

# **Pūrongo ā-Tau**

## **Annual Report**

**2019–2020**

**Mā te mātauranga e taea ai e ia ākongā o Aotearoa te kite  
i ō rātou pūmanawa kia ea ai ō rātou wawata.**  
**Education in Aotearoa New Zealand should enable all learners  
to discover their potential and realise their aspirations**

**Tō mātou kaupapa**

Ka whakaaweā te ao mātauranga e NZCER. Ko mātou ngā kaiarataki i te mahi rangahau, i te whanaketanga o ngā rākau āwhina me te tuku ratonga e kōkiri ana i ngā akoranga tōtika kia puta mai ai ngā hua tōtika i ngā mahi kaupapa here me ngā wāhi mahi.

**Ō mātou uara**

Mā ēnei uara, ā mātou mahitahi ki ētahi atu, ō mātou whanonga me ō mātou whakataunga e arataki.

**Te tū motuhake**

Nā ngā taunakitanga tōtika e hāngai ana, e whai mana ana ā mātou kōrero.

**Te mahi ngātahi**

Ka mahi ngātahi mātou ki ngā rōpū whai pūkenga kē, kia tino whai hua ngā mahi.

**Te auahatanga**

Mā ā mātou rangahau, ā mātou rākau āwhina me ā mātou ratonga te ao mātauranga o āpōpō e tārai.

**Te ngākau pono**

Nā ō mātou pūkenga me ō mātou mātāpono tōtika e tutuki ai ā mātou kaupapa i te wā tika, i roto hoki i te ngākau pono.

**Ngā whāinga tōmua a te rautaki**

Kua tohua ngā whāinga tōmua e toru hei whakatutuki i tā mātou kaupapa.

Ko te mahi a NZCER:

1. he whai kia tōkeke ai, kia matatika ai te tū o ngā tāngata katoa i te ao mātauranga
2. he whakapiki ake i ngā putanga mātauranga o ia ākongā Māori
3. he kōkiri whakaaro, he tārai i te mātauranga o āpōpō.

**Our purpose**

NZCER inspires education. We play a leading role in research, developing tools, and providing services that drive effective learning and positive change in policy and practice.

**Our values**

Our values guide how we work with others, our behaviours, and decision making.

**Independence**

We use robust evidence to speak with confidence and authority.

**Collaboration**

We work with complementary expertise to achieve greater impact.

**Innovation**

Our research, tools, and services help shape the future of learning and education.

**Integrity**

We use our expertise and strong ethical principles to deliver work that is timely and trusted.

**Our strategic priorities**

To achieve our purpose, we have identified three strategic priorities. NZCER will:

1. contribute to a socially just and equitable education system
2. improve education outcomes for every Māori learner
3. lead thinking and shape the future of education.

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# Tēnei mātou

## —About NZCER

**Established in 1934, the New Zealand Council for Educational Research (NZCER) is an independent research and development organisation. We use the principles of the Treaty of Waitangi, as the founding document of Aotearoa, to help us uphold mana Māori in the work we do, how we do that work, and how we conduct our relationships.**

We draw on a rich heritage to actively shape the future of education in New Zealand. Under the NZCER Act 1972, we're responsible for carrying out and sharing education research, and providing independent information, advice, and assistance to teachers and organisations concerned with education.

I whakatūria te NZCER i te tau 1934. E tū motuhake ana a Rangahau Mātauranga o Aotearoa (NZCER) hei whare rangahau, hei whare whakawhanake i raro i tāna ake ture. Ko ngā mātāpono o te Tiriti o Waitangi te tūāpapa o ā mātou mahi, mā konā e hāpaitia ai te mana Māori i roto i ā mātou kaupapa mahi, i ngā hononga me ngā tikanga mahi.

Ka tōia mai ngā mātauranga o mua, ka kuhu atu hoki mātou ki ngā mahi mātauranga o nāianei, hei tārai i te ao mātauranga o āpōpō. Kei raro i te Ture o NZCER 1972, kei te kawē, kei te tuku atu hoki mātou i ngā momo rangahau mō te ao mātauranga. E tū motuhake ana mātou ki te tāpae pārongo, ki te tuku whakairo me ngā momo ratonga āwhina ki te iwi whānui.

### Who we are

NZCER is a small organisation with 46 staff, located in Wellington.

We play a leading role in developing educational policy and practice. We do this by conducting independent research, developing tools, and providing services that drive effective learning and positive change.

We value collaboration, and regularly work closely with strategic partners to achieve greater impact in what we do.

### Who we've worked with this year

We've worked with schools, kura, kāhui ako, and tertiary organisations all over New Zealand. We'd like to thank some of these organisations, below, for their ongoing support and partnership.

- Building and Construction Industry Training Organisation (BCITO)
- Blind and Low Vision Education Network NZ (BLENNZ)
- Catalyst
- Chrometoaster
- Commission for Financial Capability (CFFC)
- CORE Education
- District Health Boards (DHBs)
- Education Review Office (ERO)
- Education Technology Ltd
- Fronde IT
- Ministry of Education (MoE)
- Ministry of Social Development (MSD)
- New Zealand Defence Force (NZDF)
- New Zealand Drug Foundation
- New Zealand Productivity Commission
- New Zealand Qualifications Authority (NZQA)
- Oranga Tamariki—Ministry for Children
- Post Primary Teachers' Association (PPTA)
- Royal New Zealand College of General Practitioners
- Sport New Zealand
- Te Mātāwai
- Te Taura Whiri i te Reo Māori—Māori Language Commission
- Tertiary Education Commission (TEC)
- United Nations Educational, Scientific and Cultural Organization (UNESCO)
- University of Otago
- Waka Kotahi NZ Transport Agency (NZTA)

# 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). 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.***

### About our Board members— election and terms

The Board includes five elected members, up to 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 and private institutions, early childhood to tertiary organisations, and 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 2020

The following people make up our current Board.

**Chair:** Fiona Pimm—co-opted member  
EXPERIENCE: Consultant  
APPOINTED: 1 May 2014. Term ends:  
30 November 2021

**Deputy Chair:** Professor John O’Neill  
EXPERIENCE: Head of Institute, Institute of Education Te Kura o Te Mātauranga, Massey University Te Kunenga Ki Pūrehuroa  
APPOINTED: 1 October 2019. Term ends:  
30 September 2023

#### **Audit and Risk Committee Chair:**

Frances Nelson  
EXPERIENCE: Education consultant (previously Principal at Fairburn School)  
APPOINTED: 1 October 2013. Term ends:  
30 September 2021

#### **Minister’s Appointee to the Board:**

Dr Jodie Hunter  
EXPERIENCE: Senior Lecturer, Institute of Education, Massey University Te Kunenga Ki Pūrehuroa  
APPOINTED: 6 November 2018. Term ends:  
7 November 2022

#### **Board member:** Dr Arapera Royal Tangaere

EXPERIENCE: Kaihere Kaupapa Kouna (National Advisor—Quality of the kaupapa), Te Kōhanga Reo National Trust  
APPOINTED: 1 October 2017. Term ends:  
30 September 2021

#### **Board member:** Professor Bronwen Cowie

EXPERIENCE: Associate Dean Research, Education Division, University of Waikato  
APPOINTED: 1 October 2019. Term ends: 30  
September 2023

#### **Board member:** Professor Graeme Aitken

EXPERIENCE: Director of Educational Initiatives, Office of the Vice Chancellor, University of Auckland  
APPOINTED: 1 October 2019. Term ends: 30  
September 2023

#### **Board member:** Martin Zuba—co-opted member

EXPERIENCE: Chartered Accountant and Partner (retired) at Ernst & Young  
APPOINTED: 20 May 2020. Term ends:  
21 May 2024

#### **Staff representative:** Leah Saunders

APPOINTED: 29 May 2019. Term ends:  
29 November 2020

# Te kupu whakataki o Te Kaiwhakahaere me Te Kaihautū —Chair and Director’s introduction

***Our purpose at NZCER is to play a leading role in developing educational policy and practice. We do this by conducting independent research, developing tools, and providing services that drive effective learning and positive change.***

Over this past year, we’ve achieved our purpose by:

- supporting schools and teachers during the COVID-19 pandemic
- looking ahead with strategic goals
- combining independence and partnership for greater impact.

## Supporting schools and teachers during the COVID-19 pandemic

The COVID-19 pandemic meant that the last quarter of our 2019–20 financial year was like no other. The pandemic had an impact on so many individuals, whānau, and organisations, including schools and kura. During this time, the need for support in hauora, wellbeing, and digital and remote learning was paramount for students throughout the country.

