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# STATEMENT OF PERFORMANCE EXPECTATIONS

2015-2016



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# 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 2016 that is specified in this Statement of Performance Expectations is as agreed with the Minister for Tertiary Education, Skills and Employment.

Pursuant to the Crown Entities Act 2004, we acknowledge responsibility for the preparation of the statements of forecast service performance and forecast 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 2016 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

16 June 2015



**Philip Broughton** | Board Member

16 June 2015

# OUR OUTCOME FRAMEWORK

**Together with the international education industry Education New Zealand (ENZ) is working to ensure the industry contributes to the New Zealand economy and the education system.**

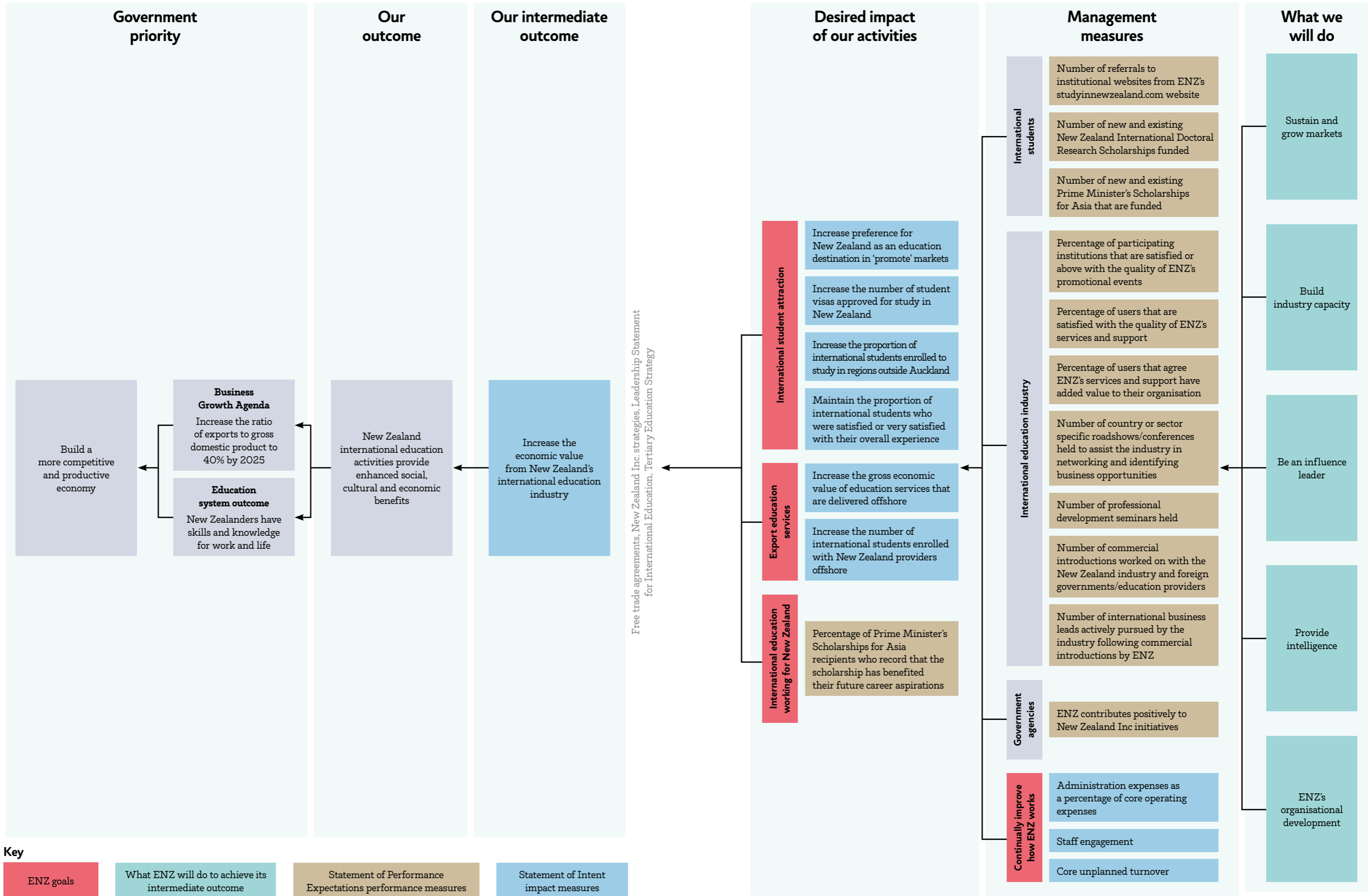
Our outcome 'Increased economic value from New Zealand's international education industry' contributes to the Government's goals for economic growth and the education system. The diagram over the page illustrates the link between our work (our outputs) and the impact we have.

With the industry, we will work to protect and grow New Zealand's international education markets.

A capable industry is able to benefit from new and existing growth opportunities, and can successfully market itself. Building the capability of the industry will help to further increase the economic value New Zealand gains from its international education industry.

We will provide intelligence to help the industry identify growth opportunities and understand what is happening that will affect the international education industry.

We will undertake targeted engagement with selected stakeholders. We will also work with other government agencies and with other governments to support New Zealand's international education industry.



# 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 2015-2016 and also audited.



# EDUCATION NEW ZEALAND APPROPRIATIONS

The table below summarises Education New Zealand's appropriations. They are defined in the Budget 2015 Estimates of Appropriations for Vote Tertiary Education.

