkenga	(18,100)	-	-	(18,100)	-	-
Maturity of/(investment in) Short Term Deposits	16,312	(3,153)	9,740	16,312	(1,836)	9,740
Net cash flows from/(used in) investing activities	**(17,822)**	**(22,253)**	**(3,206)**	**(17,471)**	**(20,921)**	**(2,897)**
Cash flows from/(used in) financing activities						
Crown capital contributions	-	-	-	-	-	-
Payment of interest	-	-	-	-	-	-
Net cash flows from/(used in) financing activities	**-**	**-**	**-**	**-**	**-**	**-**
Net increase/(decrease) in cash and cash equivalents	**(144)**	**-**	**3,990**	**(1,237)**	**-**	**2,553**
Opening cash and cash equivalents	5,919	250	1,929	3,549	200	996
Addition to cash and cash equivalents on amalgamation	1,090	-	-	1,090	-	-
Closing cash and cash equivalents	**6,865**	**250**	**5,919**	**3,402**	**200**	**3,549**

The accompanying notes form part of these financial statements.

Reconciliation from net surplus to net cash flows from operations

	Group			Polytechnic		
	Year ended 31 December 2021 Actual $000	Year ended 31 December 2021 Budget $000	9 months ended 31 December 2020 Actual $000	Year ended 31 December 2021 Actual $000	Year ended 31 December 2021 Budget $000	9 months ended 31 December 2020 Actual $000
Net surplus/(deficit)	**5,329**	**3,183**	**(33,700)**	**4,457**	**2,337**	**(33,328)**
Adjustments for non cash and non operating items						
Depreciation and amortisation	11,977	12,235	7,919	11,632	11,996	7,396
Disposal and impairment of assets	3,085	600	1,378	3,085	450	1,852
Total adjustments for non cash and non operating items	**15,062**	**12,835**	**9,297**	**14,717**	**12,446**	**9,248**
Movements in working capital						
(Increase)/decrease in Receivables	(4,715)	(2,148)	26,553	(4,751)	(2,169)	24,240
(Increase)/decrease in Inventories	(152)	69	169	(7)	(1)	(65)
Increase/(decrease) in Income in advance and deferred revenue	1,094	8,149	5,719	1,090	8,149	5,719
Increase/(decrease) in Payables	1,690	111	(234)	1,358	105	244
Increase/(decrease) in Provisions	(630)	54	(608)	(630)	54	(608)
Total movements in assets and liabilities	**(2,713)**	**6,235**	**31,599**	**(2,940)**	**6,138**	**29,530**
Net cash flows from/(used in) operating activities	**17,678**	**22,253**	**7,196**	**16,234**	**20,921**	**5,450**

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the year ended 31 December 2021

1. Reporting Entity

The financial statements of The Open Polytechnic of New Zealand Limited and the Group for the year ended 31 December 2021 were authorised for issue in accordance with Board resolution on 22 April 2022.

The Group consists of The Open Polytechnic of New Zealand Limited and its controlled entity ESA Publications (NZ) Limited.

The Open Polytechnic of New Zealand Limited ("Open Polytechnic") is a registered company under the Companies Act 1993 and a Crown Entity subsidiary that is domiciled and operates in New Zealand. Open Polytechnic was established on 1 April 2020 and its immediate controlling entity is Te Pūkenga - New Zealand Institute of Skills and Technology ("Te Pūkenga"), and the ultimate controlling entity is the New Zealand Crown. It is currently New Zealand's only Te Pūkenga subsidiary that specialises in open, flexible learning.

On 1 December 2021, Open Polytechnic and TANZ eCampus Limited ("eCampus") amalgamated to become The Open Polytechnic of New Zealand Limited (see note 5).

ESA Publications (NZ) Limited (100% owned) ("ESA Publications") is a company governed by the Companies Act 1993 and incorporated in New Zealand. The principal activity of ESA Publications is educational publishing.

2. Summary of Significant Accounting Policies

2.1 Statement of Compliance and Basis of Preparation

The consolidated financial statements comprise the financial statements of Open Polytechnic and its controlled entities (the Group) as at 31 December 2021. They have been prepared in accordance with generally accepted accounting practice in New Zealand and the requirements of the Crown Entities Act 2004, the Education and Training Act 2020 and the Companies Act 1993. Open Polytechnic and the Group are public benefit entities for the purpose of complying with generally accepted accounting practice in New Zealand.

Controlled entities are those entities through which Open Polytechnic (the controlling entity) is exposed, or has rights, to variable benefits from its involvement with the other entity and has the ability to affect the nature or amount of those benefits through its power over the other entity.

The financial statements of Open Polytechnic's controlled entity, ESA Publications, are prepared for the same reporting period as Open Polytechnic, using consistent accounting policies. In preparing the consolidated financial statements, all intercompany balances, transactions, unrealised gains and losses resulting from intra-group transactions and dividends are eliminated in full. Controlled entities are fully consolidated from the date on which control is obtained by the Group and cease to be consolidated from the date on which control is lost. The investment in ESA Publications is carried at cost less impairment in the Open Polytechnic parent entity financial statements.

The financial statements of Open Polytechnic and the Group comply with Public Benefit Entity (PBE) Standards.

The financial statements of Open Polytechnic and the Group have been prepared in accordance with Tier 1 PBE standards.

Reporting period and comparatives:

These financial statements have been prepared for the year ending 31 December 2021. The comparatives are for the nine months starting 1 April 2020 and ending 31 December 2020 due to the enactment of the Education (Vocational Education and Training Reform) Amendment Act 2020 (the Act) on 24 February 2020.

The Act gave effect to the Government's decisions on the Reform of Vocational Education proposals. A new Crown entity, the New Zealand Institute of Skills and Technology (now Te Pūkenga - New Zealand Institute of Skills and Technology ("Te Pūkenga")) was created under the Act, and all existing institutes of technology and polytechnics (ITPs) were converted into crown entity companies, taking over the operational activities of the previously existing ITPs.

The Act disestablished The Open Polytechnic of New Zealand and transfered its assets and liabilities to a new company, The Open Polytechnic of New Zealand Limited, on 1 April 2020. Therefore the comparatives presented in these financial statements are for the first nine month reporting period beginning on that date.

Use of the disestablishment basis of accounting:

These financial statements have been prepared on a disestablishment basis, as the Education and Training Act 2020 states that each Te Pūkenga subsidiary continues in existence until the close of 31 December 2022. Under the Education and Training Act 2020, Te Pūkenga may dissolve Open Polytechnic at or before this date and transfer some or all of the rights, assets and liabilities to Te Pūkenga or another Te Pūkenga subsidiary.

Because the vocational education will continue to be provided after the transfer, no changes were made to the carrying value of assets and liabilities as a result of the disestablishment basis of accounting.

Measurement Base:

The financial statements have been prepared on a historical cost basis, except for land and buildings and some financial assets and liabilities, which have been measured at fair value (as disclosed below).

The financial statements are presented in New Zealand dollars and all monetary values are rounded to the nearest thousand dollars ($000), unless mentioned otherwise.

2.2 Business Combinations and Goodwill

2.2.1 Acquisitions and Goodwill

Business combinations that are classified as acquisitions are accounted for using the acquisition method. The acquisition method involves recognising at acquisition date, separately from goodwill, the identifiable assets acquired, the liabilities assumed and any non-controlling interest in the acquiree. The identifiable assets acquired and the liabilities assumed are measured at their acquisition date fair values. The cost of the acquisition is measured as the aggregate of the consideration transferred (measured at acquisition date fair value) and the amount of any non-controlling interests in the acquiree. For each business combination the Group measures the non-controlling interest in the acquiree either at fair value or at a proportionate share of the acquiree's identifiable net assets. Acquisition-related costs are expensed as incurred, and included in administrative expenses.

When the Group acquires a business, it assesses the financial assets and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic conditions, the Group's operating or accounting policies and other pertinent conditions as at the acquisition date.

Any contingent consideration to be transferred by the acquirer will be recognised at fair value at the acquisition date. Contingent consideration classified as an asset or liability that is a financial instrument is measured at fair value, with changes in fair value recognised in surplus or deficit.

Goodwill is initially measured at cost, being the excess of the aggregate of the consideration transferred and the amount recognised for non-controlling interests, and any previous interest held over the net identifiable assets acquired and liabilities assumed. If the fair value of the net assets acquired is in excess of the aggregate consideration transferred, the Group reassesses whether it has correctly identified all of the liabilities assumed and reviews the procedures used to measure the amounts to be recognised at the acquisition date. If the re-assessment still results in an excess of fair value of net assets acquired over the aggregate consideration transferred, then the gain is recognised in surplus or deficit.

After initial recognition, goodwill is measured at cost less any accumulated impairment losses. Goodwill was fully impaired as at 31 December 2020.

2.2.2 Amalgamations

Business combinations that are classified as amalgamations are accounted for using the modified pooling of interests method. This involves identifying the resulting entity, determining the amalgamation date, recognising and measuring the assets received, the liabilities assumed and any non-controlling interest in the combining operations, and recognising and measuring components of net assets/equity and other adjustments from the amalgamation.

If amalgamations are recorded in these financial statements, this means that Open Polytechnic is the continuing entity after the amalgamation and has therefore become the resulting entity. The amalgamation date is the date on which Open Polytechnic gains control of the combining operations.

Asset and liabilities are transferred at book value, which equates to their carrying value. After the effects of inter-entity transactions are eliminated, the assets and liabilities of the combining operations are measured at their carrying amounts and recognised in Open Polytechnic's financial statements. Carrying amounts are adjusted where required to conform to Open Polytechnic's accounting policies. Assets and liabilities received in an amalgamation are classified in the same way that they were classified by the combining operations prior to the amalgamation, unless a change is required by another accounting standard. Any amalgamation-related costs are expensed in the period in which the costs are incurred and the services are received.

2.3 Translation of Foreign Currency Transactions

Both the functional and presentation currencies of Open Polytechnic and the Group are the New Zealand dollar.

Transactions in foreign currencies are initially recorded in the functional currency at the exchange rates ruling at the date of transaction. Subsequent measurement is as follows.

Monetary assets and liabilities that result from transactions in foreign currencies and still exist at the balance sheet date are retranslated at the exchange rates ruling at the balance sheet date.

Non-monetary items that are measured on a historical cost basis are not retranslated, but continue to be measured using the exchange rates ruling at the date of transaction.

Non-monetary items that are measured on a fair value basis are retranslated using the exchange rates ruling at the date when the fair value was determined.

Resulting exchange differences are recognised in the income statement.

2.4 Impairment of Non Financial Assets

Assets are reviewed regularly for impairment, both at the level of the cash-generating unit (CGU) and of the individual assets. Open Polytechnic has identified the entire campus and other off-campus departments as a single CGU. ESA Publications is a separate CGU.

Impairment factors may include: obsolescence, changes in useful life estimates, optimisation, and other factors.

Where a revaluation surplus exists for the asset class to which the impaired asset(s) belong, impairment losses are recognised against this surplus. All other impairment losses are recognised in the income statement.

Where indications exist that a previously recognised impairment loss may have decreased, the recoverable amount of the related asset or CGU will be re-estimated. A reversal of an impairment loss is recognised against the related revaluation surplus if this exists, and otherwise against the income statement. A reversal shall not exceed the initial impairment loss.

2.5 Cash and Term Deposits

Cash and short-term deposits comprise mainly cash at bank and short term deposits representing Open Polytechnic's ring-fenced reserves (see note 18.1). Surplus cash is invested with Te Pūkenga under the Group Treasury Policy, the terms of which are based on projected future cash flow requirements. Investments with Te Pūkenga are shown as a receivable in the Statement of Financial Position and a separate line item in the Statement of Cash Flows.

Cash and cash equivalents are designated as financial instruments. Measurement is initially at fair value and subsequently at amortised cost using the effective interest method.

For the purposes of the cash flow statement, cash and cash equivalents are defined and measured in the same manner, but net of bank overdrafts (if any).

Deposits conform to the Board policy on Investments.

2.6 Receivables

Receivables include the following classes of debtors:

- Amounts owing from Te Pūkenga or the Tertiary Education Commission (TEC) arising from course related funding and from other grants.
- Amounts invested with Te Pūkenga under the Group Treasury Policy (see note 2.5).
- Learner tuition fees.
- Amounts owing from other organisations through which learners enrol at Open Polytechnic, such as Te Pūkenga Work Based Learning Limited and transitional industry training organisations.
- Amounts owing from other organisations arising from commercial contracts.
- Amounts owing from other organisations which ESA Publications has sold study guides and workbooks to.

Receivables are designated as financial instruments. They are initially measured at fair value and, where material, subsequently at amortised cost using the effective interest method.

Consequently, short-term receivables are generally measured at the original amount less an allowance for expected credit losses. Such an allowance is made when collection of the full amount is no longer probable. Bad debts are written off when identified.

2.7 Inventories

Inventories held by Open Polytechnic are course or related materials, held for distribution upon enrolment or upon a learner's enquiry. Inventories held by ESA Publications are printed study guides and workbooks held for sale.

ESA Publications inventory is measured at the lower of cost and net realisable value. Costs incurred in bringing inventory items to their present location and condition are measured using average costs. Inventory held for distribution or deployment at no charge or a nominal charge is measured at cost adjusted when applicable for any loss of service potential.

The estimated useful lives of the Open Polytechnic courses to which the materials relate are a potential indicator of impairment.

2.8 Property, Plant and Equipment

2.8.1 Measurement Bases and Depreciation

Property, plant and equipment is measured initially at cost. Cost includes expenditure that is directly attributable to the acquisition of the items. The cost of an item of property, plant and equipment is recognised only when it is probable that future economic benefit or service potential associated with the item will flow to the Group, and if the item's cost or fair value can be measured reliably.

Acquisitions for the library collections are accumulated annually into pools of comparable collection items (generally: monographs and serials). Each annual pool is treated as a separate asset.

Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is measured at its fair value.

Land and buildings are measured at fair value less accumulated depreciation and subsequent accumulated impairment losses (if any). Other assets are stated at cost less accumulated depreciation and accumulated impairment losses (if any).

Depreciation is calculated on a straight-line basis over the estimated useful life. The estimated useful lives and resulting depreciation rates of currently held assets can be summarised as follows.

Asset Class	Useful Life	Depreciation Rate
Land	indefinite	none
Buildings:		
Structure/envelope	9-50 years	2-11.1%
Fitout	1-22 years	4.5-100%
Services	1-23 years	4.3-100%
Furniture, fittings and other equipment	2-13 years	7.6-50%
Computer and communication hardware	5 years	20%
Motor vehicles	4 years	25%
Library collections	10 years	10%

(These estimated useful lives and resulting depreciation rates result from application of the Group's accounting policies, but are themselves not part of these accounting policies.)

2.8.2 Revaluation

Following initial recognition at cost, land and buildings are measured at fair value less any subsequent accumulated depreciation and impairment losses. Revaluations are performed at least once every three years, but often enough to ensure that the carrying amount of each asset class does not differ materially from the fair value of the asset class at the balance sheet date.

Open Polytechnic's buildings have been developed for use of a specialised nature. Therefore, their fair value is based on optimised depreciated replacement cost rather than market value.

Land is revalued inclusive of site improvements. Buildings are valued per main component in order to reflect different estimated useful lives. Together, all buildings on Open Polytechnic's campus are treated as one asset class.

At revaluation date, any accumulated depreciation is eliminated against the gross carrying amount of each asset. The resulting carrying amount is then restated to the revalued amount.

Any net revaluation surplus is credited to the revaluation reserve, unless it reverses a net revaluation decrease of the same asset class previously recognised in the income statement. Any net revaluation decrease is deducted from the revaluation reserve if the revaluation reserve for the asset class is sufficient. To the extent that the revaluation reserve for the asset class is not sufficient, the revaluation decrease is recognised in the income statement.

An asset is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any revaluation reserve relating to the asset is transferred to retained earnings. Any gain or loss arising from derecognition of the asset is included in the income statement.

2.9 Intangible Assets

2.9.1 Computer Software

Computer software includes:

- Software that is acquired separately, and that is capitalised at its cost as at the date of acquisition. Annual license and maintenance costs are not included in the carrying value. The cost of software that is embedded in hardware (including the cost of original equipment manufacturer licenses), cannot be identified separately and measured reliably, and is therefore not carried under computer software, but is included in the carrying amounts of the hardware under property, plant and equipment.
- The directly attributable cost of developing and implementing comprehensive computer-based information systems. This cost includes: costs of staff seconded to such projects, costs to design, build, configure, test and document such systems, support fees payable before such systems are ready for use, etc. This cost does not include: costs of feasibility studies and system selection costs, costs of training end users, indirect overheads, costs incurred after such systems are ready for use, etc. Also, annual license and maintenance costs payable after such systems are ready for use are not included in the carrying value. Cost of hardware is carried under property, plant and equipment.

After initial recognition, computer software is carried at cost less accumulated amortisation and accumulated impairment losses (if any).

Amortisation is calculated on a straight-line basis over the estimated useful life, which is usually 3 to 6 years (resulting in an amortisation rate of 16 to 33%).

Gains and losses arising from derecognition of software assets are recognised in the income statement.

2.9.2 Course Development Costs

Course development costs are incurred to develop new courses or to revise existing courses to such an extent that the estimated useful lives or other future benefits of such courses are increased significantly. Costs are only capitalised when the courses are controlled by Open Polytechnic and when it is probable that future economic benefits or service potential arising from the courses will flow to Open Polytechnic.

After initial recognition, development costs are accumulated per course or course version, and carried at cost less accumulated amortisation and accumulated impairment losses (if any).

Amortisation is calculated on a straight-line basis over the estimated useful life of the underlying courses or course versions (usually 3 to 5 years, resulting in amortisation rates of 20 to 33%).

Towards the end of each reporting period, the carrying amounts of course development costs per underlying course or course version are reviewed for indicators of impairment, and the amortisation periods of these costs are reviewed.

Gains and losses arising from derecognition of course development costs are recognised in the income statement.

2.9.3 Literary Works Development Costs

Literary works development costs are incurred to develop new literary works or to revise existing literary works to such an extent that the estimated useful lives or other future benefits of such items are increased significantly. Costs are only capitalised when it is probable that future economic benefits arising from these items will flow to Open Polytechnic.

After initial recognition, development costs are accumulated per literary work, and carried at cost less accumulated amortisation and accumulated impairment losses (if any).

Amortisation is calculated on a straight-line basis over the estimated useful life of the underlying literary work (usually 3 to 5 years, resulting in amortisation rates of 20 to 33%).

Towards the end of each reporting period, the carrying amounts of literary work development costs are reviewed for indicators of impairment, and the amortisation periods of these costs are reviewed.

Gains and losses arising from derecognition of literary work development costs are recognised in the income statement.

2.10 Employee Entitlements

Where benefits are earned by employees, but have not yet been paid at the balance sheet date, a liability is recognised on the balance sheet if it is considered material.

Liabilities that have been earned and are due within one year from the balance sheet date are recognised under short-term liabilities. These liabilities include accrued salaries, accrued annual leave, the portion of accrued sick leave that is expected to be utilised, and the current and vested portion of long service leave and retiring leave. They are measured based on the accrued value on each balance sheet date.