We quickly found ways to continue supporting schools during the pandemic response as they met students’ new needs. We offered this support in the form of:

- centrally-funded Professional Learning and Development (PLD) in wellbeing and distance learning
- online webinars

- a range of curated assessment resources
- articles directly related to leadership in crisis, digital learning, and ways to support mental health and wellbeing.

We also prioritised support for the wellbeing of NZCER kaimahi during this very challenging time.

## Achieving our strategic goals

Over the past year we’ve continued to gain momentum towards our 5-year strategic goals. This annual report outlines some of the initiatives we’ve undertaken over the past year that are part of our progress.

Under our strategic priority *Contributing to a socially just and equitable education system*, we show results of our longitudinal study, Competent Learners. This study tracked the development of a group of learners from early childhood into adulthood. The study’s findings have been well used in policy and practice.

**“During this period, the need for support in hauora, wellbeing, and digital and remote learning was paramount for students throughout the country.”**

Another project involves evaluating our resources to help improve cultural relevance and accessibility for Māori learners and Pacific learners. This includes learners from low socioeconomic backgrounds, and others with additional learning needs. This project paves the way in addressing issues of equity in our resources.

In our strategic priority *Improve education outcomes for every Māori learner*, we give an overview of the impact that Te Wāhanga, our Māori research unit, is having. We also look at a new pathway, Whatua tū aka, a kaupapa Māori pathway for kaupapa Māori educational research launched by the Teaching and Learning Research Initiative (TLRI), and some recent book publications.

Our third strategic priority is to *Lead thinking and shape the future of education*. We take a closer look at how our staff expertise contributes

to numerous advisory groups. We also take a deeper look at *Educational policy and practice for a changing climate: What are the options?*

### Combining independence and partnership for greater impact

At NZCER, independence and partnerships are not mutually exclusive. We value independence by using robust evidence to speak with confidence and authority. We value partnerships that bring complementary expertise together for greater overall impact in education.

We thank the wide range of organisations listed on page 2 that have partnered with us in various ways throughout the year. With the ongoing support, funding, expertise, and commitment of these groups, we're able to fulfil our purpose and continue making progress in our strategic priorities.

### Acknowledging our Board's collective expertise

We thank the Board for their governance and commitment to NZCER during the year. We have a strong Board with a wealth of experience to support and govern NZCER's current and future aspirations.

No year passes without some changes, though. Dr Vicki Carpenter, Dr Lexie Grudnoff, Dr Mere Skerrett, and Grant Taylor have stepped down. We acknowledge their many years of service. As a group, their collective expertise in education, te ao Māori, governance, and knowledge of the wider external environment has been hugely valued.

The Board has welcomed three new members this year:



**Fiona Pimm, Chair**

**“We value partnerships that bring complementary expertise together for greater overall impact in education.”**

- Professor Bronwen Cowie (Associate Dean Research, Education Division, University of Waikato)
- Professor John O'Neill (Head of Institute, Institute of Education Te Kura o Te Mātauranga, Massey University, Te Kunenga Ki Pūrehuroa)
- Professor Graeme Aitken (Director of Educational Initiatives, Office of the Vice Chancellor, University of Auckland).

They were all duly elected through an NZCER Electoral College election. More recently, we co-opted Martin Zuba (Chartered Accountant and Partner (retired) at Ernst & Young).

### Our plans for the year ahead

Looking ahead, 2020–21 will involve an office move and preparations for a refreshed strategy from the start of July 2021. We have a lot to look forward to in the coming year.

NZCER is in a sound position for the future. We wouldn't be in this position without the incredible commitment of our kaimahi through the COVID-19 lockdown and throughout the year. We acknowledge and thank the Board, senior leadership team, and all kaimahi for their tremendous work.



**Graeme Cosslett, Director**

# Ngā mea hirahira

## —Highlights of work areas

### We've reached significant milestones in our research

Our strategic priorities guide our research. This year, we focused on five themes under the Te Pae Tawhiti Government Grant:

1. Student/ākonga wellbeing
2. Māori language revitalisation
3. Future-focused curriculum development
4. Youth pathways
5. System capability.

Highlights of our Te Pae Tawhiti publications this year include:

- *What's happening in our English-medium primary schools: Findings from the NZCER national survey 2019*
- *Curriculum integration: What's happening in New Zealand schools?*

We also published final reports for the Competent Learners series. This was a significant milestone in a longitudinal study that followed a cohort of young New Zealanders from their final months in early childhood education through to age 26.

This year, we started a project to address how our education system needs to adapt to climate change; this is explored on page 13.

We did a literature review for the Productivity Commission. We then hosted focus groups with curriculum leaders to investigate how secondary schools present students with subject choice, and whether the system for choosing subjects caters to future work trends.

We continued to focus on student learning and progress in our curriculum work for the Ministry of Education. We successfully delivered National Monitoring Study of Student Achievement (NMSSA) reports on mathematics and statistics, and social studies. We also completed

*Insights* reports for these curriculum areas, as highlighted on page 8.

We continued developing inclusive descriptors of students' progress within curriculum level 1.

### We've evaluated several pilot projects and schemes

We evaluated:

- the Tūturu pilot for the New Zealand Drug Foundation (formative evaluation)
- the Play.Sport pilot project, which aims to enhance sport, physical activity, and play experience in schools, and connections between schools and their communities (continuing evaluation)
- the National Beginning Teacher Induction Grant.

### Te Wāhanga contributed valuable expertise to projects on Māori education

In the past year, Te Wāhanga has focused on:

- improving outcomes for every Māori learner
- contributing to an education system that is equitable and socially just.

Te Wāhanga's kaupapa Māori expertise was recognised in these research projects, in which they:

- completed an exploratory research project into rangatahi exposure to, and use of, te reo Māori (ages 13–23 years)
- contributed to the evidence on good practice and success factors for revitalising language in homes and communities
- worked with tamariki, whānau, kura, and providers to understand tamariki and whānau experience of the Social Workers in Schools programme

- explored how English-medium schools could strategically contribute to revitalising te reo Māori
- provided psychometric services and trialled learning progressions for Māori-medium education.

Additionally, a new Teaching and Learning Research Initiative (TLRI) pathway was launched, Whatua tū aka, to encourage more kaupapa Māori educational research. This seeks to improve equity for Māori learners by supporting kaupapa Māori and building kaupapa Māori research capability.

### Our kete of assessment and support services continues to grow

Despite the challenges of 2020, we delivered a range of services.

- We delivered assessments, tools, and surveys online, matching them with a suite of advisory and support services. Last year, more than 1,300 kura and schools in Aotearoa used our online services, especially primary and secondary schools.
- We produced evidence-based services in partnership with customers and stakeholders. We're proud of the quality and reliability of our products and services, and our goal to support improved assessment and data analysis across the education sector.
- We connected with those giving and receiving tertiary training by supporting the *Literacy and Numeracy for Adults Assessment Tool* for over 10 years. Owned by the Tertiary Education Commission, this tool helps us work beyond compulsory education.
- We supported two Ministry of Education surveys: the Wellbeing@School toolkit and the Teaching, School, and Principal (TSP) Leadership Practices Survey.
- We explored the use of our te reo Māori language assessment, trialling it with several public-sector organisations. This mahi was in partnership with Te Taura Whiri i te Reo Māori and is part of our support for revitalising te reo.

Our advisory team delivered a substantial range of face-to-face and online workshops this year, helping to develop capability for inquiry and analysis across the education sector. Educators continue to provide feedback about the

**15% of our income comes from the Te Pae Tawhiti Government Grant**

positive impact of our advisory services and how it enables them to improve their assessment and data practice at individual and school levels.

### NZCER Press continues to publish for leading educators and researchers

NZCER Press attracts leading educators and researchers to publish their research and thinking.

NZCER Press supports teaching and learning by publishing a wide range of research-based books, journals, and resources for the early childhood education (ECE), school, and tertiary sectors.

NZCER researchers completed 27 research reports this year. Some of these reports are highlighted throughout this annual report. NZCER Press also published reports of eight projects funded by TLRI. Two publications, *The New Zealand Dyslexia Handbook* and *Mental Health Education and Hauora*, were recognised as leaders in their field and distributed to schools by the Ministry of Education.

### Psychological Test Services has had another good year

Psychological Test Services (PTS) supplies New Zealand organisations with specialised psychometric tests from international suppliers. These tests range from detailed educational diagnostics and leadership development, to psychological assessments for clinical and research settings.

