

**NZCER inspires education.  
Ka whakaawe te ao  
mātauranga e NZCER.**

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### **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.

### **Tō mātou kaupapa**

Ka whakaawe 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.

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### **Our values**

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

### **Ō mātou uara**

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

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#### **INDEPENDENCE**

We use robust evidence to speak with confidence and authority.

#### **TE TŪ MOTUHAKE**

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

#### **COLLABORATION**

We work with complementary expertise to achieve greater impact.

#### **TE MAHI NGĀTAHI**

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

#### **INNOVATION**

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

#### **TE AUAHATANGA**

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

#### **INTEGRITY**

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

#### **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.

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### **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.

### **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.

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# Education in Aotearoa New Zealand should enable all learners to discover their potential and realise their aspirations.

# Ngā rārangi take

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Mā te mātauranga e taea  
ai e ngā ākongā katoa o  
Aotearoa te kite i ō rātou  
pūmanawa kia ea ai ō  
rātou wawata.

# Tēnei mātou — ABOUT NZCER

Education in Aotearoa New Zealand should enable all learners to discover their potential and realise their aspirations.

Mā te mātauranga e taea ai e ngā ākonga katoa o Aotearoa te kite i ō rātou pūmanawa kia ea ai ō rātou wawata.

Established in 1934, NZCER is an independent research and development organisation, operating under its own legislation. We use the principles of the Treaty of Waitangi as the founding document of Aotearoa to help us uphold mana Māori in our work, relationships, and ways of working.

We draw on a rich heritage of, and play an active part in, shaping the future of education. The NZCER Act 1972 provides us with a mandate to carry out and disseminate education research, and provide independent information, advice, and assistance.

I whakatūria te NZCER i te tau 1934. E tū motuhake ana a 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 whakaaro me ngā momo ratonga āwhina ki te iwi whānui.



## WHO WE WORK WITH

Ako Aotearoa  
Building and Construction Industry Training Organisation (BCITO)  
Catalyst  
CORE Education  
Education Council of Aotearoa New Zealand  
Education Technology Ltd  
Fronde IT  
Gamefroot  
Ministry of Education  
National Library of New Zealand  
New Zealand Drug Foundation  
New Zealand Fire Service  
New Zealand School Trustees Association  
Sport New Zealand  
Te Mātāwai  
Tertiary Education Commission  
University of Otago



## WE ARE ACTIVE ON SOCIAL MEDIA

**233**  
Facebook posts

**4,676**  
Facebook followers

**280**  
Tweets

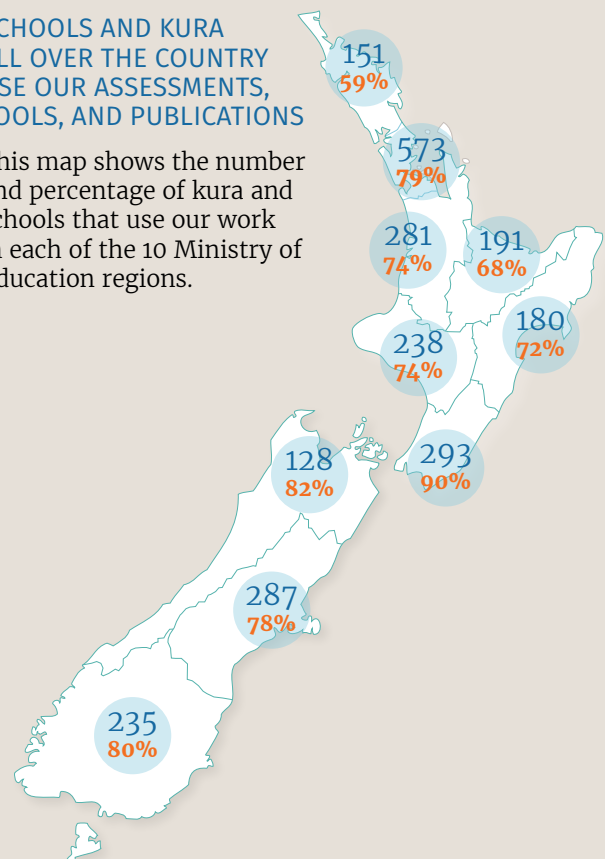
**3,666**  
Twitter followers

We tell our stories through media releases and media seek our views.



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

This map shows the number and percentage of kura and schools that use our work in each of the 10 Ministry of Education regions.



# Te kupu whakataki a te kaiwhakahaere

## —CHAIR'S FOREWORD

FIONA PIMM, CHAIR

The 2017–2018 year saw many changes for NZCER, both within the organisation and in its operating environment. At the same time, it was a year where we maintained the focus on learners that has been central to the organisation since 1934.



The changes included my becoming Chair, following Dr Peter Coolbear's tenure. I thank him for his guidance of the Board and his contribution to NZCER's overall success. In his final months in the role, Dr Coolbear oversaw the renewal of NZCER's strategic priorities.

The 4-year strategy in place when I joined the Board in 2014 came to an end, and we set new priorities to guide the organisation to 2021. The priorities are summed up in our purpose of “inspiring education”; this report shows early progress towards fulfilling that purpose.

The Government is engaging with the public and the sector to consider many aspects of the education system. It does so in a competitive environment where there is high expectation of efficiency, value for money, and measurable outcomes.

The Government's intense engagement with education has the potential to generate many opportunities for NZCER to inspire education. The organisation prepared itself to maximise these opportunities by reviewing its structure and operating model.

In this changing environment, NZCER continued to produce the high-quality research that is the foundation of all its publications, tools, assessments, and services. The Director and staff maintained and developed strong and respectful relationships that ensure NZCER is integral to education in Aotearoa New Zealand.

**Fiona Pimm**

The Government's intense engagement with education has the potential to generate many opportunities for NZCER to inspire education.

# He arotakenga mō te tau

## —THE YEAR IN REVIEW

**GRAEME COSSLETT, DIRECTOR**

What we do is both shaped by and shapes education in Aotearoa New Zealand. Education is an environment in which we expect and invite change. As the Chair noted, this year was one in which there were many changes.



Our research, publications, and tools are valued for the rich picture they paint of what is happening in education and in learning, whether this be in communities, families, and whānau, in schools, kura, and classrooms, for whole organisations or individual learners. The particular value of our work comes from our ability to go beyond questions about what is, to extend to what might be. The rigour and expertise we bring to our work means it is used to inform decision making by policy makers, organisations, and individuals.

We also questioned how we do our work this year. We are a not-for-profit organisation that earns most of its income from contestable research contracts and sales of our publications, products, and services. The contracts we undertake and the publications, products, and services we sell must contribute to our purpose of inspiring education. It must also be aligned with our values of independence, collaboration, innovation, and integrity.

Our challenge is to manage our activities in a way that is true to our

purpose and values, and sustainable in every sense.

This year saw us begin to make progress towards the strategic priorities that will guide our activities to 2021. In their simplest expression, these priorities are to:

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

One of the first steps towards achieving this progress was to ensure our organisational structures would best support our strategic priorities, and ensure longer term sustainability.

We removed a management layer in our products and services area to bring closer connections between staff and strengthen our research foundations. We have outsourced our IT development work to ensure we access the latest technology expertise, and we minimised our administrative support, increasing the value we get from the systems

# The particular value of our work comes from our ability to go beyond questions about what is, to extend to what might be.

we have in place. Unfortunately, this meant farewelling valued colleagues. I acknowledge the professionalism and grace of the staff, those who left and those who remain, as we implemented the changes.

