
STATEMENT OF PERFORMANCE EXPECTATIONS

2018-2019



CONTENTS

Statement of responsibility	3
Education New Zealand’s Outcome Framework	4
Part One Statement of Performance Expectations	5
Education New Zealand appropriations.....	6
Performance framework.....	7
Part Two Prospective Financial Statements	11
Financial Strategy	12
Notes to the prospective financial statements	15
Statement of accounting policies.....	16

STATEMENT OF RESPONSIBILITY

The Statement of Performance Expectations has been prepared in accordance with the requirements of sections 149E and 149G of the Crown Entities Act 2004.

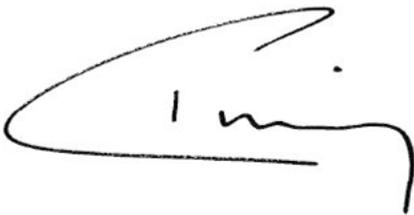
The performance to be achieved by Education New Zealand for the year ending 30 June 2019 that is specified in this Statement of Performance Expectations is as agreed with the Minister of Education.

Pursuant to the Crown Entities Act 2004, we acknowledge responsibility for the preparation of the statements of forecast service performance and prospective financial statements, including the appropriateness of the assumptions underlying the forecast financial statements and all other required disclosures.

We acknowledge the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of Education New Zealand's performance and financial reporting.

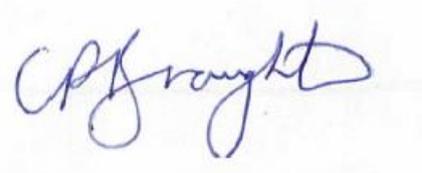
We certify that the information contained in this report is consistent with the appropriations contained in the Estimates of Appropriations for the year ending 30 June 2019 that were laid before the House of Representatives under section 9 of the Public Finance Act 1989.

Signed on behalf of the Board of Education New Zealand.



Charles Finny | Board Chair

7 June 2018



Philip Broughton | Board Member

7 June 2018

EDUCATION NEW ZEALAND'S OUTCOME FRAMEWORK

Education New Zealand (ENZ) works to ensure that international education provides enduring social, cultural and economic benefits for New Zealand.

This Statement of Performance Expectations outlines our performance targets for 2018/19, and what we will do to achieve them. It should be read in conjunction with ENZ's Statement of Intent 2018-2022 which sets out our medium-term strategy, describes what we will do towards achieving our outcome and how we will measure the impact of what we do.

To ensure New Zealand benefits from international education now and in the future, we will lead the future thinking of the international education sector and collaborate with other government agencies to give effect to the government's goals for international education. We will provide intelligence and insight that enables education providers, government agencies and ENZ to make better informed decisions.

Positioning New Zealand's distinctive education brand for quality and value will grow awareness of New Zealand and attract high-quality students. We will deliver consistent story-telling around New Zealand's distinctive education experience.

Encouraging innovation and diversification will ensure the long-term, sustainable growth of international education. We will continue our work to diversify New Zealand's student attraction markets and the variety of programmes international students come to New Zealand to study. We will also work to diversify where international students study within New Zealand to spread the benefits of international education across New Zealand.

Encouraging New Zealanders to spend time studying overseas and making international students welcome in New Zealand will contribute to the development of global citizens. We will help New Zealand students build life-long friendships and networks in Asia and Latin America by administering the Prime Minister's Scholarships for Asia and Latin America. We will continue to work with education providers, student groups, government agencies, local government and community groups to promote international student wellbeing and a positive New Zealand experience.

We will also continue to improve our ability to work with the sector, other government agencies and stakeholders to sustainably increase the benefit of international education to New Zealand, and ensure we have the platforms and tools to do so.

PART ONE

Statement of Performance Expectations

This Statement of Performance Expectations contains the information required by section 149E(2) of the Crown Entities Act 2004, to be reported against in Education New Zealand's Annual Report for 2018-2019 and also audited.



