

# Pūrongo ā-Tau

## *Annual Report*

2022–2023



# Te whāinga roa | *Our vision*

*Ko te kaupapa o te mātauranga he whakatipu ākonga, he whakatinana i ngā pūmanawa, he hāpai hoki i te oranga nui o te hapori.*

*Education is about nurturing ākonga, realising potential, and helping communities thrive.*

## **Te kaupapa**

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

## **Ngā uara**

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

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

## **Ngā whāinga tōmua a te rautaki**

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

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

## **Purpose**

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

## **Values**

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

- whanaungatanga—we value relationships and reciprocal partnerships
- manaakitanga—we respect others and treat them with generosity and care
- ako—we value learning and are also on this journey.

## **Our strategic priorities**

Our four strategic priorities help us achieve our purpose.

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

# Ngā rārangi take

## *Contents*

- 2.** Tēnei mātou | *About NZCER*
- 3.** Te Poari me te Kāhui Kōwhiri o NZCER  
*The NZCER Board and Electoral College*
- 4.** Te kupu whakataki o Te Kaiwhakahaere me Te Kaihautū  
*Chair and Director's introduction*
- 6.** Whakatere tōmua e Ngā whāinga tōmua  
*Wayfinding and Our Strategic Priorities*
- 8.** Te whātoro me te whakaaweawe o ā mātou mahi  
*The reach and impact of our work*
- 10.** Hauwhā tuatahi | *First quarter*
- 13.** Hauwhā tuarua | *Second quarter*
- 17.** Hauwhā tuatoru | *Third quarter*
- 21.** Hauwhā tuawhā | *Fourth quarter*
- 24.** Looking forward to 2023–24
- 25.** Tauāki pūtea | *Financial statements*
- 48.** Te hunga whakapā | *Contact details*

# Tēnei mātou

## About NZCER



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

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

### Whakaterere tōmua

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

Whakaterere tōmua is about utilising the concepts of wayfinding—the voyaging spirit, navigation, and waka—as ways to describe the NZCER mahere. The concept of wayfinding or navigation prompts and provokes images and values that are located in the action of stepping off solid land that we know well, and accepting the challenge to embark on new journeys. Our journey takes us through both familiar and uncharted waters.

### Background

NZCER is an independent statutory body that works for public good in education, and was established in 1934 with philanthropic funding from the Carnegie Corporation. In 1945, we became an independent statutory body, and we operate under the New Zealand Council for Educational Research Act 1972. The Act sets out our official functions:

- (a) to foster the study of, and research into, educational and other like matters, and to prepare and publish such reports on these

matters as may in its opinion be necessary or of value to teachers or other persons

- (b) to furnish information, advice, and assistance to persons and organisations concerned with education and other similar matters.

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

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

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

# Te Poari me te Kāhui Kōwhiri o NZCER

## The NZCER Board and Electoral College

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

### About our Board members—election and terms

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

public institutions, early childhood to tertiary organisations, unions, and professional associations.

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

### Our Board members as at 30 June 2023



**Chair: Professor John O'Neill**

*Elected member*

Professor, Institute of Education  
Te Kura o Te Mātauranga, Massey  
University Te Kunenga Ki Pūrehuroa  
Term ends: 30 September 2023



**Professor Melinda Webber**

Ngāti Hau, Ngāti Kahu,  
Ngāti Whakauae

*Elected member*

Te Tumu—Deputy Dean, Te Kura  
Akoranga me te Tauwhiro Tangata,  
Waipapa Taumata Rau  
Term ends: 30 September 2025



**Deputy Chair: Professor Jodie Hunter**

*Minister's appointee*

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



**Malakai Koloamatangi**

*Elected member*

Manager, Research and Insights,  
Ministry of Pacific Peoples  
Term ends: 30 September 2025



**Professor Bronwen Cowie**

*Elected member*

Association Dean Research, Education  
Division, University of Waikato  
Term ends: 30 September 2023



**Arihia Stirling**

Te Whānau-ā-Apanui, Ngāti Porou,  
Ngai Tahu, Ngāti Whātua

*Co-opted member*

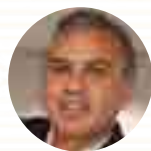
Teacher and Principal, Te Kura Māori  
o Ngā Tapuwai  
Term ends: 27 May 2026



**Professor Graeme Aitken**

*Elected member*

Director of Educational Initiatives,  
Office of the Vice Chancellor,  
University of Auckland (retired)  
Term ends: 30 September 2023



**Bruce Jepsen**

Ngāti Raukawa, Ngāti Tūwharetoa

*Co-opted member*

Principal, Te Akau ki Pāpāmoa School  
Term ends: 27 May 2026



**Martin Zuba**

*Co-opted member, Audit & Risk  
Subcommittee Chair*

Chartered Accountant and Partner  
(retired), Ernst & Young  
Term ends: 21 May 2024

# Te kupu whakataki o Te Kaiwhakahaere me Te Kaihautū

## Chair and Director's introduction

“Whāia te mātauranga hei oranga mō koutou”

*Pursue learning for the sake of your wellbeing*

Nau mai, haere mai. Another year gone, and we are delighted with the progress that NZCER has made towards the goals laid out in *Te Rautaki a Rangahau Mātauranga o Aotearoa 2021–2025*.

This being an election year, we have seen education come to the fore in the civic space in recent months, with policies being proposed from all quarters that could significantly affect the sector. It is times like these that remind us of the value of high-quality independent research and evidence—and the importance of remembering that what is good for ākonga Māori is good for all ākonga.

The latter point is at the heart of our rautaki, and we believe shines through in the work we have done. From comprehensive support for reo Māori revitalisation to the beginnings of an equity-focused overhaul of our widely used assessments, there is much to be proud of from the past year.

Of course, there remains much to be done as we continue our journey. But our growth at both organisational and individual levels within NZCER bodes well for the future.

### Providing support and evidence for a future-focused education system

As wayfinders, our work to achieve our strategic priorities takes the form of hoe (oars). These are the tools and initiatives we use to navigate forward, taking lessons from the past and adapting them for the future of education.

Our hoe have dug deep into the waters this past year, focusing on mana-enhancing research and assessment that recognises and supports all ākonga.

For **decolonising education**, we continued our internal journey with a dedicated strategy for becoming a bilingual organisation by 2030.

We took up the challenges laid down to us by experts in decolonisation, looking inward at our own development while doing the big-picture thinking required to enact a decolonising approach to education. This was supported in our Te Pae Tawhiti programme of work, with further development of the Decolonising Education research project, including a new round of workshops.

Our kaimahi lent their insight and experience to te reo Māori revitalisation and Aotearoa New Zealand's Histories curriculum, alongside Te Takanga o te Wā. Some of our biggest projects, including the new curriculum insights and progress study, have been reworked to centre a decolonising approach, while our NZCER Press publications continue to apply these learnings for the wider sector.

To **uphold mana Māori, whakamana Māori**, we undertook several projects that foregrounded opportunities for Māori to learn as Māori—while supporting non-Māori to do the same.

Chief among these was *He reo ka tipu i ngā kura*, a Te Pae Tawhiti report focused on building reo Māori revitalisation in English-medium schools. Much of our work for partners also aligned with his vision, notably *Ngā whai painga o Te Ao Haka*—a report for NZQA that highlighted the many benefits of giving te ao haka mana ōrite in the curriculum. Similarly, the NZCER Press publication *Ki te hoe! Education for Aotearoa* provides practical resources for kaiako to enact Te Tiriti o Waitangi in the classroom.

Our third strategic priority, **improving equity for ākonga and equity in education**, was significantly advanced in perhaps the biggest project of the year—the refresh of Progressive Achievement Tests. There is much more on this through the pūrongo, but suffice it to say that this immense undertaking has the explicit intention



John O'Neill, Chairperson



Graeme Cosslett, Tumuaiki

of more equitable assessment for all. This work is by no means complete—like much of what NZCER aims to achieve, it is a long journey—but the refreshed PAT: Mathematics is a landmark achievement for assessment in Aotearoa. We give our utmost thanks to the Williams Foundation, who have made this project possible.

Another key facet of our work on improving equity comes in our partnership with the University of Otago on the National Monitoring Study of Student Achievement. The data from this study have been used widely, informing policy decisions and inevitably making their way into national headlines. As this project comes to a close, its successor moves forward with an even greater focus on equitable outcomes for ākongā Māori and Pasifika.

Finally, NZCER continues to **influence the future of education** more and more—something the sheer number of kaimahi appointments to advisory groups and boards in the last year attests to. We have seen excellent growth in the use of our assessments and engagement with key research publications, and a huge number of PLD hours delivered from our Kaitiōhu Mātauranga in support of our work. Across the board, NZCER's influence continues to grow. Finally, an increased media profile for much of our rangahau has seen our kaimahi provide commentary and analysis on some of the key issues facing education for a variety of national broadcasters and publications.

### Our financial position

In addition to our strategic progress, the financial outcome for the year to 30 June 2023 leaves us in a strong financial position with a positive surplus, a strong pipeline of work for the start of the 2023–24 financial year, and a healthy financial position to ensure our continued financial and operational viability in the near future.

Our current financial position enables us to continue to invest in our work, ensuring that our outputs continue to be forward-thinking and relevant to the education communities we serve, while working towards our strategic goals.

### Strong foundations for the future

At the time of writing, the immediate future of our education sector is somewhat uncertain. We do not yet know the public policy priorities and initiatives for the next three years, which understandably has created some anxiety in the wider sector.

