



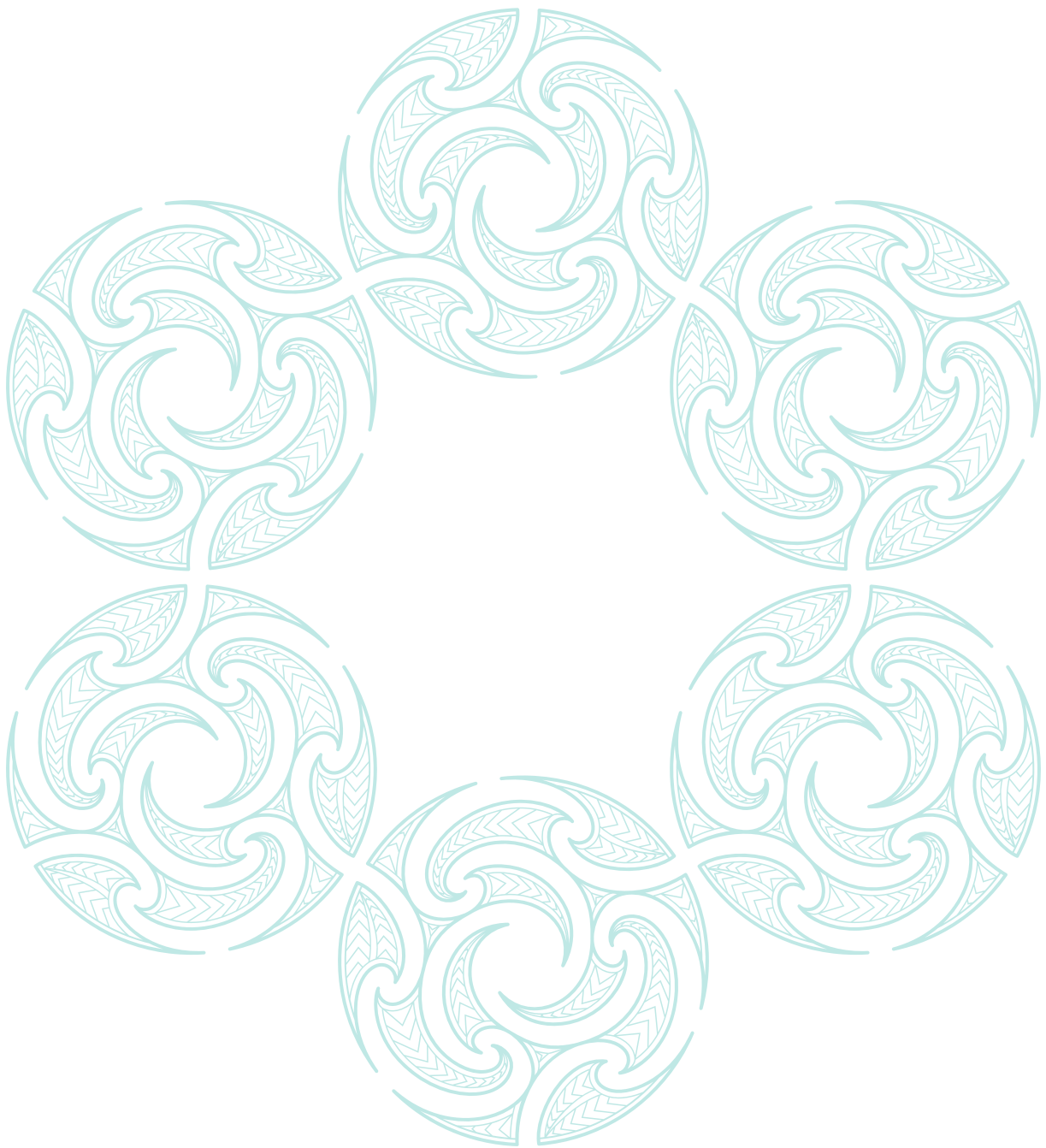
EDUCATION REVIEW OFFICE
Te Tari Arotake Mātauranga



Annual Report **Te Pūrongo ā-Tau** 2020/21

To be presented to the House of Representatives
pursuant to Section 44 of the Public Finance Act 1989





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Ki tā te tirohanga a te Tumu Whakarae mō te Arotake Mātauranga

Chief Review Officer's Overview

He tau uaua, engari he tau angitu tonu mō Te Tari Arotake Mātauranga. Ahakoa nā te urutā KOWHEORI-19 me āna wero tēnei tau i tārai, i ahu whakamua mātou i roto i ngā āhuatanga maha, inarā, i roto i ngā taurira whakahaere hou mō ngā kura me ngā ratonga.

Ko tā te taurira e kīia nei ko 'Schools: Evaluation for Improvement' he tino aronga anō mō te aromātai i te mātauranga, ā, kei te panoni te taurira nei i te āhua tonu o ā tātou mahi.

Mā tēnei taurira hou, ka tautoko mātou i ia kura mā tētahi tukanga o te whakapai tonutanga i ia te wā hei whakapakari i tō rātou āheinga, ā, hei whakapakari anō hoki i tō rātou hononga, i tā rātou whai kawenga takohanga anō hoki ki ō rātou whānau me ō rātou hapori.

Kua huri Te Tari Arotake Mātauranga hei pātuitanga aromātai, e mahi ana ki te taha o ia kura – me te aro nui ki ērā hei āta hāpai ake. Kei te āta whakauruuri māi tēnā kura me tēnā kura ki taua taurira hou. I roto i te roanga o te tau, e 630 ngā kura (kua tata ki te 30 ōrau o ngā kura katoa) i whai wāhi atu ki te taurira hou, ā, ka ū tonu tēnei hei aronga mō te tau kei te heke mai.

I te Whiringa-ā-nuku o te tau 2020 tā mātou whakapuakitanga o te Akarangi Quality Evaluations i tīmata ai, whai muri i ngā whakatōmuritanga nā ngā rāhui i kaupare atu ai i te KOWHEORI-19. Ko tā te mahi a tā mātou aronga Akarangi, he whakatau ina kei tētahi ratonga ngā āhuatanga ako me ngā āhuatanga whakariterite e hāpai ai i ngā tino putanga ki ā rātou tamariki.

I whakawhanakehia hoki e mātou te angamahi o ngā tohu hou hei āta whakatakoto i te tauāki mārāma mā te katoa, mō te āhua tonu o te tino kounga, hei hāpai i ngā kaimahi o Te Tari Arotake Mātauranga me ngā kaiārahi, ngā kaiako hoki o te mātauranga kōhungahunga.

Ko tētahi tino whakatutukitanga, ko te whakatūnga o Te Ihuwaka – arā, te wāhanga aromātai mātauranga, me Te Pou Mataaho, arā, ko te rōpū aromātai, rōpū rangahau hoki i te mātauranga ara-reo Māori.

Ko tā Te Ihuwaka, he kōkiri i te terenga i runga i ngā ngaru whawhati ki ngā wāhi tauhou kāhore anō kia kitea – pērā i te tauihu o te waka e whakaripiripi ana i tō mātou pae tawhiti. Ko tāna, he aromātai i te āhua tonu o te pūnaha mātauranga, i te whai huatanga o ngā hōtaka me ngā wawaotanga, otirā, hei āta whakaatu hoki i ngā whakaritenga papai.

Mā te toro atu ki ngā rangahau o konei, o tāwāhi hoki, ka whakaioio ake mātou i te tūāpapa o ngā whakaaturanga, kia pai ake ai tō mātou hāpai i ngā kaiwhakataunga i ngā taumata katoa o tā mātou pūnaha, tae atu hoki ki ngā kaiārahi me ngā kaiako. He nui kē te hōtaka rangahau a Te Ihuwaka, ā, kua whakaputaina kētia ngā pūrongo maha i roto i ngā tū wāhanga, pērā i te ako i te ao KOWHEORI-19; i te whakaako i te pūtaiao me ngā huarahi kia pakari ake ai; i ngā whakaritenga o te hapori o Kahukura; me te ako i roto i ngā whare haumarū.

Kua kaha whai wāhi atu Te Pou Mataaho rūa ko Te Uepū ā-Motu ki te mahi ki te taha o Ngāi Māori, o ngā whānau, o ngā hapū, o ngā iwi, ā, ki tēnā me tēnā hoki o ngā wāhi mātauranga, hei hāpai i te eke angitu o te Māori hei Māori.

Ko tētahi tino whakatutukitanga mō te rāngai ara reo Māori, ko te whakarewatanga o te



pūrongo ā-motu e kīia nei, ko *Te Kura Huanui: Ko ngā kura o ngā ara angitu*. I whakawhanake ngātahitia ki te taha o Te Rūnanga Nui o Ngā Kura Kaupapa Māori o Aotearoa, o Ngā Kura ā-Iwi o Aotearoa, o Te Poari Matua o Ngā Kōhanga Reo, me te Tāhuhu o te Mātauranga, ā, koia nei te wā tuatahi i putaina ai tētahi pūrongo ā-motu e whakatakoto ngātahi ana i ngā āhuatanga whānui e whai wāhi ai ki te angitu o te mātauranga rumaki reo Māori. He tino tirohanga o roto mō ngā pou mātauranga katoa o ngā ākonga Māori.

Kia tirohia te whānuitanga tonu o te rāngai, e tika ana kia hāngai tonu te aronga o te pūnaha ki te pūtaiao, te pāngarau, me te reo matatini, me te āta whakatau anō hoki i te tōnui me te eke angitu o te hunga rangatahi o Aotearoa. Nā konā, ka whai wāhi mātātoa Te Tari Arotake Mātauranga ki te hāpai i tā te Kāwanatanga whakahouanga o te New Zealand Curriculum, hei āta whakatau i tōna toko ake mā te tūāpapa pakari o ngā whakaaturanga, ā, hei whakatau anō hoki i te whai huatanga o ngā kura me ngā whakaritenga whakaako i roto i tōna whakatinanatanga.

I harikoa hoki ahau i te nui o tā mātou tūāoma kia reo rua, kia ahurea rua hoki ā mātou nei whakaritenga, i te whakarewatanga o te rautaki Māori hou o Te Tari Arotake Mātauranga – He Taura Here Tangata. E waihapa ana tēnei i te whakapūmautanga o ā mātou mahi ki te wawata nui, arā, ki te mana taurite me te hiringa mō ngā ākonga Māori, ā, ka whakahāngai hoki ā mātou āheinga o roto ki ngā wāhanga matua e toru: arā, ki te reo Māori, ki ngā tikanga Māori, ā, ki te iwi Māori.

Ka titiro whakamua ahau ki te tau kei te heke mai, ā, he nui tonu ngā āhuatanga hei

āta whakatōpū, me ngā haepapa hou hei āta kawatu. Ka whakatōpū tonu mātou i ngā mahi i tīmatahia ai e Te Ihuwaka mā te whakawhānuitanga ake o te hōtaka mahi; ka whakawhanake tonu i tā mātou aronga whai hua ki ngā horopaki ara reo Māori me ngā arotake e pā ana ki te mātauranga rumaki reo Māori; ā, ka whakatutuki haere i ētahi atu mahi e pā ana ki ā mātou rautaki Māori me ā mātou rautaki Pasifika.

Ko te whakapuaki tonutanga o te tauira whakahaere hou, me te whakahou ake o te tūāpapa hangarau, ētahi āhuatanga e kōkiri tonuhia ana tae noa atu ki te tau pūtea hou.

Ā tōna wā, ka tū takitahi Te Mana Whakamaru Tamariki Motuhake hei ratonga ā-tari, ā, kei te titiro whakamua mātou ki te whakauhi i taua ratonga.

Mō ngā whakatutukitanga ā mātou, mō ngā mahi ka whāia tonuhia e mātou, nei ahau ka mihi ki tō mātou hunga e kōkiri ana i tō mātou wawata: otirā, mō te mana taurite me te hiringa ki ngā putanga o ngā ākonga katoa.

Nicholas Pole

Te Tumu Whakarae mō te Arotake Mātauranga

Mahuru 2021 | September 2021

Ko te tamaiti te pūtake o te kaupapa
The child - the heart of the matter

Ki tā te tirohanga a te Tumu Whakarae mō te Arotake Mātauranga

Chief Review Officer's Overview

This was a challenging year but a successful one for ERO. While our year was shaped again by the COVID-19 pandemic and its ongoing challenges, we were able to make progress in many areas, particularly with the new operating models for schools and early learning services.

The 'Schools: Evaluation for Improvement' model offers a substantially different approach for education evaluation and is changing how we work.

Under the new model, we are supporting each school in a process of continuous improvement to strengthen their capability and build their own engagement with and accountability to whānau and their communities.

ERO has become an evaluation partner working alongside each school — prioritising those with the greatest needs. Schools are being brought into the new model progressively. During the year, 630 schools (nearly 30 percent of all schools) had joined the new model, and this will be a continued focus for the coming year.