Alongside this, we put energy into winning more work and extending our service offering. A large portion of our customers, whether for research or for school assessments and surveys, are spending public money. Their purchasing decisions are subject to intense scrutiny to ensure they deliver good value. We have delivered that value by using our expertise and resources in targeted and innovative ways.

This report is a snapshot of the first year of our 5-year plan. It captures highlights from our research programme and publications schedule. It gives some insights into how schools and kura use our tools and assessments, and our advisory services. It provides evidence of how we inspire education.

As we move into our second year of the new strategic priorities, our work programme continues to grow with strategic clarity and focus. As noted in the Chair's foreword, the Government is undertaking significant engagement with the education sector and our Government Grant, contestable research, advisory, and services are all making a significant contribution to this work programme.

## **Graeme Cosslett**

## **NZCER staff appointed to advisory panels**

NZCER's expertise is highly sought after. This year our staff were appointed to various panels contributing to review of the sector.

**Cathy Wylie**, one of our three Chief Researchers, was appointed to the taskforce leading the review of Tomorrow's Schools.

**Charles Darr**, Manager of Assessment Design & Reporting, was appointed to the Ministerial Advisory Group on the review of NCEA and the Curriculum, Progress and Achievement Ministerial Advisory Group.

**Graeme Cosslett**, Director, was appointed to the Education Workforce Governance Strategy Group.

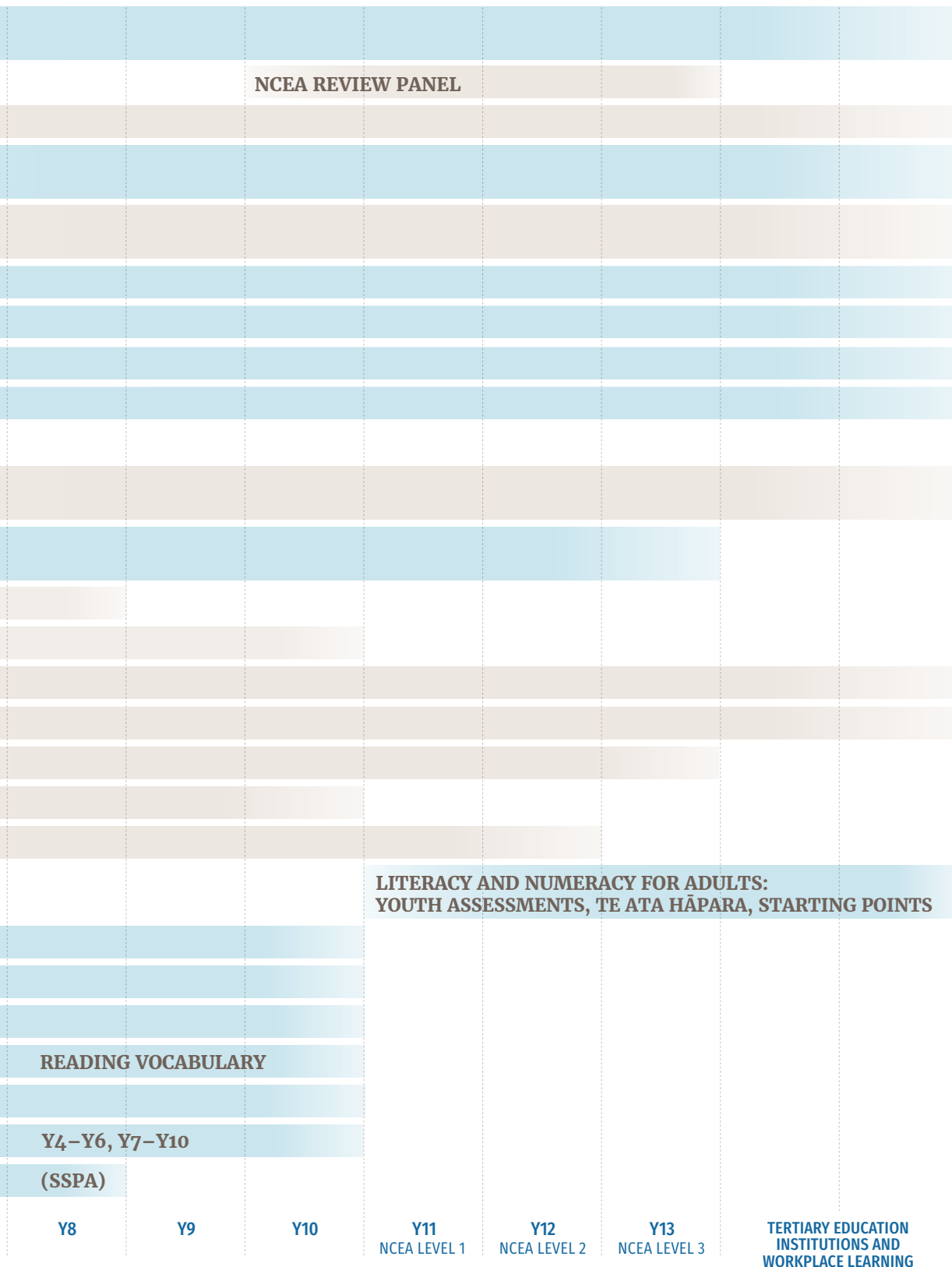
# Te whātoro me te whakaaweawe o ā mātou mahi

—THE REACH AND IMPACT OF OUR WORK

	EARLY CHILDHOOD	Y1	Y2	Y3	Y4	Y5	Y6	Y7
<b>Research</b>								
<b>Expert opinion</b>		NATIONAL ADVISORY GROUPS						
<b>Presentations</b>		WE PRESENT AT NATIONAL AND INTERNATIONAL CONFERENCES						
<b>Books</b>		WE ARE PUBLISHERS OF CHOICE FOR LEADING ACADEMICS AND RESEARCHERS						
		set: RESEARCH INFORMATION FOR TEACHERS						
		EVALUATION MATTERS—HE TAKE TŌ TE AROMATAWAI						
<b>Journals</b>		CURRICULUM MATTERS						
		ASSESSMENT MATTERS						
		EARLY CHILDHOOD FOLIO						
<b>PTS</b>		SPECIALISED PSYCHOMETRIC TESTS AVAILABLE THROUGH PSYCHOLOGICAL TEST SERVICES						
<b>Advisory</b>		SCHOOL VISITS, WORKSHOPS, AND WEBINARS						
					TAKU REO STUDENT SURVEY			
					ME AND MY SCHOOL SURVEY			
<b>Resources and surveys</b>		TEACHER WORKPLACE SURVEY						
		TEACHING AND SCHOOL PRACTICES SURVEY TOOL						
					WELLBEING@SCHOOL			
		SCIENCE ENGAGEMENT SURVEY						
		ASSESSMENT RESOURCE BANKS						
					PAT: MATHEMATICS, INCLUDING ADAPTIVE			
					PAT: LISTENING COMPREHENSION			
					PAT: PUNCTUATION AND GRAMMAR			
					PAT: READING COMPREHENSION AND			
					STAR READING TEST			
					SCIENCE: THINKING WITH EVIDENCE			
					SUPPLEMENTARY SPELLING ASSESSMENTS			
<b>Assessments</b>								



All our work is based on research. More than half of our staff are directly involved in research activity, as researchers, statisticians, resource developers, assessment specialists, and psychometricians. These pages show the reach and impact of our work throughout learners' experience of education in Aotearoa New Zealand.