2.11 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will be received and can be reliably measured. The following additional recognition criteria apply:

- Revenue from Student Achievement Component (SAC) funding is non-exchange revenue and mostly learner funding. As such it is recognised as revenue as soon as the inflow of resources can be recognised as an asset in the financial statements, unless the inflow of resources meets the definition of and recognition criteria for a liability. This means that SAC funding is usually recognised once performance conditions are met, that is, once the course has started and the learner withdrawal period has expired. Revenue from tuition fees that are non-exchange transactions is usually recognised on the same basis. This means that when Open Polytechnic receives a government grant and a learner tuition fee in addition to the government grant, all the revenue is treated as non-exchange. When Open Polytechnic receives a learner fee but does not qualify for a government grant, the revenue is treated as exchange. Examples of this include domestic full fee paying learners, international full fee paying learners and payments from Te Pūkenga Work Based Learning Limited and transitional industry training organisations.
- From time to time, the government may provide additional funding to support changes to processes, development of or changes to systems, and other improvements to Open Polytechnic's capability. Where this funding has the nature of a capital injection, it is credited directly to equity. Other funding for such changes is recognised as revenue as soon as the inflow of resources can be recognised as an asset, unless the inflow of resources meets the definition of and recognition criteria for a liability.
- Revenue from learner tuition fees can be either exchange revenue or non-exchange revenue. If it is exchange revenue it is recognised over the period that the related courses are being delivered, by reference to the stage of completion of the course on the balance sheet date. Refunds and discounts are recognised over the same period. If the fee is non-exchange revenue, the same revenue recognition criteria that apply to grants are employed. This means effectively that the fee is usually recognised once the course has started and the withdrawal period has expired. Discounts and refunds are recognised on the same basis.
- Revenue from fees-free and Targeted Training and Apprenticeship Fund (TTAF) funding is non-exchange revenue. The same revenue recognition criteria that apply to grants are employed. This means effectively that the fee is usually recognised once the course has started and the withdrawal period has expired. Discounts and refunds are recognised on the same basis. Open Polytechnic has presented fees-free and TTAF funding as part of tuition fees on the basis that these receipts are payments on behalf of the student as specified in the relevant funding mechanism.

- Revenue from Performance-Based Research Fund and equity funding (PBRF) is non-exchange revenue. PBRF funding is specifically identified as being for a funding period as required by the Education and Training Act 2020. Open Polytechnic recognises its confirmed allocation of PBRF funding at the commencement of the specified funding period, which is the same as its financial year. Indicative funding for future periods is not recognised until confirmed for that future period.
- Revenue from the provision of online services through eCampus is recognised when Open Polytechnic becomes entitled to charge for the service provided, which is usually when the learner is still enrolled after the withdrawal period has expired.
- Revenue from sales of materials is recognised when ownership has passed.
- Revenue from other services is recognised over the period that the related services are being delivered.
- Revenue from interest is recognised as the interest accrues.
- Dividends are recognised when the right to receive payment has been established.

2.12 Goods and Services Tax

Accounts receivable and accounts payable are measured inclusive of GST (where applicable). Other transactions and resulting balances are measured net of GST to the extent that the GST is payable (for revenue) or recoverable (for purchases).

The net amount of GST payable to or recoverable from Inland Revenue is recognised under trade and other payables or receivables.

Cash flows are included in the cash flow statement exclusive of GST. The GST component of cash flows is recognised under operating cash flows to the extent that the GST is payable (for revenue) or recoverable (for purchases).

Commitments and contingencies are disclosed net of GST.

2.13 Budgeted Amounts

The Group's budget figures have been prepared at a detailed level, and then, for inclusion in the financial statements, aggregated in accordance with generally accepted accounting practice and in a manner that is consistent with the accounting policies adopted by the Board for the preparation of these financial statements. The aggregated amounts may therefore differ from budget amounts that have been aggregated for other purposes.

Budget information is not audited. An analysis of major budget variances is disclosed in note 3.3.

2.14 Changes in Accounting Policies

Changes in accounting policies that are required by newly implemented standards are accounted for as required by those standards. If new Standards or Interpretations have been issued, but are not yet effective, and these Standards or Interpretations have not been applied, then this will be disclosed in note 3.1.

Other changes in accounting policies may be made because existing accounting policies may be considered inappropriate or because a different accounting policy is considered to provide reliable and more relevant information. Such changes are applied retrospectively, and comparatives are restated.

All changes in accounting policies are disclosed in the summary of significant accounting policies. The effect of these changes, if any, is disclosed in note 3.1.

New accounting policies may be adopted for types of transactions that have become material to the financial statements for the first time. These are not considered changes in accounting policies.

2.15 Changes in Accounting Estimates

Material effects of changes in accounting estimates are recognised in the current period to the extent that they have an effect on the current period or previous periods. The effect of these changes is recognised in the income statement. The effect on future periods is not recognised.

The effect of material changes in accounting estimates (if any) is disclosed in note 3.2.

2.16 Material Prior Period Errors

If errors are detected that have a material impact on prior periods, then these are applied retrospectively, and comparatives are restated. There are no adjustments for material prior period errors in these financial statements.

2.17 Critical Accounting Judgements

In order to prepare the financial statements, accounting judgements have been made. Critical accounting judgements include the following:

- In determining whether course development costs are recognised as an asset, Open Polytechnic bases its decisions on factors such as: whether the costs can be allocated to specific courses or programmes, whether these courses or programmes are likely to result in future benefits, and whether these costs can be measured reliably.
- Course development costs are reviewed regularly for impairment. Lack of budgeted future revenue for individual programmes and/or courses is a possible indication of impairment.
- The useful life of non-current assets is estimated, based on judgements such as mechanical life (e.g. vehicles), economical life (e.g. software and data processing equipment), and the life of underlying courses (course development costs).
- The revaluation of land is based on reliable market transactions and sales evidence. The revaluation of buildings is based on optimised depreciated replacement cost. This revaluation is performed by

independent valuers, who make judgements about the replacement costs of the buildings and the remaining useful life of the buildings.

- Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. The cost of intangible assets acquired in a business combination is their fair value at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.

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

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

- Revenue from SAC funding and learner tuition fees is classified as either exchange or non-exchange. Exchange revenue is recognised over the period in which the related courses are being delivered. By default, the duration of these courses is known. Revenue is recognised early to the extent that learners complete their courses prematurely. Non-exchange revenue is usually recognised once the course has started and the withdrawal period has expired. SAC funding and fees free income for the 2020 year that was approved prior to 31 March 2020 was recognised in the 31 March 2020 financial statements of the predecessor ITP (Open Polytechnic of New Zealand) as there were no residual conditions associated with this funding as at 31 March 2020. Therefore only SAC and fees free funding confirmed after 31 March 2020 plus the amount earned above the funding cap is included in the comparative figures for the nine months ended 31 December 2020.

2.18 Key Sources of Estimation Uncertainties

The preparation of the financial statements is subject to estimation uncertainties. Key sources of estimation uncertainties include the following:

- Provisions may include a number of uncertainties regarding measurement and due dates. If a potential liability is expected to become due after more than one year, then - if the effect is material - this liability is discounted, using a discount rate that takes into account expected price movements and also the probability that trigger events may occur.

- Receivables are reviewed regularly for impairment. A debt being overdue by more than a month is a possible indicator for impairment. However, other factors may have resulted in a debt remaining outstanding. Therefore, an overdue debt may not necessarily be an impaired debt. Open Polytechnic reviews such overdue debts on a case by case basis.

- The judgements upon which the estimates of the useful lives of non-current assets are based have inherent uncertainties relating to the future usability of these assets. The main uncertainties concern physical ageing, future decisions that affect the need for these assets, regulatory changes, and changing demand for Open Polytechnic's portfolio.

3. Events and Decisions with Significant Accounting Impacts

3.1 Changes in Accounting Policies

New Standards and Interpretations:

The following new PBE standards came into effect for reporting periods beginning on or after 1 January 2021. The Open Polytechnic and Group have applied these standards for the first time. Several other standards and interpretations apply for the first time in 2021, but do not have an impact on the consolidated financial statements of the Group.

PBE Combinations

PBE IPSAS 40 *PBE Combinations* sets out the requirements for accounting for acquisitions and amalgamations, including those under common control. The standard has been applied to combinations occuring after 1 January 2021, in particular the amalgamation described in note 5.

Disclosure of Financing Activities

The amendments to PBE IPSAS 2 *Statement of Cash Flows* require entities to disclose information about changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. Open Polytechnic and the Group have not made any further disclosures in these financial statements as a result of adopting this standard.

Standards and Interpretations Issued But Not Yet Effective:

The following new standards or interpretations that have been issued but are not yet effective may be relevant for Open Polytechnic's financial statements in the future. These Standards or Interpretations have not been applied to these financial statements, but could have a material effect on these financial statements if they had been applied.

Service Performance Reporting

PBE FRS 48 *Service Performance Reporting* requires Open Polytechnic to provide users with sufficient contextual information to understand why the entity exists, what it intends to achieve in broad terms over the medium to long term and how it goes about this. It also requires Open Polytechnic to provide information about what the entity has done during the reporting period in working towards its broader aims and objectives. Open Polytechnic's annual report currently includes a large statement of service performance that appears to provide the information required in the new standard. The main change will be the level of disclosure regarding judgements that have the most significant effect on the selection, measurement, aggregation and presentation of service performance information. This new standard is effective for reporting periods beginning 1 January 2022.

3.2 Changes in Accounting Estimates

There have been no changes in estimates that have a material impact on the financial statements.

3.3 Discussion of Significant Budget Variances

In 2021, Open Polytechnic recorded a surplus of $4.5 million against a budgeted surplus of $2.3 million. The Group recorded a surplus of $5.3 million against a budgeted surplus of $3.2 million.

Open Polytechnic saw another increase in learner numbers in 2021 as it did in 2020. This is due mainly to the ongoing effects of the COVID-19 pandemic and the availability of Government funding to help learners undertake fees free education and training in selected programmes. Income from learner tuition fees is above budget as a result. Income from government grants is below budget as Open Polytechnic was not funded in full for delivery in 2021. Additional grant income was not actually confirmed until part way through the year and once funding was confirmed, it took further time to recruit the staff required to deliver against that funding. Therefore salaries are below budget as staff were not in place for the full year. Course and delivery costs are largely dependent on learner numbers, and in line with the increase in learners these costs are over budget.

ESA Publications (100% owned subsidiary) again worked with Ministry of Education to provide learning materials to secondary schools during the pandemic. This is reflected in the higher than budgeted income from Educational Services, and also contributed to the course and delivery costs variance.

During 2021, Te Pūkenga implemented its new group banking arrangement, and as part of that arrangement, Open Polytechnic now invests its surplus funds (excluding ring-fenced reserves) with Te Pūkenga. This can be seen in the shift between short term deposits and deposits receivable from Te Pūkenga in the Statement of Financial Position. Overall deposits have increased since the end of 2020 but are still below budget at the end of 2021 because some grant funding for 2021 was still to be paid. Receivables from non-exchange transactions, particulary government grants receivable, reflect this outstanding amount.

Non-current asset balances were affected by a number of factors in 2021. In December 2021, eCampus amalgamated with Open Polytechnic and this added $3.9 million to the intangible assets balance as outlined in note 5. Open Polytechnic continued to invest in its buildings, learning management system and other systems. A revaluation of land and buildings was undertaken effective 31 December 2021, which saw the value of these assets increase by $13.6 million due to current market and economic conditions. Following its normal impairment exercise at 31 December, impairments were recorded in the Statement of Financial Performance and Statement of Financial Position against both Property, Plant and Equipment, and intangible assets.

3.4 Major Events

On 11 March 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) pandemic and two weeks later the New Zealand Government declared a State of National Emergency. Since then, the pandemic has continued to affect New Zealand, with the country moving alert levels several times during 2020 and 2021.

The ongoing effects of COVID-19 are still being felt, and the impacts are reflected in the Group's financial performance and position.

Student numbers and fees revenue - Open Polytechnic continued to record increased learner numbers as people looked to study while in lockdown or being out of work. The introduction by the New Zealand Government of the Targeted Training and Apprenticeship Fund, an initiative that will support learners to undertake fees free vocational education and training in selected programmes until 31 December 2022, has contributed to the increased learner numbers.

Government funding - the full amount of the SAC and fees free funding approved for the 2020 calendar year was recorded in the final accounts of the predecessor ITP prepared as at 31 March 2020, as required under PBE accounting standards. This has resulted in a large deficit in the nine month accounts to 31 December 2020, which are shown as comparatives in these financial statements.

On 1 December 2021, The Open Polytechnic of New Zealand Limited amalgamated with TANZ eCampus Limited (eCampus) (see note 5).

Te Pūkenga approved Open Polytechnic's budget for 2022.

No other major events occurred in 2021 that had a major impact on the financial position and the performance of Open Polytechnic.

3.5 Subsequent Events

No non-adjusting events have occurred since balance date which would materially affect Open Polytechnic's financial statements for the year.

4. Group Information

Subsidiaries

Name of subsidiary	Principal activity	Percentage interest held in subsidiary		Country of incorporation	Polytechnic - carrying value of investment (at cost)	
		December 2021	**December 2020**		**31 December 2021 Actual $000**	**31 December 2020 Actual $000**
ESA Publications (NZ) Limited	Educational Publishing	100%	100%	New Zealand	1,881	1,881

The reporting date of Open Polytechnic and its subsidiary is 31 December.

There are no significant restrictions on the ability of ESA Publications to transfer funds to Open Polytechnic in the form of cash distributions or to repay loans or advances.

5. Amalgamation

On 1 December 2021, The Open Polytechnic of New Zealand Limited and TANZ eCampus Limited ("eCampus") amalgamated to become The Open Polytechnic of New Zealand Limited under Part XIII of the Companies Act 1993. Both are 100% owned subsidiaries of Te Pūkenga.

The amalgamation was undertaken to bring together into one organisation the two Te Pūkenga subsidiaries that specialise in distance learning.

The following are the major classes of assets held by eCampus that were amalgamated into Open Polytechnic on that date.

	1 December 2021 Actual $000
Assets	
Current Assets	
Cash and bank balances	1,090
Receivables	572
Total current assets	**1,662**
Non-current Assets	
Property, plant and equipment	32
Intangible assets	3,940
Total non-current assets	**3,972**
Total assets	**5,634**
Liabilities	
Current Liabilities	
Payables and accruals	1,053
Total current liabilities	**1,053**
Total liabilities	**1,053**
Net assets	**4,581**
Equity	
Retained earnings	4,581
Total equity	**4,581**

6. Government Grants

	Group		Polytechnic	
	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000
Bulk funding (student achievement component)	57,774	2,307	57,774	2,307
Supplementary grants	309	-	309	-
Other grants	218	208	218	208
Total government grants	**58,301**	**2,515**	**58,301**	**2,515**

Bulk funding for the 2020 year that was approved prior to 31 March 2020 was recognised in the predecessor ITP's (Open Polytechnic of New Zealand) financial statements for the three months ended 31 March 2020 as the associated conditions attached to this funding were removed prior to 31 March 2020. Only additional funding approved after 31 March 2020 plus the amount earned above the funding cap is included in the comparative figures for the 9 months ended 31 December 2020.

7. Learner Tuition Fees

	Group		Polytechnic	
	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000
Learner tuition fees from exchange transactions	**2,120**	**1,573**	**2,120**	**1,573**
Learner tuition fees from non-exchange transactions				
Learner tuition fees	11,197	7,328	11,197	7,328
Fees from Government Fees Free funding	800	109	800	109
Fees from the Targeted Training and Apprenticeship Fund	6,670	1,986	6,670	1,986
Total learner tuition fees from non-exchange transactions	**18,667**	**9,423**	**18,667**	**9,423**
Total learner tuition fees	**20,787**	**10,996**	**20,787**	**10,996**

Fees free funding for the 2020 year that was approved prior to 31 March 2020 was recognised in the predecessor ITP's (Open Polytechnic of New Zealand) financial statements for the three months ended 31 March 2020 as the associated conditions attached to this funding were removed prior to 31 March 2020. Only additional funding approved after 31 March 2020 is included in the comparative figures for the 9 months ended 31 December 2020.

8. Operating Expenses

	Group		Polytechnic	
	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000
Salaries and other personnel expenses				
Salaries	34,859	21,188	34,234	20,676
Related personnel expenses	5,157	5,898	5,130	5,874
Restructuring expenses	-	110	-	110
Total salaries and other personnel expenses	**40,016**	**27,196**	**39,364**	**26,660**
Course and delivery costs				
Learner support	8,620	5,018	8,620	5,018
Course materials	3,808	3,222	2,224	1,737
Couriers and telecommunication	341	234	300	231
Other course and delivery costs	346	90	346	90
Total course and delivery costs	**13,115**	**8,564**	**11,490**	**7,076**
Depreciation and amortisation				
Depreciation	2,820	1,962	2,788	1,940
Amortisation	9,157	5,957	8,844	5,456
Total depreciation and amortisation	**11,977**	**7,919**	**11,632**	**7,396**

	Group		Polytechnic	
	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000
Other operating expenses				
Building repairs and maintenance	553	150	553	148
Rent	92	65	9	3
Other property related expenses	717	555	708	548
Losses/(gains) on disposals of fixed assets	(4)	(57)	(4)	(57)
Impairment losses/(gains)	3,089	1,377	3,089	1,851
Data processing and telecommunication expenses	1,680	1,244	1,655	1,225
Royalties and license fees	845	813	433	368
Library expenses	450	368	450	368
Professional fees and subscriptions	832	534	825	534
Bad debts written off/(reversed)	15	64	15	61
Additions/(reductions) to provision for expected credit losses	164	(183)	164	(183)
Audit remuneration (financial audit)	133	123	133	123
Board fees	162	126	143	112
Marketing	3,119	2,020	2,899	1,885
Travel expenses	293	163	293	153
Bank fees	100	69	81	57
Other operating expenses	3,402	2,763	3,376	2,737
Total other operating expenses	**15,642**	**10,194**	**14,822**	**9,933**
Total operating expenses	**80,750**	**53,873**	**77,308**	**51,065**

Board fees and other related party expenditure are further detailed in note 17.

9. Cash and Deposits

	Group		Polytechnic	
	31 December 2021 Actual $000	31 December 2020 Actual $000	31 December 2021 Actual $000	31 December 2020 Actual $000
Cash and cash equivalents	6,865	5,919	3,402	3,549
Deposits	2,388	18,700	2,388	18,700
Total cash and short-term deposits	**9,253**	**24,619**	**5,790**	**22,249**

Bank balances earn interest at floating rates. Surplus funds are invested with Te Pūkenga under the Group Treasury Policy, the terms of which are based on projected future cash flow requirements, and these earn interest at floating rates (see note 10).

10. Receivables

	Group		Polytechnic	
	31 December 2021 Actual $000	31 December 2020 Actual $000	31 December 2021 Actual $000	31 December 2020 Actual $000
Exchange receivables				
Receivable from learners	27	35	27	35
Receivable from corporate clients	1,808	1,187	3,568	2,894
Prepayments and other receivables	1,826	1,598	1,790	1,557
Receivables and prepayments	**3,661**	**2,820**	**5,385**	**4,486**
Deposits receivable from Te Pūkenga	18,100	-	18,100	-
Carrying amount of exchange receivables	**21,761**	**2,820**	**23,485**	**4,486**
Deduct: Allowance for expected credit losses	(28)	(50)	-	-
Fair value of exchange receivables	**21,733**	**2,770**	**23,485**	**4,486**
Non-exchange receivables				
Government Grants receivables	16,651	12,092	16,651	12,092
Receivable from learners	603	488	603	488
Receivable from corporate clients	90	175	90	175
Carrying amount of non-exchange receivables	**17,344**	**12,755**	**17,344**	**12,755**
Deduct: Allowance for expected credit losses	(288)	(124)	(288)	(124)
Fair value of non-exchange receivables	**17,056**	**12,631**	**17,056**	**12,631**
Fair value of accounts receivable	**38,789**	**15,401**	**40,541**	**17,117**

Government Grants receivable are usually recognised upon valid enrolments.

Open Polytechnic routinely enters into contracts with Te Pūkenga Work Based Learning Limited and transitional industry training organisations, employers and other organisations which pay part or all of the tertiary fees, and commercial clients. These corporate clients usually have short credit terms; debts do not incur interest.

All receivables are monitored on an on-going basis. Debts are assessed for impairment and the estimated impairment amount is included in the allowance for expected credit losses (ECL).