PTS had a solid year overall, with stable revenue and good earnings. Demand for their products was strongest from the public sector, and this has provided stability. Physical test sales account for around 60% of annual PTS revenue. Online services, especially the assessment tool *The Leadership Circle*, are used by leaders from some of Aotearoa's largest private organisations.

# Ngā whāinga tōmua a te rautaki

## — Strategic priorities

AN UPDATE ON OUR THREE STRATEGIC PRIORITIES

### 1. He whai kia tōkeke ai, kia matatika ai te tū o ngā tāngata katoa i te ao mātauranga

#### Contribute to a socially just and equitable education system

*This strategic priority focuses on improving outcomes for learners who have not been well served by the education system*

We've made good progress with this strategic priority by undertaking several significant projects this year.

1. We completed evaluations where equity is important.
2. We developed insights into curricula for teachers.
3. We looked into equity within our own resources.

#### Our evaluations are helping to identify issues of equity

We actively look for evaluation opportunities where equity is important. We follow robust evaluation models in our work programmes, evaluating perspectives, and assessing new opportunities.

During the year in review, we evaluated the Commission for Financial Capability's Sorted in Schools programme, a bilingual programme in English and Māori. The programme focuses on hāpaitia te ara tika, pūmau ai te rangatiratanga mō ngā uri whakatipu, equipping young people for their financial future, embedding good money habits early on.

This year, we also evaluated the Social Workers in Schools (SWiS) programme for the Oranga

Tamariki Evidence Centre. We were contracted to find out more about the benefits, challenges, and models of practice of Social Workers in Schools in kura. The report describes the findings from a kaupapa Māori study of the experiences of six tamariki and their whānau who are accessing or have accessed support from the SWiS programme in a Māori-medium education setting. The study centred on the kura the tamariki have attended, and their interactions with their social worker. The report explores the benefits, challenges, and practices of SWiS in kura kaupapa Māori and kura ā-iwi.

#### We developed curriculum insights for teachers

In the past year, we developed practical insights for teachers that draw on the National Monitoring Study of Student Achievement (NMSSA). We did this in collaboration with the University of Otago and the Ministry of Education.

Our insights are designed to support teaching and deepen teacher knowledge about progress and achievement. To improve teachers' accessibility to the insights, we offered workshops, webinars, and insight documents in mathematics, statistics, and social studies.

## Our research contributes to an education system that is equitable and socially just

### NZCER’s national survey of primary schools

By Cathy Wylie and Jo MacDonald

A 2019 national survey of English-medium primary schools showed that compared to 3 years ago, schools pay more attention to improving the school experiences and outcomes of Māori students, Pacific students, and students with disability or learning support needs. However, the study also showed 72% of primary principals think too much is being asked of schools.

**5,000**  
VIDEO VIEWS

**1,100**  
REPORT DOWNLOADS

**“The survey showed schools were making more effort to improve education for Māori students. They were also paying more attention to their pupils’ physical, mental and emotional wellbeing.”**

CATHY WYLIE—TALKING TO JOHN GERRITSEN, RNZ

We did this to understand the relevance of our resources for learners who were not well served in the education system, including:

- Māori learners and Pacific learners
- learners from low socioeconomic backgrounds
- learners with additional learning needs.

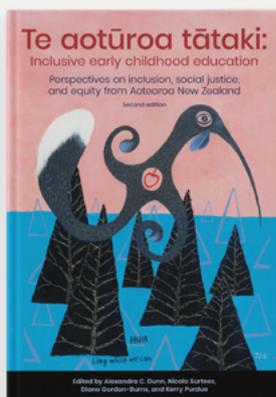
We identified to what extent our resources were culturally relevant and accessible, and what improvements could be made. We gathered and analysed data about the use, cultural relevance, and accessibility of NZCER resources. We gathered student voice and interviewed teachers. The findings will help us to provide better support services, more relevant and interesting content, and improved user experience.

## We looked into equity in our own resources

We remain focused on our priority to contribute to a socially just and equitable education system, by working to address issues of inequity in our own work.

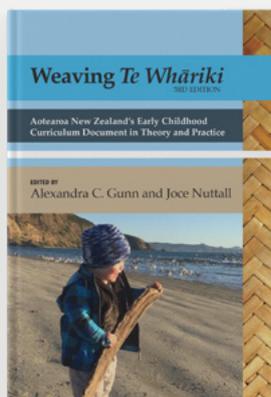
Another project we carried out this year was to address issues of equity in our own resources.

## FEATURED PUBLICATIONS



*Te Aotūroa Tātaki—Inclusive early childhood education: Perspectives on inclusion, social justice, and equity from Aotearoa New Zealand* (2nd ed.), (2020) edited by Alexandra C Gunn, Nicola Surtees, Diane Gordon-Burns, and Kerry Purdue. Educators are

increasingly facing questions over how they might work in the interests of equity, social justice, and inclusion. This book explores these questions and examines how understandings of Tiriti-based practice, kaiako expertise, and bullying might inform responses in early childhood education settings.



*Weaving te Whāriki: Aotearoa New Zealand’s early childhood curriculum document in theory and practice* (3rd ed), (2019) edited by Alexandra C Gunn and Joce Nuttall. This book examines the 2017 changes to Te Whāriki and

asks whether all children’s rights to reach their potential will be taken to heart by kaiako, managers, and owners, including all children’s rights to their language, identity, and culture, alongside their rights to be recognised as capable, competent, and actively contributing to their worlds.

## 2. He whakapiki ake i ngā putanga mātauranga o ia ākonga Māori

### Improve educational outcomes for every Māori learner

*We are committed to making a significant contribution to Māori education in ways that bring about positive change in policy and practice, to benefit every Māori learner.*

#### Our research is relevant to Māori and English medium

##### He rau ora: Good practice in Māori language revitalisation

*Nicola Bright, Maraea Hunia, and John Huria*

We were commissioned by Te Mātāwai to conduct a literature review identifying good practice in language revitalisation for whānau and communities, in order to provide informed support for revitalisation planning and activities. This review presented examples of language revitalisation practices, developed and implemented by whānau and other community groups, from across Aotearoa and many different countries. The findings will be useful for people who want to contribute to the wellbeing of te reo Māori in their communities and whānau.

##### He Tīrewa Ako

*Sheridan McKinley, Elliot Lawes, Sinead Overbye, and Hūrae White (Te Hua Kawariki Educational Trust)*

He Tīrewa Ako is a teaching and learning guide that kaiako and ākonga can use to plan and track progress over time in reo ā-waha (oral language), tuhituhi (writing), pānui (reading), and pāngarau (mathematics) within Te Marautanga o Aotearoa.

NZCER has been involved in psychometric design and trialling with kaiako from the Māori-medium sector to help develop progressions that can be used to track the progress and achievement of ākonga along the learning pathways. We are working

with content developers, Victoria University of Wellington, Haemata Ltd, Aronui Ltd, Kia Ata Mai Educational Trust, and the University of Auckland.

##### We're strengthening kaupapa Māori research

This year we launched a new kaupapa Māori research pathway, Whatua tū aka. We did this through the Teaching and Learning Research Initiative (TLRI), which funds research projects that aim to improve outcomes for learners. It is funded by the New Zealand government and administered by NZCER.

Whatua tū aka was developed in collaboration with a TLRI Māori advisory group. It seeks to improve equity for Māori learners by supporting kaupapa Māori educational research and building kaupapa Māori research capability. This new funding pathway invites applications from researchers who want to work with kaiako, ākonga, whānau, hapū, iwi, and hāpori to weave new knowledge.

##### How we assess applications for Whatua tū aka funding

To qualify for funding through our new pathway, research proposals need to:

- address an area of critical importance to Māori education
- have the potential to improve learning and lead to significant outcomes for tamariki Māori, ākonga Māori, whānau Māori, kaiako, kura, hāpori, hapū, and iwi

- explain how it will uphold rangatiratanga
- have a strong kaupapa Māori research design to answer research questions and enable substantive and robust findings
- explain how a project will uphold mana tangata and the mana of te reo, tikanga, and mātauranga Māori.

