



Annual Report
2016–2017

Vision—*Wawata*

Our vision is for an education system with a strong evidence base, where understanding about learning and the needs of every learner are central.

Mission—*Koromakinga*

NZCER is an education research and development organisation providing knowledge and resources to support learning in Aotearoa New Zealand.

Value statement—*Tauākī uaratanga*

NZCER is an independent advocate for evidence-informed approaches to education. We generate and share insights from our research and evaluation and we develop educational solutions to support learning. Our work is done in purposeful teams that draw on deep, cross-disciplinary expertise with an Aotearoa New Zealand perspective and international reach.

NZCER acknowledges Te Tiriti o Waitangi as the founding document of Aotearoa New Zealand and seeks to uphold mana Māori in our work, relationships, and ways of working. We place high value on integrity, creativity, and generosity.

NZCER draws on a rich heritage and plays an active part in shaping the future of education.

Statutory role—*Kawenga i raro i te ture*

NZCER is an independent, not for profit, statutory body established in 1934. The NZCER Act 1972 requires the organisation to carry out and disseminate education research and provide information and advice.

We receive a government grant and generate the majority of our income from contract research and **sales** of our products and services.

Priority areas 2014–2017—*Pīkaunga mātāmua 2014–2017*

Māori education

Quality tools and services for the 21st century

Future building in education

Strengthening our work internationally

Ngā rārangi take

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Tēnei mātou— About NZCER

Learning with evidence—Te ako i runga i te whai taunakitanga

NZCER is an independent education research and development organisation. We have strong relationships throughout the education sector across Aotearoa New Zealand, which looks to us for support and advice about teaching and learning based on evidence.






We pose questions and find the answers through systematic, ethical, professional research. We are committed to best practice, fairness, and equity.

We want our work to benefit all learners in diverse learning environments. Our research is freely available in reports, and underpins the tools, assessments, and publications we produce.

NZCER is an independent, not for profit, statutory body established in 1934. The NZCER Act 1972 requires the organisation to carry out and disseminate education research and provide information and advice.

We receive a government grant, which in the 2016–2017 year provided 14.5% of our revenue. The majority of our income comes from contestable contracts for both research and products and services, and sales of our products and services.

Our revenue comes from five sources

GOVERNMENT GRANT		1,452,000 14.5%
CONTESTABLE FUNDING – RESEARCH AND DEVELOPMENT		3,153,783 31.4%
CONTESTABLE FUNDING – PRODUCTS AND SERVICES		2,330,942 23.2%
SALES PRODUCTS AND SERVICES		3,045,415 30.3%
INTEREST INCOME		57,197 0.6%

TOTAL REVENUE | 10,039,337 | 100%

We employ

66
people

FULL-TIME	46
PART-TIME	19
PARENTAL LEAVE	1
FULL-TIME EQUIVALENT	60

We worked on significant contestable contracts in 2016–2017

- Literacy and Numeracy Digital Guidance Tool (LiNDET)
- National Monitoring Study of Student Achievement (NMSSA) Wānangatia Te Putanga Tauria
- Teaching and Learning Initiative (TLRI)
- Teaching and School Practices Survey tool
- Te Ahu o te Reo
- Youth Assessment

We acknowledge our key partners

- Ako Aotearoa
- Catalyst
- Education Council of Aotearoa New Zealand (EC)
- Ministry of Education
- New Zealand Qualifications Authority (NZQA)
- Tertiary Education Commission (TEC)
- Te Taura Whiri i te Reo Māori
- University of Otago

Te kupu whakataki a te kaiwhakahaere— Chair's foreword

From my perspective, this has not just been a very successful year for NZCER, but one that is something of a waypoint in the continuing development of this organisation.

The passing of the Education Legislation Bill in October 2016 amended the NZCER Act and reaffirmed the role of NZCER as an independent organisation. It is a good piece of future proofing, allowing a more modern framework for the election and operation of the Board. I would like to thank the Ministry of Education for their hugely collegial support in enabling this to happen. Importantly for us, the change in legislation provides us with an opportunity to strengthen our relationship with NZCER's Electoral College, which represents many of our primary stakeholders. We will use this opportunity to extend our networks through the whole education sector.



PETER COOLBEAR | Chair

“We have seen the consolidation of an excellent senior leadership team within NZCER.”

Equally importantly, with the appointment of our General Manager Māori in February this year, we have seen the consolidation of an excellent senior leadership team within NZCER. The team, with the full support of the Board, is looking to build on past successes and increase NZCER's impact and influence on the sector for the benefit of all learners, particularly those who are underserved by the present system.

To this end, the Board and staff of NZCER have spent a considerable time rethinking NZCER's strategy for the next five years. This will be released shortly. NZCER has a role to inspire education. We do this by playing a leading role in research, developing tools, and providing services that drive effective learning and positive change in policy and practice.

To achieve our purpose, we have identified three strategic priorities for 2017–2021. NZCER will:

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

Finally, this is a farewell from me. My second term on the Board is now complete and it is time to step down. I have been hugely privileged to be part of NZCER for the past eight years. A big and heartfelt thank you to my colleagues on the Board, the staff and, in particular, NZCER's Director, Graeme Cosslett. I have loved the way NZCER models its own aspirations. It truly is a learning organisation and a passionate one. I have learnt a huge amount from you all.

These are exciting times for education in New Zealand: NZCER continues to play a leading role in supporting the system meet the challenges and opportunities ahead.

He arotakenga mō te tau— The year in review

Themes of innovation, development, and partnerships threaded throughout our work in 2016–2017. It was a highly successful year; we won significant new work and delivered a range of exceptional research, products, and services to meet the needs of our stakeholders and customers.

As our 2014–2017 strategic plan ends, we have bold and exciting plans to refresh our strategy—as noted in the Chair’s foreword. This is the final report on work shaped by the four priority areas that have been our focus since 2014: Māori education; quality tools and services for the 21st century; future building in education; and strengthening our work internationally.

Highlights of the year included a number of opportunities to work in collaborations. These enabled us to deliver work of greater impact. For example, we collaborated with nine communities in a significant project for Te Taura Whiri i te reo Māori. The project, Te Ahu o te Reo, explored how whānau in those communities are working towards re-establishing te reo Māori as a secure, living language and a normal means of communication in daily life (see page 8). We had a strong collaborative relationship with the New Zealand Qualifications Authority during the development of online Literacy and Numeracy assessments. The pilot of the *Literacy and Numeracy Digital Guidance Tool* (LiNDET) showed evidence of a standard can be gathered through these online assessments.

We developed and launched a new online tool called the *Teaching and School Practices Survey*. The Ministry of Education funded this tool, which was supported by a cross-sector advisory group. The tool provides useful information for school inquiry, review, and development (see page 10).

The first reports from the comprehensive NZCER National Survey of Primary and Intermediate Schools 2016 were released and continued to be used across multiple channels to communicate the findings to different audiences.

Our staff were in demand for workshops and presentations across the country, both to talk about our research and to support our tools and services. Pages 6 and 7 give a sense of our reach and impact across New Zealand and internationally.

Staff worked on several large-scale research and resource projects during the year. These include the



GRAEME COSSLETT | Director

National Monitoring Study of Student Achievement in collaboration with Otago University, the Teaching and Learning Research Initiative (TLRI), the Assessment Resource Banks, and a continued programme of work for the Tertiary Education Commission to ensure the *Literacy and Numeracy for Adults Assessment Tool* met the needs of a wide range of learners (see page 16 for more about the latest addition to that tool).