EDUCATION NEW ZEALAND

APPROPRIATIONS

The table below summarises Education New Zealand's appropriations. They are defined in the Budget 2018 Estimates of Appropriations for Vote Tertiary Education.

Summary of appropriations

\$000	2018/19
Vote Tertiary Education	
<i>Non-departmental output expense</i>	
International education programmes	30,513
<i>Benefits and other related expenses</i>	
Awards for outbound New Zealand students	3,750
Scholarships for inbound international students	800
Total baseline	35,063

Cost of service statements

Total appropriations

\$000	Budget	Estimated	Forecast
	2017/18	actual 2017/18	2018/19
Revenue			
Revenue from the Crown	36,622	37,239	35,063
Interest revenue	200	185	175
Other revenue	1,706	1,571	1,500
Total revenue	38,528	38,995	36,738
Total expenditure	38,528	38,795	36,738
Surplus	-	200	-

PERFORMANCE FRAMEWORK

Our focus is on delivering a high level of activity in support of the international education sector to achieve our outcomes and the government's goals for international education. The measures in these pages will help us assess how well we are delivering our work programme and contributing to the government's goals for international education.

International education programmes

This appropriation is limited to delivery of services in respect of international education, including promotion, information, research and professional development, both in New Zealand and overseas, for the purpose of managing and increasing the flow of international students and promoting international education linkages.

What is intended to be achieved with this appropriation?

This appropriation is intended to achieve enhanced social, cultural and economic benefits to New Zealand through New Zealand international education activities.

\$000	Budget	Estimated	Forecast
	2017/18	actual 2017/18	2018/19
Revenue			
Revenue from the Crown	32,072	32,689	30,513
Interest revenue	200	185	175
Other revenue	1,706	1,571	1,500
Total revenue	33,978	34,445	32,188
Total expenditure	33,978	34,445	32,188
Surplus	-	-	-

Performance measure	2016/17 actual	2017/18 target	2018/19 target
Percentage of users that agree ¹ ENZ's services and support have added value.	75%	≥ 2016/17 result	≥ 75%
Percentage of users satisfied ² with the information and intelligence provided by ENZ.	An average of 26% ranked an ENZ intelligence and information service as one of the five most important of ENZ's services.	Overall rating = good	Overall rating = good or higher
Number of key messages about the benefits to New Zealand from international education delivered through third parties ³ .	New measure in 2017/18	Establish baseline	≥ 150
Percentage of Active Visits ⁴ on ENZ's studyinnewzealand.govt.nz website.	New measure in 2017/18	Establish baseline	≥ 70%
Number of registrations to ENZ's Student Membership Programme through studyinnewzealand.govt.nz website.	New measure in 2017/18	Establish baseline	80-100,000

Activity indicator	2016/17 actual	2017/18 activity standard	2018/19 activity standard
Number of referrals to institutional websites from ENZ's studyinnewzealand.govt.nz website.	244,538	120,000	120,000
Usage of IntelliLab.	New activity in 2018/19	Establish baseline	New activity in 2018/19
Usage of the Brand Lab.	48,433 downloads	50,000 downloads	25,000 ⁵ downloads
Usage of the Skills Lab.	462 registered users	≥ 2016/17 result	400 registered users

¹ Measured by a survey of users. Survey ratings = Strongly agree, Agree, Neither agree nor disagree, Strongly disagree, Don't know.

² Measured by a survey of users. Survey ratings = Strongly agree, Agree, Neither agree nor disagree, Strongly disagree, Don't know.

³ Third parties include media, opinion leaders and broadcast production.

⁴ 'Active visits' are defined as those where the visitor engages with the website content, e.g. clicking links, scrolling and viewing multiple pages or video. It is considered a measure of both the quality of the traffic to the website and the quality of the content on the website.

⁵ Once content (images, templates, posters, videos etc) has been downloaded by a user they have an unlimited ability to re-use it. A reduced level of download activity is therefore expected as the Brand Lab resource matures.

Awards for outbound New Zealand students

This appropriation is limited to awards granted to provide assistance to scholars, researchers and teachers to undertake placements abroad and to participate in reciprocal education exchange arrangements with partner countries in selected areas of priority study, teaching and research.

