



Pūrongo ā-Tau

Annual Report

2024–2025

Vision and Purpose

Ko te kaupapa o te mātauranga he whakatipu ākonga, he whakatinana i ngā pūmanawa, he hāpai hoki i te oranga nui o te hāpori. Education is about nurturing ākonga, realising potential, and helping communities thrive.

Te kaupapa

He whakatere tōmua tā mātou mahi. Ko te pūtake o ā mātou mahi, he kimi i ngā ara e whiwhi ai ngā kaiako, ngā ākonga, me ngā whānau ki ngā hua nui me ngā putanga whaihua o te ao mātauranga—mā te rangahau, mā ngā rauemi, me ngā ratonga.

Ngā uara

He mea nui ki a mātou te tū motuhake, te pono, te auahatanga, te mahi ngātahi, me te rangatiratanga. E atawhaitia ana ēnei āhuatanga e te:

- whanaungatanga—ka atawhai mātou i ō mātou hononga me ngā pātuinga tau utuutu
- manaakitanga—ka whakamana mātou i te tangata, ka manaaki, ka atawhai hoki i a ia
 - ako—he mea nui te ako, ā, kei te ako haere hoki mātou.

Ngā whāinga tōmua a te rautaki

Ka āwhina a mātau kaupapa rautaki e whā ki te whakatutuki i tā mātou kaupapa.

- Te whakakorenga o te mahi tāmi i te ao mātauranga
- E hāpai ana i te mana o te Māori, e whakamana ana i te Māori
- He whakapiki ake i te noho taurite o ngā ākonga me ngā tikanga taurite i te ao mātauranga
 - Te tū hei pou whakaawe i te ao mātauranga o āpōpō

Purpose

Whakatere tōmua (wayfinding) is our mahi. Our purpose—through research, resources, and services—is to find ways for kaiako, ākonga, and whānau to have the best possible education experiences and outcomes.

Values

We value ō mātou motuhake—our independence; pono—validity; auahatanga—creativity and innovation; mahi ngātahi—collaboration; and rangatiratanga—leadership. Paramount to these are:

- whanaungatanga—we value close connections and reciprocal relationships
- manaakitanga—we respect others and uplift them with generosity and care
- ako—we value learning, and are also on this journey.

Our strategic priorities

Our four strategic priorities help us achieve our purpose.

- Decolonising education
- Upholding mana Māori, whakamana Māori
- Improving equity for ākonga and equity in education
- Influencing the future of education

Ngā rārangi take

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Kupu takamua

Director and Co-Chairs' foreword

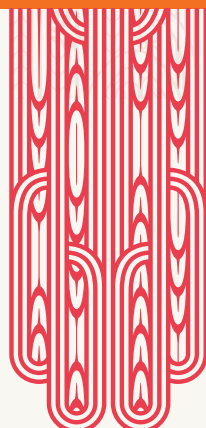
Whakarongo ki te tangi a te manu
Tuia ki runga, tuia ki raro, tuia ki waho
Tuia ki runga, ki ngā maunga whakahī
Tuia ki raro, ki ngā wai tuku oranga
Tuia ki waho, ki ngā moana e hono
Ka pō, ka ao, ka awatea
Tēnā tātou katoa.

Tēnā koutou, and welcome to the NZCER Pūrongo ā-Tau 2024–25. We would like first and foremost to acknowledge Martin Zuba, a former member of the NZCER board who passed away in early 2025. Martin had stepped down just a few months beforehand, after years of immense service and leadership on our board. His generosity and expertise as Chair of our Audit and Risk Subcommittee will be greatly missed, and we wish his whānau nothing but aroha and warmth.

In a year marked by ongoing change for the education sector, NZCER has been proud to assist educators by providing high-quality research and evaluation that upholds our strategic priorities, addresses the needs of the sector and honours our commitment to Te Tiriti o Waitangi.

This has included a continued refresh of our Progressive Achievement Tests to ensure that kaiako and ākonga can access high-quality standardised tests, focused on the foundations of reading, writing, and maths, ensuring that all ākonga can see themselves reflected in their learning materials. We have also added supports for kaiako and whānau, including reporting tailored to parents and in-depth analyses of individual items found in our assessments.

We have also continued to grow the Curriculum Insights and Progress Study, which provides in-depth evidence that is fundamental to the government's targets of 80% of ākonga achieving to curriculum.



We have reported on practices that support high University Entrance attainment for ākonga Māori and Pacific students, analysed implementation of and feedback on the new curriculum, and produced research on how whānau and teachers can support tamariki Māori to be successful in their learning.

Furthermore, some of our key strategic projects, such as the National Survey of Schools, have been refreshed to ensure they gather timely, relevant information—taking the pulse of the sector (this year, primary principals and teachers) on the issues that matter most to them.

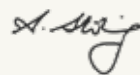
It has been a year of change for kaiako and ākonga, with significant policies introduced and a new curriculum underway. Navigating these waters has been a rewarding journey for us as a Board, and NZCER as an organisation—one that has directly influenced our direction and rautaki for 2025–29. We believe this rautaki upholds our commitments to Te Tiriti o Waitangi while also being responsive to this rapid change and will set NZCER in good stead for the next four years ahead. Our new priorities are:

- Improving equity in education
- Māori educational aspirations anchor our work

- Strengthening aromatawai and assessment for learning
- Centring indigenous knowledge in education
- Transforming education in a changing world

We believe these priorities will ensure continued research-informed insights and recommendations for the sector, that will enhance educational policy and practice for all learners. Our programme of research will continue illuminating the conditions for success and achievement in education, helping to guide schools as they navigate ever-changing waters.

As always, whakatere tōmua anchors our aspirations—hai punga te wawata kia rere ki whea atu, ki whea mai.



Arihia Stirling
NZCER Board Co-chair



Graeme Cosslett
Tumuaki



Jodie Hunter
NZCER Board Co-chair



Tēnei mātou

About NZCER

Rangahau Mātauranga o Aotearoa | New Zealand Council for Educational Research (NZCER)
delivers quality research to influence education policy and practice.

We aim to improve learning by influencing education policy and practice, and we are actively committed to the provisions and principles of Te Tiriti o Waitangi to help us uphold mana Māori, whakamana Māori, and constantly strive for high-quality research. This research is integral to the publications, resources, services, evaluations, and advice we provide.

Whakatere tōmua

Whakatere tōmua anchors our aspirations—hai punga te wawata kia rere ki whea atu, ki whea mai.

Whakatere tōmua is about utilising the concepts of wayfinding—finding our rangatira space; embracing the unknown; fostering leadership—as ways to describe the NZCER mahere. The concept of wayfinding or navigation prompts and provokes images and values that are located in the action of stepping off solid land that we know well, and accepting the challenge to embark on new journeys guided by our close relationship with the environment. Our journey takes us through both familiar and uncharted waters.

Background

NZCER is an independent statutory body that works for public good in education, and was established in 1934 with philanthropic funding from the Carnegie Corporation. In 1945, we became an independent statutory body, and we operate under the New Zealand Council for

Educational Research Act 1972. The Act sets out our official functions:

- a) to foster the study of, and research into, educational and other like matters, and to prepare and publish such reports on these matters as may in its opinion be necessary or of value to teachers or other persons
- b) to furnish information, advice, and assistance to persons and organisations concerned with education and other similar matters.

The Board of NZCER has five elected members (chosen by an electoral college) and one member appointed by the Minister of Education. The Board can co-opt up to three more people to be members of the Board.

Our staff include Research & Development, Sales, and Business Support teams. Te Wāhanga is a team of kairangahau who give priority to kaupapa Māori research.

NZCER operates for public good in education. Our revenue comes from multiple sources, including contestable research contracts, a government grant called Te Pae Tawhiti, and sales from our products and services and services. Te Pae Tawhiti enables us to build a research programme that complements and enhances our contract work. We bid for work that aligns with our strategic priorities and areas of expertise, and focus on mahi that we believe will have an impact in education.

Te Poari me te Kāhui Kōwhiri o NZCER

The NZCER Board and Electoral College

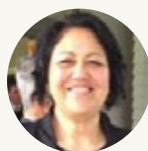
NZCER is an independent statutory body, run under the New Zealand Council for Educational Research Act 1972. The Act sets out how members are appointed and elected to the Council. These members are known as the Board. The Board's sole employee is the NZCER Director, who is responsible for managing the Council's activities and supporting NZCER kaimahi to undertake its work.

About our Board members—election and terms

The Board includes five elected members, three Board-appointed members, and one member appointed by the Minister of Education. Board members are nominated and elected by an electoral college—a group of professionals from the education sector. This group ensures that Board members fairly represent the different segments of the education sector: public institutions, early childhood to tertiary organisations, unions, and professional associations.

Board members serve for terms of 4 years, with two or three of the five elected Board members completing their term every 2 years. Elected members can stand for re-election at the end of a term.

Our Board members as at 30 June 2025



Co-Chair: Arihia Stirling

Co-opted member

Te Whānau-ā-Apanui, Ngāti Porou, Ngāi Tahu, Ngāti Whātua
Teacher and Principal, Te Kura Māori o Ngā Tupawae
Term ends: 27 May 2026



Co-Chair: Professor Jodie Hunter

Minister's appointee

Professor, Institute of Education
Te Kura o Te Mātauranga, Massey University Te Kunenga Ki Pūrehuroa
Term ends: 5 November 2026



Professor Bronwen Cowie

Elected member

Association Dean Research, Education Division, University of Waikato
Term ends: 30 September 2027



Bruce Jepsen

Co-opted member

Ngāti Raukawa, Ngāti Tūwharetoa
Manukura, Chief Executive Officer, Te Akatea
Term ends: 27 May 2026



Grant Hope

Co-opted member, Audit and Risk Committee Chair

CEO, St John's College Trust

Term ends: 25 June 2029

Note: Grant was co-opted following the stepping down of former Board member Martin Zuba.