A second education adviser joined the team during the year. The advisers work with schools, helping them build capability in assessment and evaluation. The Ministry of Education established a number of expert partners to support schools in Communities of Learning | Kāhui Ako. NZCER has eight staff approved to support Kāhui Ako as critical friends. Their role is to strengthen evidence-gathering practices, critical data analysis skills, problem definition, and evidence-informed action planning.

We strengthened our leadership team

The 2017 calendar year began with the successful appointment of Sheridan McKinley as General Manager Māori. This is a new role within the senior leadership team. It demonstrates our strategic commitment to Māori education as a whole-of-organisation responsibility, and our intention to maximise the contribution and impact we make.

Our investment in online assessment continued

Our investment in innovative online assessment continued as we worked to our 2014–2017 strategic plan. We completed the build of our robust and flexible online assessment platform, which now delivers a wide range of online tests. This investment continued to provide a sound base for delivering resources to schools, with more than 630,000 student assessments completed since its launch in 2014.

This year the Board approved investments based on our strategic priorities. Our focus for the strategic priority of developing quality tools and services was to finish the development of a computer adaptive *PAT: Mathematics* test and to release a suite of *Junior Science: Thinking with Evidence* assessments.

“Our staff were in demand for workshops and presentations across the country, both to talk about our research and to support our tools and services.”

We've enhanced the online platform with adaptive technology. Adaptive testing assesses a student during the test by continuously adapting the assessment to give them questions that best fit their overall level of achievement. This means we can personalise the experience of taking a test. The student is given an initial question: if they get it right they're given a harder one; if they get it wrong they're given an easier one. *PAT: Mathematics Adaptive* is the first truly computer adaptive test for schools in New Zealand and has already been used by nearly 10,000 students online.

The new suite of three *Junior Science: Thinking with Evidence* assessments are explicitly linked to two aspects of *The New Zealand Curriculum*: the Nature of Science strand of the science learning area (which embeds the science capabilities), and one of the key competencies—*thinking*. The online environment has allowed us to create interesting and interactive test items. This is another first for New Zealand schools, providing online science assessments for students in Years 4–6 (see page 11).

Our future-building investment continued from the initial release of *Curriculum for the Future: The digital game*. This year we released a second version, introducing new levels and an interactive journal. The game is available on the Apple store, Google Play, and a microsite <https://www.curriculumforthefuture.com/>. This work has demonstrated NZCER's ability to bring a strong education research base to a new medium and our ability to collaborate in new ways.

We developed two Māori education resources

Through our own investment, we furthered the development of two Māori education resources. One is *He Uiuinga Ākonga*, a student engagement survey in te reo for Māori-medium schools, that builds on the *Me and My School* survey with a kaupapa Māori approach. The other is a survey for English-medium schools on the health of te reo. The trial was successful and attracted considerable sector interest.

We strengthened our international presence

A further strategic goal was to strengthen our international presence. We achieved this through staff presenting internationally, attending conferences to ensure they are well connected with international developments in their field, and through making our books readily available for purchase through sites such as Amazon. Having our books in online bookshops increases the international exposure of our authors and ensures people anywhere in the world can access the work. Our social media channels, primarily Facebook and Twitter, continue to thrive and increase the reach of our news and our work.

We acknowledge Peter Coolbear's contribution as Chair

Over the past eight years, we have been fortunate to have Peter Coolbear on the NZCER Board. Peter held the role of Deputy Chairperson from 2011, and Chairperson from 2012. Peter's elected term will end in September 2017, which will bring to an end his significant contribution to NZCER. We wish to express our thanks and gratitude for his excellence in governance and leadership of the NZCER Board.

Te whātoro me te whakaaweawe o ā mātou mahi—

The reach and impact of our work

NZCER's research, ideas, products, publications, tools, and advisory services are used across Aotearoa New Zealand and our reach extends internationally.

Our advisory work took many forms this year, from the formal—speaking to a Parliamentary Select Committee on our submission to the update of the Education Act—to the informal, an after-dinner talk about NCEA to a service organisation.

We delivered over 40 presentations in Wellington, many of these to national bodies and decision makers.

Students took over 275,000 assessments online.

OUR RESEARCHERS REPRESENTED US AT SIX INTERNATIONAL CONFERENCES—IN KOREA, SCOTLAND, CANADA, AND AUSTRALIA.

We delivered nearly 50 presentations around the country—from Waitangi to Queenstown.

We worked with teachers and learners from early childhood to tertiary institutions.

We published seven books.

We delivered Expert Partner support to Communities of Learning | Kāhui Ako.

We continued our work on wellbeing.

We launched two new tools.

Schools bought over 600,000 answer sheets for paper-based assessments.

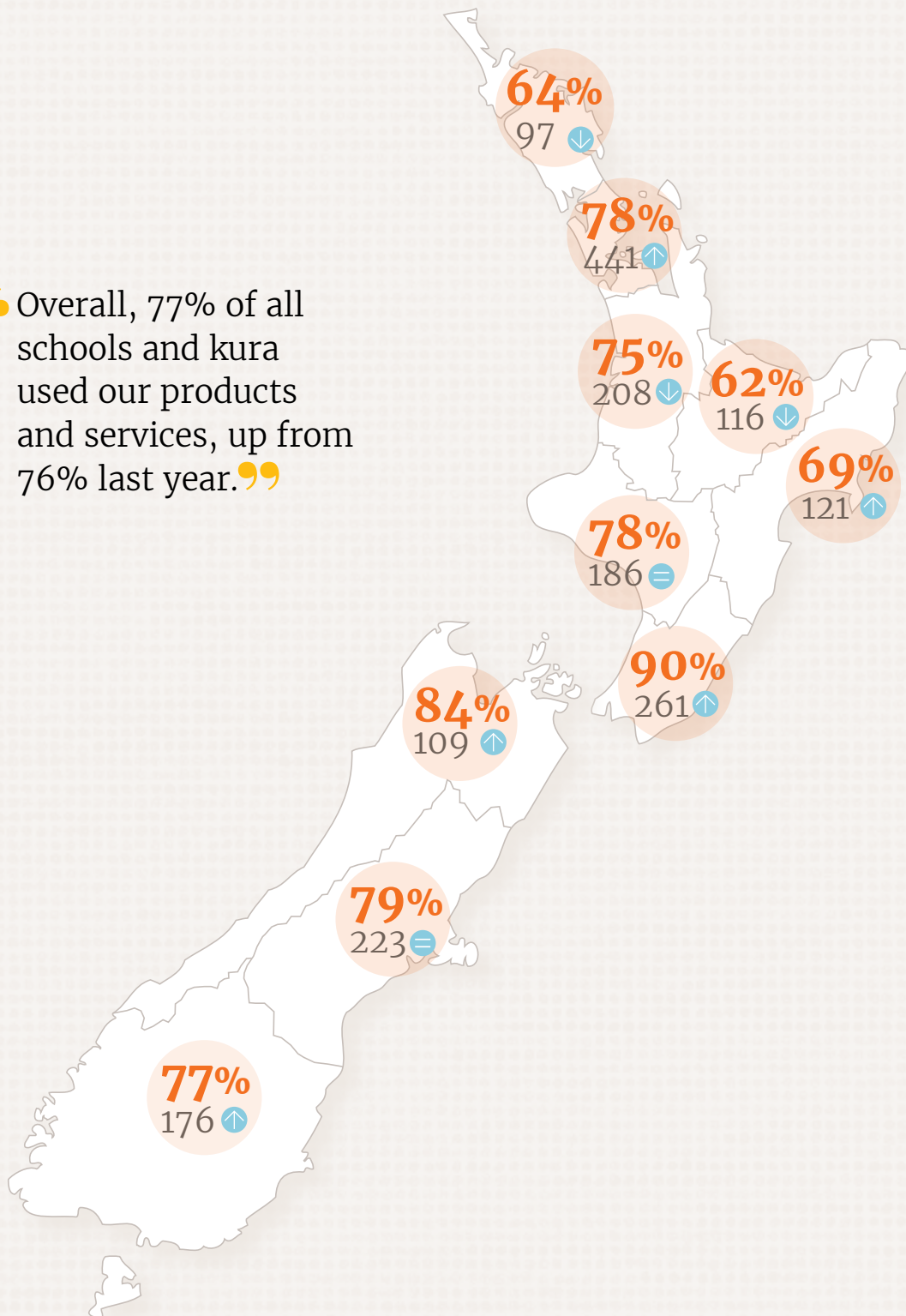
We created nearly 500 reading items and over 300 numeracy items with a youth focus for adult assessments.