For NZCER, while we acknowledge this uncertainty, we remain confident in our own strategic priorities and direction. From a strong financial position, we have continued to deliver findings, reports, resources, PLD, and publications that support all our strategic priorities. We have done this while also continuing to develop our own kaimahi, ensuring everyone has a place on the waka as it continues towards our bicultural aspirations.

This would not be possible without the support and enthusiasm of our Board and electoral college, our senior leadership team, and the unyielding hard work of all kaimahi at NZCER

Whaowhia te kete mātauranga.

Ngā mihi nui,

*Graeme Cosslett*

Graeme Cosslett, Tumuaiki, NZCER

*John O'Neill*

John O'Neill, Chairperson, NZCER Board

# Whakaterere tōmua e Ngā whāinga tōmua

## Wayfinding and Our Strategic Priorities

*E hī ake ana te matau, ki te whaiao, ki te ao mārama*

In 2021, NZCER reviewed its vision, purpose, and strategic priorities. Driven by the principles of whakaterere tōmua (wayfinding) and our commitment to Te Tiriti o Waitangi, and shaped by our values, the strategic priorities help us achieve our purpose.

### 1. Decolonising education

*Tāia te wai (o te waka) kia pai ai te whakaterere ki uta ki tai*

*Bail the water (of the waka) so it may manoeuvre shoreward and seaward*

According to Linda Tuhiwai Smith, “decolonization” is concerned with having “a more critical understanding of the underlying assumptions, motivations, and values that inform research practices”.

By bringing a decolonising focus to our work, we aim to deepen our own and others’ awareness of the inequities caused by colonisation, which continue to shape our education system and result in negative consequences for ākonga, whānau, and aiga today. Through our work, we aim to highlight not only the benefits of tino rangatiratanga for Māori, but also self-determination for Pacific peoples.

### 2. Upholding mana Māori, whakamana Māori

*Hai punga te wawata*

*Anchoring our aspirations*

This strategic priority is about advocating for the right of Māori to learn as Māori. We will do this in ways that bring about positive change in policy and practice, support Māori aspirations, and



benefit Māori learners.

We will focus on the revitalisation of te reo Māori me ōna tikanga to help build sector capability, and ultimately contribute to the future vision of te reo Māori becoming a normal part of daily life.

We will also actively engage with Māori in kura, Māori-medium, and English-medium settings through providing access to research, resources, and services to support ākonga, kaiako, and whānau to learn as Māori—while also building on our portfolio of kaupapa Māori research.

### 3. Improving equity for ākonga and equity in education

*Kia kotahi te hoe*

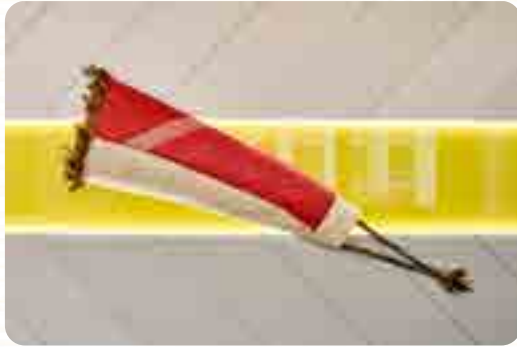
*Working together as one*

Here, NZCER will find ways to realise the strengths, hopes, and dreams of every ākonga. Through our mahi, we want to support and cater for underserved groups in the education system. This includes disproportionate numbers of Māori and Pacific peoples, those from low socioeconomic backgrounds, ākonga within the rainbow (LGBTQIA+) community, and ākonga with disabilities, neurodiverse needs, special needs, and additional education needs.

These people are an asset to our communities with strengths to realise and share with others.

*Te Hoe o Māuimua, ko Kautu-ki-te-rangi (the steering paddle of Māuimua, Kautu-ki-te-rangi)*  
Artist: Pahi O’Carroll, Te Āti Awa, Ngā Ruahine Rangi, Ngāti Ruanui. Photo: Chris Burks.





Our work in this area will challenge the status quo and seek to explore ways to ensure ākonga flourish because of their education experiences, from early learning to adult learning.

Strengthening our connections with kōhanga reo, puna reo, kura, whānau, hapū, iwi, aiga, communities, and other learning support organisations that are focused on supporting diversity will help to achieve this priority.



#### 4. Influencing the future of education

**Tākiritia te rā (o te waka), kia kau takawiwini kia kau takawawana ki tua o te pae tawhiti**

*Unfurl the sail (of the waka) so it may glide fearlessly and boldly beyond the distant horizon*

Education needs a systems thinking approach, with research and resources to help us make sense of the social and environmental issues, rapid changes in digital technologies, and increased uncertainty.

As wayfinders in educational research, we have a leadership role in bringing to light the evidence, options, possibilities, and consequences of future

education policy and future teaching, learning, and leadership practices. We will take a leading role in analysing how well the education system is working to achieve its aims.

We strive to be leading contributors in curriculum, assessment, systems, policy, wellbeing, sustainability, school leadership, kaiako development, and teaching and learning. We will use research evidence to challenge the status quo, and to reveal options for teaching and learning in innovative and sustainable ways.

Working with complementary expertise across research, practitioners, whānau, hapū, iwi, aiga, communities, policymakers, philanthropics, organisations, and associations will help us achieve greater impact across the sector, from early learning to lifelong learning as adults. Through our collective endeavours, we have the potential to further our aspirations.

*(From left to right)*

*Tatā (bailer). Artist: Pahi O'Carroll, Te Āti Awa, Ngā Ruahine Rangī, Ngāti Ruanui. Photo: Chris Burks.*

*Rā (sail). Artist: Tracey Morgan, Te Āti Awa Ngāti Toarangatira, Ngāti Mutunga, Ngāti Tama, ki Whakarongotai. Photo: Chris Burks.*

*Te Matau a Māui Potiki, ko Pikimairawea (the fish hook of Māui Potiki, Pikimairawea). Artist: Rangī Kipa, Te Āti Awa, Taranaki. Photo: Chris Burks.*

# Te whātoro me te whakaaweawe o ā mātou mahi

## The reach and impact of our work

### OUR IMPACT IN NUMBERS:



**14,091**

social media followers (+6.01%)



**28**

Research publications released



**5**

Journals



**PLD**

96 hours to over 380 participants



**507,712**

Online assessment users (+29.10%)



**254,018**

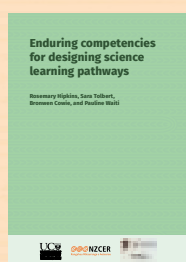
Users to website (+9.16%)



**74,818**

Total downloads (+8.57%)

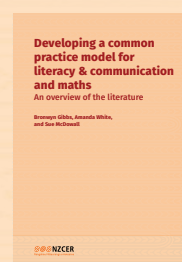
### OUR MOST POPULAR RESEARCH



**Enduring Competencies for Science Learning Pathways**



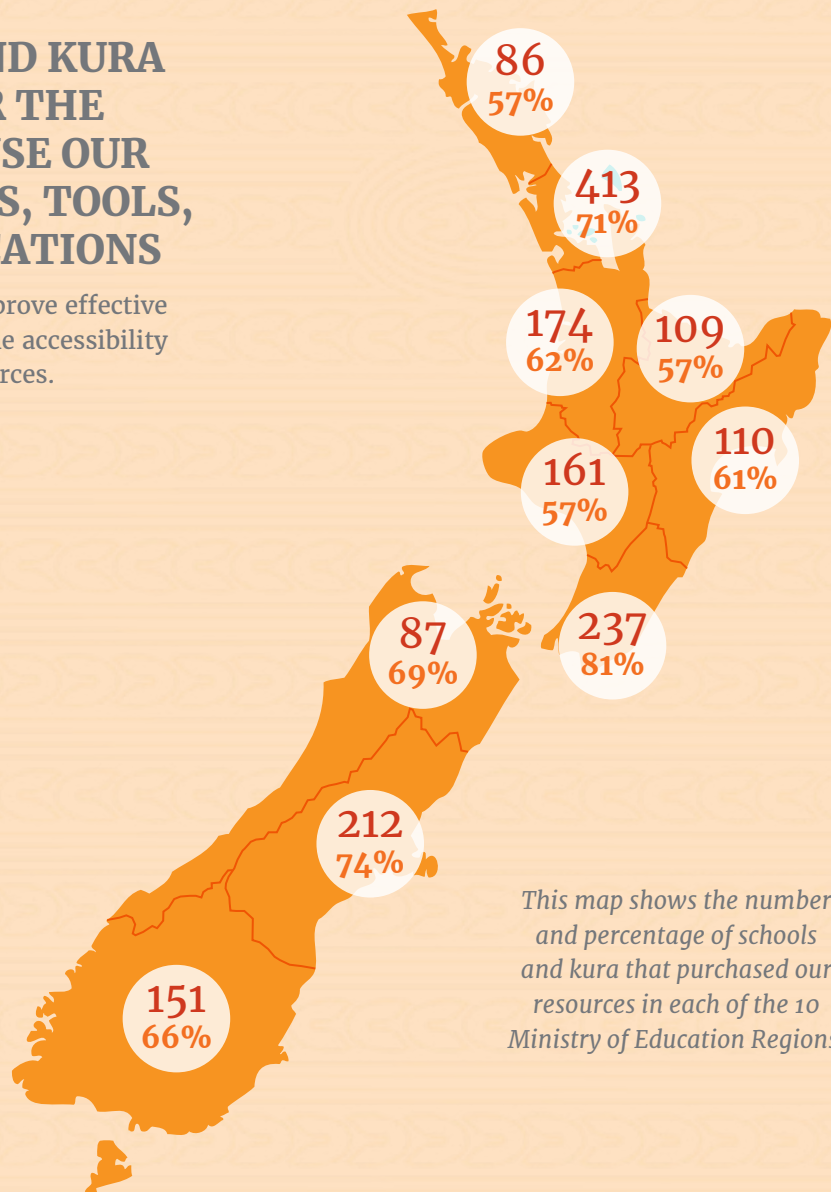
**He reo ka tipu i ngā kura: Growing te reo Māori in schools**



**Developing a Common Practice Model for Literacy & Communication and Maths: An overview of the literature**

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

We have a goal to improve effective use and to broaden the accessibility of our resources.