Professor John O'Neill

Elected member

Institute of Education Te Kura o Te Mātauranga, Massey University
Te Kunenga Ki Pūrehuroa
Term ends: 30 September 2027



Malakai Koloamatangi

Elected member

Registrar, Tonga National University
Term ends: 30 September 2025



Professor Melinda Webber

Elected member

Ngāti Hau, Ngāti Kahu, Ngāti Whakauae
Professor – Arts and Education, Te Pūtahi Mātauranga, The University of Auckland Pou Matarua / Co-Director – Nga Pae o Te Maramatanga Centre of Research Excellence
Term ends: 30 September 2025



Associate Professor Mere Skerrett

Elected member

Ngāi Tahu, Ngāti Rakiāmoa, Ngāti Ruahikihiki, Ngāti Māhuta, Ngāti Unu, Ngāti Maniapoto, Ngāti Pikiao, Ngāti Te Rangiunuora, Ngāti Pūkeko
School of Education, Victoria University of Wellington Te Herenga Waka
Term ends: 30 September 2027

Te whātoro me te whakaaweawe o ā mātou mahi

The reach and impact of our work

Our impact in numbers:

22

Reports published

4

NZCER Press publications

6

Journal issues



316,200
Facebook reach
(+124.3%)



16,616
social clicks
(+144.9%)



16,152
social followers
(+12.2%)

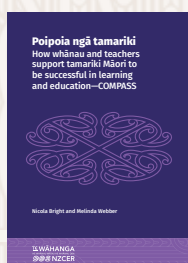


318,949
website users
(+1.97%)

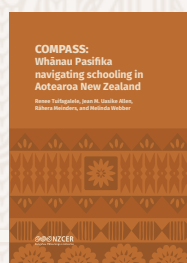


959,990
website views
(+8.22%)

Most-read research:



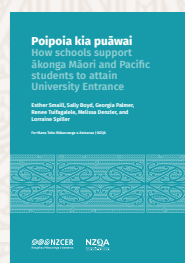
Poipoia ngā tamariki—
How whānau and teachers support tamariki Māori to be successful in learning and education [2024]



COMPASS: Whānau Pasifika navigating schooling in Aotearoa New Zealand [2024]



Primary school principals' perspectives from the 2024 National Survey
Uiuinga ā-Motu o ngā Kura [2025]



Poipoia kia puāwai: How schools support ākonga Māori and Pacific students to attain University Entrance [2024]

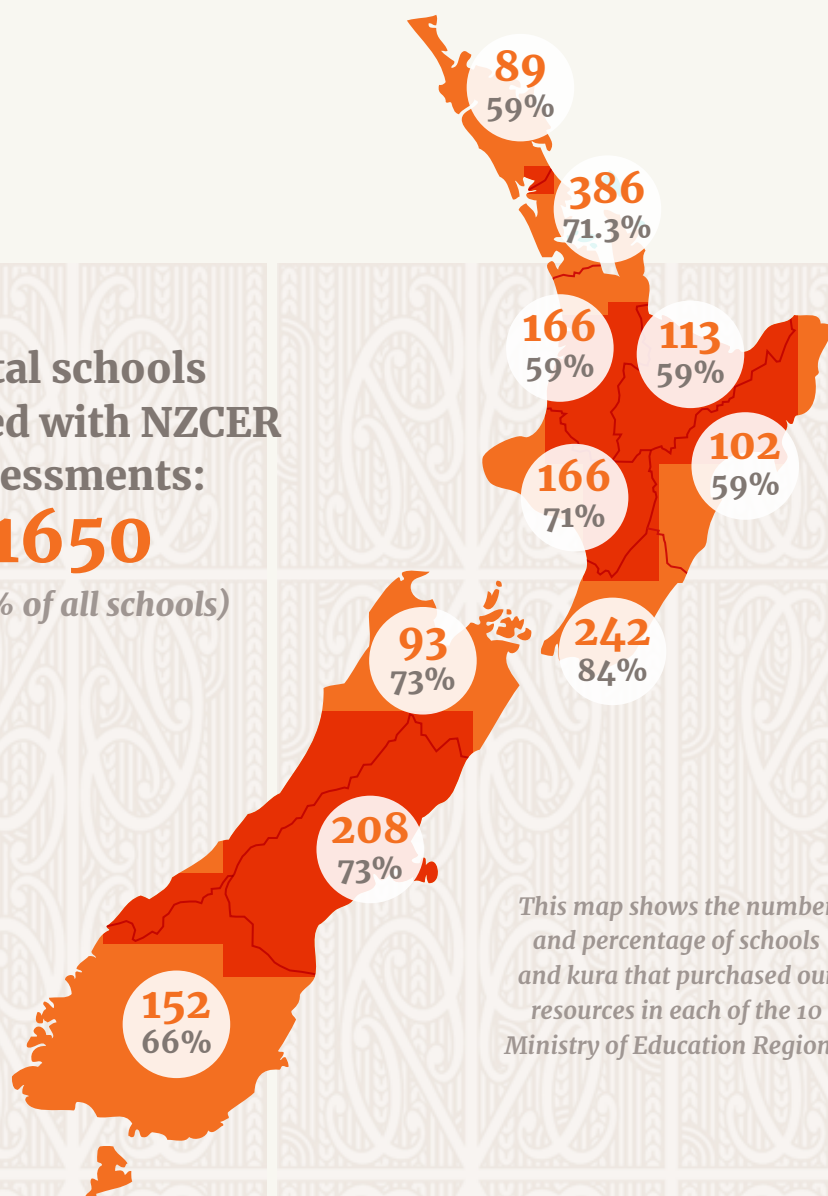


Definitions and uses of the term "decolonisation"—A brief overview of key literature [2024]

Total schools engaged with NZCER assessments:

1650

(64.1% of all schools)



This map shows the number and percentage of schools and kura that purchased our resources in each of the 10 Ministry of Education Regions.

Our websites

Assessment Resource Banks (ARBs)

Curriculum for the Future

NZCER.org.nz

NZCER Assist

Teaching & Learning Research Initiative (TLRI)

Teaching, School, and Principal Leadership Practices Survey Tool

Wellbeing@School

NZCER and the education landscape of 2024–25

Over 2024–25, NZCER has produced several pieces of work that provide robust evidence and evaluation for key aspects of wider education policy.

The **Curriculum Insights and Progress Study** is a collaboration between NZCER and Otago University. The study provides student achievement data that is fundamental for measuring progress against the government target of 80% of ākonga achieving to curriculum, while also providing contextual insights into curriculum implementation.

In 2024–25 we released the first reports on student achievement in reading and maths, reported against provisional curriculum benchmarks. We also assessed foundation learning areas (writing and maths), produced reports on the English and Social Sciences learning areas, and conducted assessments on maths and science learning areas—reports will be released in the 2025–26 financial year.

Our **National Survey of Schools**, a biannual project enabled by our Te Pae Tawhiti funding stream, has undergone a substantial revision this year. Survey questions have been reoriented to directly address key government priorities including curriculum change, attendance, assessment practices, learning support, and school property. Primary principal findings were released in May 2025. Similar reporting was also produced for a school boards survey in early 2025.

Our **Progressive Achievement Tests (PATs)** remain a widely used standardised assessment tool, with roughly two-thirds of schools in Aotearoa utilising them. The development of a new writing tool, PAT Tuhituhi, means that NZCER now provides standardised assessment for the three foundation areas of reading, writing, and maths. Our Te Pae Tawhiti funding stream has enabled initial development of a report based on PAT data that will support improved achievement.

We have also produced publications exploring key areas of interest, including how the **Equity Index** is implemented at schools, evaluation of **financial capability** programmes to be used in schools, teaching and learning mathematics and statistics under the new curriculum, and analysis of feedback on the new curriculum.

The Literacy and Numeracy for Adults Assessment Tool (LNAAT) is now in use in teacher training courses, supporting the government priority of improved initial teacher education.

Finally, our new rautaki (strategy) has been developed with current education priorities in mind. Assessment and aromatawai for learning, using data and evidence to inform policy and illuminating the conditions for improved achievement are all core to our new strategic goals.



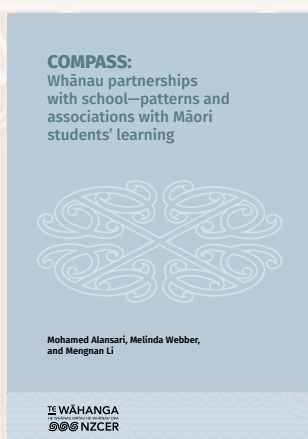
Te Wāhanga

Te Wāhanga, NZCER's kaupapa Māori research unit, focuses on Māori education and development. Māori education and development is about Māori having the authority (rangatiratanga) to determine what is valued as knowledge, what is worthy of transfer, and what will best contribute to whānau health and wellbeing. It is also about recognising and affirming Māori cultural institutions, including whānau and marae, and the role they play in Māori education.



COMPASS: Whānau partnerships with school—patterns and associations with Māori students' learning

Mohamed Alansari, Melinda Webber, and Mengnan Li



This report is the fourth in the COMPASS series, analysing a subsample of data from Professor Melinda Webber's Kia tū Rangatira ai: Living, Thriving and Succeeding in Education project.

In this publication, we analyse responses from 1,665 whānau of Māori learners, focusing on three key areas:

- whānau engagement;
- whānau perceptions of children's school engagement and enjoyment;
- intrinsic, extrinsic, and whānau motivation.

The findings of this study propose that Māori students, whānau, teachers, and schools benefit when whānau actively partner with schools to

enhance the educational content, conditions, and contexts that enable Māori student learning.

Importantly, this study emphasises the critical role of school enjoyment and motivation to whānau engagement in education. It is hoped that this study will help schools to reconceptualise whānau partnerships as a product of the overall wellbeing and mana-enhancing ethos of the school context

Mā mua ka kite a muri, mā muri ka ora a mua—“Equity” in kura mana Māori Motuhake

Kiri Fortune, Keita Durie, and Georgia Palmer



This literature review for the Ministry of Education aims to inform the overall evaluation of the EQI funding system, with a particular focus on kura mana motuhake.



The literature indicates that mainstream understandings of “equity” often do not align with Māori worldviews. Conventional frameworks—including those underpinning tools such as the EQI—tend to overlook the social, historical, and structural factors that contribute to ongoing educational inequities for Māori.

Instead, concepts such as tino rangatiratanga and mana motuhake more accurately reflect Māori aspirations, values, and approaches to education. Recognising and responding to the needs of kura mana motuhake requires the Crown to move beyond standardised, one-size-fits-all models. In some cases, this includes accepting dis-economies of scale as necessary to establish a fair and culturally grounded foundation from which kura mana motuhake can thrive..

Ready for partnership? A tool for creating written and visual texts in Aotearoa New Zealand

Maraea Hunia, John Huria, and Lorraine Spiller



Maraea Hunia, John Huria, and Lorraine Spiller

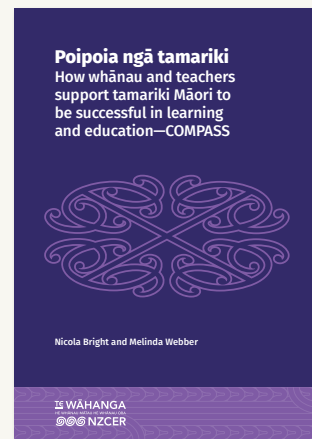
Ready for Partnership? is a guide for creating written or visual texts which welcome ākongā Māori. We hope that this tool will give you ways of reflecting on texts as you create them, before you then go on to do further work with kaupapa Māori colleagues.