ENZ receives funding through this appropriation to fund the Prime Minister's Scholarships for Asia and the Prime Minister's Scholarships for Latin America. The

administration costs for running the scholarship programmes sit within the International Education Programmes appropriation.

What is intended to be achieved with this appropriation?

This appropriation is intended to achieve access to wider international educational opportunities for skilled New Zealanders to enhance their existing skills.

\$000	Budget 2017/18	Estimated actual 2017/18	Forecast 2018/19
Revenue			
Revenue from the Crown	3,750	3,750	3,750
Total revenue	3,750	3,750	3,750
Total expenditure	3,750	3,750	3,750
Surplus	-	-	-

Performance measure	2016/17 actual	2017/18 target	2018/19 target
Percentage of Prime Minister's Scholarship recipients who report making 5 or more professional/business connections during their time on scholarship.	New measure in 2018/19	New measure in 2018/19	Establish baseline
Percentage of Prime Minister's Scholarship recipients who report making 5 or more academic connections during their time on scholarship.	New measure in 2018/19	New measure in 2018/19	Establish baseline
Percentage of Prime Minister's Scholarship recipients who record that the scholarship has benefited their future career aspirations.			
<ul style="list-style-type: none"> • Asia • Latin America. 	95%	95%	95%
	Not measured ⁶	95%	95%

Activity indicator	2016/17 actual	2017/18 activity standard	2018/19 activity standard
Number ⁷ of new and existing Prime Minister's Scholarships funded.			
<ul style="list-style-type: none"> • Asia • Latin America. 	328	450-550	300-350
	49	≥ 2016/17 result	100-150

⁶ The survey of recipients was not completed before 30 June 2017 because only three of the 49 recipients had completed their study by this date. The survey commenced in the first quarter of 2017/18 when a larger sample could be surveyed.

⁷ The number of scholarships that can be funded from this appropriation is dependent on the duration of the study undertaken by the successful recipients.

Scholarships for inbound international students

This appropriation is limited to scholarships available to international students wishing to study in New Zealand.

ENZ receives funding through this appropriation to fund the New Zealand International Doctoral Research Scholarships. The administration costs for running this scholarship programme sits within the

International Education Programmes appropriation.

What is intended to be achieved with this appropriation?

This appropriation is intended to achieve an increase in New Zealand's economic value from international students studying in New Zealand.

\$000	Budget	Estimated	Forecast
	2017/18	actual 2017/18	2018/19
Revenue			
Revenue from the Crown	800	800	800
Total revenue	800	800	800
Total expenditure	800	600	800
Surplus	-	200	-

Activity indicator	2016/17 actual	2017/18 activity standard	2018/19 activity standard
Number of new and existing New Zealand International Doctoral Research Scholarships funded.	23	10-20	10-20

PART TWO

Prospective Financial Statements



FINANCIAL STRATEGY

This financial strategy is an integral part of the overall organisational strategy. Education New Zealand will:

- budget and manage operating expenditure within available funding levels whilst ensuring that ENZ achieves value for money and meets operational targets
- budget and manage capital expenditure within available funding levels. A capital expenditure and funding reconciliation will be completed at the end of each financial year
- have annual operating and capital budgets approved by the Board. Updates to budgets will be approved by the Board
- operate within the financial delegations approved by the Board
- operate within organisation appropriate and robust internal controls, as set out in the 'Internal Control Framework'
- maintain a conservative investment strategy – investing in term deposits or interest-bearing accounts with banks registered in New Zealand that have a “high grade” or better credit rating
- make use of shared services where they are cost effective and improve efficiency
- continue moving from a cost model to an investment model where we allocate our resources in order to achieve the maximum impact for a given level of risk.