## Summary of appropriations

\$000	2015/16
<b>Vote Tertiary Education</b>	
<i>Non-departmental output expense</i>	
International education programmes	30,122
<i>Benefits and other unrequited expenses</i>	
International student scholarship scheme	800
<b>Total baseline</b>	<b>30,922</b>

## Cost of service statements

### Total appropriations

\$000	Budget 2014/15	Estimated actual 2014/15	Forecast 2015/16
<b>Revenue</b>			
Revenue from the Crown	31,922	31,922	30,922
Interest revenue	150	370	270
Other revenue	550	1,500	1,400
<b>Total revenue</b>	<b>32,622</b>	<b>33,792</b>	<b>32,572</b>
<b>Total expenditure</b>	<b>33,922</b>	<b>34,092</b>	<b>34,926</b>
<b>Surplus/(deficit)</b>	<b>(1,300)</b>	<b>(300)</b>	<b>(2,334)</b>

### International education programmes

\$000	Budget 2014/15	Estimated actual 2014/15	Forecast 2015/16
<b>Revenue</b>			
Revenue from the Crown	31,122	31,122	30,122
Interest revenue	150	370	270
Other revenue	550	1,500	1,400
<b>Total revenue</b>	<b>31,822</b>	<b>32,992</b>	<b>31,772</b>
<b>Total expenditure</b>	<b>33,122</b>	<b>33,292</b>	<b>34,126</b>
<b>Surplus/(deficit)</b>	<b>(1,300)</b>	<b>(300)</b>	<b>(2,334)</b>

### International student scholarship scheme

\$000	Budget 2014/15	Estimated actual 2014/15	Forecast 2015/16
<b>Revenue</b>			
Revenue from the Crown	800	800	800
Interest revenue	-	-	-
Other revenue	-	-	-
<b>Total revenue</b>	<b>800</b>	<b>800</b>	<b>800</b>
<b>Total expenditure</b>	<b>800</b>	<b>800</b>	<b>800</b>
<b>Surplus/(deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>

# PERFORMANCE FRAMEWORK

Our focus is on delivering a high level of activity in support of the education industry 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 programme

This appropriation is limited to the 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.

Performance measure	2014/15 target <sup>1</sup>	2015/16 target
<i>Quality</i>		
Percentage of users that are satisfied with the quality of ENZ’s services and support.	New measure in 2015/16 with baseline to be established in 2014/15	≥2014/15 result
<i>Quality</i>		
Percentage of users that agree ENZ’s services and support have added value to their organisation.	New measure in 2015/16 with baseline to be established in 2014/15	≥2014/15 result
<b>Sustain and grow markets</b>		
<i>Quantity</i>		
Number of referrals to institutional websites from ENZ’s studyinnewzealand.com website. (2013/14 actual <sup>2</sup> : 57,883 referrals)	60,000	60,000
<i>Quality</i>		
Percentage of participating institutions that are satisfied or above with the quality of ENZ’s promotional events. (Satisfaction survey ratings = Excellent, Mostly Happy, Satisfied, Some Concerns, Dissatisfied).	90%	90%

1 The 2014/15 targets were stated in Education New Zealand’s Statement of Performance Expectations 2014-2015.

2 The 2013/14 actual results were stated in Education New Zealand’s Annual Report 2013-2014.

Performance measure	2014/15 target <sup>1</sup>	2015/16 target
<b>Quantity</b>		
Number of new and existing Prime Minister's Scholarships for Asia that are funded. (2013/14 actual: 170 Prime Minister's Scholarships for Asia funded)	150-200	150-200
<b>Quality</b>		
Percentage of the Prime Minister's Scholarship for Asia recipients who record that the scholarship has benefitted their future career aspirations. (New measure in 2014/15)	90%	95%
<b>Quantity</b>		
Number of commercial introductions worked on with the New Zealand industry and foreign governments/education providers. (2013/14 actual: 276 commercial introductions worked on)	250	250
<b>Quantity</b>		
Number of international business leads actively pursued by the industry following commercial introductions by ENZ. (New measure in 2014/15)	40	40
<b>Build industry capability</b>		
<b>Quantity</b>		
Number of professional development seminars held. (2013/14 actual: 22 professional development seminars held)	12	12
<b>Quantity</b>		
Number of country or sector specific roadshows/conferences held to assist the industry in networking and identifying business opportunities. (2013/14 actual: 8 country or sector specific roadshows/conferences held)	5	5
<b>Be an influence leader</b>		
<b>Quality</b>		
ENZ contributes positively to NZ Inc initiatives.	New measure in 2015/16 with baseline to be established in 2014/15	≥2014/15 result

## International student scholarship scheme

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

recipients. Fewer scholarships will be funded in 2015/16 to ensure expenditure remains within the appropriation's funding.

Our role for this appropriation is largely administrative. We receive the doctoral research scholarship applications, provide the applications to a selection panel made up of university representatives for their decision, notify successful and unsuccessful applicants, and provide funding to the institutions attended by the scholarship

### 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.

Performance measure	2014/15 target	2015/16 target
<b>Sustain and grow markets</b>		
<b>Quantity</b>		
Number of new and existing New Zealand International Doctoral Research Scholarships funded. (2013/14 actual: 33 New Zealand International Doctoral Research Scholarships funded)	20-30	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.

Prospective statement of comprehensive revenue and expense		
\$000	Estimated actual 2014/15	Forecast 2015/16
<b>Revenue</b>		
Revenue from the Crown – Operating	31,122	30,122
Revenue from the Crown – Scholarships	800	800
Interest revenue	370	270
Other revenue <sup>3</sup>	1,500	1,400
<b>Total revenue</b>	<b>33,792</b>	<b>32,592</b>
<b>Expenditure</b>		
Personnel	10,391	10,702
Other expenditure	22,492	23,083
Depreciation and amortisation expense	409	341
Scholarship expenses	800	800
<b>Total expenditure</b>	<b>34,092</b>	<b>34,926</b>
<b>Net surplus/(deficit)<sup>4</sup></b>	<