Ready for Partnership? is for use in the early stages of creating texts. By using this tool to develop text, we can increase the likelihood that the text will engage a diverse group of Māori

students. We will avoid the risk of focusing our texts on any one essentialised or idealised Māori subgroup. This tool will enable us to begin creating a range of texts which in sum are culturally relevant to all children and which reflect the value of mātauranga Māori.

Poipoia ngā tamariki—How whānau and teachers support tamariki Māori to be successful in learning and education

Nicola Bright and Melinda Webber



This kaupapa Māori study analyses data from *Kia Tū Rangatira ai* to explore notions of success, support networks, and aspirations for tamariki Māori from the perspectives of whānau. It shares whānau beliefs about how they, and teachers, can best support tamariki to be successful in learning and education. It finds that:

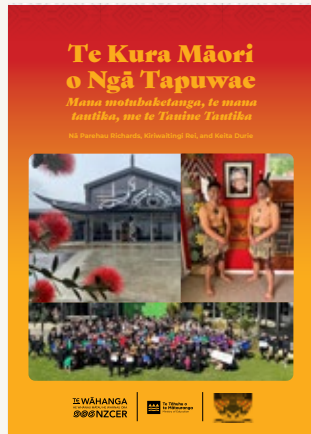
Whānau are the first and most important role models for many tamariki. However, this study found that most parents are not aware of how much their tamariki look up to them as role models. Whānau play a significant role in setting tamariki up for success, and this report provides information and practical strategies for whānau to support their tamariki in their learning at home and at school.

Māori cultural identity, reinforced by positive whānau beliefs and attitudes, is a powerful protective factor for tamariki. A strong sense of identity contributes to tamariki Māori being successful at school. It assures tamariki that they belong, they are valued, and should be proud of who they are and where they come from.



Te Kura Māori o Ngā Tapuwae—Mana motuhaketanga, te mana tautika, me te Tauine Tautika

Parehau Richards, Kiriwaitangi Rei, and Keita Durie



This report analyses equity, as viewed through the lens of *Te Kura Māori o Ngā Tapuwae*, a kura mana motuhake. According to *Fortune et al. (2024)*, the more appropriate terms for equity from a Māori perspective are mana motuhake or tino rangatiratanga (self-determination).

Ngā Tapuwae is one of many kura mana motuhake that have high NCEA attainment rates in comparison to English-medium schools even though they face more socioeconomic barriers (Gerritsen, 2024). In 2023, Ngā Tapuwae held the highest NCEA pass rate in the country and has continued to maintain high levels of success since its inception. They credit their achievement to their cultural values and approach to learning.



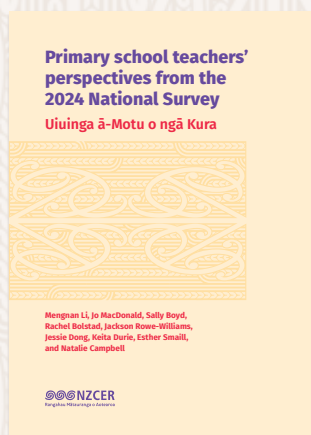
Te Pae Tawhiti

Te Pae Tawhiti is a government grant for NZCER to produce research that supports the organisation’s strategic priorities, which in turn are set by the NZCER Board.



Primary school principals’ perspectives from the 2024 National Survey Uiuinga ā-Motu o ngā Kura

Mengnan Li, Jo MacDonald, Sally Boyd, Rachel Bolstad, Jackson Rowe-Williams, Jessie Dong, Keita Durie, Esther Smaill, Georgia Palmer, and Hinemaia Kupenga-Keefe



The 2024 Uiuinga ā-Motu o ngā Kura | National Survey of Primary Schools is a pair of reports on principal and teacher perspectives regarding their school and the wider education sector.

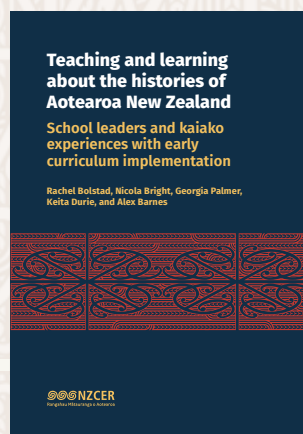
This report, focused on principal perspectives, is based on a nationally representative sample of 187 principals from English-medium full primary, contributing and intermediate schools across Aotearoa New Zealand. Key findings include:

- support for students with complex needs is a major issue facing schools
- some schools are seeing the benefits of the EQI system for resourcing
- general support for curriculum changes, but concerns about the pace of change

- schools actively promote te reo Māori but have challenges finding kaiako
- more information and support on AI would be welcomed
- student wellbeing continues to be a priority
- there are increases in schools working with hapū and iwi, and nearly all schools work with whānau and communities to improve attendance
- principal hours remain high
- many principals plan to stay in their current roles, but they want more time for leadership.

Teaching and learning about the histories of Aotearoa New Zealand—School leaders and kaiako experiences with early curriculum implementation

Rachel Bolstad, Nicola Bright, Georgia Palmer, Keita Durie, and Alex Barnes



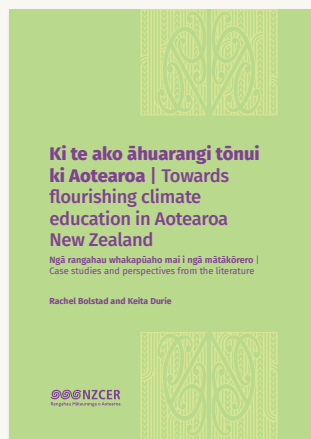
In March 2022, curriculum content for teaching Aotearoa New Zealand’s histories in the New Zealand Curriculum, and Te Takanga o te Wā

in Te Marautanga o Aotearoa, was released and gazetted for schools and kura to begin using in 2023.

This report provides insights into the thinking and practices of tumuaki (school leaders) and kaiako (teachers) from eight schools—four primary schools, one intermediate school, one composite school, and two secondary schools—as they began to implement the new curriculum content.

Ki te ako āhuarangi tōnui ki Aotearoa | Towards flourishing climate education in Aotearoa New Zealand

Rachel Bolstad and Keita Durie



Over the course of our research into climate-responsive education, NZCER has observed a steady increase in activity, interest, and concern about climate change among educational policymakers, school leaders, and educators in Aotearoa New Zealand. We have also noted scattered references to education, schools, and young people in New Zealand climate action policy. Nevertheless, global and national concerns about the environment and sustainability—and, more recently, climate change—have not necessarily led to a clarity and consistency of purpose, policy direction, and practices to support education’s role and contribution in the context of a climate-changing world.

This report draws on literature from te ao Māori and Western/global perspectives, and from six case studies, to explore the question, “What does it look like when climate education is flourishing?”.

Definitions and uses of the term “decolonisation”—A brief overview of key literature

Georgia Palmer and Nicola Bright



“In the end, decolonization simply means having faith that we can still be brave enough to change an imposed reality”—Moana Jackson (2018, p. 2)

This paper explores the origins of the term “decolonisation” and its various definitions within the literature. It also gives some examples of contemporary usage. In this paper we privilege the work of Māori and Indigenous writers who have paved the way for the ongoing work of decolonising education in Aotearoa New Zealand.

We hope that researchers who are on similar journeys to understand their relationship to, and role in, decolonising education find this short paper a useful introduction to what is a much larger, ongoing kōrero.





School board leadership— Key issues 2025

Sally Boyd, Melissa Denzler, Mengnan Li,
and Rachel Bolstad



This report presents a summary of results from a 2024 survey of school boards, developed by NZCER in collaboration with Te Whakarōputanga Kaitiaki Kura o Aotearoa—New Zealand School Boards' Association, and with assistance from the Kōkirihi Collective.

NZCER plans to use the findings to inform the school professional learning and development (PLD) and advisory support we provide during our current assessment refresh programme.

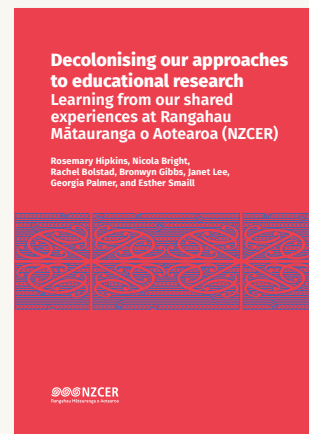
The survey focused on four areas related to the work of school boards:

- equity (including streaming practices) in education
- assessment and data use
- student attendance
- climate change.

A concluding section on areas for development and learning was also incorporated.

Decolonising our approaches to educational research—Learning from our shared experiences at Rangahau Mātauranga o Aotearoa (NZCER)

Rosemary Hipkins, Nicola Bright,
Rachel Bolstad, Bronwyn Gibbs, Janet Lee,
Georgia Palmer, and Esther Smaill



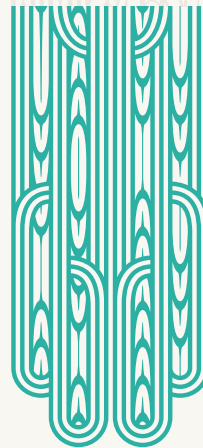
Decolonising our approaches to educational research—Learning from our shared experiences at Rangahau Mātauranga o Aotearoa (NZCER) shares insights from a recent workshop at NZCER focused on the questions, tensions, and challenges our kairangahau are grappling with in research and evaluation.

It includes a description of the workshop structure and processes, and summaries of workshop presentations given by kairangahau. Our work in decolonising our approaches to educational research is constantly evolving as we learn from our own and others' experiences.



Commissioned research and evaluation

The majority of NZCER's work comes through this avenue, spanning the breadth of the education sector and supporting improvements from the policy level to the student level.



Dargaville Pūtoi Rito Communities of Readers—Research report

Sue McDowall

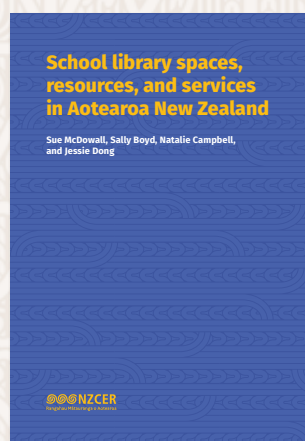


This research report, produced for National Library of New Zealand Te Puna Mātauranga o Aotearoa (National Library), focused on a Pūtoi Rito Communities of Readers project carried out in Dargaville in 2023–24.

Pūtoi Rito is a National Library initiative that works with communities to design, develop, and deliver support for reading engagement among children and young people. The Dargaville project focused on young people during their primary and intermediate school years, as well as whānau as part of school communities and other community settings.