Our research explored learning in work as well as at school: apprenticeships, women in trades, primary industries, business, and medicine.



This map shows the number of schools and kura in each of the 10 Ministry of Education regions using NZCER products and services from 1 July 2016 to 30 June 2017, and that number as a percentage of all schools and kura in the region. This includes sales of paper and online tests, surveys, journals, and books. The arrows indicate movement compared with 2015–2016.

“Overall, 77% of all schools and kura used our products and services, up from 76% last year.”



Ko te mātauranga Māori hei pīkaunga mātāmua— *Māori education is a priority*

Māori education was one of four priority areas for us in the years 2014–2017, and continues to be a priority in our refreshed strategic plan to 2021.

We welcomed our General Manager Māori



SHERIDAN MCKINLEY | *General Manager Māori*

In 2016, we created the position of General Manager Māori to provide leadership across the whole organisation as we work to improve Māori experience of education.

We were delighted to appoint Sheridan McKinley to the role. Sheridan is Ngāti Kahungunu ki Wairarapa and Ngāi Tahu. She joined us from a role at the Education Review Office, and has worked in primary schools and kura kaupapa Māori, in initial and in-service teacher education, as a researcher, and in education publishing for Māori–medium schools.

“Te Wāhanga’s work adheres to kaupapa Māori research principles and is guided by tikanga.”

Te Wāhanga is our Māori research unit

Alongside Sheridan’s role across NZCER, she manages Te Wāhanga, our dedicated Māori research unit. This dual responsibility highlights NZCER’s desire to consider Māori in all our work, as well as maintaining the specialised knowledge and Māori focus of Te Wāhanga.

Te Wāhanga was established in the 1970s, under the leadership of Dr Richard Benton. Some of Dr Benton’s early work was a reference for research done by Te Wāhanga between 2015 and 2017 (see below).

Te Wāhanga’s work adheres to kaupapa Māori research principles and is guided by tikanga.

The intergenerational transfer of knowledge is central to Te Wāhanga’s view of Māori education and development. This includes knowledge content, the method of knowledge transfer, and the ability of Māori to be in a position to determine what is transferred and how.

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

We researched the health of te reo Māori

One of the major projects Te Wāhanga has worked on since 2015 is Te Ahu o te Reo, commissioned by Te Taura Whiri i te Reo Māori.

The project investigated the health of te reo Māori by exploring how whānau in nine communities use the language in daily life. The research centred on what was happening in each community, not on comparison between communities.

Sheridan McKinley acknowledged Dr Patu Hohepa’s name for the project. The meaning of the name is two-fold, and references both past and future. Te Ahu o te Reo is linked to the whakataukī, ‘Ko te reo te tūāhu o te mana Māori’. This whakataukī likens te reo Māori to a tūāhu or altar because of its important role in maintaining culture, marae, mana Māori, tikanga, and identity. It refers to the idea of having a significant place for te reo Māori. At the same time, Te Ahu o te Reo encourages looking ahead to the future and moving to revitalise the language. The name reflects the dynamic nature of language, and retains

a connection to the original whakataukī. It is about where we have come from, where we are now, and where we want to be with te reo Māori.

The project has links to the early days of Te Wāhanga, when Dr Richard Benton led a seminal project to survey use of te reo Māori in Māori households throughout the North Island. But while some of the communities involved in Te Ahu o te Reo are from the same locations, the methodology is different. For example, Dr Benton selected participants from electoral rolls, while the communities involved with Te Ahu o te Reo were selected because they are actively involved in preserving their language.

The participation of these communities was vital to the project. The project team acknowledged this by producing individual reports for each community. These reports highlight the challenges and opportunities that whānau face as they pursue their goals and aspirations in maintaining, revitalising, and normalising te reo Māori.

We recommended whānau be supported to learn te reo Māori

The overview report recommended that whānau be supported to learn te reo Māori and use te reo Māori with all ages in homes and communities. Actions were recommended for a range of sectors to achieve this outcome, including broadcasting, local government, Te Taura Whiri i te reo Māori and Te Mātāwai. The recommendations for the education sector included a 5-year plan to increase access to high-quality language teaching through improving teacher training and development, incorporating language into the curriculum, and increasing the number of sites with Māori-medium education. The report recommended that within 17 years, te reo Māori become a core curriculum subject throughout primary and secondary education, starting with Year 1 in 2020. The number of teachers proficient in te reo Māori would have to be significantly increased to support this.



The Te Ahu o te Reo overview report and nine community reports were produced in te reo Māori and English.

Ā mātou mahi—Profiles of our work

Teaching and School Practices Survey tool

One of our priority areas is ‘quality tools and services for the 21st century’. We developed a tool to support schools as they focus on teaching practices, school practices, and leadership.



Teaching and School Practices SURVEY TOOL

He Mahinga Kura, He Mahinga Kaiako He Rauemi Uiui

The *Teaching and School Practices Survey* tool replaces the *Educational Leadership Practices* survey (ELP), which was widely used from 2009 to 2016. The ELP was based on the Educational Leadership Best Evidence Synthesis:¹ this framed school leadership as leadership of an organisation that is continually learning and inquiring.

The Ministry of Education commissioned the new tool to build on the success of the ELP. Research consistently points to the difference leadership and quality teaching make for educational outcomes. In addition to a focus on leadership, the new tool needed to have a broader focus on effective school and teaching practices.

To develop the new tool, we referred to the latest literature and to standards and surveys designed for formative purposes. We reviewed ERO’s School Evaluation Indicators. We discussed the draft questions with an advisory group (see below).

The tool generates useful reports

The resulting tool has two surveys, one for teachers and one for principals. The tool generates three reports: a teaching practices report, a school practices report, and the leadership report.

Communities of Learning | Kāhui Ako can use the tool

The new tool was designed to be useful for Communities of Learning | Kāhui Ako, which are intended to support and develop leadership and high-quality teaching. The Kāhui Ako leader co-ordinates participation amongst member schools and can ask for customised reports.

As for individual schools, the purpose of the *Teaching and School Practices Survey* in Kāhui Ako is to provide useful information for self-evaluation and inquiry. It allows teachers the opportunity to reflect on their own inquiry and relationships, and provides a way of looking at practices and leadership across the school. Viewed together, the anonymised reports give schools and Kāhui Ako a full picture of their teaching practices, school practices, and principal leadership.

At the end of each year, we will analyse aggregated data to provide the Ministry with a national overview.