## OUR WEBSITES

Assessment Resource Banks (ARBs)

Curriculum for the Future

NZCER main website

NZCER Assist (Marking Service)

Teaching & Learning Research Initiative (TLRI)

Teaching, School, and Principal Leadership Practices Survey Tool

Wellbeing@School

# Hauwhā tuatahi

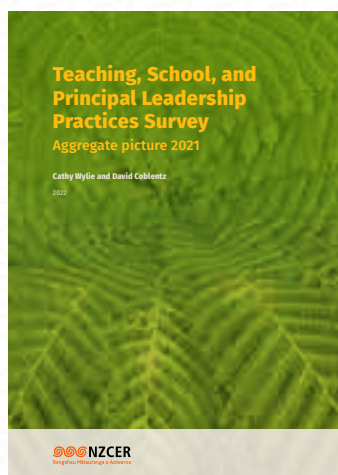
Building on our progress in 2021–22, NZCER looked to the future on many internal initiatives, ranging from our carbon footprint to becoming a bilingual organisation by 2030. Looking outward, our insights and outputs focused on a remarkable new pukapuka bringing Pacific educators' voices to the fore, while also presenting key findings on teaching and school leadership.

## CONFERENCES AND PRESENTATIONS

Mohamed Alansari—*PLD, wellbeing, and teachers' work: Findings from NZCER's national survey of secondary schools*. Invited online workshop/PLD to the National Association of Secondary Deputy and Assistant Principals (NASDAP).

## Teaching, School and Principal Leadership Practices (TSP) survey —aggregate picture

Cathy Wylie, David Coblentz



### Influencing the future of education

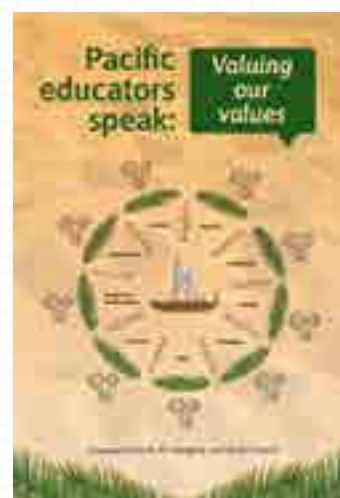
In one of her final publications for NZCER, Kaihautū Rāngahau Tāoki Cathy Wylie and Kaimātai Tatauranga Matua David Coblentz analysed findings from our 2021 TSP survey.

This report gives the aggregate picture for 2021, covering the 3,645 teachers at 223 schools, and 227 principals who took part and providing insight into participant views of:

- Teaching practice, morale, and workload
- School practice and Kāhui Ako membership
- Principal leadership practice, workload, and support

## Pacific Educators Speak—Valuing Our Values

Fuapepe Rimoni, Ali Glasgow, Robin Averill



### Improving equity for ākonga and equity in education

### Decolonising education

“An amazing book ... I can't remember the last time I cried reading a textbook. I really can't recommend it enough”

Pip Adam, Radio New Zealand

This book brings together nine Pacific values core to thriving students—Belonging, Family, Love, Service, Spirituality, Reciprocal Relationships, Respect, Leadership, and Inclusion.

Each value is articulated using words from experienced Pacific educators, gathered through an extensive study across early childhood education contexts, primary and secondary schools, and tertiary learning environments.

**Set 2022: No. 2**



- Charles Darr, Curriculum Progress and Achievement (CPA) Ministerial Advisory Group
- Rose Hipkins, Science Curriculum and Assessment Expert Advisory Group
- Sue McDowall, Curriculum Refresh English Writers Group for the Ministry and Curriculum Refresh Literacy and Communication Writing Group for the Ministry.

**Te mahere reo Māori o NZCER**

- ◀ Upholding mana Māori, whakamana Māori
- ◀ Decolonising Education

NZCER has continued on the path to being a bilingual organisation by 2030, part of which was the development of a Mahere Reo Māori (Māori Language Plan), lead by Te Ropū Rautaki Māori.

It looks at ngā moemeā (aspirations) and ngā tukunga iho mō te ngahurutanga (10-year outcomes) to set short-, medium-, and long-term goals for our organisation.

Organisational goals feed into individual kaimahi goals, and it is exciting to see the universal encouragement and effort being given to our bilingual aspirations.

**Toitū Certification—Holding Our Emissions to Account**

◀ Influencing the future of education

NZCER is honoured to have received the carbonreduce certification from Toitū—the first step on a fantastic journey over the coming months and years.

This certification acknowledges that our emissions over the last few years have been measured to ISO 14064-1:2018, and that we have committed to continue managing and reducing our emissions to the world-leading Toitū requirements.

With our ongoing rangahau at the intersection of education and climate change, it is important that NZCER demonstrates leadership in this space and continues to hold itself accountable on the emissions front. We are excited about this first step on that journey.

**Curriculum Refresh—Advising Sector-Wide Change**

In addition to our research in this space (found later in this pūrongo), NZCER had several kaimahi present on advisory groups who play an important role in the development of Te Mātaiaho.

- Rachel Bolstad, Curriculum Progress and Achievement (CPA) Collaborative Working Group—Updating the New Zealand Curriculum

**Early Childhood Folio: Vol 26, no.1 (2022)**



## Speaker series—decolonising our thinking



### Decolonising Education

Based on kaimahi feedback, NZCER continued its staff sessions in 2022–23 with a focus on kaikōrero who spoke to decolonising our mahi and ensuring this is consistently at the forefront of our thinking.

These began in Q1 with Dr Michelle Johansson, presenting *What will it take to change the world for Young Brown Scholars?*, and continued throughout the year.

## Highest Needs Review: What matters to stakeholders

Cathy Wylie



### Influencing the future of education

### Improving equity for ākonga and equity in education

The Highest Needs Review was undertaken by the Ministry of Education from 2021 to 2022. Its purpose is to ensure that children and young people with the highest needs for learning

support achieve their full potential through positive education outcomes and that they receive the right support, when they need it, and for as long as they need it.

NZCER was commissioned by the Ministry of Education to analyse stakeholder submissions to this review. The report summarises these 1093 submissions across the main themes of the Highest Needs Review, and the different groups of stakeholders, including those with lived experience.

## Bicultural principles of teaching and learning online | Ngā mātāpono kākano rua o te mahi ako tuihono

Arapera Card, Rosina Merry, and Janis Carroll-Lind (Eds.)



*“An exceptional read for anyone who is organising in the digital space” –Ako Journal*

This resource sets out 11 principles that are inherent in best practice for teaching and learning in an online bicultural delivery environment.

The intention of these principles is to provide all kaiako with a shared understanding of online teaching expectations that embrace tikanga principles and practices throughout all areas of their online teaching. The bicultural principles were originally developed to enhance the practice a tertiary organisation, Te Rito Maioha Early Childhood New Zealand, but are readily transferrable to all educational settings. The principles are explained by Te Rito Maioha kaiako.

# Hauwhā tuarua

The final months of 2022 were incredibly busy for our kairangahau, as reports both old and new were released to the public. Of particular note is *He reo ka tipu i ngā kura*, a highlight of our Te Pae Tawhiti programme of work for the financial year. In addition to this, we saw a number of publications gain significant traction and were pleased to announce the results of our annual round of funding for the Teaching and Learning Research Initiative.

## CONFERENCE PRESENTATIONS:

- **Rachel Bolstad, Jo McDonald**—*Climate change—What can schools do?* Presented to NZ School Trustees Association conference.
- **Rachel Bolstad**—*Centring Climate Justice in Schools’ Responses to Climate Change.* Presented to NZ Social Sciences conference.
- **Nicola Bright and Esther Smail**—*He reo ka tipu i ngā kura: Growing te reo Māori in schools.* Presented to the NZ Association for Research in Education (NZARE) conference.
- **Teresa Maguire and Jonathan Milne**—*NZCER and Assessment: Changing spaces.* Presented to the NZARE Maths Special Interest Group.

## Rose Hipkins becomes life member of NZARE

A well-deserved honour was bestowed on Kaihautū Rangahau (Chief Researcher) Rose Hipkins in November, as she received a life membership from the NZ Association for Research in Education at their annual conference.

“An accomplished and productive researcher, Rose has made a substantial contribution to research into science education, curriculum development and enactment, and the link between curriculum and assessment, particularly in the context of NCEA,” notes NZARE.