Prospective statement of comprehensive revenue and expense		
\$000	Estimated actual 2017/18	Forecast 2018/19
Revenue		
Revenue from the Crown – Operating ⁸	32,689	30,513
Revenue from the Crown – Scholarships	4,550	4,550
Interest revenue	185	175
Other revenue ⁹	1,571	1,500
Total revenue	38,995	36,738
Expenditure		
Personnel ¹⁰	11,856	12,152
Other expenditure	22,261	19,691
Depreciation and amortisation expense	328	345
Scholarship expenses	4,350	4,550
Total expenditure	38,795	36,738
Surplus	200	-
Total comprehensive revenue and expense	200	-

Prospective statement of movements in equity		
\$000	Estimated actual year ending 30 June 2018	Forecast year ending 30 June 2019
Equity		
Balance at 1 July	2,458	2,658
Deficit	200	-
Balance at 30 June	2,658	2,658

Prospective statement of financial position		
\$000	Estimated actual as at 30 June 2018	Forecast as at 30 June 2019
Assets		
Current assets	6,010	6,190
Non-current assets	548	368
Total assets	6,558	6,558
Liabilities		
Current liabilities	3,900	3,900
Total liabilities	3,900	3,900
Net assets	2,658	2,658
Equity	2,658	2,658

⁸ English language training programmes which are funded by the Ministry of Foreign Affairs and Trade are planned to be completed in 2017/18 therefore pass-through crown revenue in 2018/19 is reduced by \$2.0m. Additionally, \$0.2m of re-prioritisation savings have been proposed for 2018/19.

⁹ Other revenue includes costs recovered from education institutions to participate at offshore events, recoveries from attendees at the NZ International Education conference and other miscellaneous cost recoveries.

¹⁰ Salaries and wages are estimated to be \$10.3m in 2017/18 (2016/17: \$9.3m) and Other personnel-related costs are estimated to be \$1.6m in 2017/18 (2016/17: \$2.4m).

Prospective statement of cash flow		
\$000	Estimated actual 2017/18	Forecast 2018/19
Cash flows from operating activities		
Receipts from the Crown	37,239	35,063
Receipts from other revenue	1,571	1,500
Payments to suppliers	(26,366)	(24,241)
Payments to employees	(11,856)	(12,152)
Net cash flows from operating activities	588	170
Cash flows from investing activities		
Interest received	185	175
Payments for new term deposits	(500)	-
Purchase of property, plant and equipment	(165)	(165)
Net cash flows from investing activities	(480)	10
Net cash flows from financing activities		
	-	-
Net increase in cash and cash equivalents	108	180
Cash and cash equivalents at the beginning of the year	552	660
Cash and cash equivalents at the end of the year	660	840
Reconciliation of forecast net deficit to net cash flow from operating activities		
\$000	Estimated actual 2017/18	Forecast 2018/19
Surplus	200	-
Add non-cash items		
Depreciation and amortisation expense	328	345
Total non-cash items	328	345
Less items classified as investing or financing activities		
Interest received	(185)	(175)
Total items classified as investing or financing activities	(185)	(175)
Add/(less) movements in working capital items		
(Increase) in receivables	(174)	-
Decrease in prepayments	640	-
(Decrease) in payables	(176)	-
Increase in provisions	190	-
(Decrease) in employee entitlements	(235)	-
Net movement in working capital items	245	-
Net cash flow from operating activities	588	170

NOTES TO THE PROSPECTIVE FINANCIAL STATEMENTS

The prospective financial statements are based on policies and approvals in place as at 1 March 2018 and are GST exclusive (except for payables and receivables which are GST inclusive). The forecasts are prepared under the generally accepted accounting practice (NZ GAAP). Actual results may vary from the information presented here, and the variations may be material.

The prospective financial statements set out Education New Zealand's activities and

planned performance. Use of this information for other purposes may not be appropriate.

These prospective financial statements have been prepared on the basis of assumptions as to future events that Education New Zealand reasonably expects to occur, associated with the actions that Education New Zealand reasonably expects to take, as at the date that this information was prepared.

The significant assumptions are outlined under critical accounting estimates and assumptions.

STATEMENT OF ACCOUNTING POLICIES

Reporting entity

Education New Zealand (ENZ) is a Crown entity as defined by the Crown Entities Act 2004, and was established on 1 September 2011 under the Education Act 1989 (the Education Amendment Act 2011). As such ENZ's ultimate parent is the New Zealand Crown. ENZ is funded primarily by government through Vote Tertiary Education.