An advisory group helped us develop the tool

The *Teaching and School Practices Survey* tool was developed with active support of an advisory group, and is an example of our collaborative working style with the sector. The advisory group had representatives from NZ Educational Institute, NZ Principals’ Federation, NZ Association of Intermediate and Middle Schooling, Post Primary Teachers Association, Secondary Principals’ Association of New Zealand and NZ School Trustees Association, working collaboratively with the Education Review Office, the Education Council of Aotearoa NZ, the Ministry of Education, and researchers and professional development providers. It was trialled with a representative cross-section of schools.

¹ Robinson, V., Hohepa, M., & Lloyd, C. (2009). *School leadership and student outcomes: Identifying what works and why: Best evidence synthesis iteration [BES]*. Wellington: Ministry of Education.


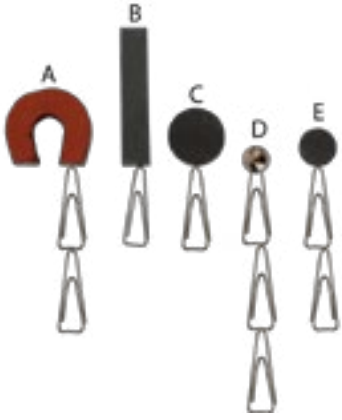
Ā mātou mahi—Profiles of our work

Junior Science: Thinking with Evidence

Junior Science: Thinking with Evidence provides online assessments for students in Years 4–6. The assessment complements the existing *Science: Thinking with Evidence* assessments for Years 7–10.

Magnets

Some students wanted to find out how many paper clips five different magnets could pick up end to end. Here are their results.



The assessments ask students to think critically about, and use evidence from, a range of contexts.

We used our knowledge of schools and classrooms to make sure *Junior Science: Thinking with Evidence* is easy to use and understand, for both teachers and students.

The trials showed students enjoyed the experience of doing an online test. Teacher comments used the words ‘engaged’, ‘enjoyed’, and ‘buzzing’ to describe student response. The assessment features a range of interactive question types and provides colourful stimulus material. Because the test is online, it can be adapted with dyslexia fonts and other assistive technologies.

The assessment helps teachers understand science capabilities

The items in the assessment reflect the different science capabilities and the type of thinking required. The science curriculum is broad, so the developers considered how the assessment might help teachers see what is possible within the curriculum.

Teachers can use the reports to see how their students’ thinking compares with others in their class and the national reference group.

Comments from the trials showed the assessment provided confirmation for teachers about their approach, ‘the content was great, very on point, makes me think what we are teaching is just right’.

Junior Science: Thinking with Evidence is only available online; that’s what enables the interactivity and adaptability. The online service also saves times in administration and provides 100% accurate marking. In recent years we’ve made more assessments available online, and seen more schools take this option.

The manual is also online, and is freely available on our NZCER corporate website. Anyone can read it to see how the assessment links to the Nature of Science achievement objectives and the key competency—*thinking*—in *The New Zealand Curriculum*.

Ngā hua, ngā ratonga—Products and services

Professional services

The services and tools we offer are the practical application of our research. Every assessment, survey, and resource is developed from our research and our deep understanding of learning, learners, and the education system in Aotearoa New Zealand.

Our depth of understanding means we are aware that different users will have different criteria for deciding whether our services and tools are practical. We need to make them work for school leaders, administrators, teachers, and students. This year we continued to strengthen our ability to support teachers and schools.

We support good assessment practice

We have many services and tools available, and we want to be sure teachers and schools are using the ones that are right for them. We believe good assessment practice leads to better teaching practice in individual classrooms and across schools.

“We help teachers decide what to use, and support them to get the most out of the tools and resulting reports.”

Our growing team of advisory and support staff are available to talk to teachers about what they are trying to achieve through assessment, and support evaluation capability. We offer phone support, and we go in to schools for workshops and presentations.

Choosing the right service or tool is key to achieving the desired result. We help teachers decide what to use, and support them to get the most out of the tools and resulting reports. They may want to diagnose trends and patterns across a class or a year group, or track priority learners.

Our staff includes trained and experienced teachers, who have insight into the environment in which the tools are used and what a teacher needs in a classroom.

Our marking services pave the way for quality reporting

We need to change the way we describe what we do (watch for changes in next year’s Annual Report), because the marking service suggests we simply produce a score or a number. While collecting data to produce scores or numbers is an important part of assessment, it is not an end in itself. We make the scoring easy with a scanning service for schools that use paper assessments, and electronic marking for schools that use online assessments.

Once we have the scores or numbers, we can really begin to make a difference by producing reports that can inform decision making in classrooms and schools. Our advisory staff are available to talk teachers through the reports and show them how to get the most out of the information gathered from the assessments.

Our assessments are engaging for students

We address student needs in the design of assessment, both paper and online, by thinking about the experience of the student during the assessment. The move towards adaptive online assessment is an example of this, where the level of the questions adapts to the student’s level of ability. We used what we learned from making the Progressive Achievement Tests for Mathematics to create an adaptive reading assessment for youth and adults (page 16). *Junior Science: Thinking with Evidence* offers students a varied and visually stimulating experience (page 11).

Ngā hua, ngā ratonga—Products and services

NZCER Press

Our reputation for excellence continues to attract leading academics and researchers to publish their research and thinking.

Demand for print remains strong in the book market, both domestically and internationally, with digital usage continuing to be favoured in the journal sector.

The migration of school testing from print to online has continued this year. This trend is supported by the improvements in quality and range of services available to online users.

NZCER Press published eight TLRI summary reports and 22 research reports by our researchers this year, as well as the Te Ahu o te Reo overview and community reports in English and te reo Māori.

Our books won national and international recognition

This year saw NZCER Press with a record five finalists at the 2016 New Zealand Content Counts Education Awards. Two books won their respective categories, and another was a joint winner.

- *Autism Spectrum Disorder in Aotearoa New Zealand: Promising practices and interesting issues*, edited by Jill Bevan-Brown and Vijaya Dharan, won the Best Resource in Higher Education award.
- *Geography in Focus: Teaching and learning in issues-based classrooms*, edited by Mike Taylor, Louise Richards, and John Morgan won the Best Resource in Secondary award.
- *LEMMA: Mathematics tasks that promote higher order thinking*, by Caroline Yoon (lead author), was a joint winner in the Teacher's Choice: Best Resource in Secondary category.

Our te reo Māori publication programme is now well established, with the publication of the fourth edited collection of essays in te reo Māori, *Te Mauri o Te Whare*, edited by Agnes McFarland and Tairahia Black. The series is published in partnership with the Māori Caucus of the New Zealand Association for Research in Education | Te Hunga Rangahau Mātauranga o Aotearoa.

Another highlight was the publication of *NCEA in Context*, with Rosemary Hipkins of NZCER as lead author. The book explores the development of NCEA and explains the complex relationship between NCEA and the New Zealand curriculum. It has been very well received in schools and across the education sector.

Books (print and ebook editions)

Peer Tutoring: A training and facilitation guide, by Jesse Pirini

Te Mauri o Te Whare, by Agnes McFarland rāua ko Tairahia Black

Teaching social studies for critical, active citizenship in Aotearoa New Zealand, edited by Michael Harcourt, Bronwyn Wood, and Andrea Milligan

Diversity in community: Indigenous scholars writing, edited by Mere Kēpa and Cheryl Stephens

Research, policy and advocacy in the early years, edited by Carmen Dalli and Anne Meade

NCEA in Context, by Rosemary Hipkins, Michael Johnston, and Mark Sheehan

Decolonisation in Aotearoa: Education, research and practice, edited by Jessica Hutchings and Jenny Lee-Morgan

Journals

A total of nine journal issues across our five journals were published this year, in online and print formats. We have launched our Online First programme, allowing pre-publication versions of journal articles to be available online ahead of the full issue being published.