ECLs are based on the difference between the contractual cash flows due and all the cash flows the Group expects to receive. To calculate ECLs for trade receivables, the Group applies a simplified approach that recognises a loss allowance based on lifetime ECLs at each reporting date. A provision matrix has been established that is based on historical credit loss experience. This is adjusted for forward-looking factors specific to debtors.

Overdue debts can be summarised as follows

	Group		Polytechnic	
	31 December 2021 Actual $000	31 December 2020 Actual $000	31 December 2021 Actual $000	31 December 2020 Actual $000
Debts past due, but not impaired	690	215	414	215
Impaired debts	316	174	288	124
Overdue debts	**1,006**	**389**	**702**	**339**

Movements in the allowance for expected credit losses can be summarised as follows

	Group		Polytechnic	
	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000
Opening balance	174	353	124	307
Additional provision during the period	225	53	197	-
Provisions reversed during the period	(68)	(172)	(18)	(126)
Receivables written off during the period	(15)	(60)	(15)	(57)
Closing balance	**316**	**174**	**288**	**124**

11. Property, Plant and Equipment

11.1 Movements in Property, Plant and Equipment

	Group		Polytechnic	
	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000
Opening gross carrying amount	43,166	43,498	42,915	43,296
Additions on amalgamation	117	-	117	-
Additions	3,381	3,997	3,380	3,948
Disposals	(1,114)	(1,147)	(1,114)	(1,147)
Revaluations - offset against accumulated depreciation	(1,192)	(866)	(1,192)	(866)
Revaluations/(Impairments)	13,607	(2,316)	13,607	(2,316)
Closing gross carrying amount	**57,965**	**43,166**	**57,713**	**42,915**
Opening accumulated depreciation	6,890	6,894	6,715	6,741
Additions on amalgamation	85	-	85	-
Depreciation charge for the period	2,820	1,962	2,788	1,940
Disposals	(1,092)	(1,146)	(1,092)	(1,146)
Revaluations - offset against cost	(1,192)	(866)	(1,192)	(866)
Impairment losses	(22)	46	(22)	46
Closing accumulated depreciation	**7,489**	**6,890**	**7,282**	**6,715**
Net book value - Property, plant and equipment	**50,476**	**36,276**	**50,431**	**36,200**

11.2 Asset Classes

	Group		Polytechnic	
	31 December 2021 Actual $000	31 December 2020 Actual $000	31 December 2021 Actual $000	31 December 2020 Actual $000
Land	14,000	7,300	14,000	7,300
Buildings	32,905	25,087	32,899	25,079
Computer and communication hardware	1,568	2,058	1,568	2,058
Other equipment	1,297	1,138	1,258	1,070
Vehicles	11	31	11	31
Library collections	695	662	695	662
Net book value - Property, plant and equipment	**50,476**	**36,276**	**50,431**	**36,200**

11.3 Movements Per Asset Class

	Group		Polytechnic	
	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000
Land				
Opening gross carrying amount	7,300	6,500	7,300	6,500
Additions	-	-	-	-
Disposals	-	-	-	-
Impairment losses	-	-	-	-
Revaluations	6,700	800	6,700	800
Net book value - Land	**14,000**	**7,300**	**14,000**	**7,300**

	Group		Polytechnic	
	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000
Buildings				
Opening gross carrying amount	25,113	26,412	25,079	26,378
Additions	2,076	2,683	2,076	2,683
Disposals	-	-	-	-
Impairment losses	-	-	-	-
Revaluations - offset against accumulated depreciation	(1,192)	(866)	(1,192)	(866)
Revaluations	6,936	(3,116)	6,936	(3,116)
Closing gross carrying amount	**32,933**	**25,113**	**32,899**	**25,079**
Opening accumulated depreciation	26	24	-	-
Depreciation charge for the period	1,194	868	1,192	866
Disposals	-	-	-	-
Impairment losses	-	-	-	-
Revaluations - offset against cost	(1,192)	(866)	(1,192)	(866)
Closing accumulated depreciation	**28**	**26**	**-**	**-**
Net book value - Buildings	**32,905**	**25,087**	**32,899**	**25,079**

	Group		Polytechnic	
	Year ended 31 December 2021	9 months ended 31 December 2020	Year ended 31 December 2021	9 months ended 31 December 2020
	Actual $000	Actual $000	Actual $000	Actual $000
Computer and communication hardware				
Opening gross carrying amount	6,298	6,610	6,298	6,610
Additions on amalgamation	113	-	113	-
Additions	650	812	650	812
Disposals	(1,113)	(1,124)	(1,113)	(1,124)
Impairment losses	(28)	-	(28)	-
Closing gross carrying amount	**5,920**	**6,298**	**5,920**	**6,298**
Opening accumulated depreciation	4,240	4,595	4,240	4,595
Additions on amalgamation	83	-	83	-
Depreciation charge for the period	1,141	769	1,141	769
Disposals	(1,091)	(1,124)	(1,091)	(1,124)
Impairment losses	(21)	-	(21)	-
Closing accumulated depreciation	**4,352**	**4,240**	**4,352**	**4,240**
Net book value - Computer and communication hardware	**1,568**	**2,058**	**1,568**	**2,058**

	Group		Polytechnic	
	Year ended 31 December 2021	9 months ended 31 December 2020	Year ended 31 December 2021	9 months ended 31 December 2020
	Actual $000	Actual $000	Actual $000	Actual $000
Other equipment				
Opening gross carrying amount	2,104	1,715	1,887	1,547
Additions on amalgamation	4	-	4	-
Additions	467	412	466	363
Disposals	(1)	(23)	(1)	(23)
Impairment losses	(1)	-	(1)	-
Closing gross carrying amount	**2,573**	**2,104**	**2,355**	**1,887**
Opening accumulated depreciation	966	801	817	672
Additions on amalgamation	2	-	2	-
Depreciation charge for the period	310	187	280	167
Disposals	(1)	(22)	(1)	(22)
Impairment losses	(1)	-	(1)	-
Closing accumulated depreciation	**1,276**	**966**	**1,097**	**817**
Net book value - Other equipment	**1,297**	**1,138**	**1,258**	**1,070**

	Group		Polytechnic	
	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000
Vehicles				
Opening gross carrying amount	127	127	127	127
Additions	-	-	-	-
Disposals	-	-	-	-
Impairment losses	-	-	-	-
Closing gross carrying amount	**127**	**127**	**127**	**127**
Opening accumulated depreciation	96	78	96	78
Depreciation charge for the period	20	18	20	18
Disposals	-	-	-	-
Impairment losses	-	-	-	-
Closing accumulated depreciation	**116**	**96**	**116**	**96**
Net book value - Vehicles	**11**	**31**	**11**	**31**

	Group		Polytechnic	
	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000
Library collections				
Opening gross carrying amount	2,224	2,134	2,224	2,134
Additions	188	90	188	90
Disposals	-	-	-	-
Impairment losses	-	-	-	-
Closing gross carrying amount	**2,412**	**2,224**	**2,412**	**2,224**
Opening accumulated depreciation	1,562	1,396	1,562	1,396
Depreciation charge for the period	155	120	155	120
Disposals	-	-	-	-
Impairment losses	-	46	-	46
Closing accumulated depreciation	**1,717**	**1,562**	**1,717**	**1,562**
Net book value - Library collections	**695**	**662**	**695**	**662**
Net book value - Property, plant and equipment	**50,476**	**36,276**	**50,431**	**36,200**

11.4 Revaluations

All properties (land and buildings) were revalued as at 31 December 2021 by registered independent valuers. The valuation per 31 December 2021 was performed by CVAS (WLG) Limited (M Bevin BPA FPINZ FNZIV).

Revaluation involves determining the fair value of these properties. The assessment of the fair value of the land is based on reliable market transactions and sales evidence. The fair value of the buildings is based on optimised depreciated replacement cost, in accordance with Open Polytechnic's accounting policies (see note 2.8.2). In completing the 31 December 2021 valuation, the valuer noted that the ongoing social and economic impact of COVID-19 is providing elevated market risk that may impact all asset classes and property sectors into the future. The valuation is therefore valid as at 31 December 2021, and current economic conditions and other risk factors should be built into considerations when referring to this valuation after that date.

The total carrying value of the revalued property was $46,898,821 at 31 December 2021 (2020: $32,378,652) (N.B. amounts are in whole dollars).

11.5 Impairment Losses

Impairment losses of $7,426 were recorded on computer and office equipment during 2021 to reflect the loss of service potential reflected in those assets.

In the nine months ended 31 December 2020, impairment losses of $45,924 were recorded in relation to library collections. Under the predecessor ITP's (Open Polytechnic of New Zealand) accounting policies, library collections were depreciated using the diminishing value method of depreciation. The depreciation method adopted by The Open Polytechnic of New Zealand Limited is straight line. Therefore those library collections that had reached the end of their useful life but were not fully depreciated under the previous method were impaired (N.B. amounts are in whole dollars).

11.6 Work in Progress

Included in the cost of property, plant and equipment are the following amounts for assets under construction as at balance date.

	Group		Polytechnic	
	31 December 2021 Actual $000	31 December 2020 Actual $000	31 December 2021 Actual $000	31 December 2020 Actual $000
Buildings	319	686	319	686
Computer and communication hardware	69	180	69	180
Other equipment	-	-	-	-
Work in progress	**388**	**866**	**388**	**866**

11.7 Restrictions on Title

Under the Education and Training Act 2020, Open Polytechnic is required to notify Te Pūkenga, who then obtains consent from the Secretary for Education, to dispose of land and buildings. For plant and equipment, there is an asset disposal limit formula, which provides a limit up to which Open Polytechnic may dispose of plant and equipment without seeking consent from the Secretary for Education. Detailed information on the asset disposal rules can be found on the Tertiary Education Commission website.

12. Intangible Assets

12.1 Movements in Intangible Assets

	Group		Polytechnic	
	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000
Opening gross carrying amount	84,841	77,340	81,083	72,923
Additions on amalgamation	11,144	-	11,144	-
Additions	12,568	9,131	12,218	8,870
Disposals	-	(156)	-	(156)
Impairment losses	(8,978)	(1,474)	(8,978)	(554)
Closing gross carrying amount	**99,575**	**84,841**	**95,467**	**81,083**
Opening accumulated amortisation	50,533	44,875	47,893	42,736
Additions on amalgamation	7,203	-	7,203	-
Amortisation charge for the period	9,157	5,957	8,844	5,456
Disposals	-	(156)	-	(156)
Impairment losses	(5,896)	(143)	(5,896)	(143)
Closing accumulated amortisation	**60,997**	**50,533**	**58,044**	**47,893**
Net book value - Intangible assets	**38,578**	**34,308**	**37,423**	**33,190**

12.2 Asset Classes

	Group		Polytechnic	
	31 December 2021 Actual $000	31 December 2020 Actual $000	31 December 2021 Actual $000	31 December 2020 Actual $000
Course development costs	16,725	12,795	16,725	12,795
Goodwill	-	-	-	-
Literary works development costs	2,417	2,338	1,262	1,220
Software	19,436	19,175	19,436	19,175
Net book value - Intangible assets	**38,578**	**34,308**	**37,423**	**33,190**

Course development costs are the costs associated with the development of programmes and courses. Most of this expenditure is incurred internally.

The goodwill is the asset representing the future economic benefits arising from other assets acquired in the purchase of ESA Publications that are not individually identified and separately recognised. Goodwill was fully impaired as at 31 December 2020.

Literary works development costs are the costs associated with the development of the study guides and workbooks developed by ESA Publications for primary and secondary schools. Open Polytechnic also develops literary works for online delivery.

Software includes both externally purchased software and internally incurred costs of implementing such software. The cost of website development is included if the site is used for specific services to learners and the ability to generate revenue is a significant part of this development.

12.3 Movements Per Asset Class

	Group		Polytechnic	
	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000
Course development costs				
Opening gross carrying amount	36,988	34,860	36,988	34,860
Additions on amalgamation	3,974	-	3,974	-
Additions	6,940	2,647	6,940	2,647
Disposals	-	-	-	-
Impairment losses	(2,389)	(519)	(2,389)	(519)
Closing gross carrying amount	**45,513**	**36,988**	**45,513**	**36,988**
Opening accumulated amortisation	24,193	22,197	24,193	22,197
Additions on amalgamation	3,017	-	3,017	-
Amortisation charge for the period	3,339	2,139	3,339	2,139
Disposals	-	-	-	-
Impairment losses	(1,761)	(143)	(1,761)	(143)
Closing accumulated amortisation	**28,788**	**24,193**	**28,788**	**24,193**
Net book value - Course development costs	**16,725**	**12,795**	**16,725**	**12,795**

	Group		Polytechnic	
	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000
Goodwill				
Opening gross carrying amount	-	920	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Impairment losses	-	(920)	-	-
Net book value - Goodwill	**-**	**-**	**-**	**-**

	Group		Polytechnic	
	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000
Literary works development costs				
Opening gross carrying amount	5,430	4,738	1,672	1,241
Additions	794	692	444	431
Disposals	-	-	-	-
Impairment losses	(180)	-	(180)	-
Closing gross carrying amount	**6,044**	**5,430**	**1,936**	**1,672**
Opening accumulated amortisation	3,092	2,406	452	267
Amortisation charge for the period	645	686	332	185
Disposals	-	-	-	-
Impairment losses	(110)	-	(110)	-
Closing accumulated amortisation	**3,627**	**3,092**	**674**	**452**
Net book value - Literary works development costs	**2,417**	**2,338**	**1,262**	**1,220**

	Group		Polytechnic	
	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000
Software				
Opening gross carrying amount	42,423	36,822	42,423	36,822
Additions on amalgamation	7,170	-	7,170	-
Additions	4,834	5,792	4,834	5,792
Disposals	-	(156)	-	(156)
Impairment losses	(6,409)	(35)	(6,409)	(35)
Closing gross carrying amount	**48,018**	**42,423**	**48,018**	**42,423**
Opening accumulated amortisation	23,248	20,272	23,248	20,272
Additions on amalgamation	4,186	-	4,186	-
Amortisation charge for the period	5,173	3,132	5,173	3,132
Disposals	-	(156)	-	(156)
Impairment losses	(4,025)	-	(4,025)	-
Closing accumulated amortisation	**28,582**	**23,248**	**28,582**	**23,248**
Net book value - Software	**19,436**	**19,175**	**19,436**	**19,175**
Net book value - Intangible assets	**38,578**	**34,308**	**37,423**	**33,190**

12.4 Work in Progress

Included in the cost of Intangible assets are the following amounts for assets under construction as at balance date.

	Group		Polytechnic	
	31 December 2021 Actual $000	31 December 2020 Actual $000	31 December 2021 Actual $000	31 December 2020 Actual $000
Course development costs	3,712	2,850	3,712	2,850
Literary works development costs	227	537	58	429
Software	240	782	240	782
Work in Progress	**4,179**	**4,169**	**4,010**	**4,061**

12.5 Impairment Losses

Course development assets were reviewed for indicators of impairment during the year. The impairment test included a line by line review of assets, and a comparison to revenue at a programme level.

The impairment test revealed a number of assets for which the programmes had been closed, replaced, or revised to such an extent that no significant value is expected to come from the content embodied by these assets.

These assets were derecognised, resulting in an impairment loss of $296,547 (9 months ended 31 December 2020: $21,432).

In addition, the course development assets for 145 courses (9 months ended 31 December 2020: 37) were considered impaired, because of significant revenue reductions in 2021 or reduced revenue projections in future years. These assets were partially written down, resulting in an impairment loss of $330,880 (9 months ended 31 December 2020: $353,821).

Total impairment losses for course development were $627,427 (9 months ended 31 December 2020: $375,253).

Literary works totalling $69,338 were impaired during the year (9 months ended 31 December 2020: $0).

62 software assets (9 months ended 31 December 2020: 2) were impaired during the year resulting in an impairment loss of $2,384,786 (9 months ended 31 December 2020: $35,379).

Impairment losses recognised in 2020 were reviewed during 2021. These impairment losses are now considered to be of a permanent nature.

(N.B. The amounts above are in whole dollars.)

13. Income In Advance and Deferred Revenue

	Group		Polytechnic	
	31 December 2021 Actual $000	31 December 2020 Actual $000	31 December 2021 Actual $000	31 December 2020 Actual $000
Government grants	7,490	6,433	7,490	6,433
Learner tuition fees	2,724	2,572	2,720	2,572
Total income in advance and deferred revenue	**10,214**	**9,005**	**10,210**	**9,005**

For exchange transactions income in advance relates to amounts that have been received or are due from government agencies and learners, but for which the related services have not yet been provided. For non-exchange transactions revenue is recognised at the point that the inflow of resources can be recognised as an asset in the financial statements, unless the inflow of resources meets the definition of and recognition criteria for a liability.

14. Payables and Provisions

	Group		Polytechnic	
	31 December 2021 Actual $000	31 December 2020 Actual $000	31 December 2021 Actual $000	31 December 2020 Actual $000
Trade and other creditors	4,770	4,145	3,891	3,650
Employee entitlements	4,384	3,474	4,384	3,474
Tax liabilities	1,433	1,079	1,442	1,036
Total trade and other payables	**10,587**	**8,698**	**9,717**	**8,160**

The liabilities for employee entitlements include salaries and wages accrued to balance date, annual leave that is due on the balance date, the portion of accrued sick leave that is expected to be utilised, and entitlements for long service leave and retirement leave.

Most liabilities are due immediately or almost immediately. Employee entitlements are generally expected to be utilised within a year of being vested, and only the portion of accrued sick leave that is expected to be utilised is recognised. None of these liabilities are interest bearing.

15. Financial Instruments and Financial Risk Management

15.1 Financial Instruments - Overview

The Open Polytechnic and Group's principal financial instruments are cash, short-term deposits and deposits receivable from Te Pūkenga. These funds are used in the furtherance of operations.

Surplus funds are invested on a short term with Te Pūkenga under the Group Treasury Policy. The terms of these investments are based on projected future cash requirements. Open Polytechnic and the Group do not actively trade nor invest in financial instruments.

Open Polytechnic and the Group have other financial instruments, such as debtors and creditors, which arise directly from its operations.

The main risks associated with the financial instruments are interest rate risk and credit risk.

15.2 Classification and Treatment of Financial Instruments

Open Polytechnic and the Group designate and classify its financial instruments in order to determine their correct measurement bases, as follows.

At initial recognition, the Open Polytechnic and Group's financial assets are classified as subsequently measured at amortised cost because both of the following conditions are met:

- The financial assets are held with the objective of collecting contractual cash flows, and
- The contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets classified as subsequently measured at amortised cost are initially measured at fair value, are subsequently measured using the effective interest method, and are subject to impairment. Gains or losses are recognised in profit or loss when the asset is derecognised, modified or impaired. Financial assets are derecognised when the rights to receive the cash flows from the asset have expired.

Financial assets classifed as subsequently measured at amortised cost include cash, term deposits and receivables.

- Cash, cash equivalents and deposits - after initial measurement at fair value, these assets are subsequently measured at amortised cost using the effective interest method. However, due to their short term nature, this generally equates to the original carrying value.
- Receivables - after initial measurement at fair value, receivables are subsequently measured at amortised cost using the effective interest method. However, due to the short term nature of the receivables, this generally equates to the original carrying value (less any allowance for expected credit losses).

Trade and other creditors are financial liabilities that are classified as subsequently measured at amortised cost and are measured using the effective interest method. However, due to the short term nature of these liabilities, this generally equates to the original carrying value.

The resulting accounting policies are summarised in the summary of significant accounting policies (note 2, above).

The carrying values (and fair values, if not equal to the carrying values) of the designated financial instruments can be summarised per category of financial instruments, as follows.