In October 2020, we began the implementation of the Akarangi Quality Evaluations, following delays associated with COVID-19 lockdowns. Our Akarangi approach assesses whether an early learning service has the learning and organisational conditions to support great outcomes for their children.

We also developed a new indicators framework to provide a clear, common statement of what good quality looks like, to support ERO staff and early childhood leaders and teachers.

The establishment of Te Ihuwaka | Education Evaluation Centre, and Te Pou Mataaho | Māori

Medium Evaluation and Research Team was a significant achievement.

Te Ihuwaka means leading the way through the waves of the unknown, akin to the figurehead at the prow of a waka, to chart a path to our destination. Its role is to evaluate the performance of the education system, the effectiveness of programmes and interventions, and shine a light on good practice.

Drawing on research from here and internationally, we will build a stronger evidence base to better support decision makers at all levels of our system, including leaders and teachers. Te Ihuwaka has a substantive research programme and has already published several reports in areas including learning in a COVID-19 world; science teaching and how it can be strengthened; Kahukura community of practice; and learning in residential care.

Te Pou Mataaho and Te Uepū ā-Motu | Evaluation and Review Māori have worked closely with Māori, whānau, hapū and iwi and individual education sites to support Māori to enjoy and achieve success as Māori.

A major milestone for the Māori medium sector was the launch of the national report *Te Kura Huanui: The treasures of successful pathways*. Developed in partnership with Māori medium peak bodies Te Rūnanga Nui o Ngā Kura Kaupapa Māori, Ngā Kura ā Iwi o Aotearoa,



Te Kōhanga Reo National Trust and Te Tāhuhu o Te Mātauranga | Ministry of Education, this is the first time a cohesive national report has been produced which documents the common conditions for success in Māori medium education. It offers valuable insights for all educators of Māori learners.

Looking across the sector, we can see that the system needs to maintain a focus on science, maths, and literacy, along with ensuring that young New Zealanders thrive and succeed. ERO will continue to take an active role to support the Government's refresh of the New Zealand Curriculum. We will ensure it builds off a solid evidence base that schools and teaching practices are effective in its implementation.

I was also pleased that we took a big step on our journey to becoming a bilingual and bicultural organisation with the launch of ERO's new Māori strategy – *He Taura Here Tangata: The braided threads that bind us*. This sets the course for ensuring our mahi is grounded in the ambition for equity and excellence for Māori learners, and focusing our internal capabilities in three key areas: te reo Māori, tikanga Māori and iwi Māori.

As I look to the year ahead, there is much to continue to bed in and new responsibilities to work towards. We will continue to build on the work that Te Ihuwaka has begun with an expanded work programme; develop our successful approach in Māori medium settings and immersion education reviews; and undertake further work on our Māori and Pacific strategies.

The continued roll-out of the new operating model and the modernisation of our technology platform are ongoing into the new financial year.

We are looking forward to hosting the Independent Children's Monitor which will become its own departmental agency.

In all we have done, and will continue to do, I'd like to acknowledge our people in driving our ambition: equity and excellence in outcomes for all learners.

Nicholas Pole

**Te Tumu Whakarae mō te Arotake Mātauranga
Chief Executive and Chief Review Officer**

Mahuru 2021 | September 2021

Ko te tamaiti te pūtake o te kaupapa
The child – the heart of the matter

Mō mātou | About us

Our role and purpose

The Education Review Office | Te Tari Arotake Mātauranga (ERO) is the New Zealand government's education evaluation agency. It was established as a government department on 1 October 1989 and is an independent public service department. The Chief Executive (CE) of ERO is New Zealand's Chief Review Officer (CRO).

Our purpose is to deliver evaluation insights, which are a catalyst for change so that every child achieves success as a lifelong learner. We focus on equitable and excellent outcomes for all learners and our approach is driven by our whakataukī: Ko te Tamaiti te Pūtake o te Kaupapa | The Child – the Heart of the Matter.

Our core functions



ERO's contribution in the education system as an independent and objective monitoring and evaluation entity is critical to the integrity of the New Zealand education system.

ERO's institutional reviews and system-wide evaluation programme ensure that New Zealanders can have confidence in our early learning services, kōhanga reo, puna kōhungahunga, kura and schools, and lift

performance in those areas and of those providers that need it most.

Our evidence-based information:

- Improves system performance
- Promotes and informs quality teaching practices
- Advises policymakers and leaders.

Reviews support positive outcomes for learners

We take an evidence-based approach to reviews and help early learning services, kōhanga reo, schools and kura evaluate and improve their own practice, so that we can achieve positive outcomes for all learners.

Our reviewers work with early learning services, kōhanga reo, schools and kura to make independent judgements based on evidence and evaluation indicators.

Sharing what we know about the quality of teaching and learning

Review reports

We want parents, whānau, hapū and iwi, and the wider community to know about the quality of teaching and learning in early learning services, kōhanga reo, schools and kura.

School review reports, available on our website, support parents and whānau to know more about their child's education, make suggestions and ask questions. Parents and whānau involvement plays a big part in a child's success in education.

All early learning services, kōhanga reo, schools and kura have the opportunity to give feedback on their report before it is published on our website.

System improvement is based on sound research and evaluation

Our research and evaluation

The aim of our research is to provide a stronger evidence base to improve system performance, promote and inform quality teaching practices and to advise the decisions of policymakers and leaders.

Our education system evaluations, effective practice reports, resources and guides are produced by our teams – Te Ihuwaka | Education Evaluation Centre and Te Pou Mataaho | Evaluation and Research Māori.

Te Ihuwaka evaluates the performance of the education system, the effectiveness of programmes and interventions, and shines a light on good practice. It draws on research from New Zealand and internationally to build a stronger evidence base to better support decision makers at all levels of our system, including leaders and teachers.

Te Pou Mataaho works closely with Te Uepū ā-Motu | Evaluation and Review Māori. Both are committed to a Kaupapa Māori approach to all aspects of research, ensuring that tikanga Māori is respected and maintained.

Our mandate

The CRO assigns approximately 150 review officers to undertake reviews across the country. The CRO's functions and powers are described in The Education and Training Act (The Act) 2020. The Act gives the CRO the power to initiate reviews, investigate, report and publish findings on the provision of education to young New Zealanders.

Review officers work across the country within three ERO regions: Northern – Te Tai Raki, Central – Te Tai Pūtahi Nui and Southern – Te Tai Tini. Our national Māori Review Services Unit | Te Uepū ā-Motu, has staff located around the country and our Pacific Review Services Unit is based in Auckland.

Our teams review in Māori medium, English medium and Pacific medium contexts.

Māori medium includes Kura Kaupapa Māori, Ngā Kura a Iwi, Ngā Kōhanga Reo, Ngā Puna Reo, Kura Motuhake, Kura Motuhake and other Māori immersion early learning services.

In English and Pacific mediums, we review all state and state-integrated schools and kura, and all centre-based, home-based and hospital-based early childhood services.

We also review private and independent schools, home schools, schools with international students or school hostels, and new and merging schools to assess their readiness to open.

Our operating context

In 2019/20 the Government set a significant agenda for reform across the education system and started working towards a 30-year strategic approach with the aim of building the best education system in the world.

The Government's vision is underpinned by and set out in the context of the National Education and Learning Priorities (NELP). It outlines the key objectives to improve outcomes and wellbeing across the education system.

- **Objective 1:** Learners at the centre – Learners with their whānau are at the centre of education
- **Objective 2:** Barrier-free access – Great education opportunities and outcomes are within reach for every learner
- **Objective 3:** Quality teaching and leadership – Quality teaching and leadership make the difference for learners and their whānau
- **Objective 4:** Future of learning and work – Learning that is relevant to the lives of New Zealanders today and throughout their lives
- **Objective 5:** World-class inclusive public education – New Zealand education is trusted and sustainable

The Minister of Education agreed ERO's new strategic framework at the end of 2019. It sets out our long-term ambition statement, strategic intentions, goals and values, along with a firm commitment to honour our obligations under te Tiriti o Waitangi.

Tā Mātau Mahere Rautaki

Our strategic framework 2020–2024

Our Ambition



Equity and excellence in outcomes for all learners

Our Strategic Intentions



High quality education for all learners

We work to ensure that every early learning service, school and kura is a great place to learn, has excellent teaching, and contributes to the success and wellbeing of every learner.



An improvement-oriented system

We are committed to finding solutions to the most difficult challenges in education. We promote and contribute to continuous improvement where evidence and evaluation are fundamental to decision making at all levels.



Māori success as Māori

We work for the revitalisation of te reo Māori, place a spotlight on outcomes for Māori learners and ensure that our system recognises the aspirations of parents and whānau for their tamariki.



A strong and effective system

We assess the effectiveness of existing programmes and policy settings. We contribute to the knowledge base about what works, and create insights which support innovation and improvement in teaching and learning.

Our Commitment

We work to ensure that as an organisation and a system we honour our obligations of partnership, participation and protection under te Tiriti o Waitangi.

How we deliver



Enhancing our multi-year, multi-method evaluation and research programme



Encouraging and supporting improvement in school performance



Strengthening the quality and performance of early learning services



Valuing and supporting Māori medium education

Our Values

Our work is made stronger by the way we:

- focus on the learner and learning outcomes
- embody a spirit of service, and are accountable and work with integrity
- are inclusive, committed to biculturalism and seek enrichment through diversity
- have strong partnerships with agencies and with the sector
- collaborate with national and international research and evaluation agencies
- are transparent and impartial when working with others
- deliver excellence in evaluation services built on ethical foundations
- pursue innovation and aim to add value in every context
- are committed to environmental sustainability.





He Taura Here Tangata

Our Māori Strategy

Ehara taku toa I te toa takitahi. Engari, he toa takitini.
My strength is not that of one, but that of many.

In April 2021, ERO's new Māori strategy, *He Taura Here Tangata: The braided threads that bind us*, was launched across the organisation. It sets the course for ensuring our mahi is grounded in the ambition for equity and excellence for Māori learners, and focuses our internal capabilities on three key areas: te reo Māori, tikanga Māori and iwi Māori.

ERO first began developing *He Taura Here Tangata* in 2018 and following extensive consultation and review of cross-agency strategies, we're thrilled to now have the strategy launched and underway.

Working together to enact *He Taura Here Tangata*

He Taura Here Tangata identifies three te ao Māori concepts. These provide ERO with a framing that supports us to better respond to the needs of the communities we serve.



Poutokomonawa – We are grounded, resilient, purposeful, resolute, and focused.



Whakawhanaungatanga – Relationships are at the heart of achieving our goals for Māori. We build relationships based on care, trust, integrity, inclusiveness, and learner agency.



Mahi tahi – We work together to achieve a common goal and purpose through co-construction, collaboration, and collective responsibility.


Becoming a bilingual and bicultural organisation

To become a bilingual and bicultural organisation, ERO is on a journey to learn and use te reo Māori and the appropriate tikanga Māori in the workplace, when we're out in schools and early learning services, conducting research and whenever we are representing ERO.

This year, we have started with stage one – focusing on building the confidence of our staff, and ensuring people are equipped with the opportunities and support to set their personal development plans across te reo Māori, tikanga Māori and iwi Māori.

An internal staff survey to gauge current internal capabilities and confidence in using te reo Māori; understanding of obligations under te Tiriti o Waitangi; and familiarity with tikanga and te ao Māori, validated our approach and will help inform the roll-out of the strategy and professional development opportunities.

The survey showed that staff thought it worthwhile to build confidence in te ao Māori and te reo Māori. They felt that the te ao Māori perspective was relevant to their work. It was also encouraging that most participants were actively seeking out opportunities to broaden their understanding.



“This is so important for us as individuals, as an organisation and as a country.”

ERO staff member



Tā Mātau Rautaki Pasifika

ERO's Pacific Strategy 2019–22

ERO's Pacific Strategy sets out our critical role in supporting improvement of Pacific students' outcomes and ensuring that Pacific learners reach their potential.

This year, we continued driving success and support for Pacific learners through a range of engagement and talanoa (conversations) with Pacific education providers and agencies. Regular workshops challenged our services to provide high quality education and focus on effective strategies and practices.

By focusing on improved quality of early childhood provision, we promote culturally responsive practices that enable Pacific learners to thrive. Our reviews of schools have emphasised stronger educational pathways so that Pacific learners can achieve and succeed right through to adulthood.

To further our goals of evaluating education provision in Pacific medium across Aotearoa, we have started working towards a key initiative — *Pacific Bilingual Quality Education Framework*. We will be developing systems to collect and analyse information to help us review our processes. This will inform the development of a framework for evaluating the provision of Pacific bilingual education.

Another key feature has been to support work in the High Priority Schools programme that promotes increased success for their Pacific students.

To increase accessibility of information for our Pacific communities, we are translating *Te Ara Poutama – indicators of quality for early childhood education: what matters most*, into the Samoan and Tongan languages.