### Our staff are committed to internal growth

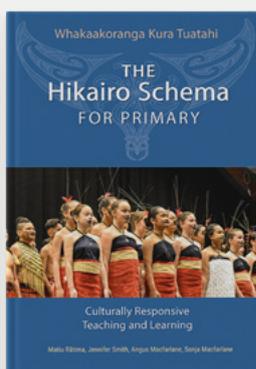
Te Rōpū Rautaki Māori—the NZCER Māori Strategy Group—is made up of all Māori staff and the senior leadership team. This year, as a part of our te reo Māori focus, we have collaborated with staff to create Te Mahere Reo Māori—a Māori Language Plan for NZCER. Our aspiration is to become a bilingual organisation by 2030.

We held full staff workshops about the principles of The Treaty of Waitangi. We also held a workshop on how to have courageous conversations about, and combat, racism. We are actively working towards creating stronger partnerships with Māori and are developing our own set of NZCER tikanga. We remain focused on our priority to contribute to a socially just and equitable education system, by working to address issues of inequity in our own work.

**“We hope the launch of Whatua tū aka will raise the profile of the TLRI with kaupapa Māori researchers. Our goal is to fund research that has a transformative impact on the educational experiences of Māori.”**

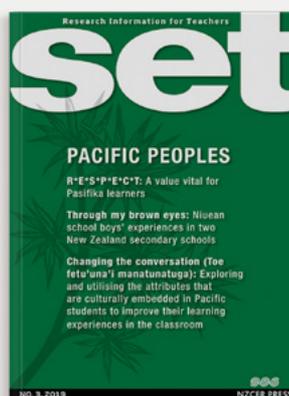
PROFESSOR HUIA JAHNKE IN AN INTERVIEW WITH EDUCATION CENTRAL

## FEATURED PUBLICATIONS



*The Hikairo Schema for primary: Culturally responsive teaching and learning* (2020), by Jennifer Smith, Matiu Rātima, Angus Macfarlane, and Sonja Macfarlane.

This adaptable guide invites kaiako in primary schools to rethink approaches to engaging ākonga, re-envision the teacher/learner dynamic, revise old habits, and reconfigure learning environments to acknowledge and embrace cultural differences.



*Set: Research Information for Teachers 2019:3 Pacific Peoples special issue*  
In the area of te reo Māori, Chris Lowman draws from literature and experience to promulgate the deliberate acts

of language learning method. The key is to support ākonga to take control of how they go about learning te reo, especially within an immersion environment, but also in non-immersion Māori language programmes.

### 3. He kōkiri whakaaro, he tārai i te mātauranga o āpōpō Lead thinking and shape the future of education

***We actively anticipate change. We challenge the status quo and encourage learning in new and purposeful ways.***

One way in which we focus on this strategic priority is to be actively involved in advisory groups. This year, we have been a part of the following groups.

#### Research, content, and Ministerial advisory groups

- Bullying Prevention Advisory Group (BPAG)
- Clarifying the New Zealand Curriculum English learning area for Years 11–13
- Clarifying the New Zealand Curriculum learning areas, Years 11–13
- Content development group—Professional Learning and Development (PLD) priorities
- Cross Agency Group for Aotearoa New Zealand’s Histories
- Curriculum Progress and Achievement (CPA) collaborative working group for updating the New Zealand Curriculum
- Data for Wellbeing sector advisory group and Te Rito
- Education Workforce Strategy governance group
- Expert Group Assessment—New Zealand Qualifications Authority
- Ministerial advisory group—Curriculum Progress and Achievement (CPA)
- Ministerial advisory group—Joint taskforce on reducing compliance
- National ESOL advisory group (Ministry of Education)
- New Zealand Association for Research in Education (NZARE)
- Steering Group member—International Congress for School Effectiveness and Improvement (ICSEI) conference

#### Technical advisory groups

- Technical Advisory Group—Ministry of Education’s Māori medium, Te Reo Matatini me te Pāngarau
- Technical Advisory Group—Ministry of Education, NCEA group literacy and numeracy for the New Zealand Curriculum
- Technical Advisory Group—New Zealand Qualifications Authority
- Technical Oversight Group Assessment—New Zealand Qualifications Authority.

Alongside our contribution to these advisory groups, we’ve engaged with a range of other organisations, as listed on page 2.

#### We researched curriculum integration and the future of work

Below is a summary of two studies we completed this year.

##### Curriculum integration

**Sue McDowall and Rosemary Hipkins**

This research explored:

- teachers’ rationales for curriculum integration
- approaches and practices used to integrate curricula
- learning opportunities these approaches provide for students.

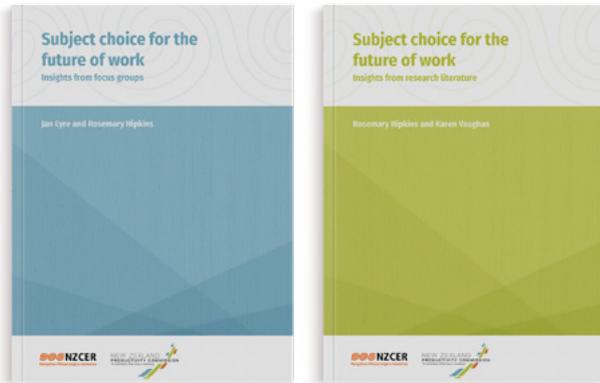
Our researchers found that over half of New Zealand secondary schools integrate curricula at some level. Two-thirds of principals and teachers who tried to integrate curricula found the experience to be successful.

**1,200**  
REPORT  
DOWNLOADS

## Subject choice and the future of work

Jan Eyre, Rosemary Hipkins, and Karen Vaughan

This research was commissioned by New Zealand Productivity Commission, to examine technology



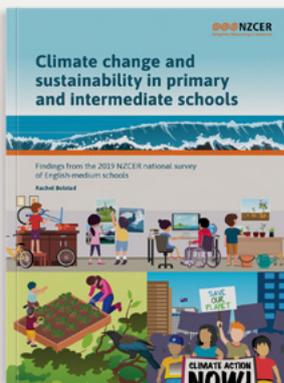
and the future of work in New Zealand. Results showed students tended to want to keep studying after they left school, including going to university.

However, some schools are successfully shifting to more diverse pathways. These schools have a greater awareness and uptake of vocational or work-based options. These options complement academic options, rather than competing with them. Restructuring the timetable and developing new and alternative courses are strategies that help support this shift.

## Focusing on climate change and sustainability in education

How do climate change and sustainability affect primary, intermediate, and whole schools? We asked teachers and principals about climate change and sustainability in our 2019 national survey of English-medium primary and intermediate schools. Some of the key findings are shown below.

### FEATURED PUBLICATION



*Climate change and sustainability in primary and intermediate schools* report by Rachel Bolstad.

How does climate change and sustainability feature in primary and intermediate school classrooms

and whole-school practices?

Findings include:

Many principals and teachers think climate change will have moderate to major impacts in their students' lifetimes.

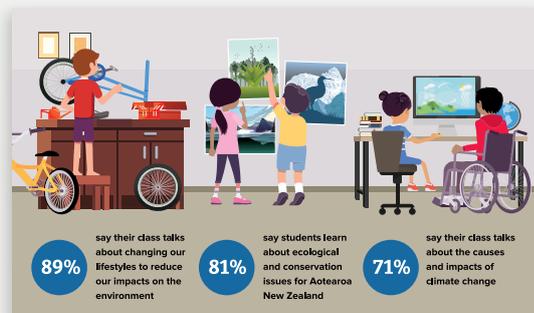
Half of the principals said their school supports students who choose to take part in climate action such as school strikes.

Many schools have a focus on practices such as waste reduction and gardening activities. Other areas that could reduce schools' climate impacts may be harder for

schools to act on individually; for example, improvements to energy efficiency, reducing resource consumption or managing travel-related emissions.

Teacher responses indicate that while sustainability and the environment are a focus in classrooms, climate change is less of a focus, particularly for students in the junior years.

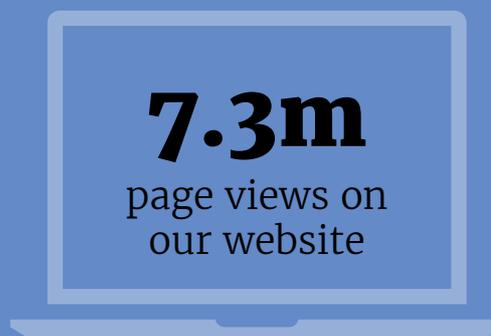
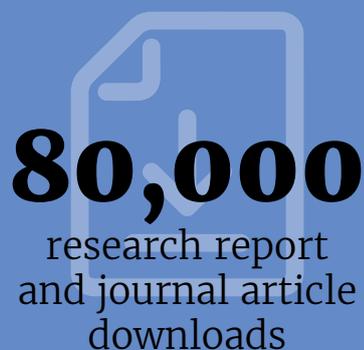
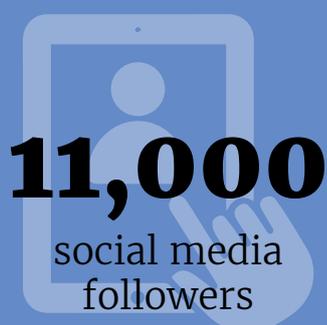
Teachers were more likely to say their students undertook direct actions for the environment, and less likely to say their students undertook social actions for the environment.