	Group		Polytechnic	
	31 December 2021 Actual $000	31 December 2020 Actual $000	31 December 2021 Actual $000	31 December 2020 Actual $000
Financial assets subsequently measured at amortised cost				
Cash and cash equivalents	6,865	5,919	3,402	3,549
Term investments	2,388	18,700	2,388	18,700
Deposits receivable from Te Pūkenga	18,100	-	18,100	-
Government Grants receivable	16,651	12,092	16,651	12,092
Receivable from learners	630	523	630	523
Receivable from corporate clients	1,898	1,362	3,658	3,069
Initial carrying value	**46,532**	**38,596**	**44,829**	**37,933**
Deduct: Allowance for expected credit losses	(316)	(174)	(288)	(124)
Total financial assets subsequently measured at amortised cost - at fair value	**46,216**	**38,422**	**44,541**	**37,809**
Total financial assets	**46,216**	**38,422**	**44,541**	**37,809**

	Group		Polytechnic	
	31 December 2021 Actual $000	31 December 2020 Actual $000	31 December 2021 Actual $000	31 December 2020 Actual $000
Financial liabilities subsequently measured at amortised cost				
Trade and other creditors	4,770	4,145	3,891	3,650
Total financial liabilities subsequently measured at amortised cost	**4,770**	**4,145**	**3,891**	**3,650**
Total financial liabilities	**4,770**	**4,145**	**3,891**	**3,650**

15.3 Interest Rate Risk

Interest rate risk is the risk that the fair value of a financial instrument will fluctuate as a result of changes in market interest rates.

Such a risk is potentially significant for longer term financial instruments.

Interest rate risk is managed by placing surplus funds with Te Pūkenga. As a result, there is a lower interest rate risk around the Open Polytechnic and Group's financial instruments.

However, the possible impact of interest rate fluctuations on the Open Polytechnic and Group's surplus is indicated by calculating the annualised interest revenue of short-term deposits, call accounts and deposits receivable from Te Pūkenga, based on the weighted average interest rate of deposits outstanding at the end of the year.

The interest rate risk is not considered material.

	Group		Polytechnic	
	31 December 2021 Actual $000	31 December 2020 Actual $000	31 December 2021 Actual $000	31 December 2020 Actual $000
Short term deposits and call accounts	7,560	24,498	4,245	22,200
Deposits receivable from Te Pūkenga	18,100	-	18,100	-
Weighted average interest rate	0.83%	0.61%	0.93%	0.66%
Annualised interest revenue	**213**	**149**	**208**	**147**

15.4 Credit Risk

Credit risk is the risk that a debtor defaults on its obligations. The Group's main debtors are: Te Pūkenga, learners, and corporate clients.

The main corporate clients are Te Pūkenga Work Based Learning Limited and transitional industry training organisations, which receive their funding from government agencies. Thus, the main credit risk derives directly or indirectly from government policies.

The remaining credit risk is spread over a relatively small number of learners and corporate clients, and is therefore insignificant.

Where possible, Open Polytechnic and the Group provide services on credit terms only to clients that are deemed creditworthy. Most learners pay in advance of tuition. Debts due from learners arise from particular contracts, such as study loan arrangements and contracts with Te Pūkenga Work Based Learning Limited and transitional industry training organisations.

All receivables are monitored on an on-going basis. Overdue debts are passed on to a debt collection agency for collection. Impairment of receivables is recorded through an allowance for expected credit losses (refer to note 10 above).

Credit risk may also affect cash and cash equivalents. Open Polytechnic manages this risk by placing funds only with registered banks with at least an "A" Standard and Poor's rating or equivalent Moody's rating for long-term financial instruments (if applicable), and with an "A2" rating for short-term financial instruments.

16. Commitments and Contingencies

16.1 Operating Lease Commitments as a Lessee

	Group		Polytechnic	
	31 December 2021 Actual $000	31 December 2020 Actual $000	31 December 2021 Actual $000	31 December 2020 Actual $000
Due within 1 year	97	172	48	107
Due within 1 to 2 years	-	96	-	47
Due within 2 to 5 years	-	-	-	-
Due after 5 years	-	-	-	-
Total operating leases	**97**	**268**	**48**	**154**
Total operating commitments	**97**	**268**	**48**	**154**

16.2 Capital Commitments

There are $594,444 of capital commitments as at 31 December 2021 (31 December 2020: $391,766) (N.B. amounts are in whole dollars).

16.3 Contingencies

No material contingent liabilities existed as at 31 December 2021 (31 December 2020: $nil).

17. Related Parties

17.1 Transactions with Related Entities

Open Polytechnic is a registered company and a Crown Entity subsidiary of Te Pūkenga. The Government, through Te Pūkenga and the Tertiary Education Commission, influences the roles of Open Polytechnic, and is its major source of revenue.

Open Polytechnic enters into transactions with government agencies and enterprises that are (wholly or in part) controlled and/or owned by the Crown. It also enters into transactions with Te Pūkenga and its other subsidiaries. Related party disclosures have not been made for transactions with related parties that are within a normal supplier relationship on terms and conditions no less favourable than those that it is reasonable to expect Open Polytechnic would have adopted in dealing with a party at arms length in the same circumstances.

17.2 Board Fees

Cabinet Office Circular CO (12) 6 “Fees framework for members appointed to bodies in which the Crown has an interest”, requires the disclosure of fees and other benefits paid to each member or former member of the Board.

The following amounts were paid or due to Board members in the reporting period (N.B. amounts are in whole dollars).

	Polytechnic	
	Year ended 31 December 2021 Actual	9 months ended 31 December 2020 Actual
Thérèse Arseneau	18,680	14,010
Xiao Peng (Jerry) He	18,680	14,010
Breccan McLeod-Lundy	18,680	14,010
Vaughan Renner	37,365	28,024
Murray Strong	18,680	14,010
Sue Sutherland	12,453	14,010
Karen Vaughan	18,680	14,010
Total Board fees	**143,218**	**112,084**

Vaughan Renner is a director of ESA Publications (NZ) Limited. He received board fees of $9,000 from ESA Publications in addition to his Open Polytechnic board fees (9 months ended 31 December 2020: $6,750). Murray Bain is a director of ESA Publications (NZ) Limited. He received board fees from ESA Publications of $5,000 (9 months ended 31 December 2020: $3,750). Open Polytechnic received board fees from ESA Publications of $5,000 (9 months ended 31 December 2020: $3,750).

17.3 Key Management Personnel

Key management personnel are those persons who control the activities of Open Polytechnic, either directly or indirectly. As such, any dependants of these persons who have engaged with Open Polytechnic during the period are also included.

Key management personnel includes all members of the Board, all members of the Executive, and all their direct dependants.

	Group		Polytechnic	
	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000	Year ended 31 December 2021 Actual $000	9 months ended 31 December 2020 Actual $000
Remuneration				
Key management personnel remuneration is as follows:				
Board Members				
Remuneration	162	126	143	112
Number of members	10	10	7	7
Executive Team				
Remuneration	2,638	1,838	2,638	1,838
Full-time equivalent members	12	11	12	11
Total key management personnel remuneration	**2,800**	**1,964**	**2,781**	**1,950**
Total members and full time equivalent personnel	**22**	**21**	**19**	**18**

Key management personnel did not receive any remuneration or compensation other than in their capacity as key management personnel.

One of the Executive members is a director of ESA Publications (NZ) Limited (100% owned subsidiary) and of LearningWorks Limited. Board fees of $5,000 were paid from ESA Publications to Open Polytechnic during the year. LearningWorks Limited has contracted to develop content for Open Polytechnic's courses.

Open Polytechnic did not provide any compensation at non-arms length terms to close family members of key management personnel during the year (9 months ended 31 December 2020: $nil).

Open Polytechnic did not provide any loans to key management personnel or their close family members.

17.4 Employee Remuneration Bands

The table below shows the number of employees or former employees by salary bracket who received remuneration or other benefits in their capacity as employees in excess of $100,000 during the year.

	Polytechnic	
	Year ended 31 December 2021 Actual Number of employees	9 months ended 31 December 2020 Actual Number of employees
$380,000 - $389,999	1	0
$270,000 - $279,999	0	1
$250,000 - $259,999	1	0
$230,000 - $239,999	1	0
$220,000 - $229,999	1	0
$210,000 - $219,999	2	0
$200,000 - $209,999	1	0
$190,000 - $199,999	2	0
$170,000 - $179,999	1	2
$160,000 - $169,999	1	2
$150,000 - $159,999	1	2
$140,000 - $149,999	4	1
$130,000 - $139,999	10	1
$120,000 - $129,999	13	3
$110,000 - $119,999	19	5
$100,000 - $109,999	37	9

18. Equity and Management of Capital

18.1 Equity

As a Crown Entity subsidiary, Open Polytechnic uses its capital to achieve its strategic and other goals. Open Polytechnic's capital in financial terms is reflected in the balance sheet as equity. Equity is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

- Polytechnic equity and Accumulated funds - record general reserves.
- Ring-fenced reserves - funds held by the predecessor ITP (Open Polytechnic of New Zealand) and calculated by Te Pūkenga under its Cash Reserves and Ring-Fencing Policy that can only be spent for the purposes of developing distance learning capability or delivering distance learning.
- Revaluation reserve - records the revaluation of land and buildings.

18.2 Share Capital

On 1 April 2020, Open Polytechnic issued 100 shares to Te Pūkenga in accordance with clause 20(1)(c) of Schedule 1 to the Education and Training Act 2020. Each share carries one vote and an equal share in dividends and distribution of Open Polytechnic's surplus assets.

18.3 Management of Capital

Open Polytechnic is largely independent in deciding how to best use its capital for achieving its goals. However, as a Crown Entity subsidiary, Open Polytechnic is subject to many statutory and other requirements. These requirements include the following:

- The provisions of the Education and Training Act 2020. An important requirement is the limitation that funds may only be used for educational purposes.
- Policies set by Te Pūkenga for subsidiary companies.
- TEC sets minimum surplus and cash flow guidelines for tertiary institutions.
- Additional requirements that relate to incidental funding of projects. Some of such projects may be of a capital nature.

The focus of capital management therefore includes the following aspects:

- Ensuring that Open Polytechnic's activities are for educational purposes only.
- Ensuring Open Polytechnic's financial viability, in terms of maintaining sufficient cash reserves and meeting minimum surplus and cash flow requirements.

Indicators of the Open Polytechnic's capital and its management thereof can be summarised as follows.

	Group			Polytechnic		
	Year ended 31 December 2021 Actual $000	Year ended 31 December 2021 Budget $000	9 months ended 31 December 2020 Actual $000	Year ended 31 December 2021 Actual $000	Year ended 31 December 2021 Budget $000	9 months ended 31 December 2020 Actual $000
Size of capital						
Equity	117,582	97,698	94,036	116,518	94,669	93,844
Sufficiency of cash reserves						
Cash and cash equivalents	6,865	250	5,919	3,402	200	3,549
Term investments	2,388	28,930	18,700	2,388	24,281	18,700
Deposits receivable from Te Pūkenga	18,100	-	-	18,100	-	-
Payments arising from operating activities	64,918	66,649	45,397	62,110	64,499	42,508
Sufficiency of cash reserves (in months)	**5.1**	**5.3**	**4.9**	**4.6**	**4.6**	**4.7**
TEC indicators - minimum guidelines						
Net surplus as percentage of total revenue	3%	3%	3%	3%	3%	3%
Operating cash receipts over operating cash payments	111%	111%	111%	111%	111%	111%
TEC indicators - achieved						
Net surplus as percentage of total revenue	6.2%	3.8%	-167.1%	5.5%	2.9%	-187.9%
Operating cash receipts over operating cash payments	127.2%	133.4%	116.1%	126.0%	132.4%	112.7%

The minimum guidelines set by TEC shown above are based on a full year result. However, the achievement indicators for the comparative period reflect the nine months to 31 December 2020 only. A large deficit was reported for this nine month period due to the recognition of the bulk of government grant revenue for the 2020 year in the previous reporting period. The achievement indicators are distorted because of the treatment of this income and are not directly comparable with the targets or representative of the full year activity of Open Polytechnic.

The Tertiary Education Commission regularly reviews financial performance and currently reports the institution as "low risk".

Statement of Service Performance

Tauākī Paearu Ratonga

Open Polytechnic's Strategic Direction

Our Purpose

Open Polytechnic's purpose and role continues to evolve under the Review of Vocational Education (RoVE), from one of primarily providing flexible learning for its own distance learners, to one that increasingly enables the vocational education network as a whole.

In our primary role, we remain a leader in the design and delivery of digitally enabled, scalable, open, distance and flexible learning (ODFL), aiming to be learner-driven and job-relevant.

This leadership position is supported by the findings of our 2021 NZQA Targeted Evaluation, which commended our effectiveness as a specialist ODFL provider and our consistency of provision as we build on our long-standing experience in this field.

We ensure nationwide access to flexible lifelong learning for people who want, or need, an alternative to campus-based study. Our learner constituency comprises mainly adults aged 25 years or over (86%), nearly all studying part time (88%), and most in employment (77%), ensuring that we remain one of the most significant educators of the New Zealand workforce. In addition, we enrol trainees with Te Pūkenga Work Based Learning Limited and transitional industry training organisations, prisoners studying through Corrections, professionals undertaking continuing professional development, and home-based and unemployed people seeking a return to work.

The geographical distribution and ethnicity of our learners continues to broadly mirror the national population. In 2021, 15% of our enrolled learners identified as Māori and 6% as Pasifika. We also have 5% of learners who identified with a disability.

We offer over 100 programmes of study in vocationally relevant areas, from foundation and bridging to degrees and graduate certificates and diplomas. Our most significant provision is in the areas of business, education, construction and architectural technology. However, we offer programmes in a broad range of other areas, including law, science, engineering, agriculture and health.

Every year, over 35,000 individual learners – 1% of adults in New Zealand and 28% of all learners in the ITP sector – choose to study with us.

The Open Polytechnic of New Zealand Limited is currently a subsidiary of Te Pūkenga, preparing for full integration into a network of provision as it is absorbed into Te Pūkenga divisional structures on or before 31 December 2022.

We continue to develop in our specialist role as the only ITP subsidiary of Te Pūkenga with a national mandate for delivery. We commit to open access and do not turn any learner away.

The demand growth we experienced in 2019 and 2020 accelerated in 2021, and we enrolled over 8,000 Equivalent Full Time Learners (EFTS), comprising more than 35,000 individual learners.

Open Polytechnic is the largest ITP subsidiary of Te Pūkenga in terms of the number of learners, enrolling around 28% of individual learners, and also now in terms of EFTS.

As Open Polytechnic is increasingly integrated into a national network under Te Pūkenga, we are taking on a new role to lead and support change across the network that improves learner quality, access and mobility, and supports consistency of delivery.

In our secondary role of enabling the network as a whole, we are leveraging our national mandate, educational technologies and unique delivery model to work collaboratively across Te Pūkenga network and its TEO partners.

In 2021, we have seen significant advancement of initiatives that share online courses to support blended delivery, use our iQualify learning platform, develop access to and capability in digital technologies, share approaches to learning analytics, support offshore delivery, provide moderation services, and enable joint development of academic programmes.

Our Strategy

We are committed to being an integral part of a national network of provision, leading and supporting work-based, provider-based and online learning, and providing pathways through education from foundation to degree-level, while at the same time delivering significant outcome gains for ākonga Māori, Pasifika learners and disabled learners, and closing the equity gap.

2021 was the first full year for implementation of our Mahere Rautaki Strategic Plan 2020–2022, which provides an overall framework to guide activities during this period of transition for the organisation from an independent provider at the start of 2020, to a subsidiary of Te Pūkenga in April 2020, and ultimately into the divisional structure of Te Pūkenga by the end of 2022.

Mahere Rautaki Strategic Plan 2020–2022 builds on previous organisational strategies and digital transformation initiatives, aligns to the RoVE reforms and the Government's long-term strategic direction for tertiary education, and responds to the significant and ongoing challenges and opportunities posed by COVID-19.

Mahere Rautaki Strategic Plan 2020-2022

Te Raeroa Vision

Vocational education that supports a thriving and resilient economy and prosperous communities throughout New Zealand

Ngā Whāinga o te Rautaki Strategic Goals

1	2	3	4	5
Driving learner success through a remarkable educational experience	Responding with excellence to the needs of Māori learners and whānau and the aspirations of iwi and Māori communities	Enhancing educational relevance through strong industry and regional linkages	Raising educational quality of distance learning through world-class capabilities	Leading and supporting consistency and mobility across the network through collaborative campus, work-based and distance learning

Ngā Aronga Taunaki Supporting Objectives

1.1 Innovative open, distance, flexible learning	2.1 Demonstrable Tiriti o Waitangi commitment	3.1 Customised products and services	4.1 A versatile and flexible digital environment	5.1 Shared approaches to services including information and analytics
1.2 A sustainable academic portfolio for life-long learning	2.2 Inclusivity and equity for Māori	3.2 Employable learners and graduates	4.2 A skilled, engaged and culturally competent workforce	5.2 Shared content and programmes adapted for different contexts

Ngā Whanonga Pono Values

Bold *Māia* — **Fast** *Tere* — **True** *Pono* — **Smart** *Mōhiotanga* — **Together** *Kotahitanga*

Ngā Whakatinanatanga Enablers

High level KPIs and targets	**High level directional roadmaps**	**Annual business planning**

Our operational focus in 2021 was underpinned by our five strategic goals:

1. Driving learner success through a remarkable educational experience.
2. Responding with excellence to the needs of Māori learners and whānau and the aspirations of iwi and Māori communities.
3. Enhancing educational relevance through strong industry and regional linkages.
4. Raising educational quality of distance learning through world-class capabilities.
5. Leading and supporting consistency and mobility across the network through collaborative campus, work-based, and distance learning.

In 2021, we maintained pressure on our change programme and strategic investments, aligning internal priorities with Te Pūkenga directions and RoVE goals to raise learning quality; increase learner mobility; deliver programme consistency with regional flexibility; maximise accessibility for all learners; respond quickly to changing employer and industry needs; and reduce the ongoing costs of resource development.

Supporting achievement of these goals, we continued heavy investment in academic programmes, as well as education and information technology to support ongoing transformation aimed at both enabling the network and ensuring our learners have an affordable, easily accessed, flexible, motivating and engaging online learning experience.

Key initiatives in 2021 have continued to focus on enabling a more flexible, learner-driven form of delivery in which self-directed distance learners start study at any time they choose and proceed through study at their own pace, including on-demand assessment and marking options.

Specifically during 2021, progress towards our digital transformation and achievement of our strategy has been made as follows:

- Standards, processes and practices are embedding and maturing in support of the functional disaggregation of roles and responsibilities for course design, development, delivery and assessment.
- The allocation of the industry facing roles to newly-established Portfolio Leads has been very successful in engaging industry to inform our provision and new developments, with 13 Stakeholder Advisory Groups (re-) established and active.
- Academic portfolio performance as a whole is being analysed, and improvements to governance have resulted in more efficient decision making.
- Fundamental changes to processes and practices during courseware development have been made to streamline and accelerate design and development activities while minimising errors that impact the learner.
- Technology and systems are now in place to offer increased flexibility for learners to start on any date, complete early, and request assessment extensions – these options are being piloted with eight courses.
- Initial steps have been achieved to decouple assessments from course enrolments: assessment tasks have been separated from learning content for 36 courses; and work has been initiated to migrate trimester courses to open block.
- Assessment approaches are being standardised across the organisation and a plan has been developed for an assessment and content relationship management system.
- The Student Mentor Team is fully operational, processes and systems to intervene and engage with learners are maturing, and a simplified interaction booking system is in place to support self-service and flexibility.
- Previously centralised, integrated data structures within our business intelligence infrastructure enabled the organisation to rapidly produce around 40 dashboards and reports that provide real-time views for learners, staff and partners.
- A Learner Facing Dashboard is being piloted to show learners progress through course content compared with the typical progress of learners who were previously successful on the course.
- Rearchitecture of the iQualify learning platform around integrated services and key developments that enable more efficient content loading and plagiarism detection are enabling flexible delivery, engaged learning design, and high-quality interactive digital course materials.