We have 'Pacific Champions' working across ERO to help promote a stronger focus on Pacific learners. Moana Pasifika | Pacific Review and Evaluation continues to provide professional learning to build our organisation's cultural awareness and responsiveness — through presentations and workshops at national forums and regional hui.

Strengthening the education systems of our Pacific regional neighbours

Initiatives are well underway to re-engage with current partners in the Pacific region – Cook Islands, Niue and Tokelau. In preparation for our work in Tokelau, we have held inter-agency meetings, including the Ministry of Education, Te Kura, New Zealand Qualifications Authority (NZQA), and the Teaching Council.







Ā Mātau Tutukihanga

Our performance 2020/21

Our approach in 2020/21 reflects the significant impacts that COVID-19 had on the delivery of the first year's *2020-2024 Strategic Intentions* as set out in ERO's strategic framework (page 8).

What we aimed to achieve



Enhancing our multi-year, multi-method evaluation and research programme



Strengthening the quality and performance of early learning services



Encouraging and supporting improvement in school performance



Valuing and supporting Māori medium education through partnerships and innovation



Growing New Zealand's knowledge base in education

Enhancing our multi-year, multi-method evaluation and research programme

The aim of our research was to provide a stronger evidence base to promote quality teaching practices and to inform the decisions of policy makers and leaders.

To support the strategic goal of an enhanced research and evaluation programme and to better understand the performance of the education system in New Zealand for all learners, ERO established Te Ihuwaka | Education Evaluation Centre and Te Pou Mataaho | Evaluation and Research Māori.

What follows are the key contributions to our knowledge base over the past year.

- *Learning in a COVID-19 World: The Impact of COVID-19 on Early Childhood Education*
- *Learning in a COVID-19 World: Supporting Secondary School Engagement*
- *Shining a Light on Science: Good Practice in Early Childhood Services*
- *Science in the Early Years: Early Childhood and Years 1-4*
- *Growing Curiosity Teaching Strategies to Engage Years 5 to 11 Students in Science*
- *Exploring Collaboration in Action: Kahukura Community of Practice*
- *Learning in residential care: 'They knew I wanted to learn'*

Te Pou Mataaho | Evaluation and Research Māori areas of research

- *Te Muka Here Tangata: The strand that binds people*
- *Te Kura Huanui: The treasures of successful pathways*
- *Te Kahu Whakahaumarū - Te Ao Māori COVID-19*
- *Nihinihi whenua - Valuing te reo Māori: Student and whānau aspirations*

Te Ihuwaka | Education Evaluation Centre areas of research

- *COVID-19: Impact on schools and early childhood services - Interim Report*
- *Learning in a COVID-19 World: The Impact of COVID-19 on Schools*

The education system

ERO's work shines a light on the performance of the education system at school and system level. During the year, ERO started work on a multi-year research project in partnership with others across education agencies. The Education System Review provides an opportunity to have an enduring evidence base that is coordinated across agencies and draws on both domestic and international data.

Te Muka Here Tangata: The strand that binds people

In April 2021 we launched *Te Muka Here Tangata* to grow our evidence base on the impact of the 2020 COVID-19 Alert Level changes on Māori learners. This report is a case study of eight, low-decile English medium schools with high populations of Māori students in the Bay of Plenty and East Coast regions.



Qualitative data was collected from structured interviews carried out in each of these schools. Of the 129 learners interviewed, 65 were in rūmaki immersion Māori classes. Many leaders and teachers participated, and we also heard from 49 whānau members.

The research, carried out by Te Uepū ā-Motu and Te Pou Mataaho, supports work that ERO conducted in partnership with the Māori medium sector for *Te Kahu Whakahaumaru*, released in January 2021, and the *Learning in a COVID-19 World* series (page 18).

ERO's research highlights the challenges, successes, valuable innovations, and opportunities for change which emerged in response to the lockdown events of 2020.

What we found

- Whānau wellbeing and learner engagement and progress were well supported during COVID-19 Alert Levels 4 to 2, despite schools facing challenges which included: lack of resources; inadequate access to digital devices and internet connectivity; and greater financial pressure placed on whānau.
- A culture of care and moral responsibility underpinned schools' actions. Learners and whānau were given hygiene, care and kai packs.
- Some of the schools had very strong associations with community groups, iwi and hapū, and together they were able to ensure emotional support was available and kai was provided during lockdown.

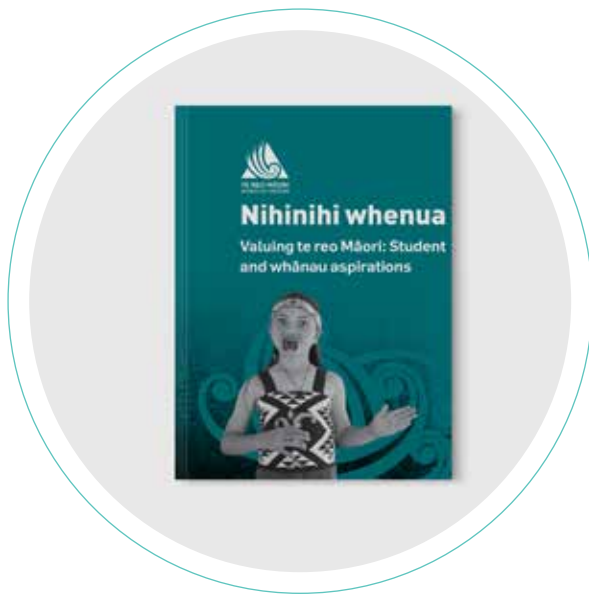
- Whānau became more involved in children's learning and progress during lockdown.
- Schools and teachers demonstrated manaakitanga and creativity to respond to whānau and learners with additional needs.
- The health, safety and wellbeing of learners and their whānau was at the forefront of decision-making.

Te Kura Huanui: The treasures of successful pathways

This year, marked a significant milestone for ERO and the Māori medium sector with the launch of our national report *Te Kura Huanui: The treasures of successful pathways*. This is the first time a cohesive national report has been produced to document the common conditions for success in Māori medium education.

Developed closely with Māori medium peak bodies, Te Rūnanga Nui o Ngā Kura Kaupapa Māori, Ngā Kura ā Iwi o Aotearoa, Te Kōhanga Reo National Trust and individual Māori medium sites, it brings together a rich collection of research, footage and stories documenting the Māori medium learning pathway.

As well as significantly contributing to the evidence base and research about Māori medium pathways, it supports Māori medium education in identifying and defining their own best practice, and offers valuable insights for all educators of Māori learners.



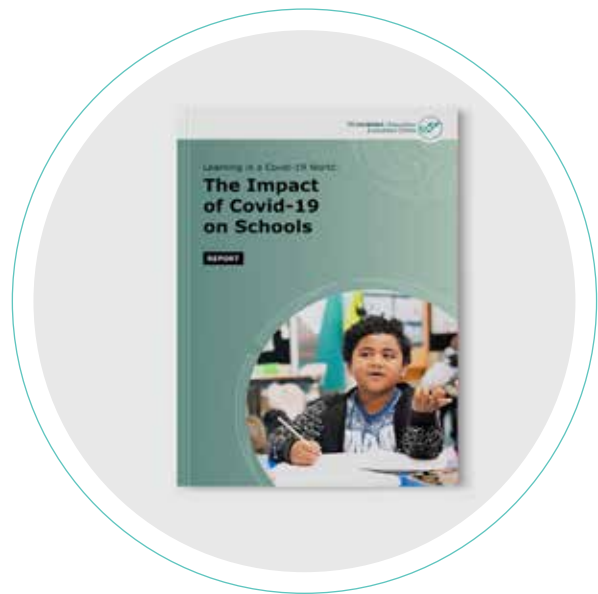
The project involved face-to-face interviews, observations, and film footage of early founders, kaumatua, kura, raukura and manu pīrere (graduates), kaiako, kaimahi, tumuaki, whānau, hapū and iwi. Research was conducted by Māori, for Māori, with Māori and in te reo Māori, whenever possible.

The intention was to become a part of the journey provided in Māori medium education, and to identify and share those common conditions for success where Māori are happy, confident learners who display a strong sense of being Māori. Documenting these common themes through *Te Kura Huanui*, and the rich storytelling offered through the accompanying videos, offered a rare opportunity to share the philosophies of Māori medium education and tell the story of early founders and those who carry on their legacy.

Nihinihi Whenua – Valuing te reo Māori: Student and whānau aspirations

Released in September 2020, this report shows student and whānau perspectives on the teaching of te reo Māori in English medium schools (English medium schools teach using English as the main language).

This report follows an earlier publication, *Te Tāmata Huaroa*, which reviews the teaching and learning of te reo Māori in English medium schools.



Learning in a COVID-19 World

The ongoing COVID-19 pandemic has had a profound impact on all aspects of life around the world. In 2020, significant disruption to education provision occurred in New Zealand through national and local lockdowns, closure of individual schools, and from ongoing uncertainty and new requirements.

We undertook a programme of research to understand the impact COVID-19 had on students, and to capture and share successful responses by schools and early learning services to inform how we can better support students. From this work, Te Ihuwaka produced an interim findings report and three full reports, including:

- *COVID-19: Impact on schools and early childhood services – Interim Report*
- *Learning in a COVID-19 World: The Impact of COVID-19 on Schools*
- *Learning in a COVID-19 World: The Impact of COVID-19 on Early Childhood Education*
- *Learning in a COVID-19 World: Supporting Secondary School Engagement*

These reports indicate that although schools and services developed a range of positive solutions during the pandemic, the impacts of COVID-19 on learners will continue to be felt in the coming year.



The research showed that schools in Auckland and those serving the lowest socio-economic areas were hit hardest by the impacts of COVID-19 and are likely to face the greatest challenges going forward. Nearly 80 percent of low decile schools told us they were concerned about student achievement, with only a third of these schools confident that their students would catch up. Early childhood education services noted concerns about attendance and possible delays in children starting school as ongoing challenges.

The reports also showed that there was a positive increase in the use of digital technology. Teachers, schools and services indicated that they intend to continue to use digital technology in their curriculum.

To support the education sector on the back of these reports, Te Ihuwaka produced short guides for teachers, kaiako, leaders and parents – with key information for each group on what to think about when supporting students in 2021.

With secondary students being most at risk of disengaging from learning, we also produced an evidence-based report on supporting secondary school engagement. This report drew on evidence from a range of sources to explain strategies for supporting secondary students who present with wellbeing concerns or show signs of disengagement during the COVID-19 pandemic.

Science teaching in New Zealand

Recent national reports show that New Zealand students are not achieving as well in science as international students. To better understand how science teaching, learning and outcomes can be strengthened and improved, we published three reports:

- *Shining a Light on Science: Good Practice in Early Childhood Services*
- *Science in the Early Years: Early Childhood and Years 1-4*
- *Growing Curiosity Teaching Strategies to Engage Years 5 - 11 Students in Science*

These reports identify where schools and early learning services are doing well and highlight how they could increase the impact of their science teaching and learning.

In the early years, we found elements of good practice, such as kaiako and teachers providing interesting contexts for children's learning. We also found areas that could be strengthened, such as better planning for children's learning and progress in science, rather than discrete science activities.

In primary schools, we found that a planned approach to strengthen students' engagement in science; increasing the breadth of science experiences offered; targeting external and in-school professional learning and development; and using a variety of information for planning and evaluation were key influences that contributed to improved outcomes in science.

In secondary schools, we recommended reviewing science programmes across all year levels; refocusing on the Nature of Science; carefully structuring the development of skills and knowledge; and responding to learners' interests and strengths to improve science teaching and learning.

To support the education sector on the back of these reports, Te Ihuwaka produced short guides for key audiences and ran webinars for science educators.



Kahukura Community of Practice

This year, ERO released two new reports as part of its ongoing *Collaboration in Action* series – a series of reports that provide insights to encourage and support collective improvement between schools. Collaboration between schools and focusing on improving teaching and learning outcomes has a positive impact on raising student, school, and system performance.

The report, *Exploring Collaboration in Action: Kahukura Community of Practice*, explores the unique model established by Kahukura, a community of practice in Christchurch. ERO found that the Kahukura model supports collective improvement using focus areas, adds value through networking and creation of knowledge, and is likely to be sustainable into the future.

While collaboration through a community of practice is not a 'one size fits all' model, there are lessons from Kahukura for other schools to consider when collaborating. The report documents these lessons, such as clear decision-making processes and distributed leadership with role clarity being important.

Learning in residential care: 'They knew I wanted to learn'

During the year, we reviewed how well education is going for children and young people placed in Oranga Tamariki residential care. We found that the education these vulnerable students received is not good enough. It was too variable, dependent on which residence they were placed in, and a quarter of sites were not providing students with quality education.

Students are too often studying subjects with limited pathways and while there is a commitment to improving outcomes for Māori, culturally responsive practice is variable.