Our newest journal, *Evaluation Matters*, is now in its third year. This is published in partnership with the Aotearoa New Zealand Evaluation Association (ANZEA). This extends our reach to academics and practitioners outside our traditional education readership.

Assessment Matters 9: 2016

Assessment Matters 10: 2016

Curriculum Matters 12: 2016

Early Childhood Folio 20, volume 1, 2016

Early Childhood Folio 20, volume 2, 2016

Evaluation Matters 3: 2017

set: Research Information for Teachers, 2, 2016

set: Research Information for Teachers, 3, 2016

set: Research Information for Teachers, 1, 2017

Ngā hua, ngā ratonga—Products and services

Psychological Test Services

Psychological Test Services (PTS) advises New Zealand organisations about buying and using psychometric tests from international suppliers.

PTS sells and supports tests for different psychological fields, including organisational and human resources, clinical psychology, and educational psychology.

PTS maintains professional relationships with the New Zealand Psychological Society and the New Zealand Psychologists Board.

As well as advising clients on which tests to buy and how to use them, PTS can customise the reporting.

The Leadership Circle 360 is our most sought-after product

The Leadership Circle 360 continues to be PTS's most sought-after product. This leadership assessment tool is widely used by organisational and leadership consultants, particularly in government organisations. *The Leadership Circle 360* is used on accelerant programmes for potential leaders. This year, PTS has continued to deliver workshops to train and certify consultants to use the tool within client organisations.

Ngā mahi rangahau— *Research and development*

The Research and Development Group delivered a comprehensive programme of work over the past year. Highlights include research on student progress and achievement, the development of new tools, evaluation activity, and our work to support Communities of Learning | Kāhui Ako.

We focused on student achievement

Newly commissioned research on student progress complemented our continued focus on student achievement. The Ministry of Education gave us positive feedback for our exploratory study on reporting progress and achievement for students learning long term within curriculum level 1, and the development work underpinning the *Progress and Consistency Tool*. We continued to provide technical leadership for the National Monitoring Study of Student Achievement (NMSSA) and are contracted for the next 5-year cycle. We published research funded by our government grant on using Progressive Achievement Test data to explore progress and achievement in maths and reading.

We developed two new tools this year, the *Teaching and School Practices Survey* tool and *Junior Science: Thinking with Evidence* (both featured in this report).

We deliver Expert Partner support to Communities of Learning | Kāhui Ako

We won a contract to deliver Expert Partner support to Communities of Learning | Kāhui Ako. NZCER partners supported five Kāhui Ako. Our contribution as Expert Partners has scope to increase, but we are exercising caution because it is a challenging role. We see synergies between the Expert Partner role, the work of NZCER Advisory Services, and the series of small Teacher-led Innovation Fund projects we support. What does good collaboration with, and professional support for, Kāhui Ako look like when delivered by NZCER? It is a question we are now actively thinking about, and one that presents a number of opportunities.

Following our evaluations of the Manaiakalani Digital Teaching Academy and Teach First New Zealand, we secured evaluations of the Principal Recruitment Allowance (PRA) scheme and an evaluation of the Auckland Beginning Teachers project. The Principal Recruitment Allowance evaluation was well received and findings have already led to programme

improvements. We complemented our work on Beginning Teacher Education with a literature review for the Education Council of Aotearoa NZ (EC) on high-quality practice and the integration of theory and practice in initial teacher education. The review was widely distributed as part of the EC consultation process on future-focused Initial Teacher Education.

“The Principal Recruitment Allowance evaluation was well received and findings have already led to programme improvements.”

Student wellbeing is a priority

Student wellbeing remains a priority in our work, and we're pleased to have contributed in a number of areas. One of our government grant projects analysed data collected by the Wellbeing@School tool. We linked student and teacher data at the same schools and used statistical modelling to identify teacher and school practices associated with high levels of student wellbeing. The findings were developed into an infographic report. Our work with the Play.Sport evaluation for Sport NZ is ongoing.

We released a series of reports from the national survey

We took a new approach to disseminating the findings of the National Survey of Primary and Intermediate Schools, which is funded by our government grant. We released a series of short reports, and there are more to come. The report on digital technology received a lot of media coverage, while the earlier ones on National Standards in their seventh year and Communities of Learning | Kāhui Ako were also well received. This approach was more time intensive than anticipated and we will review it.

The Games for Learning research project will be completed by the end of 2017. This project poses questions about the role of game-based learning in education. These questions continue to challenge us and the wider education sector as we think about education practices for the future.

The Teaching and Learning Research Initiative work remained strong, with the highest number of expressions of interest received this year for some time. This work provides us with a sound national profile, and places us at the centre of research practitioner partnerships.

Our researchers have continued to publish widely, have undertaken many presentations and seminars, and are in demand to provide independent, evidence-based advice.

We created more items for the adult assessment tool

We continued to enhance the *Literacy and Numeracy for Adults Assessment Tool* for the Tertiary Education Commission. Our focus this year was to create additional items for Youth Assessments in reading and numeracy. Increasing the number of items in the reading and numeracy item banks enables learners to sit more assessments over time without encountering the same items repeatedly.

The goal was to improve engagement for younger adults, especially Māori and Pacific learners. To achieve this, we combined a culturally responsive development process with a youth-oriented design to create nearly 500 new reading items and over 300 new numeracy items. These items assess learning against the learning progressions for adult literacy and numeracy.

We also challenged ourselves to improve the learner experience. One example is the addition of visual cues in the 'hotspot' items. This makes the items more accessible for learners.

“The goal was to improve engagement for younger adults, especially Māori and Pacific learners.”

Ngā hinonga kua oti— Completed projects

Education Council practicum literature review

Jenny Whatman

NZCER was contracted to write a literature review on the features of high-quality practicum for the Education Council as part of their focus on improving the quality of initial teacher education.

Mental wellbeing literature scan

Sally Boyd

NZCER was contracted by CORE Education to undertake a literature scan about promoting and supporting the positive mental and emotional wellbeing of all students. The scan provided background and an evidence base for CORE to develop an online guide for educators. This guide will be located on the Ministry of Education's Inclusive Education website.

NZTA road safety education case studies

Rosemary Hipkins

This project undertook three case studies of teachers who the New Zealand Transport Authority (NZTA) considered to have designed and implemented innovative approaches to road safety education in the context of the wider New Zealand curriculum. NZTA is interested in what other teachers might learn from the experiences of these trailblazers. The case studies provide more nuanced accounts of pedagogy than can be derived from existing promotional materials.

PaCT use evaluation

Charles Darr

The *Progress and Consistency Tool* (PaCT) helps teachers make consistent judgements against the National Standards in reading, writing, and mathematics. This project collected and evaluated data about the use of PaCT to provide the Ministry of Education with information about the ongoing implementation and maintenance of the tool within schools.

PB4L School-Wide in secondary schools

Sally Boyd

The Positive Behaviour for Learning (PB4L) School-Wide initiative is managed by the Ministry of Education. This initiative provides schools with a framework and support to develop a values-based culture and consistent approach to promoting positive behaviours that support learning.

The Ministry of Education wanted to know more about the situation and needs of secondary schools that have not joined the initiative before making changes to the School-Wide support model.

The research asked leaders in secondary schools that have not joined School-Wide how they identify and address behaviour concerns, and what support and advice they have access to. The researchers also asked what these leaders knew about the School-Wide initiative, and their thoughts on what might make the model more accessible.