In addition to pursuing our strategic direction, we have adapted our day to day operations to the strategic and operational directions and expectations of Te Pūkenga as they evolve. Specifically in this regard, 2021 saw increasing emphasis on internal planning and implementation of the Te Rito Outcomes Framework (including Te Pae Tawhiti Excellence Framework) for lifting access, equity, wellbeing and success of priority learner groups, namely ākonga Māori, Pasifika learners and disabled learners.

Planning has also commenced in relation to implementation of the new Pastoral Care Code and alignment to network approaches for mental health and wellbeing services; mentoring; holistic support; sustainability; quality management; health, safety and wellbeing management; and risk management.

Furthermore, eCampus NZ was formally merged into Open Polytechnic in December 2021, as the first step in consolidation and rationalisation of distance delivery within Te Pūkenga.

Achievements in 2021

This statement of service performance reports our achievement against:

- Educational performance commitments for 2021 agreed with the Tertiary Education Commission and included in our Investment Plan for 2019–2020.
- Organisational performance measures and targets for 2021 agreed with our Board that reflect our purpose and strategic direction as embodied in our Mahere Rautaki Strategic Plan 2020–2022.

Note: these results exclude eCampus results.

Achievement against Educational Performance Commitments

We achieved 12 of 25 educational performance targets. Note: we continue to additionally report course completions rates that exclude learners from the Department of Corrections.

The expected non-Māori, non-Pasifika (NMNP) graduates at Levels 1–3 increased significantly from previous years and exceeded our commitments. This is a result of accelerating programme completions in several existing and new programmes (especially horticulture, business administration and floristry). Expected Māori and Pasifika graduates at Levels 1–3 did not meet commitments, driven by continuing changes in our mix of provision with lower provision of foundation programmes through the Department of Corrections, and increasing provision in areas with proportionally fewer Māori and Pasifika enrolments.

We did not achieve a number of participation targets. Lower than anticipated participation for Māori and Pasifika across all levels of study was due to a higher proportion of non-engaged withdrawals for these learners than for other groups of learners. NMNP participation across all level groupings has been categorised as non-achievement because performing above the NMNP target does not reflect the intent of these measures to increase Māori and Pasifika participation.

We have met five of six retention and all course completions targets, something we have failed to achieve in previous years.

Course completion rates (including learners in Corrections facilities) for NMNP, Māori and Pasifika learners were 82%, 72% and 71% respectively, up from 79%, 67% and 66% in 2020.

We failed to meet the first year retention rate target of 53% for Pasifika students at Level 7 degree, although we achieved higher than 2020.

Ongoing implementation of our Ōritetanga Plan and ‘Afa Strategy have positively impacted on the success of Māori and Pasifika learners, who have achieved our highest ever course completion results and lowest equity gaps. In particular, through these initiatives we have:

- Identified representatives of both Te Ātiawa and Ngāti Toa to become formally part of our Board and established Kuratini Pae Tata as the active voice of Māori for implementing the Ōritetanga Plan.
- Increased both capacity and capability through expanded Māori and Pasifika leadership roles within our senior management and the introduction of individual cultural competency plans for all staff, management and Board members.
- Initiated a pilot to lift the success of Māori and Pasifika applicants in the enrolment stage.
- Designed a Health and Wellbeing Hub as part of a self-help set of digital resources with a specific Māori and Pasifika focus.
- Enhanced our tiered learner success model through introducing a differentiated approach to interventions for Māori and Pasifika learners, recruiting additional Māori and Pasifika student mentors, and focusing on early engagement and submission of the first assessment.
- Undertaken a research project with NZCER to explore how an asynchronous ODFL model might be improved from a courseware design perspective to better suit ākonga Māori.
- Used learning analytics to obtain deep insights into the learning and social behaviours of our Māori and Pasifika learners, and their patterns of engagement with learning content, assessment, peers and academic staff – thereby enabling us to act more effectively to influence outcomes.
- Pursued formal initiatives to lift the performance of courses that have low success and large equity gaps for Māori and Pasifika learners.

We failed to meet our progression targets for non-Māori, non-Pasifika and Pasifika learners at Levels 1 to 3 due to low rates of progression from several higher volume programmes.

Achievement against Educational Performance Commitments

Commitment/Measure	Ethnicity	Level	2019 Actual	2020 Actual	2021 Actual	2021 Commitment	Variance from commitment
Expected Graduates							
The expected number of non-Māori, non-Pasifika graduates at Level 1-3	Non-Māori and non-Pasifika	Level 1 to 3	178	389	982	643	339
The expected number of Māori graduates at Level 1-3	Māori	Level 1 to 3	58	150	120	184	-64
The expected number of Pasifika graduates at Level 1-3	Pasifika	Level 1 to 3	29	27	58	92	-34
Participation							
The proportion of total SAC eligible EFTS enrolled at the TEO who are non-Māori, non-Pasifika at Level 1-3	Non-Māori and non-Pasifika	Level 1 to 3	65%	73%	78%	70%	8%
The proportion of total SAC eligible EFTS enrolled at the TEO who are Māori at Level 1-3	Māori	Level 1 to 3	27%	22%	17%	20%	-3%
The proportion of total SAC eligible EFTS enrolled at the TEO who are Pasifika at Level 1-3	Pasifika	Level 1 to 3	9%	6%	6%	10%	-4%
The proportion of total SAC eligible EFTS enrolled at the TEO who are non-Māori, non-Pasifika at Level 4-7 (non degree)	Non-Māori and non-Pasifika	Level 4 to 7 (non degree)	80%	83%	83%	77%	6%
The proportion of total SAC eligible EFTS enrolled at the TEO who are Māori at Level 4-7 (non degree)	Māori	Level 4 to 7 (non degree)	15%	13%	13%	16%	-3%
The proportion of total SAC eligible EFTS enrolled at the TEO who are Pasifika at Level 4-7 (non degree)	Pasifika	Level 4 to 7 (non degree)	6%	5%	6%	7%	-1%
The proportion of total SAC eligible EFTS enrolled at the TEO who are non-Māori, non-Pasifika at Level 7 degree	Non-Māori and non-Pasifika	Level 7 degree	78%	80%	78%	76%	2%
The proportion of total SAC eligible EFTS enrolled at the TEO who are Māori at Level 7 degree	Māori	Level 7 degree	17%	15%	17%	16%	1%
The proportion of total SAC eligible EFTS enrolled at the TEO who are Pasifika at Level 7 degree	Pasifika	Level 7 degree	6%	6%	6%	8%	-2%

Meets/exceeds target   Fails to meet target by less than 10%   Fails to meet target by more than 10%

Commitment/Measure	Ethnicity	Level	2019 Actual	2020 Actual	2021 Actual	2021 Commitment	Variance from commitment
First Year Retention							
The first year retention rate for non-Māori, non-Pasifika students at Level 4-7 (non degree)	Non-Māori and non-Pasifika	Level 4 to 7 (non degree)	49%	57%	55%	45%	10%
The first year retention rate for Māori students at Level 4-7 (non degree)	Māori	Level 4 to 7 (non degree)	46%	37%	54%	45%	9%
The first year retention rate for Pasifika students at Level 4-7 (non degree)	Pasifika	Level 4 to 7 (non degree)	44%	34%	53%	45%	8%
The first year retention rate for non-Māori, non-Pasifika students at Level 7 degree	Non-Māori and non-Pasifika	Level 7 degree	65%	66%	61%	60%	1%
The first year retention rate for Māori students at Level 7 degree	Māori	Level 7 degree	56%	50%	57%	55%	2%
The first year retention rate for Pasifika students at Level 7 degree	Pasifika	Level 7 degree	50%	47%	50%	53%	-3%

Meets/exceeds target   Fails to meet target by less than 10%   Fails to meet target by more than 10%

Commitment/Measure	Ethnicity	Level	2019 Actual	2020 Actual	2021 Actual	2021 Commitment	Variance from commitment
Course Completion							
The course completion rate for non-Māori, non-Pasifika students (SAC eligible EFTS) at Level 1-10	Non-Māori and non-Pasifika	All	78%	79%	82%	74%	8%
The course completion rate for Māori students (SAC eligible EFTS) at Level 1-10	Māori	All	65%	67%	72%	72%	0%
The course completion rate for Pasifika students (SAC eligible EFTS) at Level 1-10	Pasifika	All	61%	66%	71%	70%	1%
The course completion rate for non-Māori, non-Pasifika students (SAC eligible EFTS) at Level 1-10 *(Corrections learners excluded)*	Non-Māori and non-Pasifika	All	78%	80%	83%	74%	9%
The course completion rate for Māori students (SAC eligible EFTS) at Level 1-10 *(Corrections learners excluded)*	Māori	All	65%	71%	74%	72%	2%
The course completion rate for Pasifika students (SAC eligible EFTS) at Level 1-10 *(Corrections learners excluded)*	Pasifika	All	61%	69%	72%	70%	2%
Progression							
The progression rate for non-Māori, non-Pasifika students at Level 1-3	Non-Māori and non-Pasifika	Level 1 to 3	35%	31%	31%	40%	-9%
The progression rate for Māori students at Level 1-3	Māori	Level 1 to 3	45%	55%	41%	40%	1%
The progression rate for Pasifika students at Level 1-3	Pasifika	Level 1 to 3	46%	44%	28%	40%	-12%
International							
The number of international student EFTS	All	All	30	67	94	22	72

Meets/exceeds target   Fails to meet target by less than 10%   Fails to meet target by more than 10%

Achievement against Organisational KPIs

Strategic objective	Measure	Rationale	2021 Actual	2021 Target
1.1 Innovative open, distance, flexible learning	Net Promoter Score (NPS) (source: student satisfaction survey)	Reflects service quality and the degree to which we are meeting ODFL learner expectations	23	23
1.2 A sustainable academic portfolio for life-long learning	% of learners that rate their course materials 'very good' or 'excellent' (source: student satisfaction survey)	Reflects relevance, quality and clarity of course materials	58%	64%
2.1 Demonstrable Tiriti o Waitangi commitment	Progress towards embedding Te Pae Tawhiti in governance, management and staff decision making	Reflects our commitment to Tiriti o Waitangi	Achieved	Action plan implemented
2.2 Inclusivity and equity for Māori	% of enrolled ākonga Māori that submit their first assessment	Reflects our commitment to ākonga Māori learner success and Māori equity	78% (NMNP=88%)	=NMNP
3.1 Customised products and services	Integrated, collaborative model for work-based learning	Reflects our intent to play a key role in work-based learning	Achieved with several TEOs	Design & test
3.2 Employable learners and graduates	Industry engagement NPS (source: employer interviews, consistency reviews)	Reflects the degree to which we are meeting industry/employer expectations	34	Baseline
4.1 A versatile and flexible digital environment	Total iQualify active users	Reflects innovation and demand for our digital learning platform	80,086	72,700
4.2 A skilled, engaged and culturally responsive workforce	Equity perception (source: kaimahi engagement survey)	Reflects the degree to which we are meeting staff needs for diversity, inclusivity and equity (are managers considering impacts on Māori & Pasifika learners and staff when making decisions regarding equity?)	4.07 (Pasifika) 4.19 (Māori)	Baseline
5.1 Shared approaches to services including information and analytics	Collaborative partnerships in assessment services	Reflects our commitment to shared services across regions and different models of provision	Not achieved	Design, test and pilot
5.2 Shared content and programmes adapted for different contexts	Integrated, collaborative model for resource development to support and enable provider-based blended learning	Reflects our commitment to shared products across regions and different models of provision	Achieved with several ITPs	Design, test and pilot

Meets/exceeds target   Fails to meet target by less than 10%   Fails to meet target by more than 10%

We achieved 7 of our 10 organisational performance targets.

We did not achieve the targeted increase in the percentage of learners rating their course materials as 'very good' or 'good' (objective 1.2). At 59%, this rate is unchanged over the last three years. This is partly explained by high growth in several programmes that significantly underachieved in this measure. In 2021, we heavily invested in redevelopment of these programmes, however the impacts are not yet measurable.

We aim for equity in all of our learner success measures, including rates of first assessment submission (objective 2.2). While we are closing the gap, we realise we still have a significant amount of work to do in years to come in this area.

We have failed to design, test and pilot any collaborative partnerships in assessment services (objective 5.1), as our focus of partnering arrangements has been on collaborative resource development (objective 5.2), where a significant number of initiatives are being implemented.

2021 again saw unprecedented increases in demand growth, as reflected in increased learner numbers. Our provision increased on 2020 by over 29% (measured as EFTS), this on top of an increase of 19% between 2019 and 2020. This high growth is fuelled by continuing government subsidies including hardship and fee free schemes; a greater acceptance and preference for online learning; an expanding academic portfolio of job-relevant qualifications; and the demand for more flexible forms of delivery to combat the challenges posed by ongoing lockdowns, changes to alert levels, and restricted access to campuses in the COVID-19 pandemic.

For the second year in a row, high growth and limited funding prevented us from offering the final open block in December. Over the year, we were allocated two increases in funding from Te Pūkenga for provision at Levels 3-plus. The intention of these additional allocations was to offset some of the losses at other ITPs, and allow Te Pūkenga to balance out the 'unders and overs' across all subsidiaries. A misunderstanding between Tertiary Education Commission (TEC) and Te Pūkenga meant that we managed our delivery to an additional allocation of $13m (28% uplift on initial TEC allocations) when actually TEC had only approved an additional allocation of $9.5m (22% uplift). Our final delivery therefore exceeded this lower allocation by $5.2m or 10%, resulting in unfunded delivery of approximately 640 EFTS.

EFTS	**2020 Actual**	**2021 Actual**	**2021 Budget**
TEC (Valid EFTS)	5,954	7,768	6,428
ITO (Consumable EFTS)	358	340	259
Other (Consumable EFTS)	80	114	37
Total	**6,392**	**8,222**	**6,724**

We continue to receive increasingly positive feedback from learners and employers across surveys, as reflected in the high and increasing satisfaction rates and net promoter scores. The exception is the declining (or static) positive feedback observed for learners in trimester courses.

Analysis suggests significant impact of COVID-19 lockdowns and alert level changes on the engagement and success of learners in trimesters compared to open blocks. The structured nature of trimester courses requires learners to engage consistently week on week, offering little flexibility to deal with life's disruptions. This COVID-19 impact is also likely responsible for the declining positive feedback on study experience of learners in trimesters. In the future, as our digital transformation programme completes, courses in trimester arrangements will be limited and there will be increased flexibility for learners to fit their study around their lives.

We introduced new questions into our 2021 Student Satisfaction and Graduate Surveys aimed at measuring social, personal and community outcomes of study. Compared to non-Māori learners, ākonga Māori were far more likely to study in order to contribute to the wellbeing of whānau, hapū and iwi, and to be a role model for their whānau.

Trends in Learner Survey Results

Learners	Timing	Response	NPS	Satisfaction	Learners	Timing	Response	NPS	Satisfaction
First Impressions Survey									
Trimester	T1 2021	33%	33	91%	Open (blocks starting)	Feb-Mar 2021	32%	57	95%
	T1 2020	28%	40	91%		Feb-Mar 2020	25%	52	93%
	T1 2019	37%	39	88%		Mar-Apr 2019	30%	54	95%
Course Evaluation Survey									
Trimester	T2 2021	34%	3	83%	Open (blocks ending)	Aug-Oct 2021	31%	46	93%
	T1 2021	36%	0	81%		May-July 2021	32%	45	92%
	T3 2020	35%	10	84%		Aug-Oct 2020	31%	33	90%
	T2 2020	35%	13	87%		May-July 2020	32%	27	88%
	T1 2020	42%	15	86%		Aug-Oct 2019	31%	29	90%
	T2 2019	39%	11	85%		May-Jul 2019	25%	20	88%
	T1 2019	35%	8	85%					
Graduate Survey					**Student Satisfaction Survey**				
All	Jan-Jun 2021	35%	57	N/A	All	2021	24%	23	86%
	Jul-Dec 2020	37%	51	N/A		2020	22%	26	87%
	Jan-Jun 2020	42%	54	N/A		2019	19%	19	86%
	May-Dec 2019	32%	41	N/A		2018	22%	16	83%
	Jan-Apr 2019	34%	44	N/A					

The 2021 Gallup staff engagement survey returned another positive result similar to 2020, and above 2019. Particularly positive results were obtained in relation to additional questions on equity and inclusion for employees that identify as LGBTTQIA+, cultural responsiveness and discrimination/harassment at work.

2021 has seen particularly positive results from our collaborative efforts across the network of Te Pūkenga subsidiaries and its TEO partners. Collaborative initiatives and shared approaches are most advanced with ITPs such as Western Institute of Technology at Taranaki, Ara Institute of Canterbury, Tai Poutini Polytechnic, Manukau Institute of Technology and NorthTec, and are underway with Toi-Ohomai Institute of Technology, Otago Polytechnic, Eastern Institute of Technology, Universal College of Learning, Southern Institute of Technology, Whitirea and WelTec. Furthermore, we have in place collaborative work-based training in partnership with various ITOs, including Competenz, HITO, Connexis, The Skills Organisation and Skills Active, and continue to work closely with Te Wānanga o Aotearoa on initiatives of joint interest.

Independent Auditor's Report

Pūrongo a te Kaitātari Kaute

To the readers of The Open Polytechnic of New Zealand Limited and group's financial statements and statement of service performance for the year ended 31 December 2021.

EY
Building a better working world

The Auditor-General is the auditor of The Open Polytechnic of New Zealand Limited (the company) and group. The Auditor-General has appointed me, David Borrie, using the staff and resources of Ernst & Young, to carry out the audit of the financial statements and the statement of service performance of the company and group on his behalf.

Opinion

We have audited:

- the financial statements of the company and group on pages 41 to 77, that comprise the statement of financial position as at 31 December 2021, the statement of financial performance, statement of other comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of service performance of the company and group on pages 78 to 85.

In our opinion:

- the financial statements of the company and group on pages 41 to 77, which have been prepared on a disestablishment basis:
  - present fairly, in all material respects:
    - the financial position as at 31 December 2021; and
    - the financial performance and cash flows for the year then ended; and
  - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards; and
- the statement of service performance on pages 78 to 85:
  - presents fairly, in all material respects, the company and group's service performance achievements as compared with the forecast outcomes included in the organisational business plan for the year ended 31 December 2021; and
  - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 22 April 2022. This is the date at which our opinion is expressed.

The basis for our opinion is explained below and we draw attention to other matters. In addition, we outline the responsibilities of the Board of Directors and our responsibilities relating to the financial statements and the statement of service performance, we comment on other information, and we explain our independence.

Emphasis of matter – The financial statements have been prepared on a disestablishment basis

Without modifying our opinion, we draw attention to note 2.1 on page 46, which outlines that under the Education and Training Act 2020, the company will cease to exist by the close of 31 December 2022. The company therefore prepared its financial statements on a disestablishment basis. There have been no changes to the values of assets and liabilities as the operations of the company will be transferred to Te Pūkenga or one of its subsidiaries at their carrying value.

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 of Directors for the financial statements and the statement of service performance

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

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

In preparing the financial statements and the statement of service performance, the Board of Directors is responsible on behalf of the company and group for assessing the company and group's ability to continue as a going concern. If the Board of Directors concludes that a going concern basis of accounting is inappropriate, the Board of Directors is responsible for preparing financial statements on a disestablishment basis and making appropriate disclosures.

The Board of Directors' responsibilities arise from the Education and Training Act 2020 and the Crown Entities Act 2004.

EY
Building a better working world

Responsibilities of the auditor for the audit of the financial statements and the statement of service performance

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

For the budget information reported in the financial statements and the statement of service performance, our procedures were limited to checking that the information agreed to the group's agreed budget and organisational business plan.