*“Her recent work on capabilities in curriculum has been influential in policy and curriculum design as well as for practitioners.”*

## INSIGHTS AND ARTICLES

### What motivates people to become pou reo in their schools?

- Nicola Bright, Esther Smail

Set 2022: No. 3

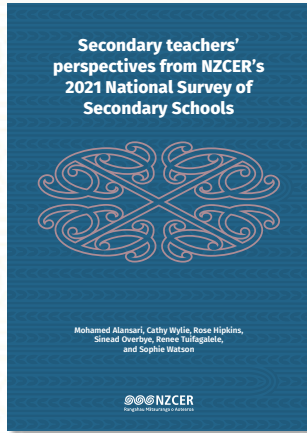


### Early Childhood Folio: Vol. 26, no.2 (2022)



## National Survey: Insights on ILEs, PLD, and Changes to NCEA

Mohamed Alansari, Mengnan Li, Sally Boyd



Improving equity for ākonga and equity in education

Influencing the future of education

Featured on RNZ

To support the release of the National Survey of Secondary Schools in early 2022, we released further briefings on key issues facing kaiako in December. These focused on:

- teacher experiences working in Innovative Learning Environments (ILEs)
- PLD and school-wide wellbeing as predictors of teacher morale and workload
- PLD, NCEA changes, and teachers' work

Among our most-read research of the financial year, these findings provide sharp, focused insight into what is top of mind for kaiako—and how schools can provide further support to them.

## Refreshing the New Zealand Curriculum

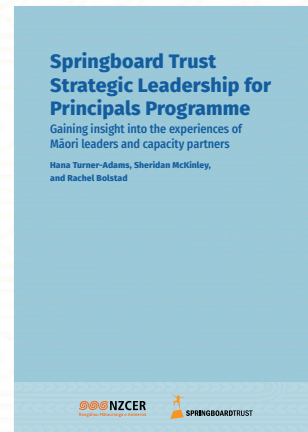
The Refreshed New Zealand Curriculum is a significant project underway at the Ministry of Education. Rangahau Mātauranga o Aotearoa (New Zealand Council for Educational Research) was contracted to provide supporting research for this mahi, alongside Te Whare Wānanga o Waitaha / University of Canterbury, Te Wānanga Toi Tangata / Division of Education at Te Whare Wānanga o Waikato / University of Waikato, and Ahu Whakamua Ltd.

This project saw us deliver several reports, all of which were released publicly in October and November. This included:

- Enduring competencies for science learning pathways (Rose Hipkins, Sara Tolbert, Bronwen Cowie, Pauline Waiti)
- New Zealand Curriculum Refresh: Progressions Approach (Mary Chamberlain, Charles Darr, Rose Hipkins, Sheridan McKinley, Hineihaea Murphy, Claire Sinnema)
- Determining How Learning is Progressing: Options for Calibrating Teacher Judgments (Mary Chamberlain, Charles Darr, Rose Hipkins, Sheridan McKinley, Hineihaea Murphy, Claire Sinnema)
- An Examination of the Curriculum–Levelling Construct (Esther Smail, Charles Darr)
- An Initial Exploration of Curriculum Levels in Science and Mathematics and Statistics (Linda Bonne, Rose Hipkins)

## Evaluating PLD impact for tumuaki and rangatahi Māori

Hana Turner-Adams, Sheridan McKinley, Rachel Bolstad



Springboard Trust is a not-for-profit organisation providing professional learning and development to tumuaki in schools. In 2022, NZCER evaluated their flagship *Strategic Leadership for Principals Programme (SLPP)*. This report summarises our findings, with a particular focus on impacts for tumuaki and rangatahi Māori.



## He reo ka tipu i ngā kura:

*Growing te reo Māori in English-medium schools*

- Nicola Bright, Esther Smaill

 Upholding mana Māori, whakamana Māori

 Improving equity for ākonga and equity in education

He pitomata tō ngā kura auraki hei āwhina i te whakaoranga o te reo Māori. Kua whakaputaina tēnei pūrongo kitenga e Te Wāhanga—Rangahau Mātauranga o Aotearoa hei tautoko i ngā kura auraki tuatahi ki te whakatipu i te reo Māori, hei whakapakari hoki i ā rātou hōtaka whakaakoranga, akoranga hoki mō te reo Māori.

I roto i tā mātou pūrongo kitenga ka tautohutia e mātou:

- ko ngā take matua hei whiriwhiri mā ngā kura auraki tuatahi ina whakawhanake i tētahi ara rautaki mō te whakaako me te ako i te reo Māori
- ko ngā tikanga mahi tino whai hua mō te whakaako me te ako i te reo Māori i ngā kura auraki tuatahi.

English-medium schools have the potential to play an important role in revitalising te reo Māori. Te Wāhanga—New Zealand Council for Educational Research has produced this findings report to support English-medium primary schools to grow te reo Māori, and strengthen their reo Māori teaching and learning programmes.

Within our findings report we identify:

- key issues for English-medium primary schools to consider when developing a strategic approach to Māori language teaching and learning
- practices that create a positive impact on Māori language teaching and learning in English-medium primary schools.

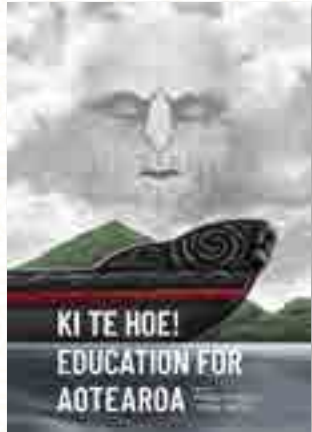


*Featured in the Education Gazette  
Downloaded more than 3,000 times*

To support the dissemination of these findings, NZCER has sent a copy of the report summary—as well as the reflective questions for a pou reo resource—to every English-medium school in the country.

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**Practical support for enacting  
Te Tiriti o Waitangi**



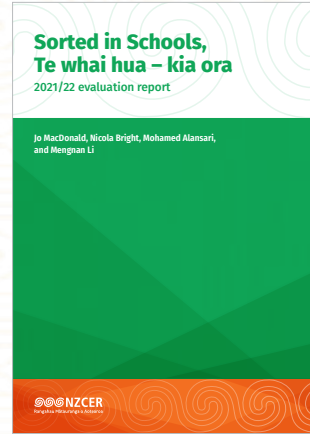
*Ki te hoe! Education for Aotearoa*, a pukapuka from NZCER Press, addresses one of the most pressing questions for educators in Aotearoa New Zealand—how to enact Te Tiriti o Waitangi and equitably privilege mātauranga, kaupapa, and tikanga Māori with mātauranga, kaupapa, and tikanga Pākehā.

It provides research-based ideas and resources to begin to answer this question across early childhood, primary, and secondary student teachers and teachers, and pre-service and in-service teacher educators.

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**Financial Capability in Schools—  
Programme Evaluation**

Jo MacDonald, Nicola Bright, Mohamed Alansari, Mengnan Li



The partnership between NZCER and Te Ara Ahunga Ora (Retirement Commission) continued with a new set of evaluation reports in 2022.

Subjects of our evaluation were Sorted in Schools, Te Whai Hua—Kia Ora, and the Pacific Peoples Pathways to Home Ownership. We analyse if programmes are working as intended, as well as impacts for and perceptions from ākonga and kaiako across Aotearoa.



# Hauwhā tuatoru

2023 kicked off with one of our largest ongoing projects—the refresh of our Progressive Achievement Tests (PATs). Beginning with mathematics, this is an incredibly exciting step towards more equitable assessment for ākonga, and is something we will build on throughout the year ahead.

## CONFERENCES AND PRESENTATIONS:

**Nicola Bright, Esther Smaill**—*He reo ka tipu i ngā kura: Growing te reo Māori in schools*. Presented to Ministry of Education, online.

**Mohamed Alansari and Melinda Webber**—*“What have we learnt about flourishing ākonga? An exploration of success anchors in the lives of Māori and Pasifika learners”*. Presentation to all staff at the Ministry of Education.

## INSIGHTS AND ARTICLES

*Let’s not forget who reo Māori revitalisation is most important to* – Nicola Bright for Ako Journal

*He reo ka tipu i ngā kura: Growing te reo Māori in schools* – Ed Gazette feature

## Ngā whai painga o te ao haka

Nicola Bright, Keita Durie, Renee Tuifagalele, Taniora Robinson



**Upholding mana Māori, whakamana Māori**

**Improving equity for ākonga and equity in education**

**Influencing the future of education**

**Featured on Whakaata Māori, Education HQ, and Pou Tiaki**

*Ngā whai painga o te ao haka: The positive impacts of te ao haka for ākonga, whānau, and kaiako* is a kaupapa Māori research study from Te Wāhanga.

It set out to understand what benefits and changes can occur for ākonga Māori, whānau, and kaiako when a subject such as te ao haka—that is grounded in te ao Māori and centres Māori culture, language and identity, knowledge systems, and iwi traditions—has mana ōrite or equal status within NCEA and The New Zealand Curriculum.

We found that for ākonga, participation in te ao haka:

- enhances identity, culture, and language
- facilitates strong connections with peers
- grows skills, dispositions, and qualities that support wellbeing, success, and achievement in school and in life
- provides learning and skills that are transferable to other subjects
- creates a culture of excellence and high expectations
- develops a deeper understanding of te ao haka.

**Set: No. 1 2023**



Featuring:

- Rongohia te Hau: Better understanding the theories underpinning cultural relationships for responsive pedagogy
- Te Puna Taiao: How can our outdoor spaces provide meaningful interactions for tamariki and communities?
- Learning from each other: A framework from the field

**Statistical investigations | Te tūhuratanga tauanga**

Pip Arnold



This book provides a comprehensive overview of the Statistical Investigations | Te tūhuratanga Tauanga thread in Te Marautanga o Aotearoa and The New Zealand Curriculum. It collates research and best practice in the area from Aotearoa New Zealand and internationally, and shows the development of statistical concepts that form the foundational building blocks of statistical thinking and reasoning up to Year 11.