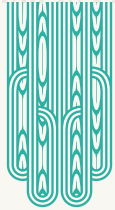
School library spaces, resources, and services in Aotearoa New Zealand

Sue McDowall, Sally Boyd, Natalie Campbell, and Jessie Dong



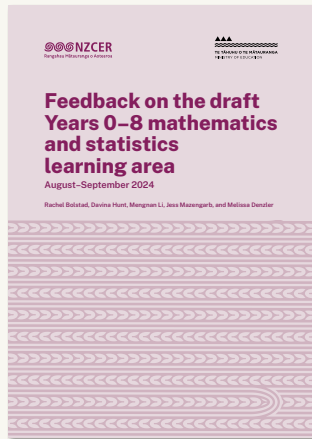
This report presents the findings of a research project carried out for the School Library Association of New Zealand Aotearoa Te Puna Whare Mātauranga a Kura (SLANZA) and the National Library of New Zealand Te Puna Mātauranga o Aotearoa (the National Library) in 2024.

School libraries are not mandatory in Aotearoa New Zealand schools. Consequently, investment in library spaces, collections, and staffing is discretionary and variable between schools. Research about school library provision in Aotearoa New Zealand, including library spaces, resources, staffing, and services is limited. There is also limited understanding about what constitutes an effective school library, and its role and value. The aim of this study is to address some of these gaps in research knowledge and understanding.



Feedback on the draft Years 0–8 mathematics and statistics learning area—August–September 2024

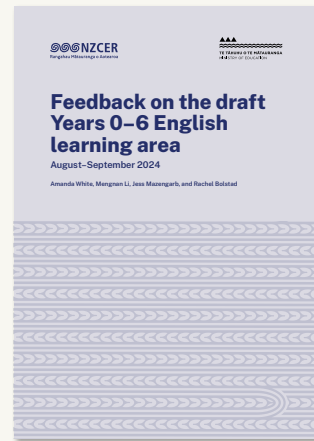
Rachel Bolstad, Davina Hunt, Mengnan Li, Jess Mazengarb, and Melissa Denzler



This report summarises feedback on the draft mathematics and statistics learning area content for Years 0–8, released in August 2024. Feedback was gathered from 12 August to 9 September 2024.

Feedback on the draft Years 0–6 English learning area—August–September 2024

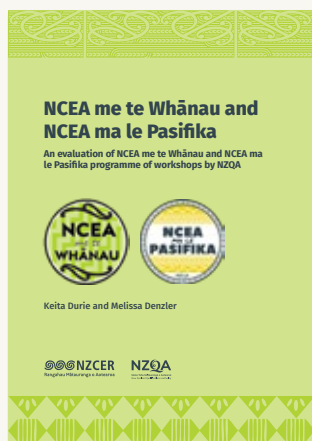
Amanda White, Mengnan Li, Jess Mazengarb, and Rachel Bolstad



This report summarises feedback on the draft English learning area content for Years 0–6, released in August 2024. Feedback was gathered from 26 August to 20 September 2024.

NCEA me te whānau and NCEA ma le Pasifika—Evaluation report

Keita Durie and Melissa Denzler



In 2024, NZCER was engaged by NZQA to evaluate the NCEA me te Whānau and NCEA ma le Pasifika workshops.

These workshops aim to empower whānau Māori and Pacific families by providing them with the knowledge and confidence needed to support their young people's education. Findings include:

- the workshops positively impacted whānau, Pacific families and schools
- the workshops were engaging and well received by whānau, Pacific families and coordinators
- a few implementation changes could enhance the targeting and focus of the workshops.



Tūturu evaluation

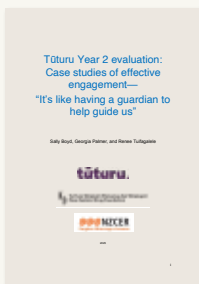
Over 2022–2025, NZCER has provided a range of evaluation services to the *New Zealand Drug Foundation in relation to Tūturu*. Tūturu is a health–education partnership that supports secondary schools to develop a proactive and wellbeing-focused approach to student use of alcohol and other drugs (AoD). The initiative is designed as a multilayered whole-school approach.

Tūturu leads (advisers), from local AoD/youth providers, offer support for schools in a range of communities. There are different tiers of support available; partnership schools work more intensively with Tūturu leads, or schools can access Tūturu resources with some provider support or independently.

A second facet of Tūturu is working to support the development of system connections and the shared use of evidence-based practice across health, education, justice, research, and health promotion groups and agencies.

Tūturu Year 2 evaluation—Case studies of effective engagement

Sally Boyd, Georgia Palmer, and
Renee Tuifagalele



This report aims to provide emerging evidence of effective engagement with the Tūturu initiative through its second year of operation (2024). The report also offers feedback to assist the New Zealand Drug Foundation (NZDF) to continue to build Tūturu.

The report includes six case stories and findings from a cross-case analysis of short-term outcomes, factors that assist schools to engage with Tūturu, challenges and tensions, and possible next steps.



Under the radar—A rapid review of recent literature about youth problem gambling

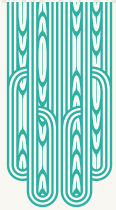
Sally Boyd, Mengnan Li, Georgia Palmer,
and Renee Tuifagalele



This rapid review was commissioned to assist the New Zealand Drug Foundation (NZDF) to develop youth gambling resources and forms of support for Tūturu. The focus topic is “school-based approaches to youth gambling”. The review

explores the following six questions:

- What is problem gambling, how does it develop over a lifespan, and what do we know about problem gambling and Aotearoa New Zealand youth?
- What can we learn from school-based approaches to addressing youth gambling?
- What can we learn from curriculum approaches to youth gambling?
- What can we learn from Māori, Pacific, and Asian perspectives on (youth) gambling?
- How does problem gambling intersect with online gaming?
- What can we learn from literature about youth gambling risk and protective factors?

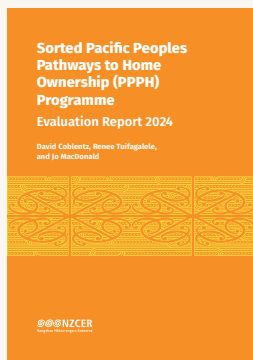


Financial capability programme evaluation for Te Ara Ahunga Ora Retirement Commission

Since 2019, NZCER has worked with Te Ara Ahunga Ora Retirement Commission to evaluate its financial capability mahi, providing annual reports and recommendations to the organisation. In 2024–25, NZCER produced three evaluation reports.

Sorted Pacific Peoples Pathways to Home Ownership (PPPH)—Programme Evaluation Report 2024

Jo MacDonald, Renee Tuifagalele, and David Coblentz



NZCER was contracted by Te Ara Ahunga Ora to evaluate Sorted PPPH in its first 3 years. This evaluation report presents findings from the third year of the programme. Using the evaluative criteria developed at the start of this evaluation to

judge success, we conclude that Te Ara Ahunga Ora Retirement Commission and Skills Update continue to deliver a high-quality programme.

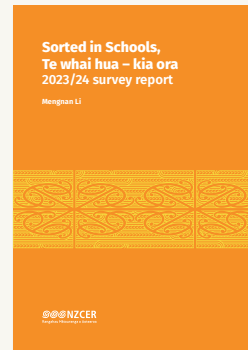
The initial impact reported by participants immediately after completing the programme has been retained across all 3 years of evaluation. For example, in Year 2, 68% of participants indicated that they had made changes to their finances 3 months post-programme, and 75% continued to feel confident about making financial decisions. This trend remained strong in Year 3, with over 60% of respondents maintaining confidence in managing key financial topics such as budgeting, debt repayment, and KiwiSaver.

Sorted in Schools, Te whai hua—kia ora 2023/24 survey report

Mengnan Li

This is the fifth annual report that NZCER has prepared for the Sorted in Schools, Te whai hua—kia ora programme, a financial literacy programme for secondary school students, led by Te Ara Ahunga Ora Retirement Commission.

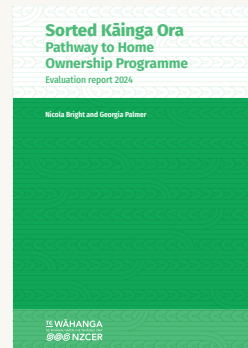
In 2024, our focus is to explore how Sorted in Schools is used and valued in English-medium educational settings. We used a survey to collect



data about key programme goals, and reporting on the proportion of English-medium schools that used Sorted in Schools, Te whai hua—kia ora in 2023/24. This short report presents findings from a survey of secondary school teachers in English-medium educational settings.

Sorted Kāinga Ora Pathway to Home Ownership Programme—Evaluation report

Nicola Bright and Georgia Palmer



Te Ara Ahunga Ora Retirement Commission contracted Te Wāhanga, Rangahau Mātauranga o Aotearoa | New Zealand Council for Educational Research (NZCER) to conduct a kaupapa Māori evaluation of the Sorted Kāinga Ora programme from 1 July

2023 to 30 June 2024.

The evaluation began with a scoping phase. NZCER held a workshop (23 August 2023), with Te Ara Ahunga Ora and the Sorted Kāinga Ora delivery partner Te Puni Kōkiri, to develop a common understanding of the programme, the purpose of the evaluation, and the intended use of the evaluation findings.

The evaluation approach described in this plan is impact-focused and utilises qualitative data collection methods to gather evidence to support the evaluation. NZCER worked closely with Te Ara Ahunga Ora and Te Puni Kōkiri to implement the evaluation.

Assessment and aromatawai



Curriculum Insights and Progress Study

The Curriculum Insights and Progress Study generates valuable insights into student progress and achievement across Aotearoa New Zealand. The study began in 2023, in association with the updates to the New Zealand Curriculum, and builds on the foundations laid by the National Monitoring Study of Student Achievement (NMSSA).

In 2024–25, the Curriculum Insights study:

- produced reports on foundation areas of reading and maths, providing a representative national picture of achievement against the draft curriculum at Years 3, 6 and 8.
- produced detailed insights reports on the learning areas of Te Ao Tangata / Social Sciences and English (pending release).
- gathered achievement data for the foundation areas of writing and maths, for release in 25–26.
- gathered achievement and contextual data for the learning areas of Science and Maths for release in 25–26.
- developed assessments for Technology and The Arts learning areas for data gathering in 25–26.

In the coming year, all three foundation areas (reading, writing and maths) will be assessed.

Literacy and Numeracy for Adults Assessment Tool (LNAAT) for initial teacher education

NZCER continues to administer the LNAAT on behalf of the Tertiary Education Commission, and have undertaken work to ensure its continued support for the education sector.

In 2024–25, this has included the implementation of the LNAAT in initial teacher education. Students in primary teaching programmes are now assessed using the LNAAT, with NZCER providing guidance for ITE providers around administration and use of the tool.

Te Urungi—a beginner’s assessment for te reo Māori

NZCER has continued developing this assessment tool, and in 2024–25 have designed, written and recorded more than 70 new items. Available for both school and non-school organisations, use of Te Urungi continues to expand.