In addition to evaluating the provision of education, the *Learning in residential care: 'They knew I wanted to learn'* report makes recommendations to significantly improve the quality of education and outcomes for these students. A key recommendation is to build a clear picture of what good education in residences looks like, something that is currently lacking, and deliver this consistently across sites.



Strengthening the quality and performance of early learning services



A new approach to monitoring and assurance in early learning services

To strengthen early learning services, we are repositioning the way we work with the early learning sector, so it more strongly contributes to improvement in learning conditions and outcomes.

For English medium services, we have developed a new indicators framework, which is underpinned by current research on quality early learning provision. This framework provides a clear statement about what good quality looks like, and ERO's expectations of services.

The indicators focus on evaluation and improvement and are complemented through a new approach to reviews.

In 2019 we introduced the Akanuku assurance approach to our Early Learning Service Reviews. This approach focuses on ensuring that the foundations for the safe operation of a service are in place, and that services are meeting their legislative and regulatory obligations and associated licensing criteria. It is a deliberate approach to strengthening assurance of early learning services.

From 2020, we began the implementation of the Akarangi quality evaluations. Our new Akarangi approach assesses whether a service has the learning and organisational conditions to support excellent and equitable outcomes for all learners.

There is a strong evidence base to support this new approach. Over time, ERO was finding that new services were not able to maintain their responsibilities under regulatory standards and licensing criteria. ERO has written to all services to ensure that they are cognisant of their responsibilities and their requirements to have robust systems and processes in place.

In adopting our new approach, we are requiring early learning services to establish, as part of their response to a review, a quality improvement plan.

Recent changes brought in through the Education and Training Act 2020 also allow ERO to take a more active role in the review of home-based early learning services.



Taking a risk-based approach in response to the disruption from COVID-19

The temporary closure of many early learning services due to COVID-19, along with the added restrictions from Alert Level 2, has limited ERO's ability to undertake many of its scheduled reviews in 2020/21. As a consequence, we have prioritised reviews of new services, those who have changed their licensing status from Provisional to Full Licence status, standalone services and those who have been on a long-term review cycle.

Our intention is to evaluate all licenced services every three years.

In summary, our progress towards our intentions during 2020/21:

- We published reports for 772 early learning services (this includes Akarangi Quality Review reports, Akanuku Assurance reports, and Māori medium reports)
- We engaged with 90 Māori medium services using our te ao Māori evaluation frameworks and published 90 reports
- We issued 219 early learning services compliance letters identifying the need for prompt improvements to learning conditions. This represents 30 percent of services which were reviewed during the financial year
- We continued work on finalising our approach to umbrella organisations.

Providing parents and stakeholders with better access to information on quality

Our new framework, *Ngā Ara Whai Hua: Quality Framework for Evaluation and Improvement in Early Childhood Services* was released in early 2020. This year we developed a suite of supporting resources for parents and other stakeholders. They are:

- **Te Ara Poutama – Indicators of quality for early childhood education: what matters most** is at the core of the quality framework. ERO expects all early childhood services to use the indicators in their internal evaluation and planning for improvement. They form the basis of our external evaluations of early childhood services.
- **Ngā Rāpupuku Indicators Poster** outlines the conditions that support quality early childhood education, along with the valued learning outcomes. It presents the indicators in relation to learning and organisational conditions and includes questions ERO and services ask when working with the indicators.

- **Akarangi Quality Evaluation Judgement Rubric** is used in conjunction with the indicators. It supports early childhood services to make judgements about the extent to which they have the learning and organisational conditions to support equitable and excellent outcomes for all learners.

A further three resources to support services' internal evaluation for improvement and help parents and whānau to know what to expect from their child's early childhood service have been developed:

- **Ngā Aronga Whai Hua – Improving quality in early childhood education through effective internal and external evaluation**
- **Piki Ake, Kake Ake – Striving for equity and excellence**. A guide to quality improvement planning for early childhood services
- **What matters most for your child and their learning in an early childhood service**

Identifying and ensuring action for those services that are not providing high-quality learning

ERO's powers in the Education and Training Act 2020 are to 'review' and 'report' to the Minister of Education and to the wider community on services that are not providing high-quality learning.

What we found from our surveys of early learning services in 2020/21

We have received 84 responses to our survey of early learning services after completion of their Akarangi Quality Review in 2020/21. This represents 50 percent of those services where we completed Akarangi | Quality Reviews. Of these:

- 79 percent said they had become more intentional about what they can do to improve learning for children in relation to the outcomes in Te Whāriki

- 82 percent said the evaluation helped to develop the service's internal evaluation capability or capacity
- 80 percent said the evaluation would help to engage the service's team in quality improvement planning
- 71 percent said it would help enhance the learning conditions in their service
- 58 percent said it would help to improve the organisational conditions in their service.



Driving improvement in New Zealand schools

Encouraging and supporting improvement in school performance

A new approach to school review

ERO's new approach to working in schools aims to have a direct impact on the overall quality and performance of New Zealand schools and through this lift outcomes, particularly for those learners who are at risk of failing in our system. At the centre of the approach is shifting our system to one which is focused on improvement.

Given New Zealand's highly devolved and autonomous public school system, our new approach aims to shift ERO's proposition from merely describing the conditions that it sees in a school to one where our engagement is a catalyst for more rapid and sustained improvement.

This involves a more differentiated approach to working with schools, and one where the intensity and nature of our engagement is based on an assessment of the internal capability within a school to affect sustained improvements in outcomes for learners.

Since February/March 2020, we have been moving from the 'one-off' episodic review every three to five years, to establishing an ongoing relationship with schools where we work alongside them as 'evaluation partners'. Through evaluation, we assist them in identifying critical areas for improvement, goal and target setting, and actions required to give effect to these. Based on a strong body of evidence at the heart of this 'inside-out'



transformation, we are supporting schools to better understand and drive improvement over time.

The new approach aims to complement a school's own internal evaluation, strategic and annual planning and reporting cycle, and to strengthen their own engagement with and accountability to whānau and communities. In highly capable schools, our role is to provide access to tools which strengthen a school's own self-assessment and to provide advice around monitoring and assessing the impact of their own improvement initiatives.

As part of the approach, we will encourage schools to share the interactions they have with ERO with their whānau and communities.

“Collaboration, differentiation and linking everything to our strategic goals is pure genius.”

Feedback from participating school

“A new approach to evaluation and building relationships over time that is school-led will prove beneficial in improving outcomes.”

Feedback from participating school

While our approach is focused on lifting performance and addressing equity concerns, this bespoke model is more responsive to each school's context and needs. At its heart is building leadership capability in school improvement and evaluation, and through this ensuring that schools focus on what matters most for learners.

ERO will report publicly every three years on a school's progress in its improvement journey, and their progress towards excellence and equity in learners outcomes. Where statutory intervention may be required, ERO will make recommendations to the Secretary or Minister of Education.

Schools are being brought into the new approach progressively through 2021 and 2022. During the 2020/21 year, 630 schools (nearly 30 percent of all schools) had joined the new model.

A greater emphasis on those schools with the greatest needs

Our new approach, in part, builds off our successful Turn Around Schools pilot which has operated over the past three years. In that pilot ERO worked in partnership with the Ministry of Education, the New Zealand School Trustees Association, and a small group of schools with challenging needs. Using in-depth diagnoses and informed by an extensive evidence base relating to school improvement, our 'Turn

Around Schools' approach has looked at establishing a sequenced set of improvement steps. Progressing these has been supported through brokering access to appropriate, timely support focused on building leadership capability and the quality of teaching and learning.

Our new approach aims to embed these lessons into how we will work in an ongoing way with the eight to 10 percent of schools across New Zealand who have the most challenging needs.

Supporting system leadership and a more connected system

Our Leadership Partners Programme is a joint initiative with key sector groups in which school leaders join ERO in our school evaluation for improvement process.

Leadership partners (LPs) are selected based on demonstrated leadership of their school. They undergo extensive training in the processes of educational evaluation and improvement, and then work alongside our evaluation partners with one or more schools to support them in their improvement journey. LPs play a valuable role, bringing diverse expertise to the process and allowing us and the schools they work with to benefit from the valuable insights and knowledge of current practitioners. LPs are now working alongside our evaluation partners in our new evaluation approach. The



“[The ERO induction process] ...was some of the best professional learning I have ever done.”

feedback from participating teacher

intention of this programme is also aimed at growing and strengthening evaluative capacity and capability across the sector providing LPs with an opportunity to learn from and give back to the sector.

In addition to support from LPs, our methodology involves us identifying skills and expertise of other partners at various stages of the evaluation/improvement journey. This includes putting schools in touch with others, including the Ministry of Education, who can advise and support improvement initiatives which meet schools' needs. Over time, this will result in more targeted government investment to support schools, ensuring more effective implementation and bedding in of change initiatives.

In summary, during 2020/21:

- We completed 171 reviews of state and state-integrated schools and kura (including 33 Māori medium reports), and published the review reports
- We completed 35 reviews of private schools including their satellites
- We engaged 630 schools in our new 'Schools: Evaluation for Improvement' approach with 75 of these making up a pilot trial in 2020 and the remaining 555 coming on board in Terms 1 and 2 of the 2021 school year.



Valuing and supporting Māori education through external evaluation

Evaluation insights supporting improvement and acknowledging success

By Māori, with Māori, for Māori and in te reo Māori

ERO's evaluation, research, and review approaches within and across Māori medium settings are underpinned by te ao Māori principles, kaupapa Māori and indigenous evaluation theory. This supports ERO and Māori medium providers to continue our joint focus on transformation through improvement.

ERO's professional evaluation relationships and co-construction, continue to contribute to strengthening evaluation capability and building capacity across Māori organisations and institutions. Māori kaitiaki, kaimahi and kai tautoko, work alongside kai arotake (review officers) to uphold philosophical underpinnings and ensure a one-size-fits-one approach. Our shared knowledge and expertise of education and evaluation supports us to gather evaluation insights that are valid and valued.

COVID-19 required a different way of working to ensure ERO and peak bodies were responsive and relevant. This led to incorporating online working with focused onsite visits. We worked with the National Te Kōhanga Reo Trust (NTKRT), Te Runanganui o Ngā Kura Kaupapa Māori o Aotearoa (TRN) and Ngā Kura ā Iwi (NKaI) to prioritise areas for reviewing. These focused on te reo Māori, mātauranga Māori and te ao Māori, and included:

- those with identified needs receiving support
- those with identified needs who were making progress
- those due for review that could work in a different way.

The evaluation insights from this work acknowledged the support provided, the progress and the improvements made to areas

identified in previous ERO reports. We were able to share our findings about the resilience of professionals, mokopuna and tamariki, whānau, hapū and iwi during and post COVID-19.

We also know from this work that the physical, social, emotional, and intellectual needs of learners were at the forefront for kōhanga, puna immersion centres, Te Aho Matua Kura Kaupapa Māori, Ngā Kura ā Iwi Kura and kura Motuhake.

Titiro whakamuri, haere whakamua

ERO, NTKRT, TRN and NKaI are proud of the collaboration over the years in the development and use of our indigenous evaluation approaches and indicators. We have recently begun a strategic piece of work to consider how we work, what we do and what next given all that we know. Our work will continue to ensure that:

- every kōhanga reo, puna reo, kura, wharekura and kōhanga reo focuses on positive outcomes for their learners and has established an improvement culture
- every mokopuna, tamariki, uri and raukura and manu pīrere are supported to enjoy and achieve their educational success as Māori
- we implement Māori methodologies where whānau, hapū and iwi influence is at the forefront of the work we do
- we support improvement in Māori medium settings through effective partnerships and innovation with peak bodies, their whānau, hapū and iwi
- we continue developing valuable and valued insights into the provision of education through the medium of te reo Māori.

ERO's capability and capacity



Becoming a bilingual and bicultural organisation

Our Māori Strategy, *He Taura Here Tangata*, sets out three key areas for our internal capabilities across: te reo Māori, tikanga Māori and iwi Māori. This year, we have started with stage one — focusing on building the confidence of our staff, and ensuring people are equipped with the opportunities and support to set their personal development plans. Read more about *He Taura Here Tangata* on page 10.





Enhancing our frameworks, methodologies and tools

ERO has completed significant development work associated with new frameworks and methodologies for evaluation in both early childhood education and schooling.

Ngā Ara Whai Hua: Quality Framework for Evaluation and Improvement in Early Childhood Services includes a suite of supporting resources to provide parents and other stakeholders with information on quality improvement in early learning services.

ERO has strengthened the improvement orientation of its approach to evaluation that better supports the development of schools' internal evaluation capacity for continuous improvement.

We reviewed existing resources that support evaluation capability and capacity building and developed a new methodological framework and resources.

ERO's new Leadership Partners Programme initiative provides opportunities to develop evaluation and improvement expertise across the sector that schools will be able to draw on.