Review and evaluation of teachers' aide training

Jacky Burgon

The Ministry of Education contracted us to do two pieces of work to support its review of professional learning and development (PLD) for teacher aides. We did a literature search to inform resource development, and we evaluated existing PLD for teacher aides.

Teach First NZ

Jenny Whatman and Jo MacDonald

The 4-year pilot (2013–2016) for the University of Auckland Postgraduate Diploma of Teaching in partnership with Teach First New Zealand (TFNZ) was a new approach to the preparation of secondary teachers in New Zealand. The programme responded to the need for quality teachers in schools serving low decile communities with high Māori and Pasifika rolls, and is focused on preparing teachers to teach in hard-to-staff secondary subjects. NZCER's evaluation examined the features that appear to be powerful in preparing teachers to teach the nominated subjects in specific low decile secondary schools. The evaluation was funded by the Ministry of Education, the University of Auckland and TFNZ.

Te Toi Tupu

Jenny Whatman

Te Toi Tupu was a consortium of five organisations (University of Waikato, Cognition Education, CORE Education, Waikato-Tainui School of Research and Development, and NZCER) that offered professional learning and development to schools through 15 separate English- and Māori-medium contracts held with the Ministry of Education. NZCER provided evaluation expertise to support the consortium and projects. We moved from providing formative evaluation to outcomes evaluation.

Tokelau scholarship policy independent review

Cathy Wylie

Massey University subcontracted NZCER to provide an independent review of the Tokelau Scholarship Scheme, at policy and process level. The review explored the extent to which activities were aligned to policy intentions and met the needs and aspirations of the Tokelau people. It identified strategic needs and made recommendations for developments.

Training for a reflective workforce

Karen Vaughan

Training for a Reflective Workforce was designed to understand the impact of training in six health and community services organisations. The project supported maximisation of training and employer understanding and buy-in. The sector needs a workforce that can meet demands for restorative models of care, client-driven support (not recipe-driven care), and interprofessional collaboration. The project focused on how support workers are, or could be, supported to transfer learning (between training and everyday work) and become reflective practitioners meeting client and sector needs.

Water Safety NZ

Eliza Stevens

Water Safety New Zealand commissioned NZCER to carry out a survey of all New Zealand schools to provide an up-to-date database, and an overview of aquatic education currently provided in schools. This survey builds on one carried out in 2009. The survey was conducted online, and non-respondents were sent a paper version to try to get as high a response rate as possible.

Ngā mahi a NZCER

NZCER activities 2016–2017

We produce many blogposts, reports, articles, and books every year, as well as making speeches and presentations about our work. A selected list of these activities, with links where available, is on the Annual Report page of our website.

Te Poari o NZCER me te Kāhui Kōwhiri— The NZCER Board and Electoral College

NZCER is an independent statutory body, whose operation is enabled by the New Zealand Council for Educational Research Act 1972 (the Act).

The Act sets out how members are appointed and elected to the Council, known as the Board. The Act was amended in 2016 to update that process, and to align the language of the Act with current legislative practice.

Board membership now includes five elected members (previously six), three Board appointed members (previously two), and one member appointed by the Minister of Education (previously the Governor-General's appointee). Board members serve for terms of 4 years, with two or three of the five elected Board members completing their term every 2 years. Retiring members may stand for re-election.

The changes give the Board flexibility to adjust and mix the elected and appointed members to ensure the range of skills required for good governance.

An Electoral College nominates and elects Board members. The Act no longer specifies the composition of the Electoral College, or how members should be elected. Instead, the Act enables the Board to make the Rules for elections. These Rules must prescribe the method of election, require notification of election, and be presented to the House of Representatives. The Rules are published on the NZCER website along with the current Electoral College. The Electoral College ensures a broad representation from across the education sector: public and private; from early childhood education to tertiary; and including unions and professional associations.

Board as at 30 June 2017

Chair

PETER COOLBEAR – *Director, Coolbear Limited*

Deputy Chair

FIONA PIMM – *Executive leader and director*

Audit and Risk Committee Chair

VICKI CARPENTER – *Education Researcher and Consultant*

Governor-General's Appointee to the Board

PANIA GRAY – *Managing Director, Kororā Consulting*

Board members

LEXIE GRUDNOFF – *Associate Professor, Faculty of Education and Social Work, The University of Auckland*

FRANCES NELSON – *Principal, Fairburn School, Auckland*

MERE SKERRETT – *Senior Lecturer, Victoria University*

CHERYL STEPHENS – *Te Horomai Consulting Ltd*

GRANT TAYLOR – *Managing Partner, Ernst & Young*

STAFF REPRESENTATIVE – *Elliot Lawes*

Tauākī pūtea – *Financial Statements*

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Statement of Comprehensive Revenue & Expense

for the year ended 30 June 2017

	Notes	2017 \$	2016 \$
Revenue			
Revenue	2	8,470,064	9,072,398
Interest Income		57,197	112,128
Other Income	3	1,512,076	1,406,596
Total Revenue		10,039,337	10,591,122
Expenditure			
Cost of Sales		601,613	578,131
Operating Expenses	4	2,576,631	3,261,075
Personnel Expenses	5	6,080,121	5,980,211
Accommodation Expenses		492,048	531,994
Depreciation and Amortisation Expense		243,586	276,706
Total Expenditure		9,993,999	10,628,117
Net Surplus / (Deficit)		45,337	(36,995)
Other Comprehensive Income		-	-
Total Comprehensive Income		45,337	(36,995)

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

Statement of Changes in Equity

for the year ended 30 June 2017

	2017 \$	2016 \$
Equity at Start of the Year	3,961,826	3,998,821
Total Comprehensive Revenue & Expenditure	45,337	(36,995)
Balance at 30 June	4,007,164	3,961,826

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

Statement of Financial Position

as at 30 June 2017

	Notes	2017 \$	2016 \$
Current Assets			
Cash and Cash Equivalents	6	884,959	676,189
Investments	6	1,000,000	1,450,000
Trade and Other Receivables	7	2,481,182	2,078,264
Inventory	8	399,127	457,147
Total Current Assets		4,765,268	4,661,600
Non-current Assets			
Property, Plant, and Equipment	9	247,486	250,151
Intangible Assets	10	1,169,294	1,079,691
Total Non-current Assets		1,416,780	1,329,842
Total Assets		6,182,048	5,991,442
Current Liabilities			
Trade Payables		519,886	194,440
Employee Entitlements	11	497,143	443,130
Other Payables	12	1,107,871	1,351,831
Total Current Liabilities		2,124,901	1,989,401
Non-current Liabilities			
Employee Entitlements	11	29,988	20,398
Other Payables – Non-current	12	19,997	19,817
Total Non-current Liabilities		49,985	40,215
Total Liabilities		2,174,887	2,029,616
Net Assets		4,007,164	3,961,826
Equity			
Accumulated Funds		4,007,164	3,961,826
Total Equity		4,007,164	3,961,826