# Te whātoro me te whakaaweawe o ā mātou mahi

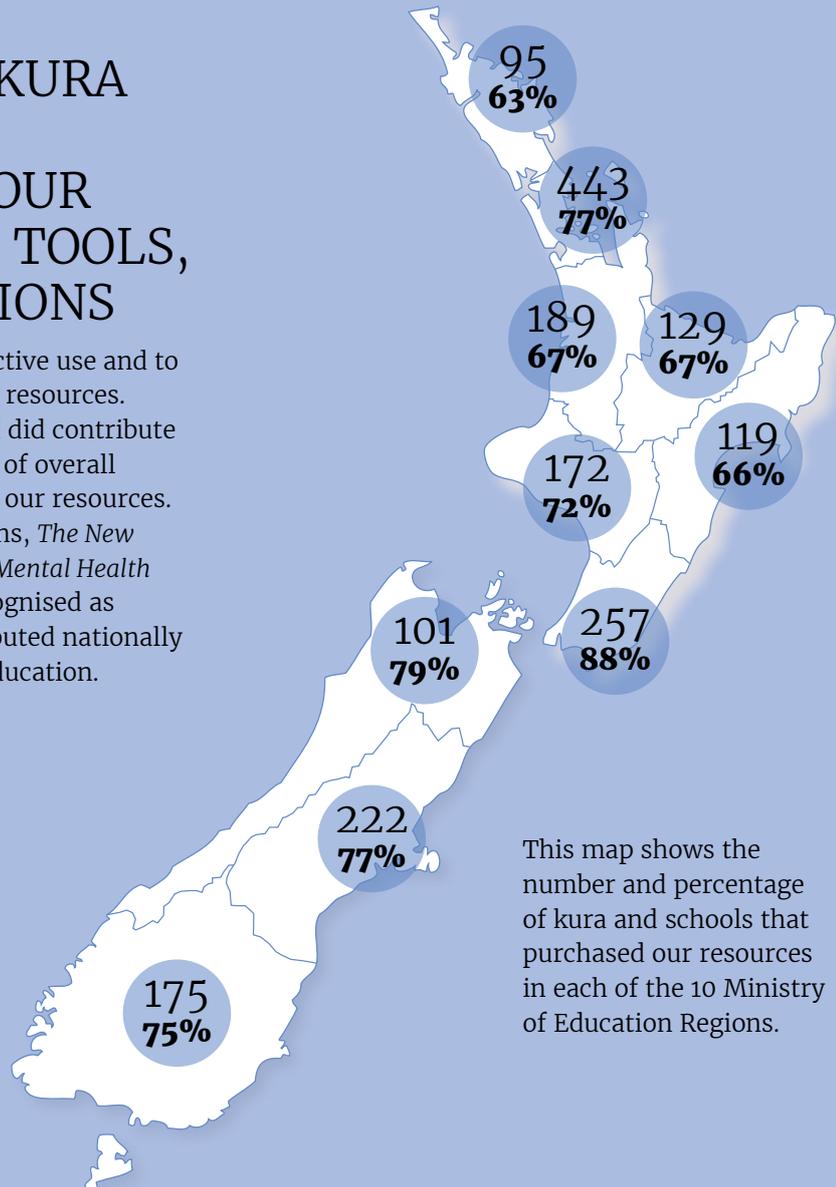
## —The reach and impact of our work

### OUR IMPACT IN NUMBERS



## SCHOOLS AND KURA ALL OVER THE COUNTRY USE OUR ASSESSMENTS, TOOLS, AND PUBLICATIONS

We have a goal to improve effective use and to broaden the accessibility of our resources. The COVID-19 lockdown period did contribute to a small 2% drop on last year of overall numbers of schools purchasing our resources. However, two of our publications, *The New Zealand Dyslexia Handbook* and *Mental Health Education and Hauora*, were recognised as leaders in their field and distributed nationally to schools by the Ministry of Education.



## OUR WEBSITES

- Assessment Resource Banks (ARBs)
- Curriculum for the Future
- NZCER Corporate website
- NZCER Marking Service
- Shifting Thinking
- Teaching & Learning Research Initiative (TLRI)
- Teaching, School, and Principal Leadership Practices Survey Tool
- Wellbeing@School



# **Tauāki pūtea**

## **—Financial statements**

|  |           |
|--|-----------|
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| Statement of Changes in Equity                 | <b>19</b> |
| Statement of Financial Position                | <b>20</b> |
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| Independent Auditor’s Report                   | <b>35</b> |

## Statement of Comprehensive Revenue & Expense

### for the year ended 30 June 2020

|                                       | Notes | 2020<br>\$       | 2019<br>\$       |
|---------------------------------------|-------|------------------|------------------|
| <b>Revenue</b>                        |       |                  |                  |
| Revenue                               | 2     | 7,550,299        | 8,135,823        |
| Interest Revenue                      |       | 83,033           | 62,516           |
| Other Revenue                         | 3     | 1,356,174        | 1,383,582        |
| <b>Total Revenue</b>                  |       | <b>8,989,506</b> | <b>9,581,921</b> |
| <b>Expenditure</b>                    |       |                  |                  |
| Cost of Sales                         |       | 596,058          | 683,031          |
| Operating Expenses                    | 4     | 2,165,944        | 2,551,758        |
| Personnel Expenses                    | 5     | 4,661,924        | 4,667,428        |
| Accommodation Expenses                |       | 527,601          | 535,342          |
| Depreciation and Amortisation Expense | 9, 10 | 303,005          | 287,784          |
| <b>Total Expenditure</b>              |       | <b>8,254,533</b> | <b>8,725,343</b> |
| <b>Net Surplus / (Deficit)</b>        |       | <b>734,973</b>   | <b>856,578</b>   |
| <b>Other Comprehensive Income</b>     |       | <b>-</b>         | <b>-</b>         |
| <b>Total Comprehensive Income</b>     |       | <b>734,973</b>   | <b>856,578</b>   |

The accompanying notes form an integral part of the financial statements.

## Statement of Changes in Equity

### for the year ended 30 June 2020

|  | 2020<br>\$       | 2019<br>\$       |
|--|------------------|------------------|
| Equity at Start of the Year                          | 4,335,557        | 3,478,979        |
| <b>Total Comprehensive Revenue &amp; Expenditure</b> | <b>734,973</b>   | <b>856,578</b>   |
| <b>Balance at 30 June</b>                            | <b>5,070,530</b> | <b>4,335,557</b> |

*The accompanying notes form an integral part of the financial statements.*

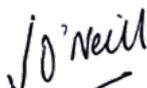
## Statement of Financial Position

### as at 30 June 2020

|  | Notes | 2020<br>\$       | 2019<br>\$       |
|--|-------|------------------|------------------|
| <b>Current Assets</b>                            |       |                  |                  |
| Cash and Cash Equivalents                        | 6     | 1,515,408        | 1,248,463        |
| Term deposits with maturities less than 3 months | 6     | 2,250,000        | 1,200,000        |
| Investments                                      | 6     | 1,300,000        | 2,000,000        |
| Trade and Other Receivables                      | 7     | 924,729          | 1,025,003        |
| Inventory  | 8     | 325,042          | 337,371          |
| <i>Total Current Assets</i>                      |       | 6,315,179        | 5,810,838        |
| <b>Non-current Assets</b>                        |       |                  |                  |
| Property, Plant and Equipment                    | 9     | 127,318          | 123,027          |
| Intangible Assets                                | 10    | 1,075,305        | 831,358          |
| <i>Total Non-current Assets</i>                  |       | 1,202,623        | 954,385          |
| <b>Total Assets</b>                              |       | <b>7,517,802</b> | <b>6,765,223</b> |
| <b>Current Liabilities</b>                       |       |                  |                  |
| Trade Payables                                   |       | 117,567          | 213,662          |
| Employee Entitlements                            | 11    | 381,949          | 345,356          |
| Income in advance                                | 12    | 1,355,774        | 1,100,656        |
| Other Payables                                   | 13    | 295,670          | 405,205          |
| Educational Funds                                | 14    | 212,508          | 272,140          |
| <i>Total Current Liabilities</i>                 |       | 2,363,469        | 2,337,019        |
| <b>Non-current Liabilities</b>                   |       |                  |                  |
| Employee Entitlements                            | 11    | 83,803           | 92,647           |
| <i>Total Non-current Liabilities</i>             |       | 83,803           | 92,647           |
| <b>Total Liabilities</b>                         |       | 2,447,272        | 2,429,666        |
| <b>Net Assets</b>                                |       | 5,070,530        | 4,335,557        |
| <b>Equity</b>                                    |       |                  |                  |
| Accumulated Funds                                |       | 5,070,530        | 4,335,557        |
| <b>Total Equity</b>                              |       | 5,070,530        | 4,335,557        |



**Fiona Pimm**  
Chair  
27 November 2020



**John O'Neill**  
Deputy Chair  
27 November 2020

The accompanying notes form an integral part of the financial statements.