**Research methods for education and the social disciplines in Aotearoa New Zealand**

Frauke Meyer, Kane Meissel (Eds.)

**Influencing the future of education**



This edited collection of research draws on the thinking of numerous local researchers to deliver an overview and introduction to research methodology and methods, in a way that closely ties with contexts researchers will deal with in Aotearoa.

It is an accessible, broad-ranging catalyst of interest and thinking about how researchers operate in our country. It encourages emerging researchers to delve deeper into the world of research and provides practical applications of these methods interwoven with Te Tiriti o Waitangi, mātauranga Māori, and Māori and Pacific research methodologies.

**National Monitoring Study of Student Achievement**

**Improving equity for ākonga and equity in education**

**Influencing the future of education**

The National Monitoring Study of Student Achievement is an influential, representative study of ākonga at Year 4 and Year 8 across Aotearoa.

It covers all learning areas of the New Zealand Curriculum over a 4-year cycle, and addresses aspects of the key competencies while providing a clear snapshot of student achievement.

In early 2023, the NMSSA released reports on Learning Languages, The Arts, and Technology.

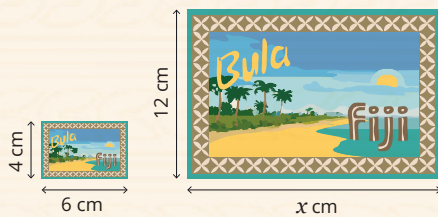
## PAT: Mathematics Refreshed

Improving equity for ākonga and equity in education

Influencing the future of education

Rangahau Mātauranga o Aotearoa / New Zealand Council for Educational Research is committed to improving equity in education. This commitment is about finding ways to realise the strengths, hopes, and dreams of every ākonga, and supporting and catering for underserved groups in the education system.

These groups include ākonga Māori, Pacific learners, those from low socioeconomic backgrounds, and learners with additional learning needs. In 2022 NZCER started a refresh of PAT Mathematics, with the intention of providing a lever for equity through more culturally relevant, authentic, and accessible assessments. Concepts of whakatere tōmua—wayfinding—anchor this mahi and the aspirations of the assessment refresh team.



The release of refreshed PAT Mathematics is the culmination of more than a year of work from our kaimahi (yet just the beginning of a wider refresh), and gives schools:

- redesigned content and imagery with an explicit equity focus
- improved accessibility options, including audio support



30% increase in number of students taking PATs year-on-year | More than 500,000 users

- system-level reporting on all assessments
- new test options ranging from Year 3 to Year 11.

Transforming assessment is complex, and requires a journey of change. While the current equity review has started the journey to make improvements to the cultural relevance of a number of PAT Mathematics items, it is important for us to continue to explore ways to transform standardised mathematics assessments beyond the status quo.

This refresh was made possible by the support of the Williams Foundation, and we extend our most heartfelt thanks to them.



IT provides insights into teaching practice, as well as base findings and contextual information.

These findings are widely shared and engaged with, featuring heavily in government policy announcements and analysis of the education sector as a whole.

While NMSSA is coming to a close in late 2023, the work will continue in a new curriculum insights and progress study. Another collaboration with the Educational Assessment Research Unit from the University of Otago, it will have an expanded focus that includes numeracy and literacy, Te Mātaiaho (the refreshed curriculum) and assessments at Years 3, 6, and 8. Additionally, there will be a rapid response panel to ensure up-to-date insights and feedback from the kaiako.

As one of the largest-scale and longest-running projects of its kind, we are thrilled to have the opportunity to continue this work alongside EARU. The new focal points, building on two decades of work, can establish key insights that shape educational practice for many years to come.

## Conversations towards decolonising assessment within NZCER's strategic priorities

### Decolonising Education

In February, Dr Rachel Martin (Waitaha, Kāti Mamoe, Ngāi Tahu) facilitated an evaluation and discussion of NZCER's strategic priorities in terms of the articles of Te Tiriti o Waitangi.

It encouraged open reflection on the progress NZCER has made with the four strategic priorities, and the challenges of decolonising colonial models.

We then focused specifically on decolonising assessment, questioning the historical origins of the assessment tools available to schools, and the relevance of aromatawai and tairongo approaches to all ākonga, whānau, and kaiako.



# Hauwhā tuawhā

## CONFERENCES AND PRESENTATIONS

**Bronwyn Gibbs, Jonathan Milne**—Addressing issues of equity in PAT Mathematics. Presented to NZ Assessment Institute (NZAI) conference.

**Charles Darr**—Teachers as assessors—making the most of a unique perspective. Presented to NZAI conference.

**Janet Lee**—Can the application of Universal Design for Learning principles improve our assessments? Presented to NZAI conference.

**Janet Lee, Rose Hipkins**—Applying a Universal Design for Learning Perspective to Assessment. Presented to NZQA Assessment and Moderation hui.

**Julie Roberts, Jan Eyre**—Exploring the School Entry Kete Literacy and Communication and Numeracy Progressions. Presented to NZAI conference.

**Nicola Bright, Melissa Denzler**—He rangahau mō te reo Māori—Te Ahu o te Reo Providers hui, organised by the Ministry of Education.

**Mohamed Alansari**—Assessment for learning: Findings from NZCER's national survey of secondary schools. Invited online workshop at NZAI conference.

**Nicola Bright, Keita Durie**—Ngā whai painga o te ao haka. Te Wehengarua (PPTA) Annual Conference.

**Nicola Bright, Keita Durie**—Research to support Māori aspirations. Ngā Kura ā-Iwi Annual Conference.

**Rose Hipkins**—Confessions of a lifelong learner. Keynote address at Te Wehengarua (PPTA) Annual Conference.

**Teresa Maguire**—Ka mua, ka muri: a new curriculum insights and progress study. Presented to NZAI conference.

## INSIGHTS AND ARTICLES

Where's education in the Climate Change Commission's second (draft) package of advice?—Rachel Bolstad for NZCER

Me kōrero tātou: critical conversations about growing te reo Māori in schools—Nicola Bright, Esther Smaill for NZCER

## Me aro ki te hā o Hine-ahu-one | Wāhine Māori in Leadership

Keita Durie, Melissa Denzler, Hana Turner-Adams

 Upholding mana Māori, whakamana Māori

 Decolonising Education

 Improving equity for ākonga and equity in education

I tēnei tau, kei te kawe rangahau kaupapa Māori a Te Wāhanga—NZCER hei tautoko i ngā wāhine kua tū hei kaihautū, kei te hiahia rānei kia pērā, i roto i ngā kura tuarua, wharekura, i ngā horopaki kaupapa Māori, arareo Ingarihi hoki. Kua whakarewaina ēnei rangahau e Te Wehenga Rua (PPTA) kia mōhiotia ai me pēwhea tā rātou tautoko i ngā wāhine Māori katoa ki ō rātou taumata tūmanako hautū.

In 2023, Te Wāhanga—NZCER is conducting a kaupapa Māori research project to support wāhine Māori who are, or who aspire to be leaders in kaupapa Māori and English-medium secondary settings. This research has been commissioned by the PPTA to find out how they can support all wāhine Māori in their leadership aspirations.

## Kiritina Johnstone—The art of teaching in kaupapa Māori and Māori medium

 *Decolonising Education*

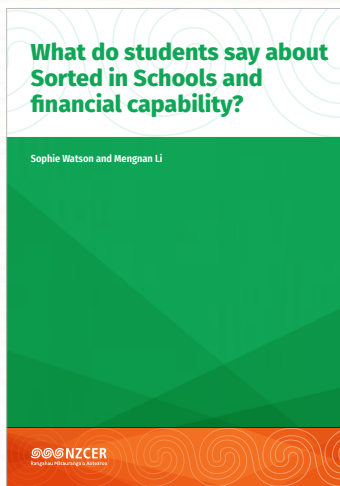
 *Upholding mana Māori, whakamana Māori*

Our next speaker series event saw NZCER host Kiritina Johnstone, Group Manager at Te Uepū Reo Māori. She discussed how learning in an authentic manner that is considerate of preferred ways of learning, is reflective of cultural beliefs, practices and experiences, and is cognisant of both tangible in intangible ways of knowing have always been evident in Māori contexts of learning.

Key questions for our kaimahi to reflect on included: How do we build a corpus of knowledge and evidence of what these may include within our education system? What examples do we have to draw on to show what this looks like and the personal and professional success this provides for ākongā?

## What do students say about Sorted in Schools and financial capability?

Sophie Watson, Mengnan Li



 *Improving equity for ākongā and equity in education*

 *Influencing the future of education*

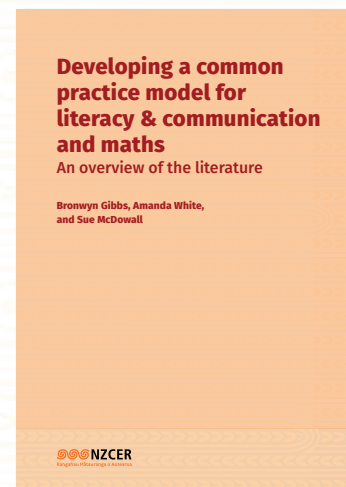
In this study, junior secondary (Years 9 and 10) ākongā from four English-medium schools were asked about their views about money and financial capability, and their experiences of the Sorted in Schools programme and resources.

They spoke about their financial habits and goals, how they currently learn about financial

capability, and what and how they would like to learn about it in the future. The ideas and feedback in this report can be used to guide future development of programmes, resources, and support students' ongoing learning about financial capability.