All NZCER assessments and surveys

- Wellbeing@School
- Me and My School
- Teacher Workplace Survey
- Taku Reo
- Science Engagement Survey
- Teaching, School and Leadership Practices (TSP)
- Junior Science: Thinking with Evidence
- Science: Thinking with Evidence
- STAR Reading Test
- Supplementary Spelling Assessments
- BURT Word Reading Test

Introduction to PATs

**PAT Pāngarau | PAT
Mathematics**

**PAT Pānui | PAT Reading
Comprehension (and PAT:
Reading Vocabulary)**

**PAT: Listening
Comprehension**

**PAT: Punctuation and
Grammar**

**Understanding PATs For
parents, whanau and
community**

Me and My School

Science Engagement

Taku Reo

**Teacher Workplace
Survey**

**Teaching, School and
Leadership Practices (TSP)**

Wellbeing@School

**Junior Science:
Thinking with
Evidence**

**Science: Thinking with
Evidence**

STAR Reading Test

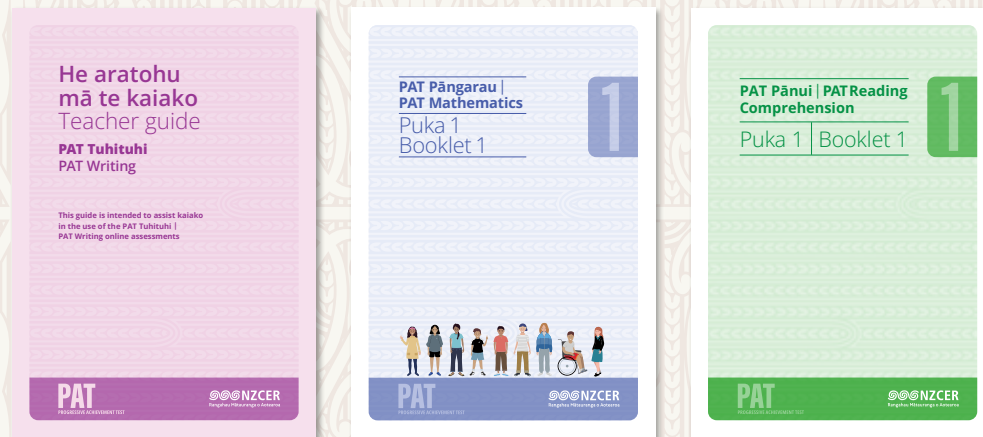
**Supplementary Spelling
Assessments (SSpA)**

BURT Word Reading Test

**Te Urungi - te reo Māori
assessment**

Progressive Achievement Tests (PATs)

NZCER has now been running the PATs for more than 50 years, and continues its refresh to support schools as they are encouraged to assess twice a year.



The major highlight for 2024–25 was the release of **PAT Tuhituhi | PAT Writing** – an online standardised writing assessment for years 5–10. It utilises fully automated scoring through the Intellimetric system, from US company Vantage, which NZCER rigorously trained on more than 17,000 pieces of writing from local ākonga through an intensive trial period.

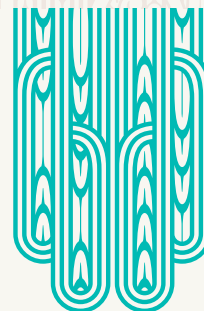
NZCER has used this trial data to adapt rubrics for persuasive, narrative, recount, and explain genres of writing. The writing tasks have been adapted to the Aotearoa context, providing a standardised writing test by New Zealanders for New Zealanders. As with our other refreshed PATs, content and design have been developed with an explicit equity focus, ensuring all ākonga are reflected in the assessments.

With the introduction of PAT Tuhituhi | PAT Writing, NZCER can now deliver robust, evidence-based assessments in each of the foundation learning areas of reading, writing, and maths.

Additionally, NZCER has significantly enhanced reporting for ākonga, kaiako, and whānau. Item reports give kaiako unprecedented levels of detail on progress and achievement in their class, while whānau reports provide a clear, concise summary of PAT information to help whānau understand how ākonga are learning and progressing. When the curriculum is finalised, these reports will be updated with the appropriate alignment.



NZCER Press



Pukapuka | Books

Building on our strengths: Improving education in Aotearoa New Zealand

Stuart McNaughton



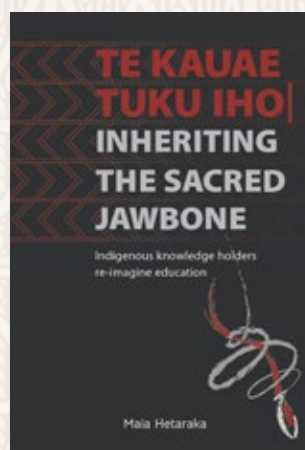
This book offers a fresh perspective on ways of improving the education system by focusing on what we are good at. With the OECD highlighting our system's high quality but low equity, this book shifts focus from mere problems to uncovering what we do well.

Drawing on extensive research and personal insights from the former Chief Education Scientific Advisor to the Ministry of Education, this book explores five key strengths that could serve as catalysts for transformation. From the power of being local, learning from children, trying to be bicultural, to the rich tradition of partnerships, and creativity and innovation, *Building on our Strengths* delves into the elements that could drive progress.

In a time when education reform often focuses on deficiencies, this book champions the notion that understanding and leveraging our strengths is crucial for creating a more equitable and effective education system.

Te kauae tuku iho | Inheriting the sacred jawbone: Indigenous knowledge holders re-imagine education

Maia Hetaraka



Delving into the complexities of a policy intended to enhance Māori student success, this book draws from personal, ancestral, and contemporary experiences to unravel and reframe conventional understandings of education.

Originally conceived as an effort to unify diverse information, the research evolved into an exploration of Māori perspectives, challenging the colonial preference for singular truths. Instead, it embraces the Māori tradition of accepting multiple viewpoints and variations, fostering humility and connection.

This book navigates the turbulent changes in New Zealand's political environment, from progressive reforms under a Labour Government to the recent rollback of transformative policies by a right-wing coalition. It critically examines the impact of these shifts on Māori education and the broader quest for a more inclusive and truthful national curriculum.



Effective leadership in early childhood services and primary school education in Aotearoa New Zealand

Edited by Tracey Carlyon and Rosina Merry



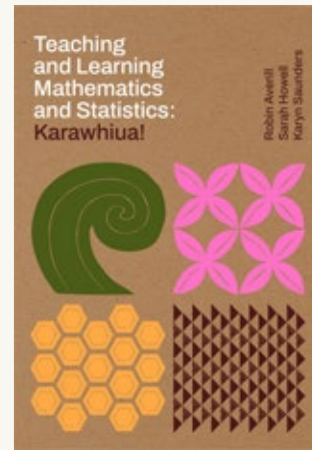
This book offers a collection of chapters examining effective leadership within specific contexts or sectors. While primarily aimed at early childhood educators and primary school leaders, this pukapuka is also valuable for secondary educators, initial teacher education providers, vocational training providers, and policymakers.

The pukapuka is divided into three parts: leadership in different cultures and contexts, leadership in early childhood, and leadership in primary education. Each chapter, whether based on practical experience or empirical research, contributes to a comprehensive understanding of effective leadership.

This pukapuka aims to support educators and leaders in Aotearoa New Zealand, offering theoretical and practical insights to inspire reflection, discussion, and action in educational leadership.

Teaching and learning mathematics and statistics: Karawhiua!

Robin Averill, Sarah Howell,
and Karyn Saunders



This publication offers a comprehensive resource for both primary and secondary school teachers, filled with classroom-ready activities designed to engage diverse learners and foster positive mathematics mindsets. Authored by expert New Zealand researchers and teachers, it is tailored specifically for the Aotearoa New Zealand context.

The book supports the new mathematics curriculum, providing guidance on explicit teaching, conceptual understanding, fluency, and structured approaches. It is evidence-based and aligns with international research, ensuring best practices in mathematics education. Additionally, it highlights effective ways to connect with whānau, enhancing their engagement and support for ākonga learning.

Incorporating te ao Māori and Pacific examples, the handbook enriches the learning experience and includes strategies for integrating literacy and language development into mathematics instruction. Whether you are a new or experienced teacher, this book is your go-to resource for creating a positive and effective mathematics learning environment.





Hautaka | Journals

Set: Research information for teachers



- Set 2024 no 2
- Set 2024 no 3

Early Childhood Folio

At the 2024 NZARE conference, NZCER Press had the opportunity to thank and farewell Linda Mitchell, who has retired as General Editor of the *Early Childhood Folio* after 13 years of invaluable



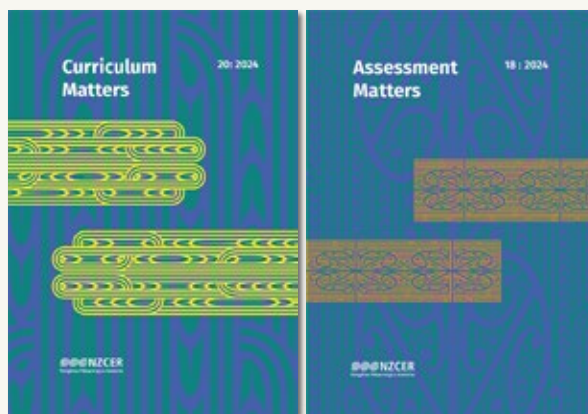
service. The team at NZCER Press would like to acknowledge the immense volume and quality of work that Linda has put into *Early Childhood Folio*, continuing to provide the highest quality of information, research, and support to the ECE community.

Picking up the reins from Linda's incredible tenure are two new editors for the journal, Amanda White (Kairangahau at NZCER) and Raella Kahuroa of the University of Waikato.



- Early Childhood Folio vol 28 no.1
- Early Childhood Folio vol 28 no. 2

Other journals



- Curriculum Matters vol 20
- Assessment Matters vol 18

Tauāki Pūtea

Financial Statements 2025

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Statement of Responsibility

We are responsible for the preparation of the New Zealand Council for Educational Research's financial statements, and for the judgements made in them.

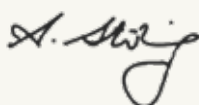
We have the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In our opinion, these financial statements fairly reflect the financial position and operations of the New Zealand Council for Educational Research for the year ending 30 June 2025.



Grant Hope

Chair – Audit and Risk Committee
14 November 2025



Arihia Stirling

Co-Chair
14 November 2025



Dr Jodie Hunter

Co-Chair
14 November 2025

The accompanying notes form part of these financial statements.