Changes in the operating model and resourcing of evaluation in the schooling context are designed to support the shift to the 'Schools: Evaluation for Improvement' approach.

Developing new skills to make best use of our capabilities

Professional learning and development provision

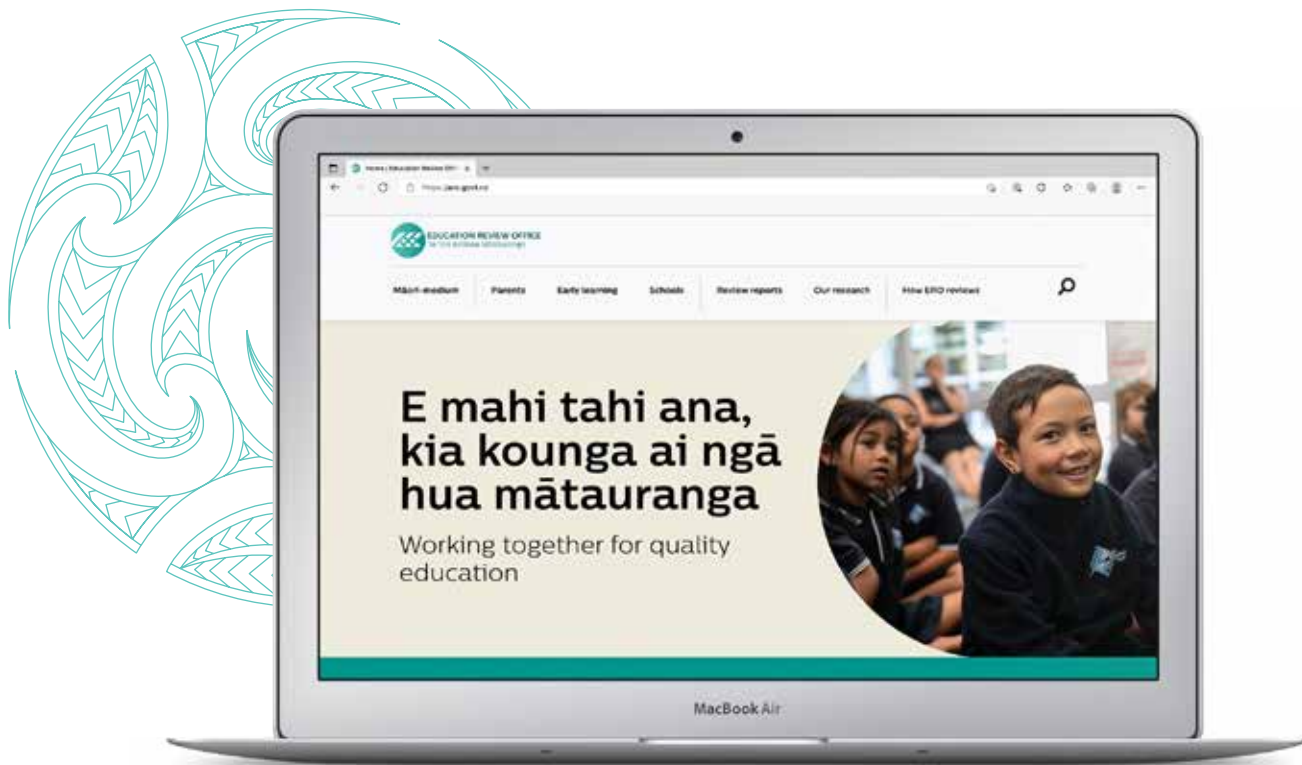
Professional practice leaders have led ongoing induction programmes as new evaluators join ERO. We support our evaluators to develop new skills with a range of national and regional professional learning opportunities and workshops to enable them to engage with, and use, new methodologies in both ECE and schooling contexts. ERO has supported two groups of evaluators to participate in the Poutama Pounamu programme and provided access to a range of Māori language learning programmes.

Opportunities for post-graduate study and virtual attendance at national and international conferences and institutes have also been provided. ERO evaluators have presented keynotes and workshops at these conferences and are supported to submit and publish findings from internal research projects.

Sector engagement in ECE

To support capability building and the implementation of a new methodology in early childhood education, our sector engagement between 1 July 2020 and 30 June 2021 has been significant.

We carried out around 50 presentations, keynotes and workshops with up to 1,300 managers, leaders, kaiako and teachers across the country. This included presentations and workshops with groups of kindergarten professional leaders, head teachers and teachers; large cross-sector presentations for teachers; and Zoom presentations with early learning leaders, teachers, and professional learning and development facilitators.



Building enduring partnerships and networks

Establishing and maintaining partnerships within the sector is crucial to ERO's future direction.

The Ministry of Education is a critical partner in our work with the sector and with the New Zealand Council for Educational Research (NZCER) in building the knowledge base to support decision-making at all levels of the system. We work equally closely with New Zealand's Qualifications Authority (NZQA), the Teaching Council, New Zealand School Trustees Association, unions, and education sector peak bodies. Key Māori medium partners include Te Rūnanga Nui o Ngā Kura Kaupapa Māori o Aotearoa, Ngā Kura a Iwi o Aotearoa and the National Te Kōhanga Reo Trust.

Our Early Childhood External Stakeholder Group includes leaders from early childhood organisations across the country.

We have two main advisory groups focusing on our work with schools. These are our Leadership Partners Establishment Board and our Principal Advisory Group, consisting of a cross-representation of school principals in addition to our work with the peak bodies.

Our Leadership Partners Programme, where we identify talented leaders in the sector, invests in building their understanding of evaluation. It also enables us to have a strong dialogue and 'real world' test for the work of ERO.

Modernising our technology systems

ERO continued the adoption of Microsoft Office 365 products in 2020/21 and had begun piloting Teams before the COVID-19 lockdown in March 2020. We have continued the development and use of this tool for collaboration within ERO and we expanded management reporting with Power BI, a business analytics service. The next stage of this work will be the full adoption of SharePoint products including digital workspaces.

A new ERO website was launched in April 2021, and we upgraded to the new version of our finance system, allowing us to get closer to supporting government goals for e-invoicing and shorter supplier payment times.

Modernising our technology systems means an investment in systems and the tools necessary to support the security of our data.



Growing leadership in our people

ERO's leadership strategy, *Te Waka Hourua Arotake Matauranga*, provides a strong foundation for leadership development.

We are providing opportunities for leadership growth and learning for everyone in ERO, in particular those coming into leadership roles. We have made good use of the Leadership Development Centre's online New People Leader courses, and courses for aspiring leaders. We want our people to lead ERO's ongoing transformation and more broadly contribute to the transformation of our system.

An important leadership initiative has been the provision of a comprehensive 'Leaders as Coaches' professional development programme for our managers in Review and Improvement Services. This programme has helped establish a coaching mindset for leaders as they lead the implementation of new approaches to evaluation and ongoing improvements in the quality and consistency of professional practice across ERO.

Health, Safety and Wellbeing

Health, safety and wellbeing information is regularly shared with all staff in our fortnightly newsletter, and is available on our intranet.

The Health and Safety governance team (including staff representatives) continues to oversee a dedicated programme of work which includes a regular staff survey.

ERO continues to maintain a strong working relationship with the Public Service Association (PSA) via a regular schedule of meetings at both a national and regional level. A new Working Relationship Agreement was finalised during the 2020/21 year and together with the Health and Safety Agreement, signed in 2020, form the foundation for the operation of the relationship.

The ERO/PSA Collective Employment Agreement (CEA) expires in June 2022. During the 2020 financial year the focus of the relationship was to review the operation of the CEA.



Diversity and inclusion

During the last 12 months, ERO has continued to work towards the Papa Pounamu work programme established by the Public Service Commission.

Papa Pounamu brings together diversity and inclusion practices across the Public Service and supports Public Sector chief executives to meet their diversity and inclusion obligations and goals.

During the year, we have made progress in the following areas: addressing bias in our recruitment processes and ensuring we use gender-neutral language; introducing inclusive leadership training; providing tools and resources to help people managers build relationships and foster inclusivity.

We are also in the early stages of forming a rainbow network, which will add to our three established employee-led networks – Fono Pasifika, Te Uepu, and the Women's network.

Over the past 12 months we have continued to work to close gender pay gaps (currently 10 percent at June 2021).

We are working with staff and their representatives to develop the next plan, which will include a focus on ethnic pay gaps and the operation of flexible work practices.

Reducing our environmental footprint

During the year we continued efforts to reduce ERO's carbon footprint in line with the commitment for the public service to be carbon-neutral by 2025. We have made progress to be ready to start measuring emissions, and to have verified reporting publicly available from July 2021.

We have worked with Toitū Envirocare to establish our emission position as well as look at efforts to reduce or offset emissions going forward.

The verified results for 2020/21 show that air travel accounts for 73.8 percent of ERO's total emissions, followed by motor vehicles at 14.02 percent. We switched our vehicle fleet over the last two financial years from petrol to hybrid models and this is reflected by the relative low level of emissions from this source.

While our review teams are required to travel widely, we are reducing travel-related emissions further by increasing the use of technology for our work, including using more video conferencing for meetings.



Ngā Pūrongo Pūtea, Ngā Tutukihanga Ratonga Hoki | Financial Statements and Service Performance

Statement of Responsibility

I am responsible, as Chief Executive of the Education Review Office (ERO), for:

- the preparation of ERO's financial statements, and statements of expenses and capital expenditure, and for the judgements expressed in them;
- having in place a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting;
- ensuring that end-of-year performance information on the appropriation administered by ERO is provided in accordance with section 19A to 19C of the Public Finance Act 1989 included in this annual report; and
- the accuracy of any end-of-year performance information prepared by ERO included in this annual report.

In my opinion:

- The annual report fairly reflects the operations, progress, and the organisational health and capability of ERO
- the financial statements fairly reflect the financial position of ERO as at 30 June 2021 and its operations, progress and the organisational health for the year ended on that date; and
- the forecast financial statements fairly reflect the forecast financial position of ERO as at 30 June 2022 and its operations, progress and the organisational health for the year ending on that date.



Nicholas Pole

Te Tumu Whakarae mō te Arotake Mātauranga
Chief Executive and Chief Review Officer

30 September 2021





Independent Auditor's Report

To the readers of Education Review Office's annual report for the year ended 30 June 2021

The Auditor-General is the auditor of Education Review Office (the Department). The Auditor-General has appointed me, Stephen Usher, using the staff and resources of Audit New Zealand, to carry out, on his behalf, the audit of:

- the financial statements of the Department on pages 41 to 61, that comprise the statement of financial position, statement of commitments, statement of contingent liabilities and contingent assets as at 30 June 2021, the statement of comprehensive revenue and expense, statement of changes in equity, and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information;
- the performance information prepared by the Department for the year ended 30 June 2021 on pages 15 to 27 and 38 to 40; and
- the statements of expenses and capital expenditure of the Department for the year ended 30 June 2021 on page 62.

Opinion

In our opinion:

- the financial statements of the Department on pages 41 to 61:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2021; and
 - its financial performance and cash flows for the year ended on that date; and
 - comply with generally accepted accounting practice in New Zealand in accordance

with Public Benefit Entity Reporting Standards;

- the performance information of the Department on pages 15 to 27 and 38 to 40:
 - presents fairly, in all material respects, for the year ended 30 June 2021:
 - what has been achieved with the appropriation; and
 - the actual expenses or capital expenditure incurred compared with the appropriated or forecast expenses or capital expenditure; and
 - complies with generally accepted accounting practice in New Zealand; and
- the statements of expenses and capital expenditure of the Department on page 61 are presented fairly, in all material respects, in accordance with the requirements of section 45A of the Public Finance Act 1989.

Our audit was completed on 30 September 2021. 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 Chief Executive and our responsibilities relating to the information to be audited, 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 audit opinion.

Responsibilities of the Chief Executive for the information to be audited

The Chief Executive is responsible on behalf of the Department for preparing:

- financial statements that present fairly the Department's financial position, financial performance, and its cash flows, and that comply with generally accepted accounting practice in New Zealand;
- performance information that presents fairly what has been achieved with each appropriation, the expenditure incurred as compared with expenditure expected to be incurred, and that complies with generally accepted accounting practice in New Zealand; and
- statements of expenses and capital expenditure of the Department, that are presented fairly, in accordance with the requirements of the Public Finance Act 1989.

The Chief Executive is responsible for such internal control as is determined is necessary to enable the preparation of the information to be audited that is free from material misstatement, whether due to fraud or error.

In preparing the information to be audited, the Chief Executive is responsible on behalf of the Department for assessing the Department's

ability to continue as a going concern. The Chief Executive is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of the Department, or there is no realistic alternative but to do so.

The Chief Executive's responsibilities arise from the Public Finance Act 1989.