- Research
- Expert opinion
- Presentations
- Books
- Journals
- PTS
- Advisory
- Resources and surveys
- Assessments

# Research overview

Our research work falls into two broad categories: that which is funded directly by the Government Grant, and the work we win through competitive tendering.

The Government Grant is just under 15% of our total income. We seek feedback on priorities for research as we develop this research programme and ensure it is aligned to our strategic priorities. This year we used the Government Grant to explore progress and achievement, te reo Māori and Māori education, student wellbeing, and system capability. Many of these projects extend over more than one financial year or are ongoing, such as the national surveys of schools.

The majority of our research work is commissioned by clients. Our research capability is wide-ranging—from early learning to tertiary education. Our focus is on leadership, teaching and learning, learner agency and engagement, and curriculum and assessment. Many organisations need information about how people learn, even when education is not part of their core business. The activities we undertake as part of our research contracts are diverse, spanning statistical and psychometric analysis, evaluation, data gathering, surveys, advice, and support.

Some of the research projects we have completed this year are featured or summarised in the following pages.

## **Our research reflects our strategic priorities**

Our strategic priorities prompt us to make a positive difference. Because our research is central to everything we do, we use the priorities to guide what we do and how we do it. While the individual projects range from local to national, we believe their accumulated impact is

significant. None of our work occurs in isolation, and much of it connects to more than one of our strategic priorities.

## **We began developing an impact framework**

Our efforts to achieve our priority of contributing to a socially just and equitable education system include considering how we measure the impact of our work. In this first year of our 5-year strategy, we began developing an impact framework. This is a work in progress as we think about the right measures in a rapidly changing educational landscape.

We created a cultural perspectives tool to guide us as we develop more culturally responsive resources. This is an example of us using our research and analysis to review our own practice as we aspire to make our work inclusive and accessible for every learner.

## **We engaged with Māori as learners, teachers, and policy makers**

Our priority to improve education outcomes for every Māori learner sharpens our focus on an area of ongoing work. Since the creation of Te Wāhanga, our dedicated Māori research unit, in the 1970s, we have engaged with Māori as learners, teachers, and policy makers. Much of this work is linked to te reo Māori, which our research tells us is vital to identity and wellbeing and therefore fundamental to learning.

Te Wāhanga's expertise in research about te reo Māori was sought by a client who asked us to survey activities and resources

that are intended to support the revitalisation of te reo Māori in homes and communities.

We continued work on a project that looks at the maintenance and revitalisation of te reo Māori in kura and schools. The research identified actions and practices that support te reo, and these will be summarised in tools that accompany the finished report. We completed research into how learners transition between institutions (see Ka whānau mai te reo: Kei tua o te kura, p. 12). We are developing a te reo Māori assessment tool that will support all learners of te reo.

## **We lead the way with online tools and resources**

Our priority to lead thinking and shape the future of education challenges us to be bold. We have a strong history of success in applying our research—to support policy decisions, to provide advice on curricula, to inform teaching practice, and to improve assessment. We continue to lead the way with accessible and adaptable online tools and resources.

We have applied our research across diverse educational settings; this range is important if we are to make a difference with all our strategic priorities. Not every learner proceeds smoothly through the education system, emerging with outcomes that both highlight and perpetuate the lack of equity and social justice. We have to consider a future in which education works for learners, enabling them to discover their potential and realise their aspirations.

# We researched student wellbeing

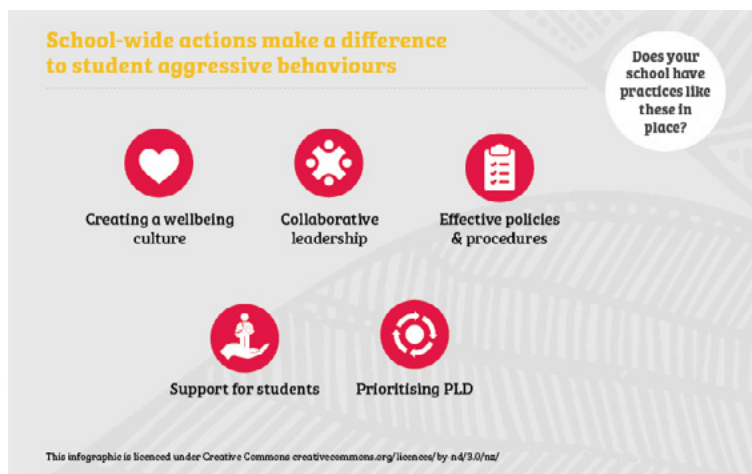
NZCER’s first strategic priority is to contribute to a socially just and equitable education system; we believe that, for students, having a sense of belonging and wellbeing at school is central to such a system.

The idea of wellbeing is integrated in to *The New Zealand Curriculum*, with statements about developing young people who are “confident ... positive in their own identity ... resilient ... able to relate well to others...”<sup>1</sup> But New Zealand statistics on experiences of bullying behaviour and youth suicide rates suggest there are many challenges to student wellbeing. We have been researching how schools can contribute to students’ wellbeing for some years now, looking at it from several perspectives in a range of projects.

This year, we completed a project called Making a Difference to Student Wellbeing, and included questions about wellbeing in the National Survey of Primary and Intermediate Schools 2016. We are continuing our evaluation of the Play.sport initiative, which is intended to support wellbeing through a focus on quality physical education learning and physical activity. We continued to engage with sector groups that focus on student wellbeing. Senior researcher Sally Boyd represented us as a member of the Bullying Prevention Action Group.

## Making a difference to student wellbeing

Our 5-year strategy challenges us to ensure our work contributes to positive change in policy and practices. The Making a Difference to Student Wellbeing project did that by producing resources that describe teacher and school practices that support both social wellbeing and lower levels of aggressive and bullying behaviour.



We simplified our wellbeing infographic for social media. This image summarises school-wide actions that make a difference to student aggressive behaviours.

NZCER developed and administers the *Wellbeing@School Student and Teacher Surveys* on behalf of the Ministry of Education. Between 2013 and 2016, 400 schools used this tool. (See page 13 for information about how the tool was used in 2017–2018.)

The Making a Difference to Student Wellbeing project used the anonymised national data set from the surveys, which included responses from 58,337 students and 3,416 teachers.

The research team developed a model to understand how students’ views and experiences about wellbeing and aggressive behaviours were linked to teacher and school practices.

We first published the findings as an infographic to help teachers and schools see what they could do to make a difference. The technical report then explored the data that informed the infographic.

## Finding a balance

We analysed data from the National Survey of Primary and Intermediate Schools 2016 to understand current approaches to student wellbeing and behaviour.

The findings suggest a more strategic approach is necessary to align policy and support. Schools identified unmet needs, particularly for students with mental health issues.

That said, schools had approaches in place to support wellbeing, regardless of their size, location, or decile. Most schools incorporated four dimensions of wellbeing: social; mental and emotional; spiritual; and physical. School activities could be seen in three tiers: proactive approaches for all students; prevention and support for small groups of students with extra needs; and prevention and support for crises and individual students with high needs.

1 Ministry of Education. (2007). *The New Zealand Curriculum*. Wellington: Learning Media.

# Games for Learning

The Games for Learning project investigated the potential and actual role of games to support transformative learning opportunities in New Zealand schools. The project was well aligned with our strategic priorities of contributing to a socially just and equitable education system and leading thinking and shaping the future of education.

The main research question was “To what extent can games and gaming enable learners to develop their potential as expressed in the vision and intentions of *The New Zealand Curriculum*?”