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

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 statement of service performance, 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 and group's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- We evaluate the appropriateness of the reported performance information within the group's framework for reporting its performance.
- We conclude on the appropriateness of the use of disestablishment basis by the Board of Directors.
- We evaluate the overall presentation, structure and content of the financial statements and the statement of service performance, including the disclosures, and whether the financial statements and the statement of service performance represent the underlying transactions and events in a manner that achieves fair presentation.
- We obtain sufficient appropriate audit evidence regarding the financial statements and the statement of service performance of the entities or business activities within the group to express an opinion on the consolidated financial statements and the consolidated statement of service performance. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with the Board of Directors 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.

EY
Building a better working world

Other information

The Board of Directors is responsible for the other information. The other information comprises the information included on pages 1 to 40, 86 to 87, and 92 to 106, but does not include the financial statements and the statement of service performance, and our auditor's report thereon.

Our opinion on the financial statements and the statement of service performance 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 statement of service performance, 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 service 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 and group 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 or any if its subsidiaries.

David Borrie
Ernst & Young
Chartered Accountants

On behalf of the Auditor-General
Wellington, New Zealand

Appendix 1

Open Polytechnic Board
Te Poari Matua o te Kuratini Tuwhera

Chairperson
Vaughan Renner

Vaughan is a director and consultant with extensive board experience, and currently serves on a number of public sector, private sector and not-for-profit boards.

He is Chair of the New Zealand Standards Approval Board, director of a number of privately held companies and a trustee on the Todd Foundation. His recent roles include President of Business New Zealand and Business Central.

Vaughan has had a 20-year executive career, including senior leadership and general management positions in the automotive sector. He holds an MBA, BE Chem and BSc (Chemistry).

Breccan McLeod-Lundy

Breccan is CEO and a director of Ackama, a software development company with offices in Wellington, Auckland and Melbourne. He is Co-Chair of NZRise. Breccan believes in applying pragmatic solutions to make lives better. He has worked closely with organisations ranging from start-ups with global growth aspirations through to NGOs delivering aid programmes into the Asia-Pacific region.

Breccan was a finalist for EY Entrepreneur of the Year New Zealand in 2018 and Ackama is a TIN200 company. He is a chartered member of the Institute of Directors, and holds a BA(Hons) in philosophy and a Postgraduate Diploma in Business Administration.

Karen Vaughan

Karen Vaughan has been fascinated by the rich learning potential of everyday settings since she could hold a crayon and assail strangers with questions. Karen is now a director of Hummingbird Effect Ltd, where she works across diverse sectors as an education consultant, accredited mediator, and restorative practices researcher.

Karen has had a 25-year career in applied research as a former chief researcher at the New Zealand Council for Educational Research and a lecturer and research consultant at the University of Auckland. Her work has been influential in high-profile, national initiatives for school-to-work pathways, industry-led learning and assessment, and future-of-work capabilities.

Karen is a research associate at the Diana Unwin Chair in Restorative Justice at Victoria University of Wellington, an executive board member for Work-Integrated Learning New Zealand, and community representative to the Royal Australian and New Zealand College of Obstetricians and Gynaecologists. She holds a PhD in Education from the University of Auckland.

Murray Strong

Murray has held a variety of Crown-appointed senior roles over the last 15 years, including Crown Commissioner at WITT and Unitec and Crown manager at Tai Poutini. He previously held corporate roles with Air New Zealand and worked with a range of clients across New Zealand.

Prior to taking up the role of Executive Director of NZIST, then Chair of Te Pūkenga, Murray was the Chair of NZQA. In his Te Pūkenga role he is a director on three network subsidiary boards.

Murray chaired large post-earthquake capital projects in Christchurch, where he lives, and has worked in governance and senior management roles across the education, aviation, professional services, tourism and sport sectors.

Murray currently holds governance and advisory roles in the infrastructure sector, overseeing ICT and digital for the new Dunedin hospital, and chairs the Southern Lakes Events Investment Panel and the Centre of Digital Excellence in Dunedin.

Sue Sutherland

Sue is a library consultant working in the areas of strategy, policy, service development and library design. She has held roles as Acting Chief Executive and National Librarian in the National Library of New Zealand, and as Deputy Chief Executive and a director of the National Digital Library, and was Libraries Manager for Christchurch City Council.

Sue is a member of Public Libraries of New Zealand and an honorary life member of LIANZA. She is a former trustee of the 2020 Communications Trust, and was an elected council member at Christchurch Polytechnic from 2003 to 2008 and Open Polytechnic of New Zealand from 2011 to March 2020.

Thérèse Arseneau

Dr Thérèse Arseneau has extensive governance experience and is currently Chair of ChristchurchNZ Ltd, Board Chair of Ara Institute of Canterbury and a director of J Ballantyne & Co Ltd. She previously chaired the boards of Regenerate Christchurch, Christchurch Symphony Orchestra and Enterprise North Canterbury.

Thérèse has over 30 years' experience in the tertiary education sector, including as a university lecturer in Canada and New Zealand, and is currently an Adjunct Senior Fellow in political science at the University of Canterbury. She holds a doctorate from the University of Oxford, and in 2011 was a recipient of the University of Canterbury Teaching Award for excellence in teaching.

Xiao Peng (Jerry) He

Jerry He is the former Deputy Convenor of the Small Business Development Group, which advises the New Zealand government on issues affecting small-to-medium enterprises and helps government agencies communicate with them.

Jerry offers regular trade updates and speaks with the New Zealand Asia Institute and New Zealand Shareholders Association. He was the founding chair of Singapore-based Asia Pacific MSME Trade Coalition, set up to help micro, small and medium enterprises (MSMEs) to trade more across borders, facilitate internationalisation through more permissible trade policies, and serve as a data repository for the common challenges faced by Asian MSMEs.

Jerry is also the founder and director of Olivia Premium Food, a company that aims to provide 100% New Zealand-made products to children all over the world at reasonable prices.

Appendix 2

Executive Profiles

Ngā Kaiwhakahaere Matua

Chief Executive

Dr Caroline Seelig

Dr Caroline Seelig has 30 years' experience as a senior manager in New Zealand's tertiary education sector. Since taking up her role as Chief Executive in 2009, Open Polytechnic has gone from strength to strength. Under Caroline's leadership Open Polytechnic's course and qualification results now match those of face-to-face polytechnic providers in New Zealand. Caroline is passionate about the benefits that distance learning can deliver to lifelong learners, and has been instrumental in Open Polytechnic's digital transformation.

Caroline has extensive knowledge of the ITP sector, having previously held senior positions in Tai Poutini Polytechnic, Eastern Institute of Technology and Nelson Marlborough Institute of Technology. She has led institutional strategic and investment planning, and overseen flexible learning, teaching and delivery units, academic portfolio development, quality management and student support. She has also been involved in a wide range of successful collaborative initiatives and projects to drive change and innovation.

Caroline is an Honorary Fellow and Learning Advisor of the Commonwealth of Learning (CoL), and was recently appointed as New Zealand's representative on CoL's board of governors. She is also a board member of LearningWorks and ESA Ltd – both educational resource and technology organisations. Caroline is well respected in her local community, and is currently a board member of the Hutt Valley Chamber of Commerce. She is a previous chair of the Technology Valley Committee.

Caroline was a Woolf Fisher Scholar in 2004 for her outstanding work in education management. She holds a BSc (Hons), a Postgraduate Certificate in Education, a Master of Educational Administration, and a PhD.

Executive Director Academic Services and Deputy Chief Executive

Neil Carroll

Prior to joining Open Polytechnic in February 2010, Neil was Deputy CEO Academic Services and Policy at WelTec. He has also held senior roles at the Central Institute of Technology, NZQA, Agriculture ITO and the Association of Polytechnics in New Zealand.

Neil has a comprehensive understanding of the financial, human resource management and academic quality needs of a large polytechnic, having held senior management roles throughout the changes in the tertiary sector over the last 30 years. A Woolf Fisher Scholar in 2005, Neil holds both a BSc (Hons, First Class) and an MSc in biochemistry.

Executive Director Strategy

Dr Alison Harrison

As Executive Director Strategy, Alison supports Open Polytechnic's strategic and business planning processes, and leads the design and development of the data, learning analytics and reporting functions within the organisation.

Outside of her role at Open Polytechnic, Alison previously worked as a management consultant in Europe for 10 years, leading change management and strategic and business improvement projects across a wide range of public and private sector organisations.

Alison has 30 years' experience in tertiary education institutions, including roles in applied research and the commercialisation of research technologies in a university spin-off company. She is the author of 11 books and has over 60 academic publications to her name.

Alison holds a PhD in chemical engineering from the University of Natal in South Africa and an MBA (with distinction) from Oxford University in the United Kingdom.

Executive Director
Financial Services

Murray Hill

Murray has almost 20 years' experience in the tertiary sector and has gained an in-depth knowledge of the successful commercial models supporting open and distance learning. He joined Open Polytechnic with management and accounting experience both in New Zealand and overseas.

Murray was previously involved, usually as financial or corporate services leader, in a number of industries and organisations – most recently the health sector (controlling the payments of over $1 billion to health organisations and professionals), information management (the development of a geospatial company), and the financial services industry in New Zealand and London (managing the compliance team for the implementation of financial regulation in the United Kingdom).

He is a member of Chartered Accountants Australia and New Zealand.

Executive Director
Learning Design and Development

Dr Mark Nichols

Mark joined the Open Polytechnic executive team in 2010, then served for 3 years as Director, Technology Enhanced Learning, with The Open University in the United Kingdom, before returning to New Zealand at the start of 2019.

Mark has a strong background in open, distance and digital education, based on an MA in Open and Distance Education (Distinction) from The Open University and a PhD from the University of Otago in the area of spiritual formation in online education. He was recognised as a flexible learning leader in New Zealand in 2005, and has previously been President of the Flexible Learning Association of New Zealand and a member of the executive committees of Ascilite and the European Distance Education Network.

He is currently a member of the International Council for Open and Distance Education board and is on the editorial board of several journals.

Mark's ongoing research in the area of open, flexible and distance learning most recently included a book, Transforming Universities with Digital Distance Education, published in 2020 and two book chapters currently in press. Mark chaired the ICDE Leadership Summit in 2021 – a global forum on the theme 'Are we flexible enough?' – and co-authored the event report on behalf of Open Polytechnic. He also hosts the international podcast Leaders & Legends of Online Learning, which features interviews with the world's leading theorists and practitioners in the open, distance and flexible education field.

Executive Director
Learning Delivery

Alan Cadwallader

Alan's work in leading Open Polytechnic's learning delivery is supported and informed by his 20 years' experience in Aotearoa New Zealand's vocational tertiary education sector. Prior to commencing with Open Polytechnic in 2015, Alan worked in senior roles at Wellington Institute of Technology and Universal College of Learning.

A focus of Alan's contribution to the mission of Open Polytechnic has been the design and implementation of the Open Distance Flexible Learning Blueprint in support of the organisation's transformational change programme. Recently he has had opportunities to also contribute to the Reform of Vocational Education (RoVE) in Aotearoa New Zealand, including his participation in the Workforce Development Council Design Group, and Te Pūkenga NZIST's Mobilising New Worlds Working Group Five, Work-based Learning.

Alan's earlier involvement in commerce and industry is reflected in the business and management qualifications he holds. He has an MBA from Otago University and a research-based Masters in Management from Massey University. He also holds certification in adult teaching and learning.

Executive Director People and Capability

Angela Bingham

He aha te mea nui o te ao? He tangata! He tangata! He tangata!

Angela started as Executive Director People and Capability in October 2018. Prior to this role Angela was the Learning Design manager (April 2018–October 2018) and Education Solutions manager (September 2017–April 2018) at Open Polytechnic. Angela has a strong people agenda, which she has developed from her degree in community and family studies from the University of Otago. She has international and domestic experience covering people, capability and learning.

Angela has held a variety of leadership roles, including in human resources for a private learning vendor prior to joining Open Polytechnic. Angela has 20 years' experience in learning and development, and has held roles with Kineo (Pacific), ACC, Endeavour IT Limited, Rugby New Zealand, Internal Affairs and ANZ.

Angela received the City & Guilds Group award for leadership in 2016. Her personal philosophy is that an effective leader works for the good of others, with a firm foundation in strength-based conversations. Manaaki whenua, manaaki tangata, haere whakamua.

Executive Director iQualify

Shanan Holm

Shanan joined Open Polytechnic in 2010. He has previously held technology and software roles focusing on lean and responsive delivery in both the private and public sectors. Prior to joining Open Polytechnic, Shanan was involved in technology development and learning technology initiatives at Victoria University of Wellington and Melbourne's Monash and Swinburne universities, as well as with organisations such as Telecom New Zealand, Ericsson, 3months and ACC.

Following on from a role as Open Polytechnic's Chief Information Officer, since 2015 Shanan has been responsible for the direction and product development of the widely used software-as-a-service learning platform iQualify. iQualify is used by Open Polytechnic, as well as close to 100 other tertiary and secondary schools, businesses and professional organisations in New Zealand and overseas, to deliver vocational learning experiences to more than 80,000 people.

Executive Director Marketing and Communications

Doug Standring

Doug Standring is one of Aotearoa New Zealand's most experienced open and distance learning (ODL) professionals. Along with marketing and communications, his specialist expertise includes the international ODL environment, and distance learning strategy, management and business models. Doug's 30-year career in tertiary education in Aotearoa New Zealand and the United Kingdom spans strategic planning, brand, digital and search marketing, corporate communications, business development and partnerships, product and service innovation, learner journey design, and transnational education. He has also conducted consultancy work for the Commonwealth of Learning.

Doug's previous roles include managing media and communications at the London School of Economics and Massey University. Along with graduate study in marketing, Doug holds a Master of Arts (First Class) from Massey University and a Graduate Diploma in International Relations (Distinction) from the London School of Economics.

Executive Director Digital Services and Enterprise Projects

Paul Fallon

Paul has a broad range of ICT experience from over 25 years in ICT across three continents in the education sector, FMCG (PepsiCo international) and manufacturing industries. His experience in vocational education spans five different polytechnics across two countries.

Prior to joining Open Polytechnic in April 2020, Paul's work over the previous 10 years involved ICT leadership roles at three different vocational education ICT departments in New Zealand and Bahrain in the Middle East. He has also worked in various technical roles at AUT (formerly AIT).

Most recently, Paul was employed jointly by Whitireia Community Polytechnic and Wellington Institute of Technology as Joint Chief Information and Technology Officer, and was charged with the merger of two ICT services departments into a single shared service.

Paul is an active member and chair of various cross-sector collaborative groups, forums and committees that contribute to learner outcomes across Aotearoa New Zealand and beyond.

Paul is a keen runner and poor fisherman.

When asked about what he sees as the key strength of any organisation in the rapidly changing world of work and education, Paul responds: 'You know what's really transformational? People.'

Executive Director
School Strategy

Alex MacCreadie

Alex joined Open Polytechnic in January 2017. He works with schools to leverage Open Polytechnic expertise and technology to pioneer approaches in using analytics as a teaching and planning tool, as well as blended and flipped learning pedagogies. He also works with his team to support teacher training and create innovative new technologies for the classroom.

Alex had previously held the role of Principal of Catlins Area School since 2010. He has held several senior teaching roles in Auckland and Nelson, and taught a number of subjects at both primary and secondary levels.

During his time at Catlins Area School, Alex was involved in leading innovation in curriculum design and implementation of a local flexible curriculum that matched courses, both vocational and academic, to the learner. This involved leveraging technology to teach personalised programmes to students in a blended or flipped model. Alex also worked with a variety of tertiary education organisations and industry training organisations to create e-learning resources for students completing Level 2 qualifications.

Alex is a past President of the New Zealand Area School Association and past member of the panel of experts for the Prime Minister's Education Excellence Awards. He has also sat on a number of Ministry of Education advisory panels. Alex holds a BSc and an MSc in Science from the University of Otago, as well as a Diploma of Teaching and Learning from the Dunedin College of Education.

Executive Director
Māori

Turi Ngatai (MNZM)

Turi Ngatai, who is from Tauranga Moana and is affiliated to Ngāi te Rangi and Ngāti Ranginui, joined Open Polytechnic in August 2016.

Turi has extensive experience in education, having trained as a teacher and having experience in primary, intermediate and secondary schools for nearly 20 years, at both integrated and state schools. He has extensive knowledge of the wānanga sector and has worked with Te Wānanga o Raukawa and Awanuiarangi over the past 15 years. In early 2016 Turi retired from Te Wānanga o Aotearoa after serving nearly 17 years at one of New Zealand's largest tertiary institutions. In addition, he has spent over 10 years at the head office of Te Wānanga o Aotearoa as Executive Director of Delivery Services, deputising as acting CEO on several occasions.

He has also served on a number of community and iwi groups, and is currently deputy chair of the Ngai Te Rangi Settlement Trust and the Ngai Te Rangi Runanga. In addition, he has served as a member of the Rotorua Energy Charitable Trust and Chair of the Fiordland Community Group. He is currently involved with the Māori community group working through the Waiariki Institute of Technology/Bay of Plenty Polytechnic merger.

Turi's family is heavily involved in the kiwifruit industry, where Turi has become involved in setting up the National Māori Kiwifruit Forum. He is a director on the board of Te Awanui Huka Pak Limited, a fully Māori-owned and operated company. Turi chairs the company's business group, Ki te Whaiao.

He is a member of Te Kahui Matauranga. This is the pan-iwi entity that partners with Toi Ohomai and provides advice and shared governance by iwi to Toi Ohomai in the Bay of Plenty. It provides strategic leadership that enables iwi to play a formative part in decisions made at all levels at Toi Ohomai.

Turi has recently been appointed as a trustee in the newly formed Catholic Leadership Institute (Te Kupenga).

The Kahui Ahumahi is a group that represents Māori interests across the six interim workforce development councils. Turi is their kaumatua. He has also been appointed to the Muka Tangata Workforce Development Council for the Primary Industries.

Turi has been appointed to the board of the Food and Fibre Centre of Vocational Excellence. Based on an industry-led model, this board works closely with the Food and Fibre Consortium – a consortium whose interests are in the primary industry sector.

Turi acts as kaumatua and cultural adviser to Seeka Industries, a prominent New Zealand Produce Company.

Pule Ma'ata – Pasifika

Rebekah Tuileto'a

Malo lava le soifua maua ma le lagi e mama.

Born in Wellington, Rebekah Tuileto'a is Samoan, with her father hailing from Vavau, Aleipata in Upolu, and her mother from Foaluga in Savaii.

Holding a Masters in Social Work from Victoria University of Wellington, Rebekah has 20 years' experience in the tertiary education sector. Before joining Open Polytechnic, she held a variety of roles at Massey University in Palmerston North, including as Academic Advisor, Pasifika Consultant; Acting Director – Student Learning Centre; and Deputy Director – Student Learning Development Services. During her time at Massey University Rebekah developed expertise in distance education, leadership and online support services, as well as taking on some teaching responsibilities.

Rebekah initially joined Open Polytechnic in 2016 as Pasifika Advocate and was appointed Principal Advisor Pasifika in 2019. In 2021 Rebekah was appointed as Pule Ma'ata – Pasifika and joined the executive leadership team (ELT).

Rebekah's role involves managing the Pasifika Office, including providing leadership and ongoing advice to the ELT and senior managers on issues pertaining to Pasifika, and oversight of the development of programmes and initiatives that meet the strategic objectives of Open Polytechnic's 'Afa Pasifika Strategy. Rebekah says she is enjoying her new role and is passionate about how online learning and the associated technology can best serve our Pasifika community.

Kaiwhakahaere Matua/ Te Reo Lead

Meremaihi Aloua

Papaki tū ana ngā tai ki Mauao

I whakanekenekehia, i whakanukunukuhia

I whiua reretia e Hotu a Wahinerua ki te wai

Ki tai wiwi, ki tai wawa

Ka puta ki te whaiao ki te ao mārama

Tihei mauri ora

Meremaihi Aloua is of Māori and Tongan descent. She was raised heavily in te ao Māori and primarily in full immersion, which included kōhanga reo, kura kaupapa, wharekura and whare wānanga, while under the guidance of her kuia koroua and people of Tauranga Moana. She returns to Tauranga Moana regularly and continues to be a part of kaupapa that best serve the future generations of her people.