ENZ's primary objective is to provide public services to the New Zealand public as opposed to that of making a financial return.

Accordingly, ENZ has designated itself as a public benefit entity (PBE) for the purposes of New Zealand Equivalents to International Public Sector Accounting Standards (IPSAS). ENZ is domiciled in New Zealand.

Basis of preparation

Statement of compliance

The prospective financial statements have been prepared in accordance with the requirements of the Crown Entities Act 2004 and Education Act 1989 (the Education Amendment Act 2011) which includes the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

The prospective financial statements have been prepared and presented in accordance with Tier 1 PBE accounting standards. ENZ qualifies under the Tier 1 reporting framework as it is a public benefit entity with total annual expenditure in excess of \$30 million. This includes PBE FRS 42, Prospective Financial Statements.

The prospective financial statements have been prepared for the special purpose of the Statement of Performance Expectations 2018-2019 of ENZ to the Minister of Education.

The financial statements are not prepared for any other purpose.

The prospective financial statements will be used in the Annual Report as the budgeted figures.

The Statement of Performance Expectations narrative informs the prospective financial statements and the document should be read as a whole.

The preparation of prospective financial statements in conformity with PBE FRS 42 requires management to make good judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Actual financial results achieved for the period covered are likely to vary from the information presented and variations may be material.

Measurement base

The prospective financial statements have been prepared on a historical cost basis.

Presentation currency and rounding

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

Significant accounting policies

The following accounting policies, which significantly affect the measurement of financial performance and of financial position, have been consistently applied.

Revenue

Revenue is measured at fair value and is recognised as income when earned and is reported in the financial period to which it relates.

Revenue from the Crown

ENZ is primarily funded through revenue received from the Crown, which is restricted in its use for the purpose of ENZ meeting the objectives specified in this Statement of Performance Expectations.

Recovery for events and fairs

We recover some of the cost of events that promote education in New Zealand, e.g. education fairs and agent seminars, from participants.

Interest revenue

Interest income is recognised using the effective interest method.

Co-funding expenditure

Co-funding arrangements are approved and administered by ENZ for a variety of industry development purposes and periods. Subsequent payment of the co-funding amounts is dependent on the recipient meeting terms and conditions laid out in the co-funding contract between ENZ and the recipient.

At balance date each individual co-funding arrangement is assessed to determine the extent to which the conditions attached to the funding have been satisfied and therefore the amount of funds that will be granted. Co-funding arrangements with unfulfilled conditions are recognised as a future commitment.

Foreign currency transactions

Foreign currency transactions are translated into New Zealand dollars using the spot exchange rate at the date of transaction.

Operating leases

Leases that do not transfer substantially all the risks and rewards incidental to ownership of an asset to ENZ are classified as operating leases. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the term of the lease in the prospective statement of comprehensive revenue and expense.

Cash and cash equivalents

Cash and cash equivalents include cash held on call with the bank.

Receivables

Short term receivables are measured at face value, less any provision for impairment.

Investments

Bank term deposits

Investments in term deposits are with registered banks and are measured at the amount invested.

Property, plant and equipment

Property, plant and equipment asset classes consist of leasehold improvements and make-good, computer hardware, furniture and office equipment and motor vehicles.

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

Additions

The initial and any subsequent 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 ENZ and the cost of the item can be measured reliably.

Work in progress is recognised at cost.

In most instances, an item of property, plant and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction it is recognised at its fair value as at the date of acquisition.

The costs of day-to-day servicing of property, plant and equipment are recognised in the prospective statement of comprehensive revenue and expense as they are incurred.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the prospective statement of comprehensive revenue and expense.