Statement of Comprehensive Revenue & Expense

for the year ended 30 June 2025

	Notes	2025 \$	2024 \$
Non-Exchange Revenue			
Te Pae Tawhiti	2	1,452,000	1,506,686
Philanthropic Revenue	2	125,000	125,000
Total Non-Exchange Revenue		1,577,000	1,631,686
Exchange Revenue			
Project Revenue	3	3,782,566	3,161,906
Service Level Agreement Revenue	3	1,314,687	1,590,576
Interest Revenue	3	131,927	145,221
Assessment Services Revenue	3	2,628,793	1,977,361
Sales of Books and Journals	3	917,416	1,199,530
Other Revenue	3	177,402	113,770
Total Exchange Revenue		8,952,791	8,188,364
Total Revenue		10,529,791	9,820,050
Expenditure			
Printing Expenses		498,373	628,739
Operating Expenses	4	2,592,272	2,130,463
Personnel Expenses	5	5,741,200	5607,098
Lease Expenses		922,850	898,532
Finance Costs	4	6,616	9,489
Depreciation and Amortisation Expense	9, 10	522,377	480,811
Total Expenditure		10,283,688	9,755,132
Net Surplus for the year		246,103	64,918
Other Comprehensive Revenue & Expense		-	-
Total Comprehensive Revenue & Expense for the year		246,103	64,918

The accompanying notes form part of these financial statements.

Statement of Changes in Equity

for the year ended 30 June 2025

	2025 \$	2024 \$
EQUITY		
Accumulated Comprehensive Revenue and Expense		
Balance at start of the year	7,003,209	6,938,291
Total Comprehensive Revenue & Expenditure for the year	246,103	64,918
Balance at 30 June	7,249,312	7,003,209

The accompanying notes form part of these financial statements.

Statement of Financial Position

as at 30 June 2025

	Notes	2025 \$	2024 \$
Current Assets			
Cash and Cash Equivalents	6	4,418,262	4,335,686
Trade and Other Receivables	7	1,648,235	1,046,997
Inventory	8	430,346	381,002
<i>Total Current Assets</i>		6,496,843	5,763,685
Non-current Assets			
Property, Plant and Equipment	9	745,631	918,653
Intangible Assets	10	2,332,607	2,172,095
<i>Total Non-current Assets</i>		3,078,238	3,090,748
Total Assets		9,575,081	8,854,433
Current Liabilities			
Trade Payables		251,855	157,924
Employee Entitlements	11	513,227	529,874
Income in advance	12	207,594	107,257
Other Payables	13	159,713	172,754
Educational Funds	14	1,140,951	831,516
<i>Total Current Liabilities</i>		2,273,340	1,799,325
Non-current Liabilities			
Employee Entitlements	11	52,429	51,899
<i>Total Non-current Liabilities</i>		52,429	51,899
Total Liabilities		2,325,769	1,851,224
Net Assets		7,249,312	7,003,209
Equity			
Accumulated revenue and expense		7,249,312	7,003,209
Total Equity		7,249,312	7,003,209

The accompanying notes form part of these financial statements.

Statement of Cash Flows

for the year ended 30 June 2025

	Notes	2025 \$	2024 \$
Cash Flows from Operating Activities			
Receipts from Government		1,452,000	1,452,000
Receipts from Customers		8,463,269	8,588,469
Educational Funds Receipts	14	1,583,898	1,556,000
Payments to Employees		(5,478,254)	(5,543,904)
Payments to Suppliers		(4,286,528)	(3,851,494)
Educational Funds Payments	14	(1,274,463)	(1,231,524)
Net Cash Flows from Operating Activities		459,922	969,547
Cash Flows from Investing Activities			
Interest Received		130,265	146,491
Sale of Property, Plant and Equipment		2,257	370
Purchase of Property, Plant and Equipment		(36,607)	(49,195)
Investment in Intangible Assets		(473,261)	(273,684)
Net Cash Flows from Investing Activities		(377,346)	(793,529)
Increase / (Decrease) in Cash and Cash Equivalents		82,576	793,529
Cash and Cash Equivalents at the Beginning of the Year		4,335,686	3,542,157
Cash and Cash Equivalents at the End of the Year	6	4,418,262	4,335,686

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the year ended 30 June 2025

1. Statement of Accounting Policies

Reporting Entity

The New Zealand Council for Educational Research (the Council) is a public benefit entity established under the New Zealand Council for Educational Research Act 1972.

The purpose of the Council is to find ways for kaiako, ākonga, and whānau to have the best possible education experiences and outcomes. We play a leading role in research, developing tools, and providing services that drive effective learning and positive change in policy and practice.

The Council is a reporting entity for the purposes of the terms of section 32 of the New Zealand Council for Educational Research Act 1972. Its registered office and principal place of business is at 10 Brandon Street, Wellington.

The financial statements of the Council are for the year ended 30 June 2025 and were approved on 14 November 2025.

Basis of Preparation

The financial statements have been prepared on a going concern basis and in accordance with GAAP. Accounting policies have been applied consistently throughout the period.

Statement of Compliance

The financial statements of the Council have been prepared in accordance with the requirements of the Public Finance Act, which include the requirement to comply with GAAP, and Treasury Instructions.

The financial statements have been prepared in accordance with and comply with PBE Accounting Standards Reduced Disclosures Regime (PBE Standards RDR).

The Council is a public entity as defined in the Public Audit Act 2001 and is designated as a public sector public benefit entity (PBE) for financial reporting purposes.

The Council does not have public accountability and is not large, as defined in the Accounting Standards Framework issued by the External Reporting Board. Therefore, the Council has elected to report in accordance with PBE Standards RDR.

Presentation currency and rounding

The financial statements are presented in New Zealand dollars (NZD) and all values are rounded to the nearest dollar.

Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements:

a) Revenue Recognition — Non-Exchange Revenue

The Council receives two main forms of non-exchange revenue. These are a Government Grant, and Philanthropic funding.

The Government Grant, renamed as Te Pae Tawhiti is received by the Council from the Ministry of Education, to fund a specified programme of work.

Revenue received under the Te Pae Tawhiti agreement is classified as arising from non-exchange transactions, in that the Council receives funding from the Ministry of Education and uses this to provide value across the education sector, not directly back to the Ministry. Te Pae Tawhiti funding is subject to restrictions, in that the Council can only use the funds in fulfilling the specific work programme that has been negotiated and agreed with the Ministry.

In the 2024-25 financial year, the Council was able to secure funding from the JN & HB Williams Memorial Trust. Funding received from the Trust does not provide direct value back to the Trust but will provide value to the education sector in New Zealand when the redevelopment work of progress achievement tests has been completed.

b) Revenue Recognition — Exchange Revenue

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

Sale of Educational Resources

Revenue derived from the sale of educational resources to third parties is recognised at the point of sale of the goods to the customer.

Project Revenue

Services provided to third parties on normal commercial terms are exchange transactions. Revenue from provision of these services is recognised when milestones within projects have been completed to the satisfaction of both parties to the project contract.

Interest Revenue

Interest revenue is recognised by accruing on a time proportion basis the interest due for the investment.

Assessment Services Revenue

The Council generates revenue from providing Progressive Achievement Tests (PATs) to the education sector to enable organisations to measure the progress made by learners. The tests may be conducted in either print format or online. Where testing is conducted by printed material, the revenue generated is from the sale of printed tests to the organization. Where the testing is provided in an online format, the revenue is generated by an annual subscription to use the assessment platform, combined with a revenue stream for the level of testing undertaken.

Service Level Agreement Revenue

The Council receives revenue from organisations for the provision of help desk and support functions which are based on Service Level Agreements. Where the Council has entered into a Service Level Agreement for the provision of these services, the revenue is allocated on an even basis over the duration of the contract.

Other Revenue

Other revenue includes revenue generated from undertaking workshops, conducting surveys, and the disposal of assets. Revenue from these sources is recognised at the time the invoice is created for the provision of the goods or service. The Council also receives royalties from the use of book chapters and journal articles. The royalties are paid to the Council by universities based on the usage of copied material based on data collected from the Copyright Licensing New Zealand. The Council invoices the universities annually based on the usage.

c) Trade and Other Receivables

Short-term receivables are recorded initially at fair value plus directly attributable transaction costs and subsequently at amortised cost, using the effective interest rate method less an allowance for credit losses. The Council applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables.

Short-term receivables are written off when there are no reasonable expectations of recovery. Indicators that there are no reasonable expectations of recovery include the debtor being in liquidation or the receivable being more than one year overdue.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted by the asset's original effective interest rate. Losses are recognised in the surplus or deficit and reflected in an allowance account against Financial Assets at amortised cost. Interest on the impaired asset continues to be recognised.

When an event occurring after the impairment was recognised causes the amount of impairment to decrease, the decrease in impairment loss is reversed through surplus or deficit.

Individual trade receivables that are known to be uncollectable are written off when identified, along with associated allowances.

d) Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand, deposits held on call with banks, and other short-term, highly liquid investments with original maturities of three months or less.

e) Inventories

Inventories are held for distribution or for use in the provision of goods and services. Inventories held by the Council are on a commercial basis and are measured at the lower of cost and net realisable value. Any write-down from cost to net realisable value or for the loss of service potential or from cost to net realisable value is recognised in surplus or deficit in the year of the write-down. The cost of purchased inventory is determined using the weighted average cost method.

The Council does not acquire inventories through non-exchange transactions.

f) Property, Plant and Equipment

Property, plant and equipment consists of furniture and fittings (including leasehold improvements), computer equipment and electrical equipment. Assets are stated at cost, less accumulated depreciation and any impairment in value. Cost includes expenditure that is directly attributable to the acquisition of the item.

The cost of an item of property, plant or equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably.

When an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value when control over the asset is obtained.

On the subsequent disposal or permanent withdrawal of an item of property, plant or equipment, the gain or loss on disposal is calculated as the difference between the disposal proceeds (if any) and the carrying amount of the asset and is included in the surplus or deficit for the year.

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

Depreciation on property, plant and equipment is calculated on a straight-line basis.

The following estimated useful lives are used in the calculation of depreciation.

- Furniture & Fittings, and Leasehold Improvements 8–10 years (10%–12.5% straight line)
- Computer and Electronic Equipment 3–5 years (20%–33% straight line)

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated remaining useful lives of the improvements, whichever is the shorter.

The residual value, depreciation method and useful life of an asset are reviewed, and adjusted if applicable, at each financial year-end.

g) Intangible Assets

The intangible assets held by the Council are product developments.

Product development costs that meet the recognition criteria in PBE IPSAS 31 are capitalised as incurred.

Staff training costs are recognised as an expense when incurred. Costs associated with maintaining product developments are recognised as an expense when incurred.

The carrying value of an intangible asset is amortised on a straight-line basis over its estimated useful life. Amortisation begins when the asset is in a state of readiness and is available for use.