## Statement of Cash Flows

### for the year ended 30 June 2020

|   | Notes | 2020<br>\$       | 2019<br>\$         |
|---|-------|------------------|--------------------|
| <b>Cash Flows from Operating Activities</b>             |       |                  |                    |
| Receipts from Government                                |       | 1,452,000        | 1,448,936          |
| Receipts from Customers                                 |       | 7,812,875        | 9,856,993          |
| Interest Received                                       |       | 90,560           | 48,582             |
| Educational Funds Receipts                              | 13    | 1,582,743        | 1,562,225          |
| Payments to Employees                                   |       | (4,661,442)      | (4,666,888)        |
| Payments to Suppliers                                   |       | (3,460,235)      | (3,959,508)        |
| Educational Funds Payments                              | 13    | (1,642,375)      | (1,411,819)        |
| <b>Net Cash Flows from Operating Activities</b>         |       | <b>1,174,125</b> | <b>2,878,521</b>   |
| <b>Cash Flows from Investing Activities</b>             |       |                  |                    |
| Maturing of Short-term Deposits                         |       | (350,000)        | (2,400,000)        |
| Sale of Property, Plant and Equipment                   |       | 139              | 70                 |
| Purchase of Property, Plant and Equipment               |       | (58,354)         | (12,404)           |
| Net Investment in Intangible Assets                     |       | (498,965)        | (12,543)           |
| <b>Net Cash Flows from Investing Activities</b>         |       | <b>(907,180)</b> | <b>(2,427,877)</b> |
| <b>Increase/(Decrease) in Cash and Cash Equivalents</b> |       | <b>266,945</b>   | <b>453,644</b>     |
| Cash and Cash Equivalents at the Beginning of the Year  |       | 1,248,463        | 794,819            |
| <b>Cash and Cash Equivalents at the End of the Year</b> |       | <b>1,515,408</b> | <b>1,248,463</b>   |

The Council did not undertake any financing activities during the year.

The accompanying notes form an integral part of the financial statements.

# Notes to the Financial Statements

## For the year ended 30 June 2020

### 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 inspire education. 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 178 Willis Street, Wellington.

The financial statements of the Council are for the year ended 30 June 2020, and were approved on 27 November 2020.

#### 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.

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 Reduced Disclosure Regime (PBE Standards RDR).

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

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

#### Significant Accounting Policies

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

##### a) Revenue Recognition

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 sales of educational resources to third parties is recognised at the time of delivery of the goods to the customer.

##### Provision of services (project revenue)

Services provided to third parties on normal commercial terms are exchange transactions. Revenue from these services is recognised in proportion to the stage of completion at balance date.

##### Interest revenue

Interest revenue is recognised in the Statement of Comprehensive Revenue & Expense using the effective interest method.

##### b) Government Grant

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 Government Grant 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. The Government Grant 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.

**c) Trade and Other Receivables**

Short-term receivables are recorded at their face value, less any provision for impairment.

A receivable is considered impaired when there is evidence that the Council will not be able to collect the full amount due. The amount of the impairment is the difference between the carrying amount of the receivable and the present value of amounts expected to be collected. Bad debts are written off when identified.

**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 held for distribution or use in the provision of services that are not supplied on a commercial basis are measured at the lower of (a) cost (using the weighted average method) adjusted, when applicable, for any loss of service potential, and (b) net realisable value. Inventories acquired through non-exchange transactions at no cost or for nominal consideration are measured at fair value at the date of acquisition.

Inventory held for sale or use in the provision of goods and services on a commercial basis is valued at the lower of cost and net realisable value. The cost of purchased inventory is determined using the weighted average cost method.

The write-down from cost to current replacement cost or net realisable value is recognised in the Statement of Comprehensive Revenue & Expense in the period when the write-down occurs.

**f) Property, Plant and Equipment**

Property, plant and equipment consists of furniture and fittings (including leasehold improvements) and 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 and Fittings             | 10 years | (10%, straight line)   |
| · Computing and Electronic Equipment | 3 years  | (33.3%, 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 and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end.

**g) Intangible Assets**

The main classes of intangible assets are product developments and computer software. Product development costs that meet the recognition criteria in PBE IPSAS 31 are capitalised as incurred. Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Staff training costs are recognised as an expense when incurred. Costs associated with maintaining product developments and computer software 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 major classes of intangible assets have been estimated as follows:

- Computer software      3 years            (33.3%, straight line)
- Product development    3–6 years        (16.7–33.3%, straight line)

The residual value and useful life of an asset is 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 Statement of Comprehensive Revenue and Expense 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 Statement of Comprehensive Revenue and Expense.

Any subsequent reversal of an impairment loss is recognised in the Statement of Comprehensive Revenue and Expense.

**i) Trade and Other Payables**

Short-term creditors and other payables are recorded at their face value. 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 reported as part of Other Payables 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, long-service leave and retirement leave.

**Short term**

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

**Long term**

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long-service leave and retiring 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 long service leave and retirement leave expected to be settled within 12 months of balance 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.

The net amount of GST recoverable from, or payable to, IRD is included as part of receivables or payables in the Statement of Financial Position. Commitments and contingencies are stated as GST exclusive.

**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) Comparative Amounts**

Comparative information has been reclassified, where necessary, to achieve consistency in disclosure with the current year.

**q) Other 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 income

As stated in Section a) Revenue Recognition, subsection Provision of services, the Council reviews the progress of research contracts, estimates the work required to complete contracts and determines the amount of revenue to recognise.

An incorrect estimate of the work required to complete contracts will impact on the revenue recognised in the Statement of Comprehensive Revenue and Expense. The Council minimises the risk of this estimation uncertainty by monitoring projects on a monthly basis and reviewing projects by key management personnel every quarter.

### 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 number of 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.

### Retirement and long-service leave

Note 11 provides an analysis of the exposure in relation to estimates and uncertainties surrounding retirement and long service leave liabilities.

### Education Funds

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.

### r) Other 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 2020.

#### 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 or not to include renewal options in the lease term and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the Statement of Financial Position as property, plant and equipment, whereas for an operating lease, no such asset is recognised.

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

## 2. Revenue Consists of the Following Items

|                 | 2020<br>\$       | 2019<br>\$       |
|-----------------|------------------|------------------|
| Sales           | 1,564,159        | 1,681,145        |
| Te Pae Tawhiti  | 1,262,055        | 1,448,936        |
| Project Revenue | 4,724,085        | 5,005,742        |
| Total           | <b>7,550,299</b> | <b>8,135,823</b> |

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, and not directly back to the Ministry. The 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.