Depreciation

Depreciation is provided on a straight line basis at rates that will write down the cost (or valuation) of the assets over their useful economic lives. The useful economic lives and associated depreciation rates of major asset classes have been estimated as follows:

Leasehold improvements and Leasehold make-good	The lesser of either 10 years, with an annual depreciation rate of 10%, or over the remaining term of the lease of the building that has been fitted out
Computer hardware	3 years, 33.3% per annum
Furniture and office equipment	5 years, 20% per annum
Motor vehicles	4 years, 25% per annum

Intangible assets

Software development

Costs that are directly associated with the development of software are recognised as an intangible asset. These costs include software development, employee costs and any directly attributable overheads.

Costs associated with maintaining computer software and the development and maintenance of ENZ websites are recognised as an expense when incurred.

Amortisation

Amortisation begins when the intangible asset is available for use and ceases at the date that the asset is de-recognised. The amortisation charge for each period is recognised in the prospective statement of comprehensive revenue and expense. The useful economic life and associated amortisation rate of the major asset classes have been estimated as follows:

Developed computer software	4 years, 25% per annum
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Impairment of property, plant and equipment and intangible assets

Property, plant and equipment and intangible assets 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. If such an indication exists, and where the carrying values exceed the estimated recoverable amount, an asset is written down to its recoverable amount. Losses resulting from impairment are reported in the prospective statement of comprehensive revenue and expense.

Payables

Payables are recorded at their face value.

Employee entitlements

Short term employee entitlements

Employee entitlements that ENZ expects to be settled within 12 months of balance date are measured at undiscounted nominal values based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned, but not yet taken at balance date.

ENZ recognises a liability and an expense for bonuses where there is a likelihood that we will pay them.

Long term employee entitlements

Employee entitlements that are due to be settled beyond 12 months, which include provisions for post-employment benefits payable to some employees upon cessation of employment, are reported at current value.

Superannuation schemes

Defined contribution schemes

Our obligations for contributions to KiwiSaver are accounted for as a defined contribution superannuation scheme and recognised in the prospective statement of comprehensive revenue and expense.

Provisions

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

Lease make-good

Where there is an indication or expectation from the lessor that a building is to be returned to its original condition at the end of the lease period, a provision for the estimated cost to make good the premise is made. Lease make-good provisions are recorded at cost and are recognised on a straight-line basis over the period of the lease.

Onerous contracts

A provision for onerous contracts is recognised when the expected benefits to be derived from a contract are lower than the unavoidable cost of meeting the obligations under the contract. The provision is measured at the present value of the lower of the expected cost of terminating the contract or the expected net cost of continuing the contract.

Scholarships

ENZ approves and administers the granting of a number of scholarships, both for New Zealand students to study abroad and for international students to study in New Zealand.

Scholarship costs are recognised as expenditure when the conditions of the arrangement are fulfilled.

Equity

Equity is comprised of accumulated funds and is measured as the difference between total assets and total liabilities.

Goods and Services Tax (GST)

All items in the prospective financial statements, including 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, Inland Revenue is included as part of receivables or payables in the prospective statement of financial position.

The net GST paid to, or received from, Inland Revenue (including the GST relating to investing and financing activities), is classified

as an operating cash flow in the prospective statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Income Tax

We are a public authority and consequently are exempt from income tax. Accordingly, no provision has been made for income tax.

Critical accounting judgements, estimates and assumptions

In preparing these prospective financial statements we have made estimates and assumptions concerning the future. These estimates and assumptions may differ from subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed reasonable under the circumstances.

Specific assumptions

Interest revenue is based on the average investment balance held with a 3.5% rate of return applied.

Other income is based on a similar number of events and fairs being run as the previous year and no change to the event charging model.

Personnel costs are based on our estimated headcount level in 2017/18 with an average 2.5% annual inflation adjustment applied.

Scholarship appropriations will be fully allocated in 2018/19.

Foreign exchange rates will remain at a similar level as the previous financial year.

We are forecasting minor capital expenditure for furniture and office equipment, desktop computer hardware, and to complete the occasional minor property fit-out.

A provision has been made for future restoration costs relating to make-good clauses on office rental leases. The calculation of this provision requires assumptions as to the extent, if any, that landlords will enforce the lease make-good clauses and estimates of the cost of restoration.

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