Responsibilities of the auditor for the information to be audited

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

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

For the budget information reported in the information we audited, our procedures were limited to checking that the information agreed to the Department's Estimates of Appropriation 2020/21 and Supplementary Estimates of Appropriation 2020/21 for Vote Education Review Office. We did not evaluate the security and controls over the electronic publication of the information we audited.



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 information we audited, 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 Department's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive.
- We evaluate the appropriateness of the reported performance information within the Department's framework for reporting its performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Chief Executive and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Department'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 information we audited 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 Department to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the information we audited, including the disclosures, and whether the information we audited represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Chief Executive 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 Chief Executive is responsible for the other information. The other information comprises the information included on pages 2 to 14 and 28 to 32, but does not include the information we audited, and our auditor's report thereon.

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

Our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the information we audited 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 Department 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 in our capacity as auditor, we have no relationship with, or interests, in the Department.



Stephen Usher

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

Service Performance

for the year ended 30 June 2021

The following service performance information outlines the actual performance measured against quality and quantity specifications and cost. The results for the year ended 30 June 2021 are reported against the forecast information contained in the Estimates of Appropriation 2020/21 and against those as amended by the Supplementary Estimates. Explanations of major variations from the Estimates of Appropriation 2020/21 are included.

Evaluations of the Quality of Education

This appropriation is limited to evaluations of national and local education programmes and providers, and to evaluation services provided to third parties under contract.

This appropriation is intended to achieve improvements in teaching and learning practices by assisting early childhood learning services, schools and other education service providers to improve their capacity in internal evaluation, governance and leadership through ERO's independent evaluations. It also includes influencing and informing on the development and implementation of education policy and practices through ERO's system-wide evaluations and through the provision of other services.

Performance against appropriation

ERO used the following performance measures for Evaluations of the Quality of Education for the year ended 30 June 2021.

Actual 2019/20	Evaluations of the Quality of Education	Note	Actual 2020/21	Budget 2020/21
	Monitor and Evaluate			
-	Proportion of hours of evaluation services provided to ERO's high priority providers	1	59%	New Measure for 2020/21
	Influence			
75%	Percentage of early childhood learning services that indicate ERO's evaluations are making a contribution to their decisions about how to improve learner outcomes	2	79%	>85%

Actual 2019/20	Evaluations of the Quality of Education	Note	Actual 2020/21	Budget 2020/21
86%	Percentage of early childhood learning service respondents that indicated their ERO evaluation had helped to identify or confirm opportunities for more effective practice and building capacity	2	82%	>80%
86%	Percentage of schools that indicated ERO's evaluations had made a contribution to their decisions about how to improve learner outcomes	3	69%	>85%
91%	Percentage of school respondents that indicated their ERO evaluation had helped to identify or confirm opportunities for more effective practice and building capacity	3	71%	>80%
Not reported	Key audiences reported that ERO's national evaluations were informative and useful for identifying or planning improvement within the system or its component parts	4	96%	>80%
-	Proportion of early childhood learning services evaluated referred for licence review or support	5	15%	New Measure for 2020/21
-	Proportion of schools evaluated referred for intervention or support	6	32%	New Measure for 2020/21

Note 1: ERO's high priority providers are those institutions that are new, or that require longer term evaluation capability building for improvement and internal evaluation capacity.

Note 2: Online surveys were used to measure this performance. See page 23.

Note 3: The online survey in 2020/21 was taken during the early phases of a new model where ERO works with schools over an extended period and reflects the uncertainty occasioned by the early stages of this implementation. There was a very high response rate to the survey conducted (66/75)

Note 4: ERO did not survey this measure for 2019/20 due to the disruptions arising from COVID-19. For the five projects reported we surveyed schools, early learning services and those involved with education provision in Oranga Tamariki residences.

Note 5: The sample of early learning services was low due to the impact of COVID-19 and the introduction of new collaborative review approaches with the Institutions, consequently limiting the number of reports finalised and published.

Note 6: Due to a change in ERO's approach to reviewing in schools the number of published reports in 2020/21 is much lower than in previous years. As a result, the sample of reports available is around 10% of what would be expected should our approach not have changed. The 32% of schools with public reports signalling support and/or intervention is from a sample of 74 schools moving through the longitudinal review process or the follow up review for schools with a "needs development" overall judgment.

Output expense appropriation: Evaluations of the Quality of Education

Revenue and expenses

The cost of services for Evaluations of the Quality of Education for the year ended 30 June 2021 was:

Actual 2019/20 \$000	Evaluations of the Quality of Education – Revenue and Expenses	Actual 2020/21 \$000	Unaudited Budget 2021 Main Estimates \$000	Unaudited Budget 2021 Supp. Estimates \$000
Revenue				
31,785	Revenue Crown	34,450	33,489	34,450
1,066	Other Revenue	657	500	700
32,851	Total Revenue	35,107	33,989	35,150
30,601	Total Expenses	34,696	33,989	35,150

The variances against the budget mainly relates to an In-Principle Expense and Capital Transfer (IPECT) of \$1 million from 2019/20 to 2020/21 due to the impact of COVID-19 on business operations in 2019/20.

ERO has only one output expense appropriation called Evaluations of the Quality of Education. This new and simplified appropriation structure was created as part of Implementing Step 1 of Financial Management and Accountability changes (Appropriation Consolidation) led by the Treasury.

In 2019/20 ERO operated under a Multi-Category appropriation: Quality of Education: Evaluations and Services.

Capital expenditure (Permanent Legislative Authority)

Description

Assets are purchased according to a planned assets replacement programme to maintain and upgrade capability essential to the operation of ERO. The major areas of capital investment for ERO are office accommodation, motor vehicles and computer equipment. ERO is not a capital intensive department.

Actual 2019/20	Capital Expenditure – Performance	Actual 2020/21	Unaudited Budget 2021 Main Estimates	Unaudited Budget 2021 Supp. Estimates
82%	Expenditure is in accordance with ERO's capital expenditure plan	44%	75%-100%	75%-100%

The variance against supplementary estimates budget for capital expenditure relates to the timing of relocation of the Christchurch office and timing of software programmes.

Statement of Comprehensive Revenue and Expense

for the year ended 30 June 2021

Actual 30 June 2020 \$000	Comprehensive Revenue and Expenses	Note	Actual 2020/21 \$000	Unaudited Budget 2021 \$000	Unaudited Forecast 2022 \$000
Revenue					
31,785	Revenue Crown		34,450	33,489	33,753
1,138	Other Revenue	1	698	500	500
32,923	Total Revenue		35,148	33,989	34,253
Expenses					
21,648	Personnel	2	24,211	26,148	25,450
7,681	Other Expenses	3	9,004	6,326	7,236
1,073	Depreciation and Amortisation	5,6	1,210	1,261	1,352
234	Capital Charge	4	196	234	195
30,636	Total Expenses		34,621	33,969	34,233
2,287	Surplus		527	20	20
-	Other Comprehensive Revenue and Expenses		-	-	-
2,287	Total Comprehensive Revenue and Expenses		527	20	20

Explanations of major variances against the original 2020/21 budget are provided in Note 14 to the Financial Statements.

The Statement of Accounting Policies and Notes to the Financial Statements form part of these Financial Statements.

Statement of Changes in Equity

for the year ended 30 June 2021

Actual 2019/20 \$000	Statement of Changes in Equity	Actual 2020/21 \$000	Unaudited Budget 2022 \$000	Unaudited Forecast 2022 \$000
3,907	Balance at 1 July	3,907	3,907	3,907
2,287	Total Comprehensive Revenue and Expense	527	20	20
	Owner Transactions			
-	Capital Injection	-	-	-
(2,287)	Repayment of Surplus to the Crown	(527)	(20)	(20)
3,907	Balance at 30 June	3,907	3,907	3,907

Explanations of major variances against the original 2020/21 budget are provided in Note 14 to the Financial Statements.

The Statement of Accounting Policies and Notes to the Financial Statements form part of these Financial Statements.

Statement of Financial Position

as at 30 June 2021

Actual 30 June 2020 \$000	Statement of Financial Position	Note	Actual 30 June 2021 \$000	Unaudited Budget 2021 \$000	Unaudited Forecast 2022 \$000
Assets					
Current Assets					
6,354	Cash		5,418	3,716	3,302
-	Receivables	7	21	65	65
86	Prepayments		86	103	103
6,440	Total Current Assets		5,525	3,884	3,470
Non-Current Assets					
4,683	Property, Plant and Equipment	5	4,091	3,804	4,563
393	Intangibles	6	589	1,202	791
5,076	Total Non-Current Assets		4,680	5,006	5,354
11,516	Total Assets		10,205	8,890	8,824
Liabilities					
Current Liabilities					
1,306	Payables and Deferred Revenue	8	1,673	1,325	1,325
66	Provisions	9	330	394	118
2,287	Repayment of Surplus to the Crown		527	20	20
2,003	Employee Entitlements	10	2,128	1,922	1,959
5,662	Total Current Liabilities		4,658	3,661	3,422
Non-Current Liabilities					
1,506	Provisions	9	1,244	958	1,160
441	Employee Entitlements	10	396	364	335
1,947	Total Non-Current Liabilities		1,640	1,322	1,495
7,609	Total Liabilities		6,298	4,983	4,917
Equity					
3,907	Taxpayers' Funds		3,907	3,907	3,907
3,907	Total Equity		3,907	3,907	3,907
11,516	Total Liabilities and Equity		10,205	8,890	8,824

Explanations of major variances against the original 2020/21 budget are provided in Note 14 to the Financial Statements.

The Statement of Accounting Policies and Notes to the Financial Statements form part of these Financial Statements.

Statement of Cash Flows

for the year ended 30 June 2021

Actual 2019/20 \$000	Statement of Cash Flows	Actual 2020/21 \$000	Unaudited Budget 2021 \$000	Unaudited Forecast 2022 \$000
Cash Flows from Operating Activities				
Cash provided from:				
31,785	Crown	34,450	33,489	33,753
802	Other	649	500	500
Cash applied to:				
(21,118)	Personnel	(23,922)	(26,038)	(25,304)
(7,710)	Suppliers	(8,796)	(6,494)	(7,448)
(234)	Capital Charge	(196)	(234)	(195)
3,525	Net Cash Inflow from Operating Activities	2,185	1,223	1,306
Cash Flows from Investing Activities				
Cash provided from				
431	Sale of Property, Plant and Equipment	88	32	20
Cash applied to:				
(1,995)	Purchase of Property, Plant and Equipment	(467)	(338)	(1,360)
(227)	Purchase of Intangible Assets	(455)	(350)	(350)
(1,791)	Net Cash Outflow from Investing Activities	(834)	(656)	(1,690)
Cash Flows from Financing Activities				
Cash provided from				
-	Capital Injections	-	-	-
Cash applied to:				
(32)	Repayment of Surplus to the Crown	(2,287)	(250)	(530)
(32)	Net Cash Outflow from Financing Activities	(2,287)	(250)	(530)
1,702	Net Increase/(Decrease) in Cash	(936)	317	(914)
4,652	Cash at Start of the Year	6,354	3,399	4,216
6,354	Cash at the End of the Year	5,418	3,716	3,302

Explanations of major variances against the original 2020/21 budget are provided in Note 14 to the Financial Statements.

Statement of Cash Flows

for the year ended 30 June 2021 (Continued)

Reconciliation of surplus/(deficit) to net cash flow from operating activities

Actual 2019/20 \$000	Statement of Cash Flows	Actual 2020/21 \$000	Unaudited Budget 2021 \$000	Unaudited Forecast 2022 \$000
2,287	Surplus/(deficit)	527	20	20
	Add/(less) non-cash items			
1,073	Depreciation and amortisation expense	1,210	1,261	1,352
1,073	Total non-cash items	1,210	1,261	1,352
	Add/(less) items classified as investing or financing activities			
(68)	(Gains)/losses on disposal of property, plant and equipment	(15)	-	-
(68)	Total items classified as investing or financing activities	(15)	-	-
	Add/less movements in statement of financial position items			
40	(Increase)/decrease in receivables	(21)		20
72	(Increase)/decrease in prepayments	-		
(216)	Increase/(decrease) in payables	402		
(38)	Increase/(decrease) in provisions	2	(63)	(66)
375	Increase/(decrease) in employee entitlements	80	5	
233	Net movements in working capital items	463	(58)	(66)
3,525	Net Cash flow from operating Activities	2,185	1,223	1,306

The Statement of Accounting Policies and Notes to the Financial Statements form part of these Financial Statements.

Statement of Contingent Liabilities and Contingent Assets

as at 30 June 2021

Quantifiable Contingent Assets

As at 30 June 2021, ERO had no quantifiable contingent assets (2019/20: nil)

Unquantifiable Contingent Assets

As at 30 June 2021, ERO had no unquantifiable contingent assets (2019/20: nil)

Quantifiable Contingent Liabilities as at 30 June 2021

Actual 2019/20 \$000	Statement of Contingent Liabilities	Actual 2020/21 \$000
	- Dispute	33

There is a staff matter that ERO is conducting further investigation on and until this is concluded, ERO is currently disputing this claim (30 June 2020: nil).