### 3. Other Revenue

|                 | 2020<br>\$       | 2019<br>\$       |
|-----------------|------------------|------------------|
| Royalties       | 33,105           | 85,506           |
| Marking Service | 1,205,130        | 1,178,172        |
| Other Revenue   | 117,939          | 119,904          |
| <b>Total</b>    | <b>1,356,174</b> | <b>1,383,582</b> |

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

#### *Operating Expenses*

|                                     | 2020<br>\$       | 2019<br>\$       |
|-------------------------------------|------------------|------------------|
| Seminars and Conferences            | 9,823            | 13,852           |
| ICT—Info & Comm Technology          | 367,710          | 399,190          |
| Travel                              | 123,773          | 111,362          |
| Administration Expenses             | 357,238          | 325,930          |
| Financial Expenses                  | 98,664           | 72,581           |
| Contracted Services                 | 1,074,304        | 1,464,320        |
| Advertising Expenses                | 27,533           | 40,166           |
| Library Expenses                    | 38,102           | 37,078           |
| Remuneration of Auditors            |                  |                  |
| - Audit of the Financial Statements | 44,640           | 43,786           |
| Board Members' Fees                 | 39,282           | 48,619           |
| Board Expenses                      | 29,514           | 38,660           |
| Bad Debts Written Off               | 19,848           | 14,103           |
| Operating Lease Expenses            | 35,453           | 28,543           |
| Donations Paid                      | 11,180           | 8,750            |
| Rental of Office Premises           | 383,927          | 383,024          |
| Inventory Write-off                 | 11,487           | 16,981           |
| <b>Total Operating Expenses</b>     | <b>2,165,944</b> | <b>2,551,758</b> |

## 5. Personnel Expenses

|  | 2020<br>\$       | 2019<br>\$       |
|--|------------------|------------------|
| Salaries and Wages                           | 4,351,494        | 4,343,034        |
| Employer Contributions                       | 193,861          | 204,492          |
| Increase (Decrease) in Employee Entitlements | (6,763)          | 540              |
| Staff Development and Training Expenses      | 63,849           | 55,868           |
| Other Personnel Expenses                     | 59,483           | 63,494           |
| <b>Total Personnel Expenses</b>              | <b>4,661,924</b> | <b>4,667,428</b> |

Employer contributions to defined contribution plans include contributions to KiwiSaver, the Government Superannuation Fund and individual retirement plans.

## 6. Cash, Cash Equivalents and Investments

|   | 2020<br>\$       | 2019<br>\$       |
|---|------------------|------------------|
| Cash at Bank  | 1,515,408        | 1,248,463        |
| Term Deposits with Maturities less than 3 months      | 2,250,000        | 1,200,000        |
| <b>Total Cash and Cash Equivalents</b>                | <b>3,965,408</b> | <b>2,448,463</b> |
| Investments   | 1,300,000        | 2,000,000        |
| <b>Total Cash, Cash Equivalents &amp; Investments</b> | <b>5,065,408</b> | <b>4,448,463</b> |

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

The Council holds unspent trust funds received (described as 'Educational funds'), included in cash at bank, of \$212,508 being TLRI \$190,008 and Beeby Fund \$22,500 (2019: \$272,140) 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.

## 7. Trade and Other Receivables

The major categories of receivables are:

|                           | 2020<br>\$     | 2019<br>\$       |
|---------------------------|----------------|------------------|
| Trade/Project Receivables | 786,807        | 849,342          |
| Accrued Project Revenue   | 0              | 52,375           |
| Accrued Interest          | 9,602          | 17,129           |
| Other Receivables         | 128,320        | 106,157          |
|                           | <b>924,729</b> | <b>1,025,003</b> |

As at 30 June 2020 and 2019, all overdue receivables have been assessed for impairment and appropriate provisions applied where necessary. All receivables are from exchange transactions. No receivables are from non-exchange transactions.

## 8. Inventories

|                          | 2020<br>\$     | 2019<br>\$     |
|--------------------------|----------------|----------------|
| Stock NZCER Press        | 247,236        | 248,119        |
| Stock PTS                | 77,806         | 89,252         |
| <b>Total Inventories</b> | <b>325,042</b> | <b>337,371</b> |

As at 30 June 2020, inventories have been reviewed with old stock either written off or carrying costs written down to market value. The write-off for 2020 was \$11,487 (2019: \$16,981).

## 9. Property, Plant and Equipment

|  | Furniture<br>& fittings<br>\$ | Equipment<br>\$ | Total<br>\$      |
|--|-------------------------------|-----------------|------------------|
| <u>Cost</u>                              |                               |                 |                  |
| Balance at 1 July 2018                   | 935,889                       | 1,098,645       | 2,034,534        |
| Additions                                | 6,234                         | 7,428           | 13,662           |
| Disposals                                | 0                             | -1,258          | -1,258           |
| Balance at 30 June 2019                  | 942,123                       | 1,104,815       | 2,046,938        |
| Balance at 1 July 2019                   | 942,123                       | 1,104,815       | 2,046,938        |
| Additions                                | 2,108                         | 26,342          | 28,450           |
| Disposals                                | 0                             | -99,783         | -99,783          |
| Balance at 30 June 2020                  | 944,231                       | 1,031,374       | 1,975,605        |
| <u>Accumulated Depreciation</u>          |                               |                 |                  |
| Balance at 1 July 2018                   | 791,046                       | 1,067,079       | 1,858,125        |
| Depreciation Expense                     | 41,679                        | 25,364          | 67,043           |
| Eliminate on Disposal                    | 0                             | -1,258          | -1,258           |
| Balance at 30 June 2019                  | 832,725                       | 1,091,185       | 1,923,910        |
| Balance at 1 July 2019                   | 832,725                       | 1,091,185       | 1,923,910        |
| Depreciation Expense                     | 20,819                        | 139,512         | 160,331          |
| Eliminate on Disposal                    | 0                             | -99,783         | -99,783          |
| Transfer to intangible assets            | 0                             | -106,623        | -106,623         |
| Other adjustments                        | 4,297                         | -33,846         | -29,549          |
| Balance at 30 June 2020                  | 857,841                       | 990,445         | 1,848,286        |
| <b><u>Net Book Value at Year-end</u></b> |                               |                 |                  |
| <b>At 30 June 2019</b>                   | <b>109,387</b>                | <b>13,630</b>   | <b>\$123,027</b> |
| <b>At 30 June 2020</b>                   | <b>86,389</b>                 | <b>40,929</b>   | <b>\$127,318</b> |

When implementing a new Fixed Asset Register it was identified that \$106k of depreciation had been charged to Equipment that should have been charged to Software. As a result, the opening Net Book Value of equipment has been understated and software overstated. A transfer has been made to correct this.

## 10. Intangible Assets

|   | Capitalised<br>development<br>\$ | Intangible Assets<br>in Progress<br>\$ | Software<br>\$ | Total<br>\$      |
|---|----------------------------------|--|----------------|------------------|
| <u>Cost</u>                                 |                                  |  |                |                  |
| Balance at 1 July 2018                      | 1,462,017                        | 271,865                                | 358,290        | 2,092,172        |
| Additions                                   | 0                                | 0                                      | 12,543         | 12,543           |
| Capitalised                                 | 0                                | 0                                      | 0              | 0                |
| Disposals                                   | 0                                | 0                                      | 0              | 0                |
| Balance at 30 June 2019                     | 1,462,017                        | 271,865                                | 370,833        | 2,104,715        |
| Balance at 1 July 2019                      | 1,462,017                        | 271,865                                | 370,833        | 2,104,715        |
| Additions                                   | 0                                | 375,340                                | 98,047         | 473,387          |
| Capitalised                                 | 647,205                          | -647,205                               | 0              | 0                |
| Disposals                                   | 0                                | 0                                      | 0              | 0                |
| Balance at 30 June 2020                     | 2,109,222                        | 0                                      | 468,880        | 2,578,102        |
| <u>Accumulated Amortisation</u>             |                                  |  |                |                  |
| Balance at 1 July 2018                      | 694,326                          | 0                                      | 358,290        | 1,052,616        |
| Amortisation Expense                        | 216,774                          | 0                                      | 3,967          | 220,741          |
| Disposals                                   | 0                                | 0                                      | 0              | 0                |
| Balance at 30 June 2019                     | 911,100                          | 0                                      | 362,257        | 1,273,357        |
| Balance at 1 July 2019                      | 911,100                          | 0                                      | 362,257        | 1,273,357        |
| Amortisation Expense                        | 142,673                          | 0                                      | 0              | 142,673          |
| Disposals                                   | 0                                | 0                                      | 0              | 0                |
| Transfer from Property Plant<br>& Equipment | 0                                | 0                                      | 106,623        | 106,623          |
| Other adjustments                           | -19,856                          | 0                                      | 0              | -19,856          |
| Balance at 30 June 2020                     | 1,033,917                        | 0                                      | 468,880        | 1,502,797        |
| <b><u>Net Book Value at Year-end</u></b>    |                                  |  |                |                  |
| <b>At 30 June 2019</b>                      | <b>550,917</b>                   | <b>271,865</b>                         | <b>8,576</b>   | <b>831,358</b>   |
| <b>At 30 June 2020</b>                      | <b>1,075,305</b>                 | <b>0</b>                               | <b>0</b>       | <b>1,075,305</b> |