The amortisation charge for each financial year is recognised in the surplus or deficit for the year. The useful lives and associated amortisation rates of the product development class of intangible assets have been estimated as 6–10 years (10%–17% straight line). The residual value, amortisation method and useful life of an asset are reviewed, and adjusted if applicable, at each financial year-end.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the surplus or deficit when the asset is derecognised.

h) Impairment of Property, Plant and Equipment and Intangible Assets

The Council does not hold any cash-generating assets. Assets are considered cash-generating where their primary objective is to generate a commercial return.

Non-cash generating assets

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

Value in use is determined using an approach based on either a depreciated replacement cost approach, a restoration cost approach or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

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

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

i) Trade and Other Payables

Short-term creditors and other payables are recorded initially at fair value plus directly attributable transaction costs and subsequently at amortised cost, using the effective interest rate method.

- Trade and other payables are recognised when the Council becomes obliged to make future payments resulting from the purchase of goods and services.

j) Income in Advance

Income received in advance of actual delivery of the associated goods or services is recorded as part of Current Liabilities on the Statement of Financial Position. The main categories of income in advance are subscriptions and project funds received in advance.

k) Provision for Employee Entitlements

Provision is made in respect of the Council's liability for annual leave and long-service leave.

Short term

Employee benefits that are due to be wholly settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned but not yet taken at balance date and long-service leave entitlements expected to be wholly settled within 12 months of reporting date.

Long term

Employee benefits that are due to be wholly settled beyond 12 months after the end of the period in which the employee renders the related service, such as long-service leave, have been calculated using a model that takes account of:

- the likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlements; and
- the present value of the estimated future cash flows.

Presentation of employee entitlements

Annual leave vested and non-vested and long service leave expected to be settled within 12 months of reporting date are classified as a current liability. All other employee entitlements are classified as a non-current liability.

l) Operating Leases

An operating lease is a lease that does not transfer substantially all the risks and benefits of ownership of the asset to the lessee. Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

m) Foreign Currency Transactions

Transactions in foreign currencies are translated into NZD (which is the functional currency) using the spot exchange rates at the dates of the transactions. Foreign exchange gains or losses resulting from the settlement of such transactions are recognised in the surplus or deficit for the year.

n) Goods and Services Tax

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

o) Income Taxes

Section 29 of the New Zealand Council for Educational Research Act 1972 exempts the Council from income tax. Accordingly, no provision has been made for income tax.

p) Critical Accounting Estimates and Assumptions

In preparing these financial statements, the Council has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Project revenue

As stated in Section b) Revenue Recognition, subsection Project Revenue, the Council reviews the progress of research contracts, based on how close to the next milestone deliverable the project is at balance date.

Where the project has a milestone date during the month of June and all the associated work has been completed, an invoice will be created, and the full value of the milestone will be recognised in the month of June. In this situation, no estimation of revenue is required. If the full value of the current milestone has not been completed at balance date, an estimate of the percentage of completion will be made and an appropriate accrual will be made to recognise the proportion of revenue associated with the percentage of work completed.

An incorrect estimate of the work required to complete contracts will impact on the revenue recognised in the surplus or deficit.

Estimating useful lives and residual values of property, plant, equipment and intangible assets

Assessing the appropriateness of useful life and residual value estimates of property, plant, equipment and intangible assets requires a few factors to be considered, such as the physical condition of the asset, expected period of use of the asset by the Council, and expected disposal proceeds from the future sale of the asset.

An incorrect estimate of the useful life or residual value will affect the depreciation and amortisation expense recognised in the surplus or deficit, and the carrying amount of the asset in the statement of financial position. The Council minimises the risk of this estimation uncertainty by physical inspection

of the assets (where appropriate), asset replacement programmes, and regular review of estimated lives and residual values for major assets.

Long-service leave

Note 11 provides a breakdown of the exposure in relation to long service leave liabilities.

Education Funds

Education funds are those funds where NZCER acts as an agent for other organisations and holds the funds in trust until the council is advised that set criteria for funding has been met. Once that criterion is met, the funds are released to the recipient. Receipts and disbursements of these funds are excluded from the Statement of Comprehensive Revenue and Expense, as they do not meet the requirements to be recognised as revenue or expenditure of the Council. Refer to Note 14 for the detail of these funds. However, funds held by the Council as at 30 June have been included as liabilities in the Statement of Financial Position.

q) Critical Judgements in Applying the Council's Accounting Policies

Management has exercised the following critical judgements in applying the Council's accounting policies for the year ended 30 June 2025.

Leases classification

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether to include renewal options in the lease term and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the Statement of Financial Position as property, plant and equipment, whereas for an operating lease, no such asset is recognised.

The Council has exercised its judgement on the appropriate classification of equipment leases and has determined current lease arrangements are operating leases.

r) Comparatives

The comparative financial period is 12 months. Where necessary, comparatives have been reclassified from that reported in the 30 June 2024 financial statements to ensure consistency with the presentation of the current year's position and performance.

s) Financial Instruments

Recognition and Derecognition

Financial assets and financial liabilities are recognised when the NZCER becomes a party to the contractual provisions of the financial instrument. Purchases and sales of financial assets are accounted for at trade date, i.e., the date that NZCER commits to purchase or sell the asset.

NZCER derecognises a financial asset when the rights to receive cash flows from the asset have expired or are waived, or the NZCER has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either:

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

Classification and initial measurement of Financial Assets

Financial assets within the scope of NFP PBE IPSAS 41 Financial Instruments. The classifications of the financial assets are determined at initial recognition. On initial recognition, a financial asset is classified as measured at: amortised cost; fair value through other comprehensive revenue and expense (FVOCRE) – debt investment and equity investment; or fair value through surplus or deficit (FVTSD).

The categorisation determines subsequent measurement and whether any resulting revenue and expense is recognised in the surplus or deficit. NZCER's financial assets are classified as amortised cost. Financial assets include Cash and cash equivalents, Trade and other receivables and investments.

Financial assets are classified as at amortised cost if it meets both of the following conditions and is not designated as at FVTSD:

- it is held within a management model whose objective is to hold assets to collect contractual cash flows;
- and
- its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in surplus or deficit. Any gain or loss on derecognition is recognised in surplus or deficit.

All financial assets are subject to review for impairment at least at each reporting date.

Classification and Initial Measurement of Financial Liabilities

Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs. Subsequently, financial liabilities are measured at amortised cost using the effective interest method. All interest-related charges are included within finance costs or finance income. NZCER only has financial liabilities which are classified into the Amortised Cost Category.

2. Non-Exchange Revenue consists of the following items

	2025 \$	2024 \$
Te Pae Tawhiti (Government Grant)	1,452,000	1,506,686
Philanthropic Revenue	125,000	125,000
Total	1,577,000	1,631,686

Revenue received under the Te Pae Tawhiti agreement is a Government Grant from the Ministry of Education. It funds a specific work programme of research that is negotiated and agreed with the Ministry. Revenue received under a Philanthropic agreement is classified as arising from non-exchange transactions. The Council has received funding from the JN & HB Williams Memorial Trust to provide funding towards redevelopment of PATs, and the benefit of the funding is to the education sector, and not directly to the Trust.

3. Exchange Revenue consists of the following items

	2025 \$	2024 \$
Project Revenue	3,782,566	3,161,906
Service Level Agreement Revenue	1,314,687	1,590,576
Interest Revenue	131,927	145,221
Assessment Services Revenue	2,628,793	1,977,361
Sales of Books and Journals	917,416	1,199,530
Other Revenue	\$177,402	113,770
Total	8,952,791	8,188,364

Other Revenue includes income generated from surveys, workshops, royalties, and the gain on disposal of assets.

4. The Statement of Comprehensive Revenue & Expense includes the following items

<i>Operating Expenses</i>	2025	2024
	\$	\$
Seminars and Conferences	6,324	3,602
ICT—Info & Comm Technology	596,636	669,118
Travel	113,999	158,244
Administration Expenses	283,924	343,861
Contracted Services	1,402,515	760,099
Advertising Expenses	14,868	20,533
Library Expenses	44,110	42,560
Fees to Auditors		
– Audit of the Financial Statements	58,160	56,332
Board Members' Fees	37,688	47,055
Board Expenses	23,009	20,600
Bad Debts Written Off	2,220	–
Donations Paid	8,819	8,459
Total Operating Expenses	2,592,272	2,130,463

ICT—Info and Comm Technology costs are comprised of software and network costs. Software costs include Microsoft Office licenses and ERP system licenses. The network costs include the cost of licenses for web-based applications to enable the Council to conduct work in an electronic method with cloud-based systems and storage.

Contracted services are costs associated with undertaking research where the Council does not have the required level of resource or experience required to deliver the research to a suitable standard. In these situations, external resource is engaged to provide the required resource. The Council also engages a third party as a support provider for its online assessment platforms.

<i>Financial Expenses</i>	2025	2024
	\$	\$
Bank Fees	6,592	9,289
Non-lending Losses	24	200
Total Financial Expenses	6,616	9,489

5. Personnel Expenses

	2025	2024
	\$	\$
Salaries and Wages	5,417,977	5,232,532
Defined Contribution Plan	217,245	203,512
Staff Development and Training Expenses	79,124	119,867
Other Personnel Expenses	26,854	51,187
Total Personnel Expenses	5,741,200	5,607,098

6. Cash, Cash Equivalents and Investments

	2025 \$	2024 \$
Cash at Bank	2,218,262	2,635,686
Term Deposits with Maturities less than 3 months	2,200,000	1,700,000
Total Cash and Cash Equivalents	4,418,262	4,335,686
Investments – Term Deposits	–	–
Total Cash, Cash Equivalents & Investments	4,418,262	4,335,686

The carrying value of all investments with maturity dates of 12 months or less approximates their fair value.

Term investments held at reporting date were for terms of between 30 and 92 days, with interest rates between 2.0% and 3.7%.

The Council holds unspent trust funds received (described as ‘Educational Funds’), included in cash at bank, of \$1,140,951 being Teaching and Learning Research Initiative (TLRI) (2024: \$831,516) that is subject to restrictions. TLRI restrictions generally specify that the funds may only be disbursed to researchers and projects that have been approved by the TLRI Board. Additional information about the Educational Funds may be found in Note 14.

7. Trade and Other Receivables

<i>The major categories of receivables are:</i>	2025 \$	2024 \$
Trade/Project Receivables	1,165,142	747,662
Accrued Interest	10,105	8,443
Other Receivables	472,988	290,892
	1,648,235	1,046,997

As at 30 June 2025 and 2024, all overdue receivables have been assessed for impairment and appropriate provisions applied where necessary. At reporting date, there was a provision for impairment of \$6,017 (2024: \$3,796). Of the balance of receivables, \$1,523,235 is attributable to exchange transactions (2024: \$622,662) and \$125,000 to non-exchange transactions (2024: \$125,000).