Unquantifiable Contingent Liabilities

As at 30 June 2021, ERO had no unquantifiable contingent liabilities (2019/20: nil)

Statement of Commitments

as at 30 June 2021

Actual 30 June 2020 \$000	Statement of Commitments	Actual 30 June 2021 \$000
	Capital Commitments	
35	Motor Vehicles	-
35	Total Capital Commitments	-
	Non-Cancellable Operating Lease Commitments	
1,446	Not later than one year	1,651
5,366	Later than one year and not later than five years	4,814
869	Later than five years	89
7,681	Total Non-Cancellable Operating Lease Commitments	6,554
7,716	Total Commitments	6,554

ERO leases all of its office premises in New Zealand, which have a non-cancellable leasing period of up to nine years. The non-cancellable leases have varying terms, an escalation clause and renewal rights. There are no restrictions placed on ERO by any of its leasing arrangements. The amounts disclosed above as future commitments are based on the current rental rates.

The Statement of Accounting Policies and Notes to the Financial Statements form part of these Financial Statements.

Statement of Accounting Policies

for the year ended 30 June 2021

Reporting entity

ERO is a government department as defined by section 5 of the Public Service Act 2020 (PSA) and is domiciled and operates in New Zealand. The relevant legislation governing ERO's operations include the Public Finance Act 1989 (PFA), Public Service Act 2020, and the Education and Training Act 2020. The primary objective of ERO is to provide goods or services for the community or social benefit rather than making a financial return. Accordingly, ERO has designated itself as a public benefit entity (PBE) for financial reporting purposes. ERO's role is to achieve improvements in teaching and learning practices by assisting early childhood learning services, schools and other education service providers to improve their capacity in internal evaluation, governance and leadership through ERO's independent evaluations.

The financial statements of ERO are for the year ended 30 June 2021 and were approved for issue by the Chief Executive on 30 September 2021.

Basis of preparation

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

Statement of compliance

The financial statements of ERO have been prepared in accordance with Tier 1 PBE Accounting Standards and the requirements of the PFA, which include the requirement to comply with New Zealand's generally accepted accounting practice (NZ GAAP) and Treasury Instructions.

In the financial period to 30 June 2021, ERO has moved from reporting in accordance with Tier 2 to Tier 1 PBE accounting standards as its expenditure in the two financial years to 30 June 2021 exceeded \$30 million.

These financial statements comply with PBE accounting standards.

Presentation currency and rounding

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000).

Standards issued and not yet effective and not early adopted

Standards and amendments, issued but not yet effective that have not been early adopted, and which are relevant to ERO are:

Amendment to PBE IPSAS 2 Cash Flow Statement

An amendment to PBE IPSAS 2 requires entities to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. This amendment is effective for the year ending 30 June, with early application permitted. This amendment will result in additional disclosures. ERO does not intend to early adopt the amendment.

PBE IPSAS 41 Financial instruments

PBE IPSAS 41 replaces PBE IFRS 9 Financial Instruments and is effective for the year ending 30 June 2023, with earlier adoption permitted. ERO has assessed that there will be little change as a result of adopting the new standard as the requirements are similar to those contained in PBE IFRS 9. ERO does not intend to early adopt the standard.

PBE FRS 48 Service Performance Reporting

PBE FRS 48 replaces the service performance reporting requirements of PBE IPSAS 1 Presentation of Financial Statements and is effective for the year ending 30 June 2023, with early adopted permitted. ERO has not yet determined how application of PBE FRS 48 will affect its statement of service performance. It does not plan to adopt the standard early.

Summary of significant accounting policies

The following are the accounting policies, which may have a material effect on the measurement of the financial position of ERO and the results of its operations.

Revenue

Revenue from the Crown is measured based on ERO's funding entitlement for the reporting period. The funding entitlement is established by Parliament when it passes the Appropriation Acts for the financial year. The amount of revenue recognised takes into account any amendments to appropriations approved in the Appropriation (Supplementary Estimates) Act for the year.

There are no conditions attached to the funding from the Crown. However, ERO can incur expenses only within the scope and limits of its appropriations. The fair value of Revenue Crown has been determined to be equivalent to the funding entitlement.

ERO also derives revenue from the provision of services to third parties and rent recoveries. Services provided to third parties on commercial terms are exchange transactions. Revenue from these services is recognised at the time of completion of the service or in accordance with the terms of specific contracts and is reported in the financial period to which it relates. Rental revenue under an operating sublease is recognised as revenue on a straight-line basis over the lease term.

Capital charge

The capital charge is recognised as an expense in the financial year to which the charge relates.

Operating leases

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

Lease incentives received are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

Cash and cash equivalents

Cash includes cash on hand and funds on deposit with banks. ERO is only permitted to expend its cash and cash equivalents within the scope and limits of its appropriations.

Receivables

Short-term receivables are recorded at the amount due less an allowance for credit losses.

Financial instruments

ERO is party to financial instruments entered into in the course of its normal operations. These include cash, receivables and payables. All financial instruments are measured at face value and are recognised in the Statement of Financial Position. All associated revenue and expenses are credited to or charged against the Statement of Comprehensive Revenue and Expense.

Property, plant and equipment

Property, plant, and equipment consists of leasehold improvements, furniture and office equipment, computer hardware and motor vehicles.

Property, plant and equipment are stated at cost less accumulated depreciation and any impairment losses.

The initial cost of property, plant and equipment includes the purchase consideration and those costs that are directly attributable to bringing the asset into the location and condition necessary for its intended purpose.

Capitalisation thresholds applied for individual assets or group of assets are set out as follows:

Capitalisation Thresholds	\$
Computer Hardware	1,500
Motor Vehicles	15,000
Office Equipment	1,500
Furniture and Fittings	1,500
Leasehold Improvements	1,500

Additions

The cost of an item of property, plant, and 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 ERO and the cost of the item can be measured reliably.

In most instances, an item of property, plant and equipment is recognised at its cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.

Disposals

Gains and losses on disposals are determined by comparing the disposal proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the surplus or deficit.

Depreciation

Depreciation is charged on property, plant and equipment on a straight-line basis over their estimated useful lives, which will write off the cost of the assets to their estimated residual value.

The estimated useful life, residual values and associated depreciation rates applied to each class of property, plant and equipment are as follows:

Depreciation of Property, Plant and Equipment	Estimated Useful Life (Years)	Depreciation Rates (%)	Residual Values (%)
Computer Hardware	4	25	–
Motor Vehicles	4-5	20-25	25
Office Equipment	5	20	–
Furniture and Fittings	10	10	–
Leasehold Improvements	Up to 10	10-20	–

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

Intangible assets

Intangible assets with finite lives are stated at cost less amortisation and any impairment losses.

Acquired intangible assets are initially recorded at cost. The cost of an internally generated intangible asset represents expenditure incurred in the development phase of the asset only. The development phase occurs after the following can be demonstrated: technical feasibility; ability to complete the asset; intention and ability to sell or use; and when

the development expenditure can be reliably measured.

Where an intangible asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.

Capitalisation thresholds applied for individual assets or group of intangible assets are set out as follows:

Capitalisation Thresholds	\$
Computer Software	1,500
Review Procedures	20,000

Amortisation

Amortisation is charged on intangible assets on a straight-line basis over their estimated useful lives. The estimated useful lives and associated amortisation rates applied to these assets are as follows:

Amortisation of Intangibles	Estimated Useful Life (Years)	Amortisation Rates (%)
Computer Software	4	25
Review Procedures	5	20

Impairment of property, plant and equipment and intangible assets

ERO 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

Intangible assets subsequently measured at cost that have an indefinite useful life or are not yet available for use, are not subject to amortisation and are tested annually for impairment.

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that 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 service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is the present value of the asset's remaining service potential. Value in use is determined using an approach based on either a depreciated replacement cost approach, 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 impaired and the carrying amount is written down to the recoverable service amount. The total impairment loss is recognised in the surplus or deficit.

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

The type of assets used by ERO does not give rise to adjustments for impairment. ERO's assets will either be written off due to physical damage or obsolescence or are repaired.

Payables

Short-term payables are recorded at the amount payable.

Employee entitlements

Provision is made in respect of ERO's liability for accrued salary, annual leave, special leave, sick leave, retirement leave and long service leave. All associated expenses are charged against the Statement of Comprehensive Revenue and Expense.

Short-term employee entitlements

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

A liability for sick leave is recognised to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date, to the extent that it will be used by staff to cover those future absences.

A liability and an expense are recognised for bonuses where ERO has a contractual

obligation or where there is a past practice that has created a constructive obligation and a reliable estimate of the obligation can be made.

Long-term employee entitlements

Employee entitlements that are due to be settled beyond 12 months after the end of the reporting period in which the employee renders the related service, such as long service leave and retirement gratuities, are calculated on an actuarial basis. The calculations are based on:

- 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 information; and
- the present value of the estimated future cash flows.

Presentation of employee entitlements

Sick leave, annual leave, vested long service leave, non-vested long service leave and retirement gratuities expected to be settled within 12 months of balance date are classified as a current liability. All other employee entitlements are classified as a non-current liability.

Superannuation schemes – defined contribution schemes

Obligations for contributions to the State Sector Retirement Savings Scheme, KiwiSaver and the Government Superannuation Fund are accounted for as defined contribution schemes and are recognised as an expense in the surplus or deficit as incurred.

Provisions

ERO recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either constructive or legal) as a result of past events, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount or timing of the obligation.

Provisions are measured at the present value of the expenditures expected to settle the obligations.

Reinstatement of premises

ERO has some reinstatement obligations at the expiry of the lease term to make good any damage caused to the premises and to remove any fixtures or fittings installed by ERO. In many cases, ERO has the option to renew these leases, which affects the timing of the expected cash outflows to make good the premises. The provision is measured at the expected cost to settle the obligation.

Equity

Equity is the Crown's investment in ERO and is measured as the difference between total assets and total liabilities.

Commitments

Commitments are future expenses and liabilities to be incurred on contracts that have been entered into at balance date. Information on non-cancellable capital and lease commitments are reported in the statement of commitments.

Cancellable capital commitments that have penalty or exit costs explicit in the agreement on exercising that option to cancel are reported in the statement of commitments at the lower of the remaining contractual commitment and the value of those penalty or exit costs (i.e. the minimum future payments).

Goods and services tax (GST)

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

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position.

The net GST paid to or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Income tax

ERO, as a government department, is exempt from the payment of income tax. Accordingly, no provision for income tax has been provided.

Critical accounting estimates and assumptions

In preparing these financial statements, ERO has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and judgements 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 provision for reinstatement, retirement leave and long service leave.

Provisions

Notes 9 and 10 provide an analysis of the exposure in relation to estimates and uncertainties surrounding reinstatement obligations of leased premises, retirement leave and long service leave liabilities.

Budget and forecast figures

The 2021 budget figures are for the year ended 30 June 2021 and were published in the 2019/20 annual report. They are consistent with ERO's best estimate financial forecast information submitted to the Treasury for the Budget Economic and Fiscal Update (BEFU) for the year ending 2020/21.

The 2022 forecast figures are for the year ending 30 June 2022, which are consistent with the best estimate financial forecast information submitted to Treasury for the BEFU for the year ending 2021/22.

The forecast financial statements have been prepared as required by the PFA to communicate forecast financial information for accountability purposes.

The budget and forecast figures are unaudited and have been prepared using the accounting policies adopted in preparing these financial statements.

The 30 June 2022 forecast figures have been prepared in accordance with PBE FRS 42 Prospective Financial Statements.

The forecast financial statements were approved for issue by the Chief Executive on 19 March 2021. The Chief Executive is responsible for the forecast financial statements, including the appropriateness of the assumptions underlying them and all other required disclosures.

While ERO regularly updates its forecasts, updated forecast financial statements for the year ending 30 June 2022 will not be published.

Significant assumptions used in preparing the forecast financials

The forecast figures contained in these financial statements reflect the Office's purpose and activities and are based on a number of assumptions on what may occur during the 2021/22 year. The forecast figures have been compiled on the basis of existing government policies and Ministerial expectations at the time the Main Estimates were finalised.

The main assumptions, which were adopted as at 19 March 2021 were as follows:

- ERO's activities will remain substantially the same as for the previous year
- Personnel costs are based on 245 full time equivalents
- Operating costs are based on historical experience adjusted for any known expected increase or decrease in expenditure items
- Estimated year-end information for 2020/21 is used as the opening position for the 2021/22 forecasts.

The actual financial results achieved for 30 June 2021 are likely to vary from the forecast information presented, and the variations may be material.