## 11. Employee Entitlements

|   | 2020<br>\$     | 2019<br>\$     |
|---|----------------|----------------|
| Annual Leave—Current                        | 315,605        | 313,525        |
| Accrued Salary and Wages                    | 66,344         | 31,831         |
| Retirement & Long Service Leave—Non-Current | 83,803         | 92,647         |
|   | <u>465,752</u> | <u>438,003</u> |

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

|                           | 2020<br>\$       | 2019<br>\$       |
|---------------------------|------------------|------------------|
| Advance Subscriptions     | 72,032           | 78,195           |
| Project Income in Advance | 1,283,742        | 1,022,461        |
|                           | <u>1,355,774</u> | <u>1,100,656</u> |

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

The major categories of Other Payables are:

|                   | 2020<br>\$     | 2019<br>\$     |
|-------------------|----------------|----------------|
| <u>Current</u>    |                |                |
| Accruals          | 58,307         | 158,630        |
| Other Liabilities | 237,363        | 246,575        |
|                   | <u>295,670</u> | <u>405,205</u> |

Accruals and other liabilities (which mainly comprises expenditure clearing accounts) 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 three 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 Margaret Blackwell Fellowship**

The Margaret May Blackwell Travel Fellowship was initiated in 1988 and is administered by NZCER on behalf of Trustees. The fellowship is given annually to enable a suitable person in early childhood education to study overseas to gain further experience and subsequently to disseminate that information for the benefit of early education in New Zealand.

### **Beeby Fund 1998**

The Beeby Fund is a joint initiative by the Council and UNESCO and provides funding to researchers to prepare books focused on enhancing teaching practice and students' learning. This fund is administered by the Council.

| Funds  | Balance<br>30 June 2019<br>\$ | Receipts<br>\$ | Payments<br>\$ | Balance<br>30 June 2020<br>\$ |
|--|-------------------------------|----------------|----------------|-------------------------------|
| Teaching and Learning<br>Research Initiative | 272,140                       | 1,544,521      | 1,626,653      | 190,008                       |
| Beeby Fund 1998                              | 0                             | 22,500         | 0              | 22,500                        |
| Margaret Blackwell Trust                     | 0                             | 15,722         | 15,722         | 0                             |
| TOTAL  | 272,140                       | 1,582,743      | 1,642,375      | 212,508                       |

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 balance date and therefore are reported as current liabilities. Because we cannot determine or control when Beeby funds are spent, we have also reported these as current liabilities.

Receipts and payments associated with the educational funds are classified as arising from non-exchange transactions, in that the Council receives value from the funders without directly giving approximately equal value in exchange. The total funds held as at 30 June (2020: \$212,508 and 2019: \$272,140) 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:

|  | 2020<br>\$     | 2019<br>\$     |
|--|----------------|----------------|
| Not later than 1 year                        | 356,372        | 396,409        |
| Later than 1 year and not later than 5 years | 153,431        | 297,147        |
| Later than 5 years                           | 0              | -              |
|  | <b>509,803</b> | <b>693,556</b> |

A significant portion of the total non-cancellable operating lease expense relates to the lease of office and warehouse space in Wellington. The existing store and office lease for Education House in Wellington expires in March 2021.

## 16. Contingencies

### Contingent liabilities

The Council has no contingent liabilities, guarantees or indemnities outstanding as at 30 June 2020 (30 June 2019: Nil).

### Contingent assets

The Council has no contingent assets (30 June 2019: Nil).

## 17. Related Parties

Related party disclosures are not required, as all transactions with related parties have been conducted within a normal supplier or customer/recipient relationship, on similar terms and conditions to those that the Council would reasonably adopt in dealing with the party at arm's length in the same circumstances.

### Key Management Personnel Compensation

|  | 2020<br>\$     | 2019<br>\$     |
|--|----------------|----------------|
| <i>Board Members</i>                               |                |                |
| Remuneration                                       | 39,282         | 48,619         |
| Full-time Equivalent Members                       | 0.38           | 0.48           |
| <i>Leadership Team</i>                             |                |                |
| Remuneration                                       | 783,154        | 679,463        |
| Full-time Equivalent Members                       | 4.00           | 3.65           |
| <b>Total Key Management Personnel Remuneration</b> | <b>822,436</b> | <b>728,082</b> |
| <b>Total Full-time Equivalent Personnel</b>        | <b>4.38</b>    | <b>4.13</b>    |

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

|  | 2020<br>\$       | 2019<br>\$       |
|--|------------------|------------------|
| <i>Loans and Receivables</i>   |                  |                  |
| Cash and Cash Equivalents  | 3,765,408        | 2,448,463        |
| Debtors and Other Receivables  | 924,729          | 1,025,003        |
| Investments—Term Deposits  | 1,300,000        | 2,000,000        |
| <b>Total Loans and Receivables</b>   | <b>5,990,137</b> | <b>5,473,466</b> |
| <i>Financial liabilities at fair value</i>   |                  |                  |
| Payables (excluding income in advance, taxes payable and educational funds received subject to conditions) | 181,269          | 381,888          |

## 19. Subsequent Events

After the reporting date, NZCER has entered into a long-term lease agreement for new office space in Brandon Street, Wellington. The new lease commences in March 2021. The lease agreement for the new office space had not been completed before 30 June so has been excluded from the schedule of commitments for expenditure (note 15).

## 20. COVID-19

On 11 March 2020, the world Health Organization declared a global pandemic as a result of the outbreak and spread of COVID-19. Following on from this, on Wednesday 25 March 2020, the New Zealand Government raised its alert level to 4 (full lockdown of non-essential services) for an initial period of four weeks.

The outbreak of the COVID-19 Coronavirus pandemic in New Zealand has had minimal impact on the financial operations of NZCER for the year ending 30 June 2020. A high proportion of the work undertaken by NZCER was able to continue as normal during lockdown. The largest impact was where some schools were not undertaking assessment tests in the early part of the calendar year, or work on research projects being delayed while schools and other organisations remained during national or regional lockdowns.

Due to NZCER's diverse and domestic customer base, demand for NZCER's products and services remained strong throughout the year. This has resulted in only minimal impact on the financial performance in the 2019-20 financial year.

Due to NZCER's strong financial performance and financial position, NZCER did not require any form of government financial assistance to get through the financial year.

During the lockdown period, NZCER staff were paid an allowance to cover additional expenses that employees were required to incur as a result of working from home such as electricity in order to provide a comfortable working environment at home.

An offer of rent relief for the duration that NZCER was unable to occupy its office premises was provided by the landlord. This offer was accepted by NZCER. All other financial transactions have been undertaken at a normal arms-length commercial basis.

## Independent Auditor's Report

### To the readers of the New Zealand Council for Educational Research's financial statements for the year ended 30 June 2020

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

#### Opinion

We have audited:

- the financial statements of the Council on pages 18 to 34, that comprise the statement of financial position as at 30 June 2020, 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 including a summary of significant accounting policies and other explanatory information.

In our opinion:

- the financial statements of the Council on pages 18 to 34:
  - present fairly, in all material respects:
    - its financial position as at 30 June 2020; and
    - its financial performance and cash flows for the year then ended; and
  - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 27 November 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below and we draw your attention to the impact of Covid-19 on the Council. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

#### Emphasis of matter—Impact of Covid-19

Without modifying our opinion, we draw attention to the disclosures about the impact of Covid-19 on the Council as set out in note 20 to the financial statements.

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board for the financial statements and the performance information

The Board is responsible on behalf of the Council for preparing the financial statements that are fairly presented and comply with generally accepted accounting practice in New Zealand. The Board is responsible for such internal control as it determines is necessary to enable it to prepare the financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Board is responsible for the other information. The other information comprises the information included on pages 2 to 15, but does not include the financial statements, and our auditor's report thereon.

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

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

### Independence

We are independent of the Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): Code of Ethics for Assurance Practitioners 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.



**Stephen Usher**

Audit New Zealand

On behalf of the Auditor-General

Wellington, New Zealand

# Te hunga whakapā —Contacts

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## Te mahi whakauka—Sustainability

NZCER is a member of the Sustainable Business Network and is committed to developing and maintaining sustainable business practices. This report is printed on an environmentally responsible offset paper, produced using FSC Certified, 100% Post Consumer Recycled PCF pulp. Manufactured under the strict ISO14001 Environmental Management System.