Prior to taking up her role as Kaiwhakahaere Matua/Te Reo Lead at Open Polytechnic in December 2021, Meremaihi was a te reo Māori lecturer at Te Whare Wānanga o Awanuiārangi and contracted as an external te reo Māori subject-matter expert for the Te Pōkaitahi Reo programme – Open Polytechnic's first te reo Māori programme, which will be soft launched in February 2022. Previous career highlights include building an iwi-wide Māori language, culture and heritage strategy, and working as the Māori Language, Culture and Heritage Unit Manager for her tribal authority of Te Rūnanga o Ngāi Te Rangi Iwi Trust.

Meremaihi holds a Bachelor of Arts, majoring in Te Reo Māori and Māori Studies, and a Masters in Māori Studies, graduating with First Class Honours. She is an alumni of Te Panekiretanga o Te Reo (Institute of Excellence in Te Reo Māori and Tikanga) and is currently working towards registering with Te Taura Whiri i te Reo (the Māori Language Commission) as a registered translator and interpreter.

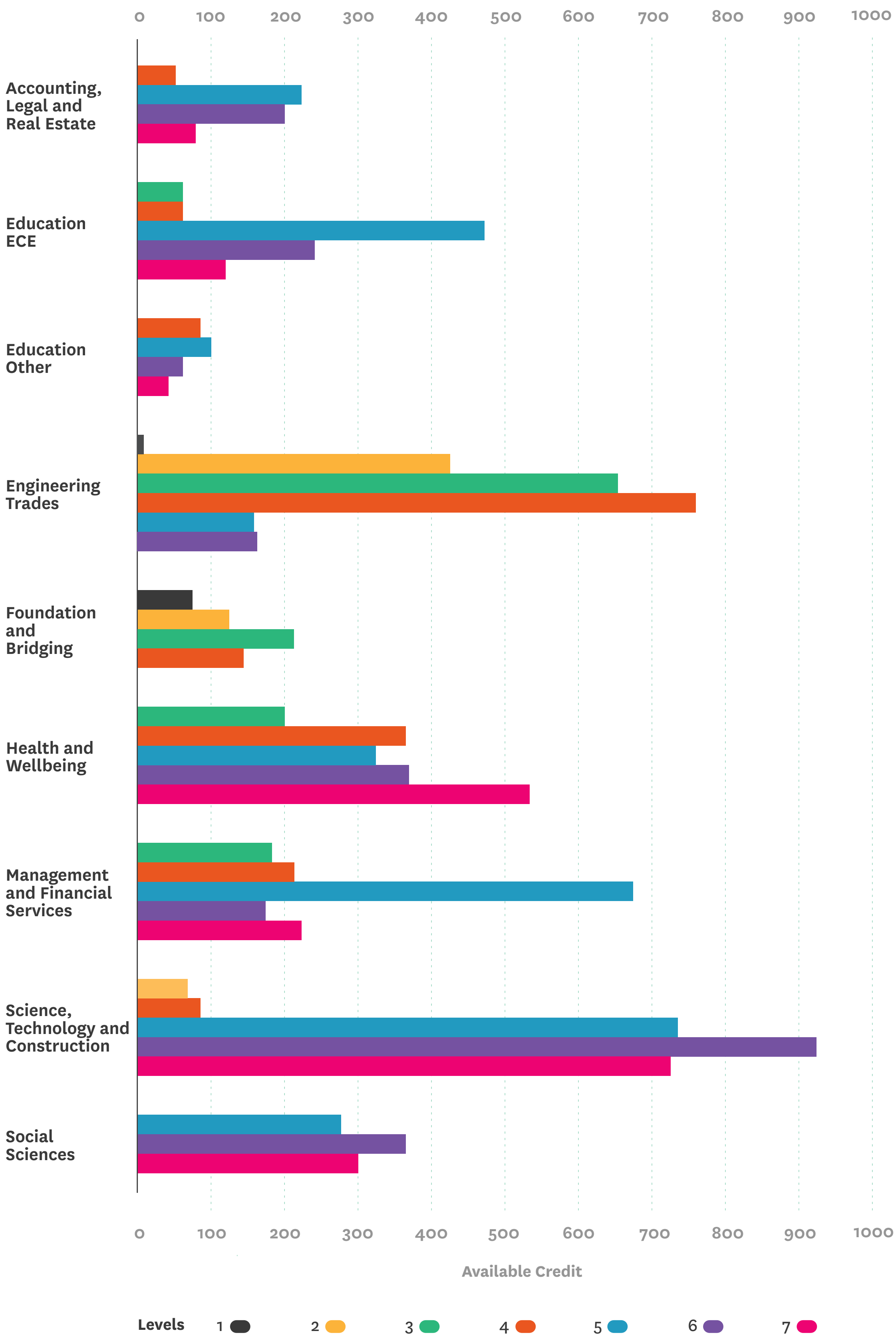
Meremaihi primarily works remotely from West Auckland and can be found on campus once or twice a month. Her role involves managing Te Kura Wānanga (the Māori Office); providing leadership and ongoing advice regarding te reo Māori, kawa and tikanga Māori; maintaining and progressing the success of ākonga Māori; reporting on deliverables of the Ōritetanga Plan, Academic Committee; meeting with other Te Pae Tawhiti champions; and oversight of initiatives that meet the strategic priorities of Open Polytechnic specific to Māori.

Meremaihi will be working closely with and guided by mana whenua, as well as being guided by and working with kaimahi Māori through the advisory Te Kuratini Pae Tata support the success of ākonga Māori.

Meremaihi is enjoying her role, especially working in the Te Kura Wānanga team and alongside other kaimahi. They complement and maximise each other's skills, experiences and passions, with the common goal of supporting and empowering our ākonga Māori to reach their full potential for the betterment of themselves and their whānau, hapū and iwi.

Appendix 3

Programme Portfolio
Ngā Kaupapa Hōtaka Mātauranga



Appendix 4

Portfolio Development
Ngā Kaupapa Whakawhanake

Level 7	
OP7006	Bachelor of Engineering Technology
OP7031	Bachelor of Teaching (Early Childhood Education)
OP7034	Graduate Diploma in Teaching (Early Childhood Education)
OP7803	Graduate Certificate in Addiction Intervention
Level 3	
NZ2680	New Zealand Certificate in Organic Primary Production (Level 3)
NZ2454	New Zealand Certificate in Business (Introduction to Small Business) (Level 3)
Level 2	
NZ4132	New Zealand Certificate in Computing (Foundation User) (Level 2)
Level 1	
NZ3043	Te Pōkaitahi Reo (Reo Rua) (Te Kaupae 1)/New Zealand Certificate in Te Reo (Bilingual) (Level 1)

Appendix 5

Research and Academic Outputs *Ngā Whakaputanga Mātauranga me te Rangahau*

Academic Research

Chapter in book (RO)

Jain, S., & Choudhary, N. (2021). Perception. In S. Patnaik (Ed.), *Self-management: For individual and organizational success* (pp. 69–88). Partridge Publishing India.

Roestenburg, W., & Hoskyns, S. (2021). Ranga wairua: Inspiration and conversations between worlds: Māori sacred sound healer and a Pākehā music therapist share and interweave stories. In S. Hadley & A. Crooke (Eds.), *Colonialism and music therapy* [Manuscript in preparation]. Barcelona Publishers.

Wolfgramm, R., & Tuazon, G. (2021). Transformative leadership and transdisciplinary research: Synergies to address climate change. In W. L. Filho, J.Luetz, & D. Ayal (Eds.), *Handbook of climate change management* (pp. 1–33). Springer Nature Switzerland AG.

Conference contribution - published (RO)

Brice, L. (2021). Learner engagement and success in ODFL. The 3R model: Recognise, reach & retain. *FLANZ 2021: Focus on flexible learning* (pp. 121–130). https://flanz.org.nz/wp-content/uploads/2021/07/FLANZ-2021-Conference-proceedings-FINAL.pdf

Koh, Z.X.J. (2021). The role of non-verbal communication (NVC) in asynchronous online learning. *FLANZ 2021: Focus on flexible learning* (pp. 108–112). https://flanz.org.nz/wp-content/uploads/2021/07/FLANZ-2021-Conference-proceedings-FINAL.pdf

Koh, Z.X.J., Cowling, M.A., Jha, M., & Sim, K.N. (2021). A proposal to measure the impact of automated response systems on meeting student learning outcomes. In S. Gregory, S. Warburton, & M. Schier (Eds.), *ASCILITE 2021: Back to the future* (pp. 149–154). https://2021conference.ascilite.org/wp-content/uploads/2021/11/ASCILITE-2021-Proceedings-Koh-Cowling-Jha-NuiSim.pdf

Nichols, M., & Choudhary, N. (2021). Elements of transformation in vocational online and distance education. *FLANZ 2021: Focus on flexible learning* (pp. 13–20). https://flanz.org.nz/wp-content/uploads/2021/07/FLANZ-2021-Conference-proceedings-FINAL.pdf

Conference contribution - other (RO)

Alderson, J., & Kenny, D. (2021, July). *Practices of partnerships in early childhood education: Teachers, agency professionals, parents and whanau* [Poster presentation]. 21st PECERA International Conference, Wellington, New Zealand.

Alderson, J.M., Narayan, M., McAlevey, F.L. & Williams, S. (2021, November). *A culture of innovation: Which factors shape how kaiako use curriculum innovation?* [Paper presentation]. National ITP Research Symposium, Wellington, New Zealand.

Aspden, K., Cameron, M., Broadley, M.-L. & Turnton, L.-A. (2021, November). *Supporting associate teachers: Considering a decade+ of networking and support* [Paper presentation]. Learning in Crises, NZARE Virtual Conference, Wellington, New Zealand.

Atkinson, S. (2021, November). *Global perspectives panel* [Paper presentation]. United States Distance Learning Association Conference, Nashville, TN, United States.

Bidwell, P.S. (2021, November). *Going deeper: Generating qualitative survey responses using an online tool: A comparison of Microsoft Forms and SurveyMonkey* [Paper presentation]. National ITP Research Symposium, Wellington, New Zealand.

Bloomfield, C. (2021, November). *School students' creative work of freedom of expression: Lessons for educators* [Paper presentation]. National ITP Research Symposium, Wellington, New Zealand.

Boamah, E. (2021, November). *Benefits of e-portfolios for Open Polytechnic's LIS graduates: Employers' perspectives* [Paper presentation]. LIANZA 2021 Conference, Wellington, New Zealand.

Boamah, E. (2021, November). *Unfettered resilience of school archivists in maintaining value of records to support the New Zealand school history curriculum* [Paper presentation]. National ITP Research Symposium, Wellington, New Zealand.

Bowker, N., & McLeod-Edwards, E. (2021, November). *Some silver linings of Covid-19 in the hospitality and tourism industry: A small discursive study of six young women* [Paper presentation]. National ITP Research Symposium, Wellington, New Zealand.

Brice, L. (2021, April). *Closing the distance with an open smile* [Paper presentation]. FLANZ 2021, Wellington, New Zealand.

Brice, L. (2021, April). *Learner engagement & success: The 3R model* [Paper presentation]. ICDE 2021 Leadership Summit, Wellington, New Zealand.

Brice L. (2021, June). *Kare ā roto: A model for understanding and working with emotion in second-chance teaching and learning* [Paper presentation]. Adult & Community Education (ACE) Conference, Wellington, New Zealand.

Brice, L. (2021, November). *Loving learning? Bringing emotions to the heart of education in Corrections contexts* [Paper presentation]. 14th International ACEA Correctional Education & Training Conference 2021, Adelaide, SA, Australia.

Brice, L., & Cadwallader, A. (2021, October). *Upscaling student support for quality ODFL* [Paper presentation]. ICDE Virtual Global Conference Week 2021, Wellington, New Zealand.

Broadley, M.-L. (2021, September). *Support for ECE teachers during the stress of Covid-19 pandemic* [Keynote address].New Zealand-China Early Childhood Education (ECE) Symposium 2021, Wellington, New Zealand.

Broadley, M.-L. (2021, December). *Tamariki Makaurau ECE teacher education provider's network partnership in ITE* [Paper presentation]. Rangahau Horonuku Hou: New Research Landscapes, 2021 MIT/Unitec Research Symposium, Auckland, New Zealand.

Broadley, M.-L., Bishop, P., Gibbons, A., Powell,C., Gould, K., Yu, R., Hopkins, R., Matapo, J., Heta-Lensen, Y., & O'Hara-Gregan, J. (2021, November). *Resilience in action: ITP early childhood student teacher experiences of hauora and wellbeing during their study* [Paper presentation]. National ITP Research Symposium, Wellington, New Zealand.

Cameron, C., Benchekroun, R., Alici, A., Barry, O., Dalli, C., & Jena-Crottet, A. (2021, December). *Early childhood education: Environment and wellbeing under Covid in four countries* [Paper presentation]. Comune di Foligno, Seminario di Studi La nascita degli asili nido communali in Italia, Foligno, Italy.

Choudhary, N., & Jain, S. (2021, December). *An exploratory study on knowledge workers' perceptions and experiences of working from home posed by COVID-19 pandemic in New Zealand* [Paper presentation]. 34th Annual Australian & New Zealand Academy of Management Conference, Perth, WA, Australia.

Choudhary, N., & Jain, S. (2021, December). *Female knowledge workers' perceptions and experiences on lockdown induced work from home* [Paper presentation]. Rangahau Horonuku Hou: New Research Landscapes, 2021 MIT/Unitec Research Symposium, Auckland, New Zealand.

De Costa, G.S. (2021, December). *Climate change and impact on water resources* [Paper presentation]. Rangahau Horonuku Hou: New Research Landscapes, 2021 MIT/Unitec Research Symposium, Auckland, New Zealand.

Douglas, J. (2021, November). *Gender, the forgotten dynamic in social work* [Paper presentation]. 26th Asia-Pacific Regional Social Work Conference, Melbourne, Vic, Australia.

Griffiths, V., Hall, E., Hartley, D., Hohaia-Rollinson, F., Malcolm, J., Purdue, K., & Tate, A. (2021, July). *Advocacy and equity in the workplace for diverse early childhood kaiako* [Paper presentation]. 21st PECERA International Conference, Wellington, New Zealand.

Hamlin, M. J. (2021, November). *The housing crisis and citizen opposition to land-use proposals* [Paper presentation]. Sociological Association of Aotearoa New Zealand (SAANZ) Conference, Christchurch, New Zealand.

Henderson, E. (2021, November). *"So it's not necessarily about exclusion": Category use in the accomplishment of transgender-exclusionary talk in a National Radio interview* [Paper presentation]. National ITP Research Symposium, Wellington, New Zealand.

Jain, S., & Choudhary, N. (2021, November). *Work from home and resilience among working parents during Covid-19* [Paper presentation]. National ITP Research Symposium, Wellington, New Zealand.

Jena-Crottet, A. (2021, July). *Teacher advocacy through the lens of emotional labour* [Paper presentation]. 21st PECERA International Conference, Wellington, New Zealand.

Joshi, R., & Peiris, I.K. (2021, November). *Engagement avoidance motives of successful learners who exhibit low online interaction and engagement: Are they more resilient?* [Paper presentation]. National ITP Research Symposium, Wellington, New Zealand.

Kenah, A., & Nash, C. (2021, April). *Do weekly AIM newsletters motivate learners to engage and stay engaged in the course?* [Paper presentation]. FLANZ 2021, Wellington, New Zealand.

Koh, Z.X.J., & Hulbert, T. (2021, November). *The role of non-verbal communication in asynchronous online talk channels* [Paper presentation]. National ITP Research Symposium, Wellington, New Zealand.

Koh, Z.X.J., Cowling, M A., Jha, M., & Sim, K.N. (2021, October). *A proposal to measure the impact of automated response systems on meeting student learning outcomes* [Paper presentation]. Scholarship of Tertiary Teaching Conference, Rockhampton, Qld, Australia.

Kotbungkair, W., Cordoba, S., Kim, S.P., Olamaee, H., & Douglas, J. (2021, November). *Social workers, SDGs & the United Nations: Experiences & reflections of the IFSW Asia Pacific UN Commission* [Paper presentation]. 26th Asia-Pacific Regional Social Work Conference, Melbourne, Vic, Australia.

Natanasabapathy, P. (2021, November). *Resilience of local dairies in New Zealand* [Paper presentation]. National ITP Research Symposium, Wellington, New Zealand.

Nichols, M. (2021, April). *"Are we flexible enough? Dimensions of scope, approach and practice"* [Paper presentation]. ICDE 2021 Leadership Summit, Wellington, New Zealand.

Peiris, I.K., & Ulluwishewa, R. (2021, May). *An integrated approach to subjective wellbeing* [Paper presentation].The International Conference on Consciousness-based Leadership and Management, Fairfield, IA, United States.

Peiris, I.K., Ulluwishewa, R., & Joshi, R. (2021, November). *An integrative approach to achieving work-life balance through developing baseline happiness* [Paper presentation]. National ITP Research Symposium, Wellington, New Zealand.

Pitt, L.N. (2021, November). *Research with a marginalised hard to reach population: Lessons from a study about poverty in a rural community* [Poster presentation].National ITP Research Symposium, Wellington, New Zealand.

Pitt, L.N. (2021, November). *Same, same but different: An exploration of the lived experience of poverty in a rural district in Taranaki* [Paper presentation]. National ITP Research Symposium, Wellington, New Zealand.

Probine, S.A., Alderson, J.M., Burke, R., McAlevey, F.L., Whitley, K., Werry, S., Broadley, M.-L. & Perry, J. (2021, November). *Inquiry-based project learning in early childhood: An examination of approaches and impacts for children's learning in Aotearoa New Zealand* [Paper presentation]. National ITP Research Symposium, Wellington, New Zealand.

Probine, S.A., Burke, R., Whitley, K., & Broadley, M.-L. (2021, November). *Inquiry-based project learning in early childhood: An examination of approaches and impacts for children's learning in Aotearoa New Zealand* [Paper presentation]. NZARE Virtual Conference, Wellington, New Zealand.

Probine, S., Perry, J., Burke, R., Whitley, K., Alderson, J., McAlevey, F., Wrightson, H., Lensen, Y. H., & Broadley, M.-L. (2021, December). *Inquiry-based project learning in early childhood: Time to develop localised understanding of this pedagogical approach* [Paper presentation]. Rangahau Horonuku Hou: New Research Landscapes, 2021 MIT/Unitec Research Symposium, Auckland, New Zealand.

Salashour, N. (2021, November). *Immigration, friend or foe: The discursive construction of migrants in New Zealand media* [Paper presentation]. National ITP Research Symposium, Wellington, New Zealand.

Salashour, N., & Serafis, D. (2021, December). *To wear or not to wear the hijab: Critical perspectives on newspapers' arguments in favour or against New Zealand's PM Jacinda Ardern* [Paper presentation]. 8th New Zealand Discourse Conference, Christchurch, New Zealand.

Schlotjes, E., & Smith, M. (2021, November). *Opening doors – Māori and their whānau: Finding equilibrium through the senses* [Paper presentation]. OTNZ-WNA Online Event Hui Tuihono, Wellington, New Zealand.

Seelig, C., & Cadwallader, A. (2021, April). *Transformation for ODFL: The Open Polytechnic story* [Paper presentation]. ICDE 2021 Leadership Summit, Wellington, New Zealand.

Seelig, C., & Nichols, M. (2021, July). *Is 'online education' a thing?* [Paper presentation]. CITRENZ, Wellington, New Zealand.