The team was interested in how games can deepen and enrich students’ engagement with learning in and across NZC. The term “transformative” was used to encompass dimensions of learning that are evident in NZC.

The experiences of New Zealand teachers and learners as game players, game selectors, or game makers were at the centre of the project. This meant investigating:

- how users and players think about games in relation to learning
- what personal and pedagogical choices they make when games are used in learning environments
- what happens in the learning environment when games are part of the picture.

The project included all sorts of games. The initial focus was digital games, including simulations, and game-building platforms and environments. It also looked at how non-digital games are used, adapted, or created by learners and teachers.

The research was highly interactive: actual game play was necessary! This was most evident in the 2-day conference that was part of the project. It also came through in the range of research outputs. As well as reports and working



Over 200 people came to the Games for Learning conference.

papers, the project generated a google+ community, blog posts, online meet-ups, and webinars. A “playing, gaming, and learning” issue of *set: Research Information for Teachers* is underway.

## Games for Learning — the conference

The Games for Learning conference took place at Te Papa Tongarewa in August and September.

We had 210 attendees, of whom 32 were also speakers or facilitators. They came from all over the world and included teachers, policy makers, game designers, game developers, and a group of students from Tereora College in the Cook Islands.

Participants appreciated the quality and diversity of the programme, saying “[we] really enjoyed participating and were chuffed to be included alongside

such fascinating educators”, and “it truly felt like a legitimate international quality event”.

The conference byline was “For equity and social impact”; these ideas shaped the programme.

The featured talks covered traditional Māori games, a digital game that uses the stories of the Iñupiat people, and what video games can teach us about learning and literacy. The programme had many practical workshops, including one in which participants developed and pitched an idea for a game.

The conference website and e-newsletter continued after the event. We added video, presentation slides, and other resources to the website and used the newsletter to share publications and other events. The conference led to NZCER being asked to facilitate a 2-day workshop for Te Kura.

# Selected completed projects

## National Survey of Primary and Intermediate Schools 2016

We started our programme of national surveys of primary and intermediate schools in 1989, adding secondary schools in 1994. The programme runs on a 3-year cycle, starting with secondary schools, then primary and intermediate schools, then a year to review.

We survey four groups associated with schools: principals; teachers; boards of trustees; and parents and whānau. The findings give a detailed picture of what is happening in schools and provide national measures that can be linked to changes in policy.

We surveyed primary and intermediate schools in 2016, and used the rich data set to produce a series of 11 individual reports on discrete areas, a working paper, and a methodology report. This was rewarding from a research perspective, but placed a high demand on our resources. Six of the reports and the working paper were published in the first half of the 2017–2018 financial year.

## Ākonga Māori in English-medium primary and intermediate schools

*Nicola Bright and Cathy Wylie*

## Finding a balance—fostering student wellbeing, positive behaviour, and learning

*Sally Boyd, Linda Bonne, and Melanie Berg*

## Parent and whānau perspectives on their child's schooling

*Linda Bonne and Eliza Stevens*

## Principals and their work

*Cathy Wylie*

## School resources, relations with other schools, and support

*Cathy Wylie*

## Teachers' work and professional learning

*Linda Bonne and Cathy Wylie*

## Pasifika students, Pasifika cultural activities, and engagement with Pasifika families (working paper)

*Linda Bonne and Lorraine Spiller*

## Teaching practices, school practices, and principal leadership: The first national picture 2017

*Cathy Wylie, Sue McDowall, Hilary Ferral, Rachel Felgate, and Heleen Visser*

We produced the first national report on teaching and school practices using data gathered from the *Teaching and School Practices Survey Tool (TSP)*. The Ministry of Education funds this free online survey tool. The *TSP* enables schools and Kāhui Ako to inquire into their teaching, school, and principal leadership practices.

The national picture report used the national data set and identified where our expertise and focus could be best placed to improve teaching and learning.

The *TSP* is an example of the cycle of research and development in our work: the tool was developed from our research and the data from it are the subject of further analysis that can inform practice.

## Competencies in NZC

*Rosemary Hipkins*

The Ministry of Education contracted us to document the provenance and evolution of the key competencies in NZC. The team has documented the history of NZC key competencies and summarised how understandings about them have developed over time. These developments are being compared with those taking place in other nations with similar curriculum intentions and with models of competencies developed in more recent OECD work. The team used a collaborative process to explore the ideas.

## How the key competencies were developed: The evidence base

*Rosemary Hipkins*

## How the key competencies evolved over time: Insights from research

*Sue McDowall and Rosemary Hipkins*

## Weaving a coherent curriculum: How the idea of 'capabilities' can help

*Rosemary Hipkins*

The big picture vision of NZC says it is important to foster students' dispositions to learn and contribute as active members of society. The key competencies directly support this vision as "capabilities for living and lifelong learning". This paper explored how capabilities can support the weaving of the key competencies into the curriculum. It describes some capabilities that are important in many learning areas, how they link to the key competencies, and how they can be developed.

### **Ka whānau mai te reo: Kei tua o te kura**

**Debbie Broughton, Jessica Hutchings, and Nicola Bright**

*Ka whānau mai te reo: Kei tua o te kura—Understanding how tertiary education organisations are supporting the transitions of reo Māori learners and speakers* completes the series of research reports looking at the transitions between education organisations, from preschool to tertiary. The report includes tools for tertiary education organisations to reflect on where their practices sit on a continuum of helping whānau achieve reo Māori aspirations. For whānau, there are key questions to ask when selecting a tertiary education organisation.

### **Fire safety in schools, kura, ECE centres, and kōhanga reo: Looking to the future**

**Nicola Bright, Jo MacDonald, Teresa Maguire, and Melanie Berg**

Fire and Emergency New Zealand commissioned NZCER to undertake evaluative research to explore the use of its fire safety education programmes in schools, kura, and early childhood education (ECE) centres including kōhanga reo. We maximised use of what is already known about the ECE and school fire safety education programmes (from previous evaluations), and other literature about effective safety education. The two main data collection activities were two online surveys, both bilingual in Māori and English, and interviews with teachers, kaiako, and Fire and Emergency personnel.

### **Engineering e2e: An evaluation**

**Karen Vaughan**

NZCER evaluated the Engineering e2e (education to employment) programme to find out the ways in which Engineering e2e acted as a systems integrator and what can be learnt from this for workforce development. The evaluation used a high-level review of documentation and interviews with steering group members and project leaders.

### **Reviewing the game plan: What can be learnt from the first year of Play.sport?**

**Sally Boyd, Jo MacDonald, Eliza Stevens, and Rachel Felgate**

Sport New Zealand (Sport NZ) commissioned NZCER to gather baseline and implementation data from a range of Play.sport stakeholders during 2016. Play.sport is a community-based initiative to improve the quality and quantity of physical activity and sport in schools and communities. The report aims to assist Sport NZ and other decision makers to consider what the data suggest might be next steps for the initiative.

### **Exploring wellbeing data**

**Sally Boyd and Elliot Lawes**

*[see feature on page 9]*

This project has analysed *Wellbeing@School* data. It explored student-, teacher-, and school-level factors that were associated with higher levels of reported wellbeing and lower levels of reported bullying behaviour. The findings were presented in an infographic which is available on

our website and was shared on social media. The report detailed the methodology and extended the findings.