## Developing a common practice model for literacy & communication and maths: An overview of the literature

Bronwyn Gibbs, Amanda White, Sue McDowall



 *Improving equity for ākongā and equity in education*

 *Influencing the future of education*

The Ministry of Education's Common Practice Model outlines principles and evidence-informed pedagogical approaches to underpin teaching and learning for literacy & communication and maths within *Te Whāriki* and The New Zealand Curriculum.

NZCER was contracted by the Ministry to produce a literature overview for the Common Practice Contributors Group. It covers a range of current research on effective principles and pedagogies in literacy & communication and maths in Aotearoa New Zealand.

This evidence was intended to support the group to determine effective pedagogies, with the diverse cultural, linguistic, dispositions, and learning backgrounds of ākongā in mind.

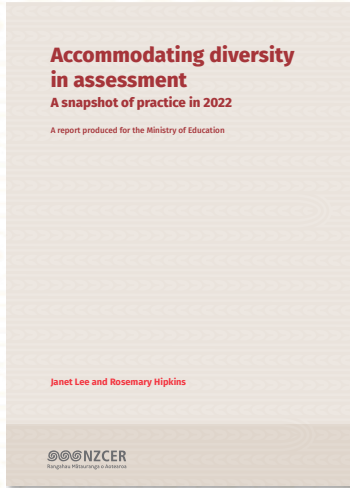
In addition to this report, NZCER had several kaimahi—Julie Roberts, Sue McDowall, and Bronwyn Gibbs—as members in the Contributors Group.



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## Accommodating Diversity in Assessment: A Snapshot of Practice in 2022

Janet Lee, Rosemary Hipkins



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## Set 2023: no. 1



### Improving equity for ākonga and equity in education

Kei tēnā, kei tēnā, kei tēnā anō, a tōnā ake āhua, tōnā ake mauri, tōnā ake mana.

Each and every one has their own uniqueness, life essence, and presence.

NZCER was asked to carry out research for the Ministry of Education related to the future of Special Assessment Conditions (SAC) in the context of NCEA.

This report details our findings related to the current application of SAC entitlement within NCEA assessment and provides some short-term recommendations. It highlights areas of concern about the inclusiveness and sustainability of the current SAC model, and explores options that could address these areas and provide a basis for new policy direction and solutions in the medium and long term.

# Looking forward to 2023–24

A big focus for NZCER in the coming year is developing our kaimahi to ensure both they and the wider sector can flourish. Building on the immense mahi and excellent engagement with our strategic priorities so far, we want to create opportunities for everyone to go above and beyond our current aspirations.

For **decolonising education**, our project sharing this priority's name will be producing some of its first work, including a literature review. We are developing further policy around reo Māori and tikanga Māori, as well as further initiatives to give effect to Te Tiriti o Waitangi in the workplace. We will strengthen mentoring support, explore new professional development pathways and try new ways of working in our Te Pae Tawhiti projects, which sit at the cutting edge of our rautaki. Similarly, our new curriculum insights study with the University of Otago is being reworked with a bicultural approach to its insights into Te Mātaiaho.

**Equity for ākonga and equity in education** will be advanced through the continuation of our PAT Refresh, including the release of paper tests for PAT Mathematics and the online-only PAT Reading Comprehension. Additionally, our Te Reo Māori assessment has undergone a refresh and, we believe, is a remarkable tool for schools and non-schools alike. Usable by any organisation in the education sector (and beyond), this will support the revitalisation of reo Māori for all.

We will **uphold mana Māori, whakamana Māori** with work such as our new Wāhine Māori in Leadership report, one of a number of new publications from our recently expanded Te Wāhanga kaupapa Māori research unit. A new edition of the COMPASS report will highlight aspirations of ākonga Māori and Pasifika, while our work on financial capability in schools continues its dual-medium research focus.

We will also be looking back, with the 50th anniversary fast approaching of the landmark Benton Reports.

We will continue to **influence the future of education** with significant Te Pae Tawhiti projects such as our Climate Change in Schools work and the National Survey of Secondary Schools. Additionally, we will grow the visibility of our narrative with a new website under development. Our findings have the capacity to influence the future of education for many years to come, and we want every kaiako to have the opportunity to learn from them.

As the education sector continues to undergo massive change, NZCER is providing continued analysis, advice, and support to support our ākonga. The curriculum insights project will be one of the primary measures of how Te Mātaiaho is being taught, building on the insights and findings of the National Monitoring Study of Student Achievement. We also have work underway with kaimahi continuing to support the development of the Common Practice Model, and we're scoping a self-reflection tool for kaiako.

As usual, there is so much to do—but we would not have it any other way. Our commitment to decolonisation, equity, upholding mana Māori and influencing the future of education is a massive journey, and one not taken lightly. But as this report indicates, we have loved every step of it so far, and are eager to bring as many people with us as we can.

# **Tauāki pūtea**

## *Financial statements*



Statement of Responsibility 26

Statement of Comprehensive Revenue and Expense 27

Statement of Changes in Equity 28

Statement of Financial Position 29

Statement of Cash Flows 30

Notes to the Financial Statements 31

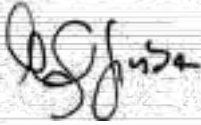
Independent Auditor's Report 45

# Statement of Responsibility


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

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

In our opinion, these financial statements fairly reflect the financial position and operations of the New Zealand Council for Educational Research for the year ending 30 June 2023.



**Martin Zuba**  
Chair – Audit and Risk Committee  
29 September 2023



**John O'Neill**  
Chair  
29 September 2023

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

# Statement of Comprehensive Revenue & Expense

*for the year ended 30 June 2023*

	Notes	2023 \$	2022 \$
<b>Non-Exchange Revenue</b>			
Philanthropic Revenue	2	538,727	481,273
Te Pae Tawhiti	2	1,448,693	1,400,621
<b>Total Non-Exchange Revenue</b>		<b>1,987,420</b>	<b>1,881,894</b>
<b>Exchange Revenue</b>			
Project Revenue	3	3,471,634	2,787,310
Service Level Agreement Revenue	3	1,526,492	1,584,936
Interest Revenue		78,458	9,845
Marking Service Revenue	3	1,683,089	1,244,070
Sales of Books and Journals	3	961,736	1,071,539
Other Revenue	3	91,983	133,321
<b>Total Exchange Revenue</b>		<b>7,813,392</b>	<b>6,831,021</b>
<b>Total Revenue</b>		<b>9,800,812</b>	<b>8,712,915</b>
<b>Expenditure</b>			
Printing Expenses		421,800	479,317
Operating Expenses	4	2,026,244	1,793,410
Personnel Expenses	5	5,095,657	4,646,414
Lease Expenses		844,991	771,957
Finance Costs	4	10,348	11,140
Depreciation and Amortisation Expense	9,10	495,483	447,448
<b>Total Expenditure</b>		<b>8,894,523</b>	<b>8,149,326</b>
<b>Net Surplus for the year</b>		<b>906,289</b>	<b>563,589</b>
<b>Other Comprehensive Revenue &amp; Expense</b>		-	-
<b>Total Comprehensive Revenue &amp; Expense for the year</b>		<b>906,289</b>	<b>563,589</b>

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

# Statement of Changes in Equity

*for the year ended 30 June 2023*

EQUITY	2023 \$	2022 \$
<b>Accumulated Comprehensive Revenue and Expense</b>		
Balance at start of the year	6,032,002	5,468,413
Total Comprehensive Revenue & Expenditure for the year	906,289	563,589
<b>Balance at 30 June</b>	<b>6,938,291</b>	<b>6,032,002</b>

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

# Statement of Financial Position

as at 30 June 2023

	Notes	2023 \$	2022 \$
<b>Current Assets</b>			
Cash and Cash Equivalents	6	3,542,157	3,638,249
Trade and Other Receivables	7	1,925,134	664,338
Inventory	8	404,901	221,837
<i>Total Current Assets</i>		5,872,192	4,524,424
<b>Non-current Assets</b>			
Property, Plant and Equipment	9	1,084,369	1,250,375
Intangible Assets	10	2,164,598	2,017,767
<i>Total Non-current Assets</i>		3,248,967	3,268,142
<b>Total Assets</b>		9,121,159	7,792,566
<b>Current Liabilities</b>			
Trade Payables		230,312	210,193
Employee Entitlements	11	505,232	364,266
Income in advance	12	618,545	496,623
Other Payables	13	265,766	196,339
Educational Funds	14	507,040	446,767
<i>Total Current Liabilities</i>		2,126,895	1,714,188
<b>Non-current Liabilities</b>			
Employee Entitlements	11	55,973	46,375
<i>Total Non-current Liabilities</i>		55,973	46,375
<b>Total Liabilities</b>		2,182,868	1,760,563
<b>Net Assets</b>		6,938,291	6,032,002
<b>Equity</b>			
Accumulated comprehensive Revenue and Expenses		6,938,291	6,032,002
<b>Total Equity</b>		6,938,291	6,032,002

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

# Statement of Cash Flows

for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
<b>Cash Flows from Operating Activities</b>			
Receipts from Government		1,452,000	1,452,000
Receipts from Customers		7,166,561	7,044,357
Interest Received		69,420	10,616
Educational Funds Receipts	14	1,556,000	1,556,000
Payments to Employees		(4,958,736)	(4,687,455)
Payments to Suppliers		(3,410,544)	(2,968,887)
Educational Funds Payments	14	(1,495,727)	(1,563,393)
<b>Net Cash Flows from Operating Activities</b>		<b>378,974</b>	<b>843,236</b>
<b>Cash Flows from Investing Activities</b>			
Maturing of Short-term Deposits		0	400,000
Sale of Property, Plant and Equipment		585	1,201
Purchase of Property, Plant and Equipment		(41,833)	(29,939)
Investment in Intangible Assets		(433,818)	(850,218)
<b>Net Cash Flows from Investing Activities</b>		<b>(475,066)</b>	<b>(478,955)</b>
<b>Increase / (Decrease) in Cash and Cash Equivalents</b>		<b>(96,092)</b>	<b>364,281</b>
Cash and Cash Equivalents at the Beginning of the Year		<b>3,638,249</b>	<b>3,273,968</b>
<b>Cash and Cash Equivalents at the End of the Year</b>	6	<b>3,542,157</b>	<b>3,638,249</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 2023

## 1. Statement of Accounting Policies

### Reporting Entity

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

The purpose of the Council is to inspire education. We play a leading role in research, developing tools, and providing services that drive effective learning and positive change in policy and practice.