Smith, M., & Weeks, E. (2021, November). *Te whakamau i ngā tikanga o te Tiriti o Waitangi: Making the mahi meaningful for workers in the health and wellbeing setting* [Paper presentation]. OTNZ-WNA Online Event Hui Tuihono, Wellington, New Zealand.

Smith, M., & Wilkinson, H. (2021, November). *Discussion on innovations during COVID19 pandemic* [Paper presentation]. OTNZ-WNA Online Event Hui Tuihono, Wellington, New Zealand.

Stone, A.G. (2021, November). *Economic security for Aotearoa through an effective diversification strategy* [Paper presentation]. National ITP Research Symposium, Wellington, New Zealand.

Tate, A.K., Griffiths, V., Hall, E., Hartley, D., Hohaia-Rollinson, F., Malcolm, J., & Purdue, K. (2021, November). *Attracting and retaining diverse kaiako in early childhood education* [Paper presentation]. National ITP Research Symposium, Wellington, New Zealand.

Tuazon, G. (2021, November). *A systematic review of perspective taking within social exchange relationships* [Paper presentation]. National ITP Research Symposium, Wellington, New Zealand.

Werellagama, I.B., & De Costa, G. (2021, November). *Hand pump wells for water resilience after a disaster event* [Paper presentation]. National ITP Research Symposium, Wellington, New Zealand.

Wickramasekara, E., Wickramasekara, D.N., Peiris, I.K., & Ulluwishewa, R. (2021, December). *Service-learning, spiritual orientation, and social entrepreneurship: A case study of the Vikings Club of the University of Sri Jayawardenepura* [Paper presentation]. 18th International Conference on Business Management, Nugegoda, Sri Lanka.

Williamson-Garner, D.M. (2021, November). *Standing up to discourses: Developing the strength of resilience* [Paper presentation]. National ITP Research Symposium, Wellington, New Zealand.

Journal article (RO)

Alderson, J., Fisher, R., & Kenny, D. (2021). Working with others: An investigation of early childhood and care center relationships with external organizations. *Early Childhood Folio, 25*(1), 26–31. **https://doi.org/10.18296/ecf.0092**

Ballantyne, N., & Beddoe, L. (2021). Recognising the social determinants of mental distress. *Aotearoa New Zealand Social Work, 33*(2), 1–3. **https://doi.org/10.11157/anzswj-vol31iss4id666**

Boamah, E., & Salahshour, N. (2021). Information culture: Exploring Muslims' values and attitudes to information when facing discrimination at New Zealand universities. *Kōtuitui: New Zealand Journal of Social Sciences Online, 17*(1), 56–74. **https://doi:10.1080/1177083X.2021.1940218**

Cossham, A. (2021). Editorial. *Information Research, 26*(3). **http://informationr.net/ir/26-3/editor263.html**

Cossham, A., & Irvine, J. (2021). Participatory design, co-production, and curriculum renewal. *Journal of Education for Library and Information Science, 64*(2), 383–402. **https://utpjournals.press/doi/full/10.3138/jelis-62-4-2020-0089**

Cossham, A., & Welland, S. (2021). The diversity of cultural heritage assets. *LG Local Government Magazine, 58*, 40–41. **https://ndhadeliver.natlib.govt.nz/delivery/DeliveryManagerServlet?dps_pid=IE79609624**

Griffiths, V., Hall, E., Hartley, D., Hohaia-Rollinson, F., Illston, K., Malcolm, J., Purdue, K., & Tate, A. (2021). Barriers to and facilitators of inclusion and equity in the workplace for diverse early childhood Kaiako. *Early Childhood Folio, 25*(2), 25–30. **https://doi.org/10.18296/ecf.0099**

Hamlin, M. J. (2021). From housing crisis initiative to public issue: Justifications Analysis of land-use proposals in the public sphere. *European Journal of Cultural and Political Sociology.* **https://doi.org/10.1080/23254823.2021.1896973**

Hamlin, M. J. (2021). The populist and institutionalist logics of anti-expressway campaigns in Aotearoa New Zealand. *Counterfutures, 11*, 100–121.

Henderson, G. E. (2021). Autistic children's explanations of their own behavior: Evidence of other-attentiveness. *Journal of Interactional Research in Communication Disorders, 10*(2), 99–124. https://doi:10.1558/jircd.20363

Henderson, G. E. (2021). Deontics at bedtime: A case study of participants' resources in a directive trajectory involving a mother and her autistic child. *Research on Children and Social Interaction, 4*(2), 168–191. https://doi:10.1558/rcsi.12412

Hohaia-Rollinson, F., Jena-Crottet, A., Illston, K., Malcolm, J., Purdue, K., & Tate, A. (2021). Communities of learning: Promoting equity in ECE policy and practice. *NZ International Research in Early Childhood Education Journal, 23*(1), 39–51.

Jahan, M.A., & Nahar, S. (2021). Do risk disclosures matter for bank performance? A moderating effect of risk committee. *Accounting in Europe, 18*(3), 378–406. https://doi.org/10.1080/17449480.2021.1942095

Jahan, M.A., Lubberink, M., & Van Peursem, K.A. (2021). Does prestigious board membership matter? Evidence from New Zealand. *Accounting & Finance, 61*(1), 977–1015. http://dx.doi.org/10.1111/acfi.12601

Jain, S. (2021). A study of work stress and coping among primary school teachers in New Zealand. *New Zealand Journal of Teachers' Work, 18*(1), 18–35. https://doi.org/10.24135/teacherswork.v18i1.313

Jørgensen, A.M., Webb, C., Keddell, E., & Ballantyne, N. (2021). Three roads to Rome? Comparative policy analysis of predictive tools in child protection services in Aotearoa New Zealand. *Nordic Social Work Research*, 1–13. https://doi.org/10.1080/2156857X.2021.1999846

Kumarasinghe, S., Peiris, I. K., & Everett, A. M. (2021). Ethics disclosure as strategy: A longitudinal case study. *Meditari Accountancy Research, 29*(2), 294–323. https://doi.org/10.1108/MEDAR-01-2020-0669

Meng, L., Boyd-Wilson, B.M., Wu, W., Wu, Q., & Liang, H. (2021). The 11-item Chinese enlightenment scale: Initial evidence for validation. *Journal of Beliefs & Values*. https://doi:10.1080/13617672.2021.1875313

Morris, C., Wong, M., & McKinlay, E. (2021). A qualitative study of community pharmacists' perceptions of their role in primary mental health care in New Zealand. *International Journal of Pharmacy Practice, 29*(5), 499-507. https://doi.org/10.1093/ijpp/riab039

Nichols, M. (2021). Development of an approved learning analytics ethics position. *Open Learning: The Journal of Open, Distance and e-Learning*, 1–14. https://doi.org/10.1080/02680513.2021.1986376

Wickramasekera, E., Peiris, I. K., & Ulluwishewa, R. (2021). Conceptualising the relationship between spiritual and entrepreneurial orientation in developing a sustainable enterprise. *Vidyodaya Journal of Management, 7*(11), 131–154.

Oral presentation (RO)

Boamah, E. (2021, September). Role of international review group in New Zealand in ISO/TC46/SC11. Association of Local Government Information Manager (ALGIM) Webinar Presentation Series, Palmerston North, New Zealand.

Brice, L. (2021, May). Kare ā roto: A model for working with powerful emotions in second-chance teaching and learning. Ako Aotearoa Seminar, Wellington, New Zealand.

Brice, L. (2021, August). Kare ā roto: A model for working with powerful emotions in challenging teaching and learning contexts. Ako Aotearoa Webinar, Wellington, New Zealand.

Cossham, A. (2021, October). FIT5106 Information Organisation: Descriptive cataloguing; FRBR, LRM, RDA and recent changes; Current issues and the future of library cataloguing. Presentation conducted at the Faculty of Information Technology, Monash University, Melbourne, Vic, Australia.

Douglas, J. (2021, July). Role of national representative to the IFSW UN Commission for the Asia-Pacific region. Presentation to Wellington Branch of ANZASW, Lower Hutt, New Zealand.

Koh, Z.X.J., & Hulbert, T. (2021, August). The role of non-verbal communication in asynchronous online talk channels. Open Polytechnic seminar, Lower Hutt, New Zealand.

Lee, L. (2021, June). Transitioning away from single-use plastic packaging in food retail: Case studies from Aotearoa New Zealand. Open Polytechnic seminar, Lower Hutt, New Zealand.

Nichols, M. (2021, June). Transforming universities with digital distance education. Contact North/Contact Nord, Ontario, Canada.

Peiris, I.K. (2021, September). Ethics disclosure as a strategy. Open Polytechnic seminar, Lower Hutt, New Zealand.

Pitt, L. (2021, October). 'Forgotten world highway, forgotten people': A qualitative research project exploring the experience of poverty in a rural community. Open Polytechnic seminar, Lower Hutt, New Zealand.

Purdue, K., Hohaia-Rollinson, F., Tate, A., Hall, E., Malcolm, J., Hartley, D., & Griffiths, V. (2021, July). Barriers to and facilitators of equity in the workplace for diverse early childhood Kaiako. Open Polytechnic seminar, Lower Hutt, New Zealand.

Roestenburg. W. (2021, February). Ata haere – Safe story telling in the context of whakapapa. Otago University Public Health Summer School, Wellington, New Zealand.

Roestenburg, W. (2021, May). School of Psychology Guest Lecture: Māori/indigenous cycologies – Ma-hara, kawakawa, stories and rongoā. Victoria University, Wellington, New Zealand.

Tuazon, G. (2021, November). Nature of perspective-taking in social exchanges: Emphasizing the need for empathetic leadership in a time of crisis. Open Polytechnic seminar, Lower Hutt, New Zealand.

Other form of output (RO)

Ballantyne, N. (2021). [Review of the book *Politics of the mind: Marxism and mental distress,* by I. Ferguson]. *Aotearoa New Zealand Social Work, 33*(2), 118–120.

Boamah, E. (2021). [Review of the book *Community archives, community spaces: Heritage, memory, and identity,* by J.A. Bastian & A. Flinn]. *ARCHIFACTS 2020,*(1&2), 72–74.

Salahshour, N. (2021). [Review of the book *Language in the era of Trump: Scandals and emergencies,* by J. McIntosh & N. Mendoza-Denton]. *Language in Society 50*(4), 636-637.

Performance (RO)

Roestenburg, W. (2021, June). 'Every child matters – Praying our children home' [Community karakia]. Te Amokura Centre for Wholeness, Healing and Total Wellbeing. Lower Hutt, New Zealand.

Roestenburg, W. (2021, February). Kei te kōrero he rongoā: The healing power of stories for Māori suicide prevention, postvention and well-being. Otago University Public Health Summer School,Wellington, New Zealand.

Report (RO)

Boamah, Eric. (2021). ARANZ president's annual report 2020–2021. *Archifacts*.

Boamah, E. (2021). *Lessons learned from the authority of archives and records community groups in New Zealand: Report submitted to the Archives and Records Association of Ghana (ARMAG)*. Archives and Records Association of Ghana.

Boamah, E. (2021). *New Zealand International Review Group for Recordkeeping Standards (IRG): TC46/SC11 Annual Meeting 10–19 May 2021 New Zealand attendees report*. New Zealand International Review Group.

Nichols, M., & Peiris, I.K. (2021). *ICDE leadership summit 2021 summary report: How flexible are we?* ICDE. https://static1.squarespace.com/static/5b99664675f9eea7a3ecee82/t/614af12476b0880c90d058cb/1632301349339/ICDE+LS21+SUMMARY+REPORT.pdf

Thesis (RO)

Ballantyne, N. (2021). *"Not on my watch!": A case study in the datafication of child welfare in Aotearoa New Zealand* [Unpublished master's thesis]. Massey University, Palmerston North, New Zealand.

Henderson, G. E. (2021). *Autism and social interaction: A discursive psychological study* [Unpublished doctoral thesis]. Victoria University of Wellington, Wellington, New Zealand.

Pitt, L. N. (2021). *'Forgotten world highway, forgotten people': A qualitative research project exploring the experience of poverty in a rural community* [Unpublished doctoral thesis]. University of Canterbury, Christchurch, New Zealand.

Tuazon, G. F. (2021). *The role of socio-emotional competencies towards information and communication technologies implementation, IT experience, and team performance* [Unpublished doctoral thesis]. University of Auckland, Auckland, New Zealand.

Wong, M. (2021). *Community pharmacists' perceptions of their roles in primary mental health care* [Unpublished master's thesis]. University of Otago, Wellington, New Zealand.

Learning Delivery

Contribution to research discipline and environment (CRE)

Atkinson, S. (2021). Member, Open Polytechnic Research Committee.

Ballantyne, N. (2021). Member, Open Polytechnic Research Committee.

Boamah, E. (2021). Member, Open Polytechnic Ethics Committee.

Bowker, N. (2021). Member, Open Polytechnic Ethics Committee.

Cadwallader, A. (2021). Member, Open Polytechnic Research Committee.

Cossham, A. (2021). Member, Open Polytechnic Research Committee.

Fisher, R. M. (2021). Member, Open Polytechnic Research Committee.

Hannay, K. (2021). Member, Open Polytechnic Research Committee.

Jahan, A. (2021). Member, Open Polytechnic Research Committee.

Jain, S. (2021). Member, Open Polytechnic Research Committee.

Khajehzadeh, I. (2021). Member, Open Polytechnic Ethics Committee.

Kimber, N. (2021). Member, Open Polytechnic Research Committee.

Lee, L. (2021). Member, Open Polytechnic Research Committee.

McCulloch, A. (2021). Member, Open Polytechnic Research Committee.

Mills, S. (2021). Member, Open Polytechnic Ethics Committee.

Mills, S. (2021). Member, Open Polytechnic Research Committee.

Needham, J. (2021). Member, Open Polytechnic Research Committee.

Peiris, I.K. (2021). Member, Open Polytechnic Research Committee.

Roestenburg, W. (2021). Member, Open Polytechnic Research Committee.

Salahshour, N. (2021). Member, Open Polytechnic Ethics Committee.

Salahshour, N. (2021). Chair, Open Polytechnic Research Committee.

Tuileto'a, R. (2021). Member, Open Polytechnic Research Committee.

Facilitation, networking and collaboration (CRE)

Atkinson, S. (2021). Chair, National ITP Research Symposium.

Bruce, L. (2021). Chair, National ITP Research Symposium.

Cossham, A. (2021). Conference Committee, Tātou Tātou: Gather and Grow, Library and Information Association of New Zealand Aotearoa.

Cossham, A. (2021). Research Special Interest Group Committee, Library and Information Association of New Zealand Aotearoa.

Douglas, J. (2021). Member, Community Networks Wellington.

Douglas, J. (2021). Working group member, Induction Training for Field Educators, The Council for Social Work Education in Aotearoa New Zealand.

Hannay, K. (2021). Chair, National ITP Research Symposium.

Jain, S. (2021). Chair, National ITP Research Symposium.

Peiris, I.K. (2021). Chair, National ITP Research Symposium.

Salahshour, N. (2021). Chair, National ITP Research Symposium.

Salahshour, N. (2021). Convener, National ITP Research Symposium.

Research funding and support (CRE)

Jain, S., & Choudhary, N. (2021). A qualitative study exploring perceptions and experiences of knowledge workers on work from home (WFH) following Covid-19: Implications for future work. Open Polytechnic Research Growth Fund grant.

Natanasabapathy, P. (2021). Impact of Covid-19 pandemic on local dairies in New Zealand. Open Polytechnic Research Growth Fund grant.

Research prizes, fellowships, awards and appointments (CRE)

Boamah, E. (2021). Outstanding reviewer. Global Knowledge, Memory and Communication, Emerald Literati Awards.

Reviewing, refereeing, judging, evaluating and examining (CRE)

Atkinson, S. (2021). Advisory Board member, *Journal of English Language, Literature and Education*.

Atkinson, S. (2021). Advisory Board member, *Journal of Interactive Media in Education*.

Atkinson, S. (2021). Editorial Board member, *Journal of Education and Recreation Patterns*.

Atkinson, S. (2021). President, Flexible Learning Association of New Zealand.

Atkinson, S. (2021). Reviewer, AdvanceHE, Massey University.

Boamah, E. (2021). External examiner, Doctor of Philosophy, Managing records for the discharge of justice in Namibia. Beauty, M. N. University of South Africa, Pretoria, South Africa.

Boamah, E. (2021). External examiner, Doctor of Philosophy, Re-positioning Ghanaian university libraries in the digital age. Owusu-Ansah, S. University of South Africa, Pretoria, South Africa.

Boamah, E. (2021). External examiner, Doctor of Philosophy, Use and management of electronic mail in the central government of Zimbabwe. Samson, M. University of South Africa, Pretoria, South Africa.

Boamah, E. (2021). Member, evaluator panel for the National Research Foundation of South Africa.

Boamah, E. (2021). Reviewer, *Archival Science Journal*.

Boamah, E. (2021). Reviewer, *Digital Library Perspectives*.

Boamah, E. (2021). Reviewer, *Global Knowledge, Memory and Communication*.

Boamah, E. (2021). Reviewer, *The Journal of Information Science*.

Boamah, E. (2021). Reviewer, *The Open Nurse Journal*.

Choudhary, N. (2021). Reviewer, *International Journal of Intelligent Enterprise*.

Cossham. A. (2021). Editorial Advisory Board member, *Digital Library Perspectives*.

Cossham, A. (2021). Editorial Committee member, *IFLA Journal*.

Cossham. A. (2021). Regional editor, *Global Knowledge, Memory and Communication*.

Cossham, A. (2021). Regional editor, South-East Asia and Australasia, *Information Research*.

Cossham, A. (2021). Reviewer, *Global Knowledge, Memory and Communication*.

Cossham, A. (2021). Reviewer, *Journal of Librarianship and Information Science*.

Cossham, A. (2021). Reviewer, LIANZA Conference: Thriving Together.

Cossham, A. (2021). Reviewer, Program Committee, ASIS&T 84th annual meeting, Salt Lake City, UT, United States.

Douglas, J. (2021). Reviewer, *Aotearoa New Zealand Social Work*.

Hamlin, M. (2021). Reviewer, *European Journal of Cultural and Political Sociology*.

Hannay, K. (2021). Reviewer, *Global Knowledge, Memory and Communication*.

Irvine, J. (2021). Reviewer, *Global Knowledge, Memory and Communication*.

Jahan, M. A. (2021). Reviewer, *Pacific Accounting Review*.

Jain, S. (2021). Reviewer, *Journal of Management and Organization*.

Jonnavithula. L. (2021). Editor, *Journal of Information Technology Education (JITE) Innovations in Practice*.

Jonnavithula, L. (2021). Editor, *Journal of Information Technology Education (JITE) Research*.

Natanasabapathy, P. (2021). Reviewer, Academia Letters.

Peiris, I.K. (2021). Reviewer, ANZAM Conference.

Salahshour, N. (2021). Reviewer, *The New Directions in the Humanities Journal Collection*.

Springett, R. (2021). Secretary, Flexible Learning Association of New Zealand.

Vladinova-Aylor, K. (2021). Executive Committee member, Flexible Learning Association of New Zealand.

Welland, S. (2021). Reviewer, *Global Knowledge, Memory and Communication*.

Welland, S. (2021). Reviewer, *Information Research*.

Pūrongo -ā-tau
Annual Report
2021

Open Polytechnic | Kuratini Tuwhera

3 Cleary Street, Private Bag 31914
Lower Hutt 5040, New Zealand

Freephone **0508 650 200**

This publication is printed on Splendorgel Uncoated, an environmentally responsible paper produced using Elemental Chlorine Free (ECF), ECP pulp.

Designed and published by
The Open Polytechnic of New Zealand Limited
ISSN 2230-3618

For comment, questions or further information contact:
Corporate Communications **04 915 5893** or
email **leanne.rate**@openpolytechnic.ac.nz

Aotearoa New Zealand's specialist provider of online and distance learning

Open Polytechnic
KURATINI TUWHERA

Te Pūkenga