### **Making a difference to student wellbeing—infographic**

**Sally Boyd and Elliot Lawes**

### **Making a difference to student wellbeing—a data exploration**

**Elliot Lawes and Sally Boyd**

### **Games for Learning**

**Rachel Bolstad, Sue McDowall, and Elliot Lawes**

*[see feature on page 10]*

This project began as an exploratory project with a very broad question: “To what extent can games and gaming enable learners to develop their potential as expressed in the vision and intentions of *The New Zealand Curriculum*?” The study was subsequently extended to focus on classrooms where teachers and students are using or making games to learn.

### **Playing for peace: Complex role-play gaming in high school history**

**Rachel Bolstad**

### **Critical literacy and games in New Zealand classrooms**

**Sue McDowall**



## Professional services

Our professional services include assessments, tools, and surveys developed from our research, as well as advisory and support.

Kura and schools are the primary audience for these services: primary and secondary, English- and Māori-medium. We also maintain and support the *Literacy and Numeracy for Adults Assessment Tool*. This is for learners in compulsory education, in tertiary education institutions, and in workplace learning.

Our suite of services is always growing. This year we launched one new tool, and had two enter their second cycle of use. We also developed a range of workshops and webinars to help teachers build evaluative capability.

### **Taku Reo helps understand student perceptions of te reo Māori**

In October 2017, we launched *Taku Reo*, a survey tool for Years 4 to 8 in English-medium schools. The tool helps school leaders understand student perceptions of te reo Māori in four language domains: classroom, school, community, and home. These language domains are used in research literature, including several projects by Te Wāhanga.

### **Junior Science reached the 12-month milestone**

We launched *Junior Science: Thinking with Evidence* (Years 4 to 6) in June 2017. It has yet to be an option for schools for a whole calendar year, but initial response suggests it is meeting teachers' needs both as an assessment tool and as a source of inspiration for science lessons. *Junior Science* is only available online, and 6,516 sessions were completed in the first

12 months. By comparison, 32,194 sessions of the well-established *Science: Thinking with Evidence* (Years 7 to 10) were completed in the same period, along with paper-based assessments.

### **More than 300 schools used the TSP**

We launched the *Teaching and School Practices Survey Tool (TSP)* in Term 2 of 2017. The *TSP* encourages reflection and inquiry amongst school leaders and teachers. By the end of Term 3, 335 principals and 4,355 teachers had used the tool. We got good feedback on both the usefulness of the reports and the ease of use. The *TSP* was made available again in Term 2, 2018 (the *TSP* is open in Terms 2 and 3 only).

Schools continued to use the progressive achievement tests in mathematics, listening, and reading, as well as *Science: Thinking with Evidence*, the *STAR* reading test, and *SSpA*—the supplementary spelling assessments.

The Assessment Resource Banks (ARBs) now hold more than 2,700 curriculum-based assessment resources, nearly half of which are interactive. We used Facebook to ask for classes to trial new resources in March and quickly filled the quota. Teachers' willingness to share the post and volunteer their classes to participate in such trials suggests a high degree of trust in the ARBs.

*Taku Reo* and the *TSP* increased our suite of surveys that are designed to assist schools to inquire into their practices, and build on the feedback of both staff and

students. This includes *Me and My School*, the *Teacher Workplace Survey*, *Science Engagement Survey*, and *Wellbeing@School*.

Wellbeing and bullying prevention were much discussed in the year, and use of *Wellbeing@School* suggests that schools want to understand staff and student perceptions of these concepts. In the 2017 calendar year, 49,429 students and 2,808 teachers used the surveys. These figures were nearly matched in the first 6 months of 2018 with 42,018 students and 2,359 teachers using the surveys.

### **Our workshops and webinars build evaluative capability**

We've increased our support and advisory services over recent years, with education advisers joining our support specialists. Our education advisers go all over the country, offering tailored support within schools and across Kāhui Ako. Our support specialists, most of whom are trained teachers, also work nationwide, responding to classroom teachers by phone and email. This year, these staff combined their skills and knowledge to develop online workshops and webinars about our assessments and surveys. Workshops are for groups of teachers from the same school or Kāhui Ako and use real data. Webinars introduce a particular tool and show participants how to use it effectively. Participants have seen greater potential in tools they thought they knew and increased their evaluative capability. This feedback captures the mood: "A great webinar from a very knowledgeable presenter. Awesome to have teaching experience underpinning design and support."



## NZCER Press

We consolidated our reputation as award-winning publishers of te reo Māori titles this year, and produced diverse and innovative books, journals, and resources.

Leading academics and researchers see us as a publisher of choice for their manuscripts. December 2018 is the end of the reporting period for the 6-yearly Performance Based Research Fund, and this deadline meant we had a higher number of authors than usual submitting manuscripts.

NZCER Press published 23 research reports by NZCER researchers this year. It also published reports from 11 projects funded by the Teaching and Learning Research Initiative.

### Highlights

The fourth edited collection of essays in te reo Māori, *Te Mauri o Te Whare*, edited by Agnes McFarland and Tairahia Black, won two awards at Massey University's Ngā Kupu Ora Awards 2017, celebrating Māori books and journalism. It won both the "Te Kōrero Pono / Non-fiction" and the "Te reo Māori / Māori language" sections.

Our te reo Māori publication programme is now well established, with the publication of the fifth edited collection of essays, *He Kete Whakawaitara: He Whakatara ā-Rangahau*, edited by Agnes McFarland and Nathan Matthews. 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 three highly successful decks of curriculum design cards developed by NZCER researchers led by Rose Hipkins. *Remixing the Key Competencies*, *Remixing NCEA Achievement Standards*, and *The Science*



Some recent titles from NZCER Press.

*Capabilities Planning Deck* have all been well received by schools as welcome practical resources to support teachers to plan learning across all levels of the curriculum.

### Books and resources

*Educational leadership in Aotearoa New Zealand: Issues of context and social justice*, edited by Rachel McNae, Michele Morrison, and Ross Notman

*Growing a kindergarten movement in Aotearoa New Zealand: Its people, purposes and politics*, by Helen May and Kerry Bethell

*He Kete Whakawaitara: He Whakatara ā-Rangahau*, na kaiititā Agnes MacFarland rāua ko Nathan Matthews

*Optimising your academic career: Advice for early career scholars*, by Carol Mutch

*Remixing NCEA achievement standards: A curriculum integration design deck*, by Rosemary Hipkins

*Remixing the key competencies: A curriculum design deck*, by Rosemary Hipkins and Rachel Bolstad

*Science capabilities planning deck*, by Rosemary Hipkins, Lorraine Spiller, and Sandy Robbins

*Teachers leading inquiry for school problem solving*, edited by Rebecca Jesson, Aaron Wilson, Stuart McNaughton, and Mei Lai

*Understanding enduring ideas in education: A response to those who 'just want to be a teacher'*, edited by Carol Mutch and Jennifer Tatebe

*Using process drama to expand the literacy programme*, by Trish Wells and Susan Sandretto

*What every primary school teacher should know about vocabulary*, by Jannie van Hees and Paul Nation

### Journals

Eight journal issues across our five journals were published this year, in online and print formats. Our Online First programme, launched early in 2017, has now been implemented across all journals, allowing pre-publication versions of journal articles to be available online ahead of the full issue being published.