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

The financial statements of the Council are for the year ended 30 June 2023, and were approved on 29 September 2023.

### Basis of Preparation

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

### Statement of Compliance

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

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

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

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

### Presentation currency and rounding

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

### Significant Accounting Policies

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

#### a) PBE IPSAS 41 Financial Instruments

PBE IPSAS 41 Financial Instruments which is effective from 1 January 2022 and was adopted by NZCER on that date. This is the first time this standard has been applied to these financial statements.

PBE IPSAS 41 introduces new recognition and measurement requirements for financial assets and restricts the ability to measure financial assets at amortised cost to only those assets that are held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. In addition, measurement of financial assets at fair value through other comprehensive revenue and expense is also restricted.

PBE IPSAS 41 has had an immaterial impact on NZCER's measurement and recognition of financial instruments, as financial assets that were recognised as loans and receivables are now recognised at amortised cost.

#### b) Revenue Recognition—exchange revenue

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

**Sale of educational resources**

Revenue derived from the sale of educational resources to third parties is recognised at the time of delivery of the goods to the customer, when the risks and rewards of the goods transfer 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 when milestones within projects have been completed to the satisfaction of both parties to the project contract.

**Interest revenue**

Interest revenue is recognised in the surplus or deficit using the effective interest method.

**Marking Service revenue**

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

**Royalties**

The Council receives royalties from the use of book chapters and journal articles. The royalties are paid to the Council by universities based on the usage of copied material based on data collected from the Copyright Licensing New Zealand. The Council invoices the universities annually based on the usage.

**Service Level Agreement revenue**

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

**Other Revenue**

Other revenue includes revenue generated from undertaking workshops, conducting surveys, and the disposal of assets. Revenue from these sources is recognised at the time the invoice is created for the provision of the good or service.

**c) Revenue Recognition – non-exchange revenue**

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

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

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

In the 2022-23 financial year, Council was able to secure funding from the JN & HB Williams Memorial Trust. Funding received from the Trust does not provide direct value back to the Trust but will provide value to the education sector in New Zealand when the redevelopment work of progress achievement tests has been completed.

**d) Trade and Other Receivables**

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

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

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

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

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

#### **e) Cash and Cash Equivalents**

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

#### **f) Inventories**

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

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

#### **g) Property, Plant and Equipment**

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

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

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

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

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

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

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

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

- Furniture and Fittings 10 years (10%, straight line)
- Computer and Electronic Equipment 3-5 years (20.0 – 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, depreciation method and useful life of an asset are reviewed, and adjusted if applicable, at each financial year-end.

#### **h) Intangible Assets**

The intangible assets held by the Council are product developments.

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

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

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

The amortisation charge for each financial year is recognised in the surplus or deficit for the year. The useful lives and associated amortisation rates of the product development class of intangible assets have been estimated as 6–10 years (10.0 – 16.7%, straight line). The residual value, amortisation method and useful life of an asset are reviewed, and adjusted if applicable, at each financial year-end.

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

#### **i) Impairment of Property, Plant and Equipment and Intangible Assets**

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

#### **Non-cash-generating assets**

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

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

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

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

#### **j) Trade and Other Payables**

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

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

#### **k) Income in Advance**

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

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

#### **Long term**

Employee benefits that are due to be wholly settled beyond 12 months after the end of the period in which the employee renders the related service, such as long-service leave 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 reporting date are classified as a current liability. All other employee entitlements are classified as a non-current liability.

**m) 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.

**n) 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.

**o) 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.

**p) 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.

**q) Critical Accounting Estimates and Assumptions**

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

**Project revenue**

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

Where the project has a milestone date during the month of June and all the associated work has been completed, an invoice will be created, and the full value of the milestone will be recognised in the month of June. In this situation, no estimation of revenue is required.

If the full value of the current milestone has not been completed at balance date, an estimate of the percentage of completion will be made and an appropriate accrual will be made to recognise the proportion of revenue associated with the percentage of work completed.

An incorrect estimate of the work required to complete contracts will impact on the revenue recognised in the Statement of Comprehensive Revenue and Expense.

**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 Statement of Comprehensive Revenue and Expense, 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 a breakdown of the balance of the exposure in relation to estimates and uncertainties surrounding retirement and long service leave liabilities.

**Education Funds**

Receipts and disbursements of these funds are excluded from the Statement of Comprehensive Revenue and Expense, as they do not meet the requirements to be recognised as revenue or expenditure of the Council. Education funds are those funds where NZCER acts as an agent for other organisations and holds the funds in trust until the council is advised that set criteria for funding has been met. Once

that criteria is met, the funds are released to the recipient. Refer to note 14 for the detail of these funds. However, funds held by the Council as at 30 June have been included as liabilities in the Statement of Financial Position.

**r) 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 2023.

**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.

**s) Comparatives**

The comparative financial period is 12 months. Comparatives have been reclassified from that reported in the 30 June 2022 financial statements where appropriate to ensure consistency with the presentation of the current year's position and performance.

**t) Financial Instruments**

**Recognition and Derecognition**

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

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

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

**Classification and initial measurement of Financial Assets**

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

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

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

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

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

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

### Classification and Initial Measurement of Financial Liabilities

Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs. Subsequently, financial liabilities are measured at amortised cost using the effective interest method. All interest-related charges are included within finance costs or finance income.

NZCER only has financial liabilities which are classified into the Amortised Cost Category.

## 2. Non-Exchange Revenue consists of the following items

	2023 \$	2022 \$
Te Pae Tawhiti	1,448,693	1,400,621
Philanthropic Revenue	538,727	481,273
<b>Total</b>	<b>1,987,420</b>	<b>1,881,894</b>

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

Revenue received under a Philanthropic agreement is classified as arising from non-exchange transactions. The Council has received funding from the JN & HB Williams Memorial Trust to provide funding towards redevelopment of progress achievement tests, and the value of the funding is to the education sector, and not directly to the Trust.

## 3. Exchange Revenue consists of the following items

	2023 \$	2022 \$
Project Revenue	3,471,634	2,787,310
Service Level Agreement Revenue	1,526,492	1,584,936
Marking Service	1,683,089	1,244,070
Sales of Books and Journals	961,736	1,071,539
Interest Revenue	78,458	9,845
Other Revenue	91,983	133,321
<b>Total</b>	<b>7,813,392</b>	<b>6,831,021</b>

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

#### 4. The Statement of Comprehensive Revenue & Expense

*Operating Expenses include the following items*

	2023 \$	2022 \$
Seminars and Conferences	4,780	793
ICT— Info & Comm Technology	581,646	506,272
Travel	65,498	48,308
Administration Expenses	402,311	273,882
Contracted Services	790,689	778,763
Advertising Expenses	19,956	34,935
Library Expenses	32,616	34,724
Fees to Auditors		
- Audit of the Financial Statements	52,632	46,600
Board Members' Fees	36,285	37,927
Board Expenses	35,390	23,045
Bad Debts Written Off	0	0
Donations Paid	4,441	8,161
<b>Total Operating Expenses</b>	<b>2,026,244</b>	<b>1,793,410</b>

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

Contracted services are costs associated with undertaking research where the Council does not have the required level of resource or experience required to deliver the research to a suitable standard. In these situations, external resource is engaged to provide the required resource.

#### *Financial Expenses*

	2023 \$	2022 \$
Bank fees	10,346	11,044
Non lending losses	2	96
<b>Total Financial expenses</b>	<b>10,348</b>	<b>11,140</b>

#### 5. Personnel Expenses

	2023 \$	2022 \$
Salaries and Wages	4,843,826	4,404,930
Defined Contribution Plan	181,383	188,734
Staff Development and Training Expenses	37,896	24,299
Other Personnel Expenses	32,552	28,451
<b>Total Personnel Expenses</b>	<b>5,095,657</b>	<b>4,646,414</b>



## 6. Cash, Cash Equivalents and Investments

	2023 \$	2022 \$
Cash at Bank	1,342,157	1,438,249
Term Deposits with Maturities less than 3 months	2,200,000	2,200,000
<b>Total Cash and Cash Equivalents</b>	<b>3,542,157</b>	<b>3,638,249</b>
Investments - Term Deposits	0	0
<b>Total Cash, Cash Equivalents &amp; Investments</b>	<b>3,542,157</b>	<b>3,638,249</b>

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

Term investments held at reporting date were for terms of between 60 and 91 days, with interest rates between 2.85% and 4.2%.