Fiona Pimm
 Chair
 30 November 2017


Vicki Carpenter
 Deputy Chair
 30 November 2017

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

Statement of Cash Flows

for the year ended 30 June 2017

	Notes	2017 \$	2016 \$
Cash Flows from Operating Activities			
Cash was Provided from:			
Government Grant		1,452,000	1,452,000
Sales Receipts		1,239,685	1,627,046
Projects		5,199,300	4,500,570
Interest Received		76,491	124,229
Educational Funds Receipts	12	1,501,852	1,568,219
Other Receipts		1,512,076	1,404,855
Sale of Short-term Deposits		450,000	1,580,000
Salaries and Related Employee Costs		(5,997,576)	(6,008,437)
Operating Expenses		(2,954,964)	(3,609,936)
Cost of Sales		(620,459)	(586,335)
Educational Funds Expenses	12	(1,563,263)	(1,594,422)
Net GST		244,074	(259,380)
Purchase of Short-term Deposits		0	(920,000)
Net Cash Flow From Operating Activities		539,216	(721,591)
Cash Flows from Investing Activities			
Sale of Property, Plant, and Equipment		78	2,116
Purchase of Property, Plant, and Equipment		(93,280)	(122,414)
Purchase of Intangible Assets		(237,244)	(352,360)
Net Cash Flow from Investing Activities		(330,446)	(472,658)
Net Increase/(Decrease) in Cash and Cash Equivalents		208,770	(1,194,249)
Cash and Cash Equivalents at the Beginning of the Year		676,189	1,870,438
Cash and Cash Equivalents at the End of the Year		884,959	676,189

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

Sale and purchase of short-term deposits are categorised as operating activities, as they do not comply with the definition of 'investing activities' in PBE IPSAS 2 Cash Flow Statements.

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

Notes to the Financial Statements

For the year ended 30 June 2017

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 Council conducts independent research, evaluation, and advisory work with a range of public and private sector clients, and also produces research-based products such as tests, journals, books, and services such as online testing, surveys, test marking, and analysis.

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 2017, and were approved on 30 November 2017.

Basis of Preparation

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

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 Grants

The Government Grant 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, and 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 Equivalents and Investments

Investments in bank deposits are initially measured at the amount invested. After initial recognition, investments in bank deposits are measured at amortised cost using the effective interest method, less any provision for impairment.

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%)
Computing and electronic equipment	3 years	(33.3%)

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%)
Product development	3–6 years	(16.7%–33.3%)

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 & 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 & Expense.

Any subsequent reversal of an impairment loss is recognised in the Statement of Comprehensive Revenue & 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 GST exclusive.

The net GST paid to or received from IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the Statement of Cash Flows.

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 & 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.

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 2017.

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

	2017 \$	2016 \$
Sales	1,533,339	1,544,485
Government Grant	1,452,000	1,452,000
Project Revenue	5,484,725	6,075,913
Total	8,470,064	9,072,398

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, and 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.

3. Other Income

	2017 \$	2016 \$
Royalties	205,934	174,751
Marking Service	904,449	770,700
Customised Solutions	248,383	358,972
Other Income	153,310	102,173
Total	1,512,076	1,406,596

4. The Statement of Comprehensive Revenue & Expense includes the Following Items

	2017 \$	2016 \$
Remuneration of Auditors		
- Audit of the Financial Statements	41,212	40,212
Board Members' Fees	41,160	41,317
Bad Debts Written Off	3,880	49
Operating Lease Expenses	36,398	42,548
(Gain)/Loss on Sale of Fixed Assets	78	(1,741)
Donations Paid	10,383	42,294
Foreign Exchange Translation Gain/Loss	-	-
Rental of Office Premises	330,963	332,143
Inventory Write-off	35,667	16,826

Operating Expense

	2017 \$	2016 \$
Seminars and Conferences	16,115	19,655
ICT – Info & Comm Technology	470,246	421,393
Travel	191,250	245,224
Administration Expenses	523,414	634,823
Financial Expenses	61,305	72,389
Board Fees and Expenses	65,569	62,159
Contracted Services	1,115,428	1,681,412
Advertising Expenses	97,375	81,940
Library Expenses	35,929	42,080
Total Operating Expenses	2,576,631	3,261,075

5. Personnel Expenses

	2017 \$	2016 \$
Salaries and Wages	5,611,131	5,512,795
Defined Contribution Plan Employer Contributions	263,745	277,730
Increase (Decrease) in Employee Entitlements	63,746	(4,538)
Staff Development and Training Expenses	80,073	117,613
Other Personnel Expenses	61,427	76,611
Total Personnel Expenses	6,080,121	5,980,211

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

6. Cash, Cash Equivalents, and Investments

	2017 \$	2016 \$
Cash at Bank	164,959	206,189
Term Deposits with Maturities Less Than 3 Months	720,000	470,000
Total Cash and Cash Equivalents	884,959	676,189
Investments	1,000,000	1,450,000
Total Cash, Cash Equivalents, and Investments	1,884,959	2,126,189

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 \$391,990 (2016: \$453,401) that are subject to restrictions. The 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:

	2017 \$	2016 \$
Trade Receivables	605,853	318,530
Project Receivables	1,733,555	1,564,224
Accrued Project Revenue	53,139	120,330
Accrued Interest	12,766	32,060
Other Receivables	75,868	43,120
	2,481,182	2,078,264

As at 30 June 2017 and 2016, all overdue receivables have been assessed for impairment and appropriate provisions applied where necessary.

Total receivables comprises:

Receivables from Exchange Transactions	2,112,503	1,595,565
Receivables from Non-exchange Transactions	368,679	482,699
	2,481,182	2,078,264

The balances for 'Receivables from Non-exchange Transactions' represent amounts invoiced to the Ministry of Education, but unpaid as at 30 June, to fund projects under the Teaching and Learning Research Initiative (TLRI) programme. These totalled \$368,679 as at 30 June 2017 (2016 : \$482,699).

These receivables are categorised as arising from non-exchange transactions, in that the Council receives the funds from the Ministry and does not provide equal value directly back to the Ministry, but disburses the funds to the projects selected by the TLRI Advisory Board. Once received by the Council, these funds are subject to restrictions, in that they can only be disbursed to the approved projects, in accordance with the contracted payment schedules for each project.

8. Inventories

	2017 \$	2016 \$
Stock Tests/Publications	396,467	455,999
Stock Tests/Test Scoring	2,660	1,148
Total Inventories	399,127	457,147

9. Property, Plant, and Equipment

	Furniture & Fittings	Equipment	Total
Cost	\$	\$	\$
Balance at 1 July 2015	812,460	1,063,314	1,875,774
Additions	60,126	62,288	122,414
Disposals	-	(35,030)	(35,030)
Balance at 30 June 2016	872,586	1,090,572	1,963,158
Balance at 1 July 2016	872,586	1,090,572	1,963,158
Additions	53,029	40,251	93,280
Disposals	-	(18,157)	(18,157)
Balance at 30 June 2017	925,615	1,112,666	2,038,281
Accumulated Depreciation			
Balance at 1 July 2015	676,199	942,398	1,618,597
Depreciation Expense	37,388	91,677	129,065
Eliminate on Disposal	-	(34,655)	(34,655)
Balance at 30 June 2016	713,587	999,420	1,713,007
Balance at 1 July 2016	713,587	999,420	1,713,007
Depreciation Expense	36,221	59,724	95,945
Eliminate on Disposal	-	(18,157)	(18,157)
Balance at 30 June 2017	749,807	1,040,987	1,790,794
Carrying Amounts			
At 1 July 2015	136,261	120,916	257,177
At 30 June and 1 July 2016	158,999	91,152	250,151
At 30 June 2017	175,807	71,679	247,486