8. Inventories

	2025 \$	2024 \$
Stock NZCER Press	345,088	292,254
Stock PTS	85,258	88,748
Total Inventories	430,346	381,002

As at 30 June 2025, inventories have been reviewed with old stock either written off or carrying costs written down to market value. The write-off for 2025 was \$23,219 (2024: \$59,525).

9. Property, Plant and Equipment

	Furniture & Fittings and Leasehold Improvements \$	Equipment \$	Total \$
<u>Cost</u>			
Balance at 1 July 2023	1,348,329	565,919	1,914,248
Additions	0	49,195	49,195
Disposals	0	(16,615)	(16,615)
Balance at 30 June 2024	1,348,329	598,499	1,946,828
Balance at 1 July 2024	1,348,329	598,499	1,946,828
Additions	0	36,606	36,606
Disposals	0	(25,737)	(25,737)
Transfers	0	0	0
Balance at 30 June 2025	1,348,329	609,368	1,957,697
<u>Accumulated Depreciation</u>			
Balance at 1 July 2023	402,921	426,958	829,879
Depreciation Expense	141,345	73,279	214,624
Eliminate on Disposal	0	(16,328)	(16,328)
Balance at 30 June 2024	544,266	483,909	1,028,175
Balance at 1 July 2024	544,266	483,909	1,028,175
Depreciation Expense	140,057	69,571	209,628
Eliminate on Disposal	0	(25,737)	(25,737)
Balance at 30 June 2025	684,323	527,743	1,212,066
Net Book Value at Year-end			
At 30 June 2024	804,063	114,590	918,653
At 30 June 2025	664,006	81,625	745,631

10. Intangible Assets

	Capitalised development \$	Intangible Assets in Progress \$	Total \$
<u>Cost</u>			
Balance at 1 July 2023	3,706,972	452,192	4,159,164
Additions	589,018	273,684	862,702
Capitalised	0	(589,018)	(589,018)
Disposals	0	0	0
Balance at 30 June 2024	4,295,990	136,858	4,432,848
Balance at 1 July 2024	4,295,990	136,858	4,432,848
Additions	189,016	473,261	662,277
Capitalised	0	(189,016)	(189,016)
Disposals	0	0	0
Balance at 30 June 2025	4,485,006	421,103	4,906,109
<u>Accumulated Amortisation</u>			
Balance at 1 July 2023	1,994,566	0	1,994,566
Amortisation Expense	266,187	0	266,187
Disposals	0	0	0
Balance at 30 June 2024	2,260,753	0	2,260,753
Balance at 1 July 2024	2,260,753	0	2,260,753
Amortisation Expense	312,749	0	312,749
Disposals	0	0	0
Balance at 30 June 2025	2,573,502	0	2,573,502
At 30 June 2024	2,035,237	136,858	2,172,095
At 30 June 2025	1,911,504	421,103	2,332,607

NZCER's intangible assets comprise of two major assets. These are the PATs that are widely used in the education setting within New Zealand, as well as the Assist platform, a system designed to help users understand testing results. In the 2023-24 and 2024-25 financial years, there has been significant investment into both of these assets to ensure that the tests provided are culturally appropriate and fit for purpose. NZCER does not own any software assets (2024: Nil).

11. Employee Entitlements

	2025 \$	2024 \$
<u>Current</u>		
Annual Leave	345,185	392,504
Accrued Salary and Wages	168,042	137,370
	513,227	529,874
<u>Non-Current</u>		
Long Service Leave	52,429	51,899
	52,429	51,899

The employee entitlement balances disclosed above include accruals made to reflect the correct leave liabilities for all employees as at 30 June each year.

12. Income in Advance

	2025 \$	2024 \$
Advance Subscriptions	86,182	74,417
Project Income in Advance	121,413	32,840
	207,594	107,257

Advance subscriptions and project income in advance are normally settled within 12 months of balance date. As the liability is limited to the amount of revenue held in advance, the carrying value of the liability approximates their fair value.

13. Other Payables

	2025 \$	2024 \$
<i>The major categories of Other Payables are:</i>		
Accruals	74,668	55,660
Other Liabilities	85,045	117,094
	159,713	172,754

Accruals and other liabilities (which mainly comprises expenditure clearing accounts and taxes payable) are non-interest-bearing and are normally settled within 30 days of balance date, and therefore the carrying value of these payables approximates their fair value.

14. Educational Funds

The Council administers two funds for specific educational purposes.

Teaching and Learning Research Initiative (TLRI)

The Council has an agreement with the Ministry of Education to provide programme coordination services for this initiative. Under this agreement, the Council receives TLRI funding from the Ministry and disburses this funding on behalf of the Ministry to projects selected by the TLRI Advisory Board. The funding is due to end in June 2027.

The Margaret Blackwell Fellowship

The Margaret May Blackwell Travel Fellowship was initiated in 1988 and is administered by NZCER on behalf of Trustees. Awarded annually, the fellowship supports a suitable person in early childhood education to undertake overseas study, gain further experience, and subsequently share their learnings to benefit early childhood education in New Zealand. In the 2025 financial year, the Fellowship was awarded to one recipient and relevant transactions are recorded in the table below.

Funds	Balance 30 June 2024 \$	Receipts \$	Payments \$	Balance 30 June 2025 \$
Teaching and Learning Research Initiative	831,516	1,556,000	1,246,565	1,140,951
Margaret Blackwell Trust	-	27,898	27,898	-
Total	831,516	1,583,898	1,274,463	1,140,951

According to PBE IPSAS 9, this is an agency arrangement which states that the economic benefits received by the entity under an agency arrangement are not included in the definition of revenue. Following the same reasoning outflows of funding on behalf of another entity are excluded from being recognised as expenditure. Therefore, receipts and disbursements of these funds are excluded from the Statement of Comprehensive Revenue and Expense, as they do not meet the requirements to be recognised as revenue or expenditure of the Council. However, funds held by the Council as at 30 June have been included as liabilities in the Statement of Financial Position.

TLRI funds held as at 30 June each year are expected to be fully disbursed within 12 months of reporting date and therefore are reported as current liabilities.

The total funds held as at 30 June (2024: \$831,516 and 2023: \$507,040) are subject to restrictions, in that they can only be disbursed to the projects selected by the TLRI Advisory Board, and the amounts and timing of disbursements are stipulated by the contracted payment schedules for each project.

15. Commitments for Expenditure

The future aggregate minimum lease payments to be paid by the Council as lessee under non-cancellable operating leases are as follows:

	2025 \$	2024 \$
Not later than 1 year	724,520	710,462
Later than 1 year and not later than 5 years	1,903,567	2,251,925
Later than 5 years	-	317,457
	2,628,087	3,279,844

Majority of the total non-cancellable operating lease expense relates to the lease of office and warehouse spaces in Wellington. During the 2020-21 financial year, new lease agreements were entered into for non-cancellable terms of up to 9 years and is reflected in the commitments shown above. A portion of the office lease included a right of renewal for a further three-year term from March 2024 to March 2027, which was exercised.

16. Contingencies**Contingent liabilities**

The Council has no contingent liabilities, guarantees or indemnities outstanding as 30 June 2025 (2024: Nil).

Contingent assets

The Council has no contingent assets (2024: Nil).

17. Related Parties

<i>Key Management Personnel Compensation</i>	2025 \$	2024 \$
<i>Board Members</i>		
Remuneration	37,688	47,055
Full-time Equivalent Members	0.38	0.48
<i>Leadership Team</i>		
Remuneration	918,091	839,887
Full-time Equivalent Members	4.00	3.70
Total Key Management Personnel Remuneration	955,779	886,942
Total Full-time Equivalent Personnel	4.38	4.18

The full-time equivalent for Board members has been determined based on time paid for preparation and attendance at Board meetings during the reporting year.

18. Categories of Financial Assets and Liabilities

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

	2025 \$	2024 \$
<i>Financial Assets at amortised cost</i>		
Cash and Cash Equivalents	4,418,205	4,335,686
Debtors and Other Receivables	1,648,235	1,046,997
Investments—Term Deposits	0	0
Total Financial Assets at amortised cost	6,066,440	5,382,683
<i>Financial Liabilities at amortised cost</i>		
Trade payables	251,854	157,924
Accruals for creditors	74,668	55,660
Educational funds	1,140,951	831,516
Total financial liabilities at amortised cost	1,467,473	1,045,100

The financial liabilities above represent the liabilities that the Council has at reporting date to staff or creditors. Accruals have been made where invoices are expected but had not been received by reporting date.

The balance also includes Educational Funds as disclosed in Note 14 and on the Statement of Financial Position as the Council has an obligation to make payment under these funds at future times when certain criteria have been met. The Council is unable to make payment until advised by another party so is classified as a liability here and is also included in the values of cash and cash equivalents under Note 6.

The payables above exclude income in advance and taxes payable. Income in advance is reported separately on the Statement of Financial Position.

19. Subsequent Events

There have been no events occurring subsequent to reporting date that would result in an adjustment being required to the amounts disclosed in the financial statements.

Independent Auditor's Report

To the readers of the New Zealand Council for Educational Research's annual financial statements for the year ended 30 June 2025

The Auditor-General is the auditor of the New Zealand Council for Educational Research (the Council). The Auditor-General has appointed me, Henry McClintock, using the staff and resources of BDO Wellington Audit Limited, to carry out the audit of the financial statements of the Council on his behalf, the audit of:

- the annual financial statements that comprise the statement of financial position as at 30 June 2025, the statement of comprehensive revenue and expenses, statement of changes in 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 on pages 7 to 20;

Opinion

In our opinion:

- The annual financial statements of the Council :
 - o fairly present, in all material respects:
 - its financial position as at 30 June 2025; and
 - its financial performance and cash flows for the year then ended; and
 - o comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 14 November 2025. This is the date at which our opinion is expressed.

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, 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 audit opinion.

Responsibilities of the Board for the annual financial statements

The Board is responsible on behalf of the Council for preparing:

- Annual financial statements that fairly present the Council's financial position, financial performance, and its cash flows, and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as they determine is necessary to enable them to prepare annual financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the annual financial statements the Board is responsible on behalf of the Council for assessing the Council's ability to continue as a going concern.

The Council's responsibilities arise from the Crown Entities Act 2004, New Zealand Council for Educational Research Act 1972 and the Public Finance Act 1989.

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

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

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

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

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

- We identify and assess the risks of material misstatement of the annual financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board.
- We evaluate the overall presentation, structure and content of the annual financial statements, including the disclosures, and whether the annual financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Independence

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

Other than in our capacity as auditor, we have no relationship with, or interests in, the Council.



Henry McClintock
BDO WELLINGTON AUDIT LIMITED
On behalf of the Auditor-General
Wellington, New Zealand

Te hunga whakapā

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