Assessment Matters 11: 2017

Curriculum Matters 13: 2017

Early Childhood Folio 21, volume 1, 2017

Early Childhood Folio 21, volume 2, 2017

Evaluation Matters 4: 2018

set: Research Information for Teachers, 2, 2017

set: Research Information for Teachers, 3, 2017

set: Research Information for Teachers, 1, 2018





## Psychological Test Services (PTS)

PTS provides specialised psychometric tests for use in education, human resources, and clinical psychology. While the education tools and assessments we develop are available for registered teachers and schools, these tests are restricted to people with specific qualifications. We promote these tools through networks of people with the appropriate qualifications and through partnerships with suppliers.

### **We simplified and strengthened our registration**

Our registration system is designed to let us approve sales to appropriately qualified individuals. This year we looked at how we could simplify registration, whilst retaining its strength. We collaborated with NZQA and SPELD NZ to consider how we could achieve these goals.

The changes, due to take effect in August 2018, will make it easier for qualified specialist teachers, such as Resource Teachers: Learning and Behaviour, to access assessments they commonly use. The simplified system requires less documentation, while retaining the quality assurance that people we register are qualified to be using the assessments they purchase.

The system now recognises specific qualifications as automatically meeting the requirements for registration without having to audit the applicants' academic transcripts. For example, after communicating with Massey University and Canterbury University we are satisfied that people with a PGDip in Specialist Teaching (Learning and Behaviour) will have had enough training and practice using certain

assessments that we can register graduates after seeing a copy of their degree. Previously we would have required them to send through their academic transcripts as well. Our highest registration levels, which give access to the most advanced psychometric batteries we sell, have also been tightened.

### **Woodcock Johnson IV assessment for learning difficulties**

The Woodcock Johnson IV (WJIV) is a comprehensive assessment that can be used to assess children and adults in a range of areas to accurately evaluate learning problems. The reports identify areas of difficulty at the individual level that enable professionals to deliver personalised improvement plans best suited to the learners' needs.

Through our ongoing partnership with SPELD NZ, PTS is able to ensure that psychologists and education specialists are trained to use the WJIV at a high level. Examiners have been enthusiastic about upgrading to the latest standards, and our investment in this area gives us special influence in the use of this assessment in New Zealand.

### **The Leadership Circle continued to grow**

PTS continued to be the official distributor of The Leadership Circle in Aotearoa New Zealand. This leadership assessment measures a wide range of factors correlated to both effective and ineffective leadership against a large global norm base of high-level leaders from organisations in almost every sector, including Fortune 500 companies, NGOs, government departments, universities, and more.

Following on from our successful certification at the Leadership Development Centre last year, PTS ran two more certification workshops to increase the number of certified consultants in New Zealand. As well as a public workshop in November 2017, we worked in-house with a leading design and manufacturing company that uses the tool as part of its executive and leadership development. The Leadership Circle Profiles have become a central part of many government leadership development programmes and we are regularly processing reports for cohorts of leaders in government agencies.

# 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 Board includes five elected members, three Board appointed members, and one member appointed by the Minister of Education.

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 combination of appointment and election gives the Board flexibility to adjust membership to ensure the range of skills required for good governance.

An Electoral College nominates and elects Board members. 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, including public and private institutions, spanning early childhood education to tertiary, and including unions and professional associations.

## Board as at 30 June 2018

**Chairperson:** FIONA PIMM—*Consultant*. Co-opted member, appointed 1 May 2014, present term expires 30 November 2021

### Deputy Chairperson, Audit and Risk Committee Chairperson:

DR VICKI CARPENTER—*Education Researcher and Consultant*. Appointed 1 October 2011, present term expires 30 September 2019

### Minister's Appointee to the Board:

PANIA GRAY—*Director, Kororā Consulting*. Appointed 1 October 2014, present term expires 30 September 2018

## Board members

DR LEXIE GRUDNOFF—*Associate Professor, Faculty of Education and Social Work, The University of Auckland*. Appointed 1 October 2011, present term expires 30 September 2019

FRANCES NELSON—*Principal, Fairburn School, Auckland*. Appointed 1 October 2013, present term expires 30 September 2021

DR MERE SKERRETT—*Senior Lecturer, Victoria University*. Appointed 1 October 2015, present term expires 30 September 2019

DR ARAPERA ROYAL TANGAERE—*Kaihere Kaupapa Kounga (National Advisor—Quality of the kaupapa) Te Kōhanga Reo National Trust*. Appointed 1 October 2017, present term expires 30 September 2021

GRANT TAYLOR—*Managing Partner, Ernst & Young*. Co-opted member, appointed 1 July 2015, present term ends 30 November 2019

## Staff representative

DR ELLIOT LAWES

We acknowledge Dr Cheryl Stephens' service to the Board. Dr Stephens was appointed on 1 October 2013, and her term expired on 30 September 2017.

The process for Board appointments changed in 2016, and the current membership reflects the old and current processes.

# Financial Statements

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# Statement of Comprehensive Revenue & Expense

FOR THE YEAR ENDED 30 JUNE 2018

	Notes	2018 \$	2017 \$
<b>Revenue</b>			
Revenue	2	7,743,789	8,470,064
Interest Income		41,420	57,197
Other Income	3	1,957,338	1,512,076
<b>Total Revenue</b>		9,742,548	10,039,337
<b>Expenditure</b>			
Cost of Sales		629,699	601,613
Operating Expenses	4	2,730,915	2,576,631
Personnel Expenses	5	6,109,644	6,080,121
Accommodation Expenses		502,610	492,048
Depreciation and Amortisation Expense	9, 10	297,861	243,586
<b>Total Expenditure</b>		10,270,730	9,993,999
<b>Net Surplus / (Deficit)</b>		(528,182)	45,337
<b>Other Comprehensive Income</b>		-	-
<b>Total Comprehensive Income</b>		(528,182)	45,337

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

# Statement of Changes in Equity

FOR THE YEAR ENDED 30 JUNE 2018

	2018 \$	2017 \$
Equity at Start of the Year	4,007,164	3,961,826
<b>Total Comprehensive Revenue &amp; Expenditure</b>	<b>(528,182)</b>	<b>45,337</b>
<b>Balance at 30 June</b>	<b>3,478,979</b>	<b>4,007,164</b>

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

# Statement of Financial Position

AS AT 30 JUNE 2018

	Notes	2018 \$	2017 \$
<b>Current Assets</b>			
Cash and Cash Equivalents	6	794,819	884,959
Investments	6	800,000	1,000,000
Trade and Other Receivables	7	2,214,731	2,481,182
Inventory	8	352,731	399,127
<i>Total Current Assets</i>		4,162,282	4,765,268
<b>Non-current Assets</b>			
Property, Plant, and Equipment	9	176,408	247,486
Intangible Assets	10	1,039,557	1,169,294
<i>Total Non-current Assets</i>		1,215,965	1,416,780
<b>Total Assets</b>		5,378,247	6,182,048
<b>Current Liabilities</b>			
Trade Payables		394,939	519,884
Employee Entitlements	11	312,051	424,852
Other Payables	12	1,068,698	1,107,871
<i>Total Current Liabilities</i>		1,775,688	2,052,607
<b>Non-current Liabilities</b>			
Employee Entitlements	11	93,580	102,280
Other Payables—Non-current	12	30,000	19,997
<i>Total Non-current Liabilities</i>		123,580	122,277
<b>Total Liabilities</b>		1,899,268	2,174,884
<b>Net Assets</b>		3,478,979	4,007,164
<b>Equity</b>			
Accumulated Funds		3,478,979	4,007,164
<b>Total Equity</b>		3,478,979	4,007,164