Notes to the Financial Statements

for the year ended 30 June 2021

1. Other revenue

Actual 2019/20 \$000	Other Revenue Note	Actual 2020/21 \$000
965	Sale of services	558
101	Rental revenue from sub-leases	99
72	Other	41
1,138	Total Other Revenue	698

2. Personnel costs

Actual 2019/20 \$000	Personnel Costs Note	Actual 2020/21 \$000
20,554	Salaries and wages	23,254
755	Employer contribution to superannuation schemes	812
282	Increase in employee entitlements	51
57	Other	94
21,648	Total Personnel Costs	24,211

Salaries and wages are recognised as an expense as employees provide services.

Employer contributions to defined contribution plans include contributions to the State Sector Retirement Savings Scheme, KiwiSaver, the Individual Retirement Plan and the Government Superannuation Fund.

3. Other expenses

Actual 2019/20 \$000	Other Expenses Note	Actual 2020/21 \$000	Unaudited Budget 2020 \$000
1,849	Leasing and Rental Costs	1,893	1,704
1,326	Consultancy	1,948	400
1,764	Domestic Travel	2,232	2,003
66	International Travel	2	42
71	Fees paid to Auditors for Financial Statements Audit	73	72
2,605	Other	2,856	2,105
7,681	Total Operating Costs	9,004	6,326

4. Capital charge

ERO pays a capital charge to the Crown based on its equity as at 30 June and 31 December each year. The capital charge rate for the year ended 30 June 2021 was 5% (30 June 2020: 6%).

5. Property, plant and equipment

Movements for each class of property, plant, and equipment are as follows:

Property, Plant and Equipment Note	Computer Hardware \$000	Motor Vehicles \$000	Office Equipment \$000	Furniture & Fittings \$000	Leasehold Improvements \$000	P, P & E Total \$000
Cost or Valuation						
Balance as at 1 July 2019	1,055	2,012	407	743	2,821	7,038
Additions	447	1,370	40	51	87	1,995
Disposals-Cost	(121)	(1,350)	(8)			(1,479)
Balance as at 30 June 2020	1,381	2,032	439	794	2,908	7,554
Additions	170	236	55	6		467
Disposals-Cost	(326)	(209)				(535)
Balance as at 30 June 2021	1,225	2,059	494	800	2,908	7,486
Accumulated Depreciation						
Balance as at 1 July 2019	(722)	(1,130)	(256)	(164)	(831)	(3,103)
Depreciation	(145)	(239)	(44)	(79)	(377)	(884)
Disposals	104	1,005	7	0	0	1,116
Balance as at 30 June 2020	(763)	(364)	(293)	(243)	(1,208)	(2,871)
Depreciation	(207)	(328)	(69)	(82)	(300)	(986)
Disposals	305	157				462
Balance as at 30 June 2021	(665)	(535)	(362)	(325)	(1,508)	(3,395)
Carrying Amounts						
As at 1 July 2019	333	882	151	579	1,990	3,935
As at June 2020	618	1,668	146	551	1,700	4,683
As at June 2021	560	1,524	132	475	1,400	4,091

6. Intangibles

Movements for each class of intangible asset are as follows:

Intangibles Note	Computer Software \$000	Review Procedures \$000	Intangibles Total \$000
Cost or Valuation			
Balance as at 1 July 2019	1,325	1,384	2,709
Additions	262		262
Disposals-Cost			0
Balance as at 30 June 2020	1,587	1,384	2,971
Additions	420		420
Disposals-Cost			0
Balance as at 30 June 2021	2,007	1,384	3,391
Accumulated Amortisation			
Balance as at 1 July 2019	(1,306)	(1,083)	(2,389)
Amortisation	(33)	(156)	(189)
Disposals			0
Balance as at 30 June 2020	(1,339)	(1,239)	(2,578)
Amortisation	(125)	(99)	(224)
Disposals			0
Balance as at 30 June 2021	(1,464)	(1,338)	(2,802)
Carrying Amounts			
As at 1 July 2019	19	301	320
As at June 2020	248	145	393
As at June 2021	543	46	589

There are no restrictions over the title of ERO's intangible assets, nor any intangible assets pledged as security for liabilities.

7. Receivables

Short-term receivables are recorded at the amount due less an allowance for credit losses when probable. ERO has applied the simplified expected credit loss model of recognising lifetime expected credit losses for receivables and no loss allowance has been recognised. ERO predominately transacts with public service entities with no credit risks.

Actual 30 June 2020 \$000	Receivables Note	Actual 30 June 2021 \$000
-	Receivables from contractual services	21
-	Total Receivables	21

8. Payables and deferred revenue

Actual 30 June 2020 \$000	Payables and Deferred Revenue Note	Actual 30 June 2020 \$000
261	Creditors	742
672	Accrued Expenses	541
141	Deferred Revenue for Contractual Services	128
1,074	Payables and deferred revenue under exchange transactions	1,411
232	Tax Payables – GST, FBT and PAYE	262
232	Payables and deferred revenue under non-exchange transactions	262
1,306	Total payables and deferred revenue	1,673

The carrying value of creditors and other payables approximate their fair value as they are normally settled within three months.

9. Provisions

Leasing incentives

Leasing incentives received as an inducement to enter into an operating lease are recognised evenly over the term of the lease as a reduction in the rental expense.

Reinstatement provision

ERO has entered into leases on its premises in Auckland, Christchurch, Hamilton, Napier, Whanganui, Wellington and Dunedin. As part of the lease agreements, ERO has some reinstatement obligations at the termination of the leases.

Actual 30 June 2020 \$000	Provisions Note	Actual 30 June 2021 \$000
Current Portion		
66	Leasing Incentives	67
-	Reinstatement	263
66	Total Current Portion at end of year	330
Non-Current Portion		
293	Leasing Incentives	226
1,213	Reinstatement	1,018
1,506	Total Non-Current Portion at end of year	1,244
1,572	Total Provisions at end of year	1,574
Leasing Incentives		
443	Balance at Start of Year	359
22	Additional Provision during the Year	-
(106)	Provision used during the Year	(66)
359	Total Leasing Incentives Provision at end of year	293
Reinstatement		
1,167	Balance at Start of Year	1,213
46	Additional Provision during the Year	68
1,213	Total Reinstatement Provision at end of year	1,281
1,572	Total Provisions at end of year	1,574

10. Employee entitlements

Actual 30 June 2020 \$000	Employee Entitlements Note	Actual 30 June 2021 \$000
Current Liabilities		
1,387	Annual Leave, Special Leave and Sick Leave	1,426
282	Retirement Leave and Long Service Leave	230
334	Accrued Salaries	472
2,003	Total Current Portion	2,128
Non-Current Liabilities		
441	Retirement Leave and Long Service Leave	396
441	Total Non-Current Portion	396
2,444	Total Employee entitlements at end of year	2,524

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

Expected future payments are discounted using discount rates derived from the yield curve of New Zealand government bonds. The discount rates used have maturities that match, as closely as possible, the estimated future cash outflows. The discount rates and salary inflation factor used are those advised by the Treasury.

If the risk-free discount rates were to differ by 1% from ERO's estimates, with all other factors held constant, the carrying amount of the liability would be an estimated \$22,055 higher/lower.

If the salary inflation factor was to differ by 1% from ERO's estimates, with all other factors held constant, the carrying amount of the liability would be an estimated \$22,880 higher/lower.

11. Related parties

ERO is a wholly-owned entity of the Crown.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those that are reasonable to expect ERO to have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

Related party transactions required to be disclosed

ERO has no related party transactions required to be disclosed. Any related party transactions have been entered into on an arm's-length basis by ERO.

Key management personnel compensation

Key management personnel include the Chief Executive and six members of the Executive Leadership Team.

Actual 2019/20	Key Management Personnel Compensation	Actual 2020/21
1,439	Remuneration (\$000s)	1,508
5.9	Full-time Equivalent Staff	6.0

The Minister of Education does not have responsibility for planning, directing and controlling the activities of ERO. The Minister's remuneration and other benefits have therefore been excluded from the above disclosure.

12. Financial instruments

The early adoption of PBE IFRS 9 Financial Instruments has resulted in some changes to the recognition and measurement of financial assets and financial liabilities for financial statements prepared for periods beginning on or after 1 January 2018.

Cash and cash equivalents, and trade and other receivables were previously designated as amortised costs in 2019/20. There are no changes in the designation of these financial assets for ERO in 2020/21 arising from the implementation of PBE IFRS 9.

In adopting this standard, ERO has applied the expected credit loss model when calculating impairment losses on its financial assets measured at amortised costs (such as trade and other receivables). This has resulted in greater judgement due to the need to factor in forward-looking information when estimating the appropriate amount of impairment. The adoption of PBE IFRS 9 has had no material impact on the financial statements, and comparative figures have not been restated.

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

Actual 30 June 2020 \$000	Financial Instruments Note	Actual 30 June 2021 \$000
Financial assets measured at amortised cost		
6,354	Cash	5,418
-	Receivables	21
6,354	Total financial assets measured at amortised costs	5,439
Financial liabilities measured at amortised cost		
924	Payables (excluding Income in Advance)	1,283

13. Events after balance date

There have been no significant events after balance date.

14. Explanation of major variances against budget

Variances Against Budget Note	Actual 2020/21 \$000	Unaudited Budget 2020 \$000	Variance to Budget 2020 \$000
Statement of Comprehensive Income and Expense			
Revenue Crown	34,450	33,489	961
Personnel	24,211	26,148	(1,937)
Other Expenses	9,004	6,326	2,678
Statement of Financial Position			
Cash	5,418	3,716	1,702
Intangibles	589	1,202	(613)
Statement of Cash Flows			
Suppliers	8,796	6,494	2,302

The major variances to the budget were as follows:

- Revenue Crown was \$961,000 above budget mainly due to an In-Principle Expense and Capital Transfer (IPECT) of \$1 million from 2019/20 to 2020/21 due to the impact of COVID-19 on business operations in 2019/20.
- Personnel was \$1,937,000 below budget mainly due to contractors (nearly \$1.1 million) included in personnel being re-classified under consultancy, and the timing of filling vacancies. The Unaudited Budget 2020 reflects the Main Estimates and was therefore not re-classified.
- Other Expenses was \$2,678,000 above budget mainly due to increases in consultancy \$1,548,000, training \$487,000, staff recruitment \$275,000 and publication \$185,000.
- Cash was \$1,702,000 above budget mainly due to higher than forecast surplus \$527,000, increase in payables \$348,000 and lower expenditure due to timing of intangible asset purchases \$613,000.
- Intangibles were \$613,000 below budget due to a combination of deferral of planned projects and the timing of expenditure on software systems.
- Cash applied to suppliers was \$2,302,000 higher than budget due to increases in other expenses described above.

15. Impact of COVID-19 Pandemic

The impact of the COVID-19 pandemic on ERO's business operations has been mixed. In the support areas we were able to continue with a business-as-usual approach. However, in the reviewing side of our business at alert levels 3 and 4 we were unable to carry out field work. This has had the effect of delaying the implementation of our new school and early learning service methodologies.

Appropriation Statements

The following statements report information about the expenses and capital incurred against the appropriations administered by ERO for the year ended 30 June 2021. All end-of-year performance information for appropriations administered by ERO is contained within this annual report.

Statement of Budgeted and Actual Expenses and Capital Expenditure incurred against Appropriations for the year ended 30 June 2021

Expenditure after remeasurements 2019/20 \$000	Vote Education Review Office Statement of Budgeted and Actual Expenses and Capital Expenditure incurred against Appropriations	Expenditure before remeasurements 2020/21 \$000	Remeasurements 2020/21 \$000	Expenditure after remeasurements 2020/21 \$000	Approved Appropriation 2020/21 \$000
-	Vote Education Review Office Evaluations of the Quality of Education	34,696	(75)	34,621	35,150
30,636	Multi-Category Appropriation: Quality of Education: Evaluations and Services	-	-	-	-
Permanent Legislative Authority (PLA)					
2,257	Capital Expenditure – PLA	887	-	887	2,023
32,893	Total Annual and Permanent Appropriations	35,583	(75)	35,508	37,173

The appropriation figures are those presented in the Estimates of Appropriations for the Government of New Zealand for the year ended 30 June 2021, as amended by the Supplementary Estimates.

The Capital Expenditure-Permanent Legislative Authority appropriation is limited to the purchase or development of assets by and for the use of ERO, as authorised by section 24(1) of the Public Finance Act 1989. No amount is appropriated for Capital Expenditure-Permanent Legislative Authority.

Statement of Expenses and Capital Expenditure incurred without Appropriation or Other Authority, or in excess of an Existing Appropriation or Other Authority for the year ended 30 June 2021

ERO has not incurred expenses in excess of or without appropriation by Parliament (30 June 2020: nil).

Statement of Departmental Capital Injections without, or in excess of, Authority for the year ended 30 June 2021

ERO has not received any capital injections during the year, without, or in excess of, authority (30 June 2020: nil).