10. Intangible Assets

	Capitalised Development \$	Intangible Assets in Progress \$	Software \$	Total \$
<u>Cost</u>				
Balance at 1 July 2015	761,097	298,147	358,290	1,417,534
Additions	-	352,360	-	352,360
Capitalised	298,147	(298,147)	-	-
Disposals	-	-	-	-
Balance at 30 June 2016	1,059,244	352,360	358,290	1,769,894
Balance at 1 July 2016	1,059,244	352,360	358,290	1,769,894
Additions	-	237,244	-	237,244
Capitalised	-	-	-	-
Disposals	-	-	-	-
Balance at 30 June 2017	1,059,244	589,605	358,290	2,007,139
<u>Accumulated Amortisation</u>				
Balance at 1 July 2015	184,272	-	358,290	542,562
Amortisation Expense	147,641	-	-	147,641
Disposals	-	-	-	-
Balance at 30 June 2016	331,913	-	358,290	690,203
Balance at 1 July 2016	331,913	-	358,290	690,203
Amortisation Expense	147,642	-	-	147,642
Disposals	-	-	-	-
Balance at 30 June 2017	479,555	-	358,290	837,845
<u>Carrying Amounts</u>				
At 1 July 2015	576,825	298,147	-	874,972
At 30 June and 1 July 2016	727,331	352,360	-	1,079,691
At 30 June 2017	579,689	589,605	-	1,169,294

11. Employee Entitlements

	2017 \$	2016 \$
Annual Leave	424,852	380,092
Retirement & Long Service Leave	102,280	83,436
	527,132	463,528
<i>Disclosed as:</i>		
<u>Employee Entitlements – Current</u>		
Annual Leave	424,852	380,092
Long Service & Retirement Leave	72,292	63,037
	497,143	443,130
<u>Employee Entitlements – Non-current</u>		
Retirement & Long Service Leave	29,988	20,398
Total	527,132	463,528

The present value of the long service and retirement leave obligations depends on a number of factors that are determined on an actuarial basis. Two key assumptions used in calculating this liability include the discount rate and the salary inflation factor. Any changes in these assumptions will impact on the carrying amount of the liability.

In determining the appropriate discount rate, the Council considered the interest rates on NZ government bonds which have terms to maturity that match, as closely as possible, the estimated future cash outflows.

The salary inflation factor has been determined after considering historical salary inflation. A weighted average discount rate of 4.86% (2016: 4.86%) and an inflation factor of 2.8% (2016: 2.8%) were used.

12. Other Payables

The major categories of Other Payables are:

	2017 \$	2016 \$
<u>Current</u>		
Accruals	64,156	192,966
Advance Subscriptions	65,820	72,151
Project Income in Advance	356,947	563,300
Educational Funds	371,993	433,585
Other Liabilities	248,955	89,829
	1,107,871	1,351,831
<u>Non-current</u>		
Educational Funds	19,997	19,817
	1,127,868	1,371,648

	2017 \$	2016 \$
Payables under Exchange Transactions		
Accruals	64,156	192,966
Advance Subscriptions	65,820	72,151
Project Income in Advance	356,947	563,300
Other Liabilities	4,881	(3,136)
	491,804	825,281
Payables under Non-exchange Transactions		
Educational Funds	391,990	453,401
Taxes Payable (GST)	244,074	92,966
	636,064	546,367
Total Other Payables	1,127,868	1,371,648

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.

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.

Educational funds

The Council administers two funds for specific educational purposes.

Teaching and Learning Research Initiative (TLRI)

The Council has an agreement with the Ministry of Education to provide programme co-ordination 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.

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 30 June 2016 \$	Receipts \$	Payments \$	Balance 30 June 2017 \$
Teaching and Learning				
Research Initiative	407,584	1,481,852	1,522,443	366,993
Beeby Fund 1998	45,817	20,000	40,820	24,997
Total	453,401	1,501,852	1,563,263	391,990

Receipts and disbursements of these funds are excluded from the Statement of Comprehensive Revenue & 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.

Of the Beeby fund balance held at 30 June 2017, \$5,000 is expected to be disbursed within 12 months of balance date, and therefore is reported as a current liability. The balance of the funds (\$19,997) is not expected to be disbursed within 12 months of balance date, and therefore is reported as a non-current liability.

In summary, Beeby funds as at 30 June comprise:

	2017	2016
	\$	\$
Current	5,000	26,000
Non-current	19,997	19,817
Balance as at 30 June	24,997	45,817

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 (2017: \$391,990 and 2016: \$453,401) 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.

13. 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:

	2017	2016
	\$	\$
Not Later than One Year	348,450	365,608
Later than One Year and not later than Five Years	911,408	1,289,578
Later than Five Years	-	-
	1,259,858	1,655,186

A significant portion of the total non-cancellable operating lease expense relates to the lease of office and warehouse space in Education House, Wellington.

14. Contingencies

Contingent liabilities

The Council has no contingent liabilities, guarantees, or indemnities outstanding as at 30 June 2017 (30 June 2016: Nil).

Contingent assets

The Council has no contingent assets (30 June 2016: Nil).

15. 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

	2017	2016
	\$	\$
Board Members		
Remuneration	41,160	41,317
Full-time Equivalent Members	0.45	0.46
<i>Leadership Team</i>		
Remuneration	779,886	615,658
Full-time Equivalent Members	4.45	3.37
Total Key Management Personnel Remuneration	821,046	656,975
Total Full-time Equivalent Personnel	4.91	3.83

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

16. Categories of Financial Assets and Liabilities

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

	2017	2016
	\$	\$
Loans and Receivables		
Cash and Cash Equivalents	884,959	676,189
Debtors and Other Receivables	2,481,182	1,819,921
Investments – Term Deposits	1,000,000	1,450,000
Total Loans and Receivables	4,366,141	3,946,110
Financial Liabilities at Fair Value		
Payables (excluding income in advance, taxes payable, and educational funds received subject to conditions)	642,063	384,269

17. Subsequent Events

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

Independent Auditor's Report

To the readers of the New Zealand Council for Educational Research's financial statements for the year ended 30 June 2017

The AuditorGeneral is the auditor of the New Zealand Council for Educational Research (the Council). The AuditorGeneral has appointed me, John Whittal, 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 21 to 38, that comprise the statement of financial position as at 30 June 2017, the statement of comprehensive revenue and expense, 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 21 to 38:

- present fairly, in all material respects:
 - its financial position as at 30 June 2017; 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 the Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 30 November 2017. This is the date at which our opinion is expressed.

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

Basis for opinion

We carried out our audit in accordance with the AuditorGeneral'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 AuditorGeneral's Auditing Standards.

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the Council for preparing financial statements that are fairly presented and that 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 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 the Board intends to cease operations, or has no realistic alternative but to do so.

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

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 AuditorGeneral'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 AuditorGeneral's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risk 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 1 to 20, but does not include the financial statements, and our auditor's report thereon.

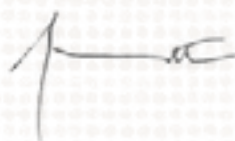
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 AuditorGeneral'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 the auditor, we have no relationship with, or interests in, the Council.



John Whittal
Audit New Zealand
On behalf of the AuditorGeneral
Wellington, New Zealand

Te hunga whakapā—

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Other NZCER websites

NZCER Marking Service: www.nzcermarking.org.nz

Shifting thinking: www.shiftingthinking.org.nz

Curriculum for the Future:
www.curriculumforthefuture.com

Games for Learning: www.gamesforlearning.nz

Websites managed by NZCER

Teaching & Learning Research Initiative (TLRI)
www.tlri.org.nz

Contact: tlri@nzcer.org.nz

Assessment Resource Banks (ARBs)

www.nzcer.org.nz/arb

Contact: arb@nzcer.org.nz

Te mahi whakauka

Sustainability

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