  
**Graeme Cosslett**

Director

31 August 2018

  
**Fiona Pimm**

Chair

31 August 2018

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

# Statement of Cash Flows

FOR THE YEAR ENDED 30 JUNE 2018

	Notes	2018 \$	2017 \$
<b>Cash Flows from Operating Activities</b>			
Receipts from Government		1,452,000	1,452,000
Receipts from Customers		8,729,016	8,119,425
Interest Received		50,991	76,491
Educational Funds Receipts	12	1,250,409	1,501,852
Payments to Employees		(6,231,148)	(5,997,576)
Payments to Suppliers		(3,754,115)	(3,499,713)
Educational Funds Payments		(1,505,665)	(1,563,263)
<b>Net Cash Flows from Operating Activities</b>		<b>(8,512)</b>	<b>89,216</b>
<b>Cash Flows from Investing Activities</b>			
Maturing of Short-term Deposits		200,000	450,000
Sale of Property, Plant, and Equipment		2,250	78
Purchase of Property, Plant, and Equipment		(12,012)	(93,280)
Net Investment in Intangible Assets		(271,866)	(237,244)
<b>Net Cash Flows from Investing Activities</b>		<b>(81,628)</b>	<b>119,554</b>
<b>Increase/(Decrease) in Cash and Cash Equivalents</b>		<b>(90,140)</b>	<b>208,770</b>
Cash and Cash Equivalents at the Beginning of the Year		884,959	676,189
<b>Cash and Cash Equivalents at the End of the Year</b>		<b>794,819</b>	<b>884,959</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 2018

## 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, 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 2018, and were approved on 31 August 2018.

### 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 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 Cash Equivalents**

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%, 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%)
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 & 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.

#### **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 2018.

**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**

	2018 \$	2017 \$
Sales	1,472,962	1,533,339
Government Grant	1,452,000	1,452,000
Project Revenue	4,818,827	5,484,725
Total	7,743,789	8,470,064

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

	2018 \$	2017 \$
Royalties	137,514	205,934
Sale of PAT Items	438,235	0
Marking Service	1,133,668	1,152,832
Other Income	247,921	153,310
<b>Total</b>	<b>1,957,338</b>	<b>1,512,076</b>

On some PAT items, there will be no further royalties earned on these items.

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

	2018 \$	2017 \$
Remuneration of Auditors		
- Audit of the Financial Statements	42,232	41,212
Board Members' Fees	29,347	41,160
Bad Debts Written Off	56	3,880
Operating Lease Expenses	30,056	36,398
Asset Disposals and Intangible Write-off	186,832	78
Donations Paid	7,006	10,383
Foreign Exchange Translation Gain/Loss	0	-
Rental of Office Premises	351,773	330,963
Inventory Write-off	53,642	8,634

#### **Operating Expenses**

	2018 \$	2017 \$
Seminars and Conferences	41,844	16,115
ICT—Info & Comm Technology	499,007	470,246
Travel	169,971	191,250
Administration Expenses	305,050	523,414
Financial Expenses (includes intangible write-off for 2018)	246,155	61,305
Board Fees and Expenses	50,303	65,569
Contracted Services	1,322,366	1,115,428
Advertising Expenses	60,275	97,375
Library Expenses	35,944	35,929
<b>Total Operating Expenses</b>	<b>2,730,915</b>	<b>2,576,631</b>

## 5. Personnel Expenses

	2018 \$	2017 \$
Salaries and Wages	5,335,867	5,611,131
Employer Contributions	259,327	263,745
Increase (Decrease) in Employee Entitlements	(121,501)	63,746
Redundancy	484,545	0
Staff Development and Training Expenses	76,259	80,073
Other Personnel Expenses	75,147	61,427
Total Personnel Expenses	6,109,644	6,080,121

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

Salary and wages exclude a portion of staff time capitalised to intangible assets (2018: \$181,866; 2017: \$237,244).

## 6. Cash, Cash Equivalents, and Investments

	2018 \$	2017 \$
Cash at Bank	794,819	164,959
Term Deposits with Maturities Less Than 3 Months	0	720,000
Total Cash and Cash Equivalents	794,819	884,959
Investments	800,000	1,000,000
Total Cash, Cash Equivalents, and Investments	1,594,819	1,884,959

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 \$121,734 being TLRI \$106,734 and Beeby \$15,000 (2017: \$391,990) that are 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:

	2018 \$	2017 \$
Trade/Project Receivables	2,173,994	2,339,408
Accrued Project Revenue	0	53,139
Accrued Interest	3,195	12,766
Other Receivables	37,542	75,868
	<u>2,214,731</u>	<u>2,481,182</u>

As at 30 June 2018 and 2017, all overdue receivables have been assessed for impairment and appropriate provisions applied where necessary.

Total receivables comprises:

Receivables from Exchange Transactions	2,214,731	2,112,503
Receivables from Non-exchange Transactions	0	368,679
	<u>2,214,731</u>	<u>2,481,182</u>

**8. Inventories**

	2018 \$	2017 \$
Stock NZCER Press	256,592	299,411
Stock PTS	96,139	99,716
Total Inventories	<u>352,731</u>	<u>399,127</u>

As at 30 June 2018, inventories have been reviewed with old stock either written off or carrying costs written down to market value. The write-off for 2018 was \$53,642 (2017: \$8,634).

## 9. Property, Plant, and Equipment

	Furniture and Fittings \$	Equipment \$	Total \$
<b>Cost</b>			
Balance at 1 July 2016	872,586	1,090,572	1,963,158
Additions	53,029	40,251	93,280
Disposals	0	(18,157)	(18,157)
Balance at 30 June 2017	925,615	1,112,666	2,038,281
Balance at 1 July 2017	925,615	1,112,666	2,038,281
Additions	10,274	1,738	12,012
Disposals	0	(15,760)	(15,760)
Balance at 30 June 2018	935,889	1,098,645	2,034,533
<b>Accumulated Depreciation</b>			
Balance at 1 July 2016	713,587	999,420	1,713,007
Depreciation Expense	36,221	59,724	95,945
Eliminate on Disposal	0	(18,157)	(18,157)
Balance at 30 June 2017	749,808	1,040,987	1,790,795
Balance at 1 July 2017	749,808	1,040,987	1,790,795
Depreciation Expense	41,238	41,852	83,090
Eliminate on Disposal	0	(15,760)	(15,760)
Balance at 30 June 2018	791,046	1,067,079	1,858,125
<b>Net Book Value at Year-end</b>			
<b>At 30 June 2017</b>	175,807	71,679	<b>\$247,486</b>
<b>At 30 June 2018</b>	144,842	31,566	<b>\$176,408</b>



## 10. Intangible Assets

	Capitalised Development \$	Intangible Assets in Progress \$	Software \$	Total \$
<b>Cost</b>				
Balance at 1 July 2016	1,059,244	352,360	358,290	1,769,894
Additions	0	237,244	0	237,244
Capitalised	0	0	0	0
Disposals	0	0	0	0
Balance at 30 June 2017	1,059,244	589,604	358,290	2,007,138
Balance at 1 July 2017	1,059,244	589,604	358,290	2,007,138
Additions		271,866		271,866
Capitalised	402,773	(402,773)		0
Disposals		(186,832)		(186,832)
Balance at 30 June 2018	1,462,017	271,865	358,290	2,092,172
<b>Accumulated Amortisation</b>				
Balance at 1 July 2016	331,913	0	358,290	690,203
Amortisation Expense	147,642	0	0	147,642
Disposals	0	0	0	0
Balance at 30 June 2017	479,555	0	358,290	837,845
Balance at 1 July 2017	479,555	0	358,290	837,845
Amortisation Expense	214,771			214,771
Disposals				0
Balance at 30 June 2018	694,326	0	358,290	1,052,616
<b>Net Book Value at Year-end</b>				
<b>At 30 June 2017</b>	579,689	589,604	0	<b>\$1,169,293</b>
<b>At 30 June 2018</b>	767,691	271,865	0	<b>\$1,039,556</b>

## 11. Employee Entitlements

	2018 \$	2017 \$
Annual Leave—Current	312,051	424,852
Retirement and Long Service Leave—Non-current	93,580	102,280
	405,631	527,132

## 12. Other Payables

The major categories of Other Payables are:

	2018 \$	2017 \$
<b>Current</b>		
Accruals	72,306	64,156
Advance Subscriptions	79,016	65,820
Project Income in Advance	508,054	356,947
Educational Funds	106,734	371,993
Other Liabilities (includes purchase order control 2018: \$30,709, 2017: \$2,899)	302,588	248,955
	1,068,698	1,107,871
<b>Non-current</b>		
Educational Funds	30,000	19,997
	1,098,698	1,127,868
	2018 \$	2017 \$
<b>Payables Under Exchange Transactions</b>		
Accruals	72,306	117,295
Advance Subscriptions	79,016	65,820
Project Income in Advance	508,054	303,808
Other Liabilities (PO and AOG)	35,436	4,881
	694,812	491,804
<b>Payables Under Non-exchange Transactions</b>		
Educational Funds	136,734	391,990
Taxes Payable (GST)	267,152	244,074
	403,886	636,064
Total Other Payables	1,098,698	1,127,868

Accruals and other liabilities (which mainly comprise 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 2017 \$	Receipts \$	Payments \$	Balance 30 June 2018 \$
Teaching and Learning Research Initiative	366,993	1,235,409	1,495,668	106,734
Beeby Fund 1998	24,997	15,000	9,997	30,000
<b>TOTAL</b>	<b>391,990</b>	<b>1,250,409</b>	<b>1,505,665</b>	<b>136,734</b>

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. 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 (2018: \$136,734; 2017: \$391,990) 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:

	2018 \$	2017 \$
Not Later Than One Year	397,473	348,450
Later Than One Year and Not Later Than Five Years	649,040	911,408
Later Than Five Years	-	-
	<b>1,046,513</b>	<b>1,259,858</b>

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 2018 (30 June 2017: Nil).

### Contingent assets

The Council has no contingent assets (30 June 2017: 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

	2018 \$	2017 \$
<i>Board Members</i>		
Remuneration	29,347	41,160
Full-time Equivalent Members	0.30	0.45
<i>Leadership Team</i>		
Remuneration	949,158	779,886
Full-time Equivalent Members	4.77	4.45
Total Key Management Personnel Remuneration	978,505	821,046
Total Full-time Equivalent Personnel	5.07	4.91

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.

	2018 \$	2017 \$
<i>Loans and Receivables</i>		
Cash and Cash Equivalents	794,819	884,959
Debtors and Other Receivables	2,214,731	2,481,182
Investments—Term Deposits	800,000	1,000,000
Total Loans and Receivables	3,809,550	4,366,141
<i>Financial Liabilities at Fair Value</i>		
Payables (excluding income in advance, taxes payable, and educational funds received subject to conditions)	502,680	642,063

## 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.

## To the readers of the New Zealand Council for Educational Research's financial statements for the year ended 30 June 2018

The Auditor-General is the auditor of the New Zealand Council for Educational Research (the Council). The Auditor-General 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 18 to 34, that comprise the statement of financial position as at 30 June 2018, 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 18 to 34:

- present fairly, in all material respects:
  - its financial position as at 30 June 2018; 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 31 August 2018. 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 our opinion

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

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

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

### Responsibilities of the Board for the financial statements

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 there is an intention to liquidate the Council or to cease operations, 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.

### 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 1 to 17 and 37, 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.



**John Whittal**

Audit New Zealand  
On behalf of the Auditor-General  
Wellington, New Zealand

## Contacts

New Zealand Council for Educational Research  
Level 10, Education House  
178–182 Willis Street  
Wellington 6011  
New Zealand

PO Box 3237  
Wellington 6140  
New Zealand

**P** 64 4 384 7939  
**F** 64 4 384 7933  
**E** [info@nzcer.org.nz](mailto:info@nzcer.org.nz)  
**W** [www.nzcer.org.nz](http://www.nzcer.org.nz)

### Director

GRAEME COSSLETT, 04 802 1387  
[graeme.cosslett@nzcer.org.nz](mailto:graeme.cosslett@nzcer.org.nz)

### General Manager Māori

SHERIDAN MCKINLEY, 04 802 1621  
[sheridan.mckinley@nzcer.org.nz](mailto:sheridan.mckinley@nzcer.org.nz)

### General Manager Research and Development

HELEEN VISSER, 04 802 1449  
[heleen.visser@nzcer.org.nz](mailto:heleen.visser@nzcer.org.nz)

### NZCER Press Publishing Manager

DAVID ELLIS, 04 802 1445  
[david.ellis@nzcer.org.nz](mailto:david.ellis@nzcer.org.nz)

### Manager Professional Services

BEN GARDINER, 04 802 1381  
[ben.gardiner@nzcer.org.nz](mailto:ben.gardiner@nzcer.org.nz)

### Psychological Test Services

BRAD STRINGER, 04 802 1399  
[brad.stringer@nzcer.org.nz](mailto:brad.stringer@nzcer.org.nz)

### Communications Manager

DINAH VINCENT, 04 802 1467  
[dinah.vincent@nzcer.org.nz](mailto:dinah.vincent@nzcer.org.nz)

**Sales** [sales@nzcer.org.nz](mailto:sales@nzcer.org.nz)

### Assessment Services

[assessmentservices@nzcer.org.nz](mailto:assessmentservices@nzcer.org.nz)

### Other NZCER websites

NZCER MARKING SERVICE:  
[www.nzcermarking.org.nz](http://www.nzcermarking.org.nz)

SHIFTING THINKING:  
[www.shiftingthinking.org](http://www.shiftingthinking.org)

CURRICULUM FOR THE FUTURE:  
[www.curriculumforthefuture.com](http://www.curriculumforthefuture.com)

GAMES FOR LEARNING:  
[www.gamesforlearning.nz](http://www.gamesforlearning.nz)

### Websites managed by NZCER

ASSESSMENT RESOURCE BANKS (ARBs) [www.nzcer.org.nz/arb](http://www.nzcer.org.nz/arb)  
Contact: [arb@nzcer.org.nz](mailto:arb@nzcer.org.nz)

TEACHING & LEARNING RESEARCH INITIATIVE (TLRI) [www.tlri.org.nz](http://www.tlri.org.nz)  
Contact: [tlri@nzcer.org.nz](mailto:tlri@nzcer.org.nz)

WELLBEING@SCHOOL  
[www.wellbeingatschool.org.nz](http://www.wellbeingatschool.org.nz)  
Contact: [wellbeing@nzcer.org.nz](mailto:wellbeing@nzcer.org.nz)

TEACHING AND SCHOOL PRACTICES SURVEY TOOL  
[www.tspsurveys.org.nz](http://www.tspsurveys.org.nz)  
Contact: [tspsurveys@nzcer.org.nz](mailto:tspsurveys@nzcer.org.nz)

### Te mahi whakauka—SUSTAINABILITY

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