The Council holds unspent trust funds received (described as 'Educational funds'), included in cash at bank, of \$507,040 being the Teaching and Learning Research Initiative (TLRI) \$492,040 and Beeby Fund \$15,000 (2022: \$446,767) that is subject to restrictions. TLRI restrictions generally specify that the funds may only be disbursed to researchers and projects that have been approved by the TLRI Board. Additional information about the Educational funds may be found in note 14.

## 7. Trade and Other Receivables

The major categories are:

	2023 \$	2022 \$
Trade/Project Receivables	1,803,770	575,297
Accrued Interest	9,713	675
Other Receivables	111,651	84,366
	<b>1,925,134</b>	<b>664,338</b>

As at 30 June 2023 and 2022, all overdue receivables have been assessed for impairment and appropriate provisions applied where necessary. At reporting date, there was a provision for impairment of \$8,033 (2022 : nil) Of the balance of receivables, \$1,800,134 is attributable to exchange transactions (2022 : \$438,472) and \$125,000 to non-exchange transactions (2022 : \$125,000).

## 8. Inventories

	2023 \$	2022 \$
Stock NZCER Press	320,485	166,995
Stock PTS	84,416	54,842
<b>Total Inventories</b>	<b>404,901</b>	<b>221,837</b>

As at 30 June 2023, inventories have been reviewed with old stock either written off or carrying costs written down to market value. The write-off for 2023 was \$2,829 (2022: \$4,439).

## 9. Property, Plant and Equipment

	Furniture & fittings \$	Equipment \$	Total \$
<u>Cost</u>			
Balance at 1 July 2021	1,343,801	543,105	1,886,906
Additions	6,528	23,411	29,939
Disposals	-23	-27,239	-27,262
Transfers	-1,977	1,977	0
Balance at 30 June 2022	1,348,329	541,255	1,889,583
Balance at 1 July 2022	1,348,329	541,255	1,889,583
Additions	0	42,491	42,491
Disposals	0	-17,826	-17,826
Transfers	0	0	0
Balance at 30 June 2023	1,348,329	565,919	1,914,248
<u>Accumulated Depreciation</u>			
Balance at 1 July 2021	119,630	342,321	461,951
Depreciation Expense	141,739	62,780	204,519
Eliminate on Disposal	-23	-27,239	-27,262
Balance at 30 June 2022	261,346	377,862	639,208
Balance at 1 July 2022	261,346	377,862	639,208
Depreciation Expense	141,575	66,922	208,497
Eliminate on Disposal	0	-17,826	-17,826
Balance at 30 June 2023	402,921	426,958	829,878
<b>Net Book Value at Year-end</b>			
<b>At 30 June 2022</b>	<b>1,086,983</b>	<b>163,393</b>	<b>1,250,375</b>
<b>At 30 June 2023</b>	<b>945,408</b>	<b>138,961</b>	<b>1,084,369</b>

## 10. Intangible Assets

	Capitalised development \$	Intangible Assets in Progress \$	Software \$	Total \$
<u>Cost</u>				
Balance at 1 July 2021	2,523,649	351,480	0	2,875,129
Additions	843,796	850,218	0	1,694,014
Capitalised	0	-843,796	0	-843,796
Disposals	0	0	0	0
Balance at 30 June 2022	3,367,445	357,902	0	3,725,347
Balance at 1 July 2022	3,367,445	357,902	0	3,725,347
Additions	339,527	433,818	0	773,344
Capitalised	0	-339,527	0	-339,527
Disposals	0	0	0	0
Balance at 30 June 2023	3,706,972	452,192	0	4,159,164
<u>Accumulated Amortisation</u>				
Balance at 1 July 2021	1,464,651	0	0	1,464,651
Amortisation Expense	242,929	0	0	242,929
Disposals	0	0	0	0
Balance at 30 June 2022	1,707,580	0	0	1,707,580
Balance at 1 July 2022	1,707,580	0	0	1,707,580
Amortisation Expense	286,986	0	0	286,986
Disposals	0	0	0	0
Balance at 30 June 2023	<b>1,994,566</b>	<b>0</b>	<b>0</b>	<b>1,994,566</b>
<b>At 30 June 2022</b>	<b>1,659,865</b>	<b>357,902</b>	<b>0</b>	<b>2,017,767</b>
<b>At 30 June 2023</b>	<b>1,712,405</b>	<b>452,192</b>	<b>0</b>	<b>2,164,598</b>

NZCER's intangible assets comprise of two major assets. These are the Progressive Achievement tests that are widely used in the education setting within New Zealand, as well as the Assist platform, a system designed to help users of testing understand the results of testing that they have had done. In the 2021-22 and 2022-23 financial years, there has been significant investment into both of these assets to ensure that the tests that are provided are culturally appropriate and fit for purpose.

## 11. Employee Entitlements

	2023 \$	2022 \$
Annual Leave—Current	368,841	348,071
Accrued Salary and Wages	136,391	16,195
Retirement & Long Service Leave—Non-Current	55,973	46,375
	<b>561,205</b>	<b>410,641</b>

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

## 12. Income in Advance

	2023 \$	2022 \$
Advance Subscriptions	77,258	102,682
Project Income in Advance	486,601	323,834
Te Pae Tawhiti in advance	54,686	51,380
Philanthropic Revenue in Advance	0	18,727
	<b>618,545</b>	<b>496,623</b>

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

## 13. Other Payables

The major Other Payables are:

	2023 \$	2022 \$
Accruals	48,661	68,835
Other Liabilities	217,105	127,504
	<b>265,766</b>	<b>196,339</b>

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

## 14. Educational funds

The Council administers three funds for specific educational purposes.

### **Teaching and Learning Research Initiative (TLRI)**

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

### **The Margaret Blackwell Fellowship**

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

information for the benefit of early education in New Zealand. In the 2023 financial year, there were no applicants for the Fellowship, so no transactions are recorded in the table below.

### Beeby Fund 1998

The Beeby Fund is a joint arrangement 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 2022 \$	Receipts \$	Payments \$	Balance 30 June 2023 \$
Teaching and Learning Research Initiative	431,767	1,556,000	1,495,727	492,040
Beeby Fund 1998	15,000	0	0	15,000
Margaret Blackwell Trust	0	0	0	0
<b>Total</b>	<b>446,767</b>	<b>1,556,000</b>	<b>1,495,727</b>	<b>507,040</b>

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

TLRI funds held as at 30 June each year are expected to be fully disbursed within 12 months of reporting date and therefore are reported as current liabilities. Because we cannot determine or control when Beeby funds are spent, we have also reported these as current liabilities.

The total funds held as at 30 June (2023: \$507,040 and 2022: \$446,767) are subject to restrictions, in that they can only be disbursed to the projects selected by the TLRI Advisory Board, and the amounts and timing of disbursements are stipulated by the contracted payment schedules for each project.

## 15. Commitments for Expenditure

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

	2023 \$	2022 \$
Not later than 1 year	566,118	634,120
Later than 1 year and not later than 5 years	1,820,017	1,872,715
Later than 5 years	758,341	1,167,013
	<b>3,144,476</b>	<b>3,673,848</b>

A significant portion of the total non-cancellable operating lease expense relates to the lease of office and warehouse space in Wellington. New lease agreements were entered into during the 2020-21 financial year for non-cancellable terms of up to 9 years and this is reflected in the increased commitments shown above.

## 16. Contingencies

### Contingent liabilities

The Council has no contingent liabilities, guarantees or indemnities outstanding as at 30 June 2023 (30 June 2022: Nil).

### Contingent assets

The Council has no contingent assets (30 June 2022: Nil).

## 17. Related Parties

### Board Member and Key Management Personnel Compensation

	2023 \$	2022 \$
<i>Board Members</i>		
Remuneration	36,285	37,927
Full-time Equivalent Members	0.37	0.39
<i>Leadership Team</i>		
Remuneration	856,543	804,509
Full-time Equivalent Members	4.00	4.00
<b>Total Key Management Personnel Remuneration</b>	<b>892,828</b>	<b>842,436</b>
<b>Total Full-time Equivalent Personnel</b>	<b>4.37</b>	<b>4.39</b>

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

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.

## 18. Categories of Financial Assets and Liabilities

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

	2023 \$	2022 \$
<i>Financial Assets at amortised cost</i>		
Cash and Cash Equivalents	3,542,157	3,638,249
Debtors and Other Receivables	1,925,134	664,338
Investments—Term Deposits	0	0
<b>Total Financial Assets at amortised cost</b>	<b>5,467,291</b>	<b>4,302,587</b>
<i>Financial Liabilities at amortised cost</i>		
Trade payables	230,312	210,193
Accruals for creditors	48,661	68,836
Educational funds	507,040	446,767
<b>Total financial liabilities at amortised cost</b>	<b>786,013</b>	<b>725,796</b>

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

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

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

## 19. Subsequent Events

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



BDO Wellington Audit Limited

# Independent Auditor's Report

To the readers of the New Zealand Council for Educational Research's financial statements for the year ended 30 June 2023

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

## Opinion

We have audited:

- the financial statements of the Council on pages 25 to 44, that comprise the statement of financial position as at 30 June 2023, the statement of comprehensive revenue & 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 that include accounting policies and other explanatory information.

In our opinion:

- the financial statements of the Council on pages 25 to 44:
  - o present fairly, in all material respects:
    - its financial position as at 30 June 2023; and
    - its financial performance and cash flows for the year then ended; and
  - o comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 29 September 2023. 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 and the Public Finance Act 1989.

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.



## Other Information

The Board is responsible for the other information. The other information comprises the information included on pages 2 to 24, 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: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the Council.



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

# Te hunga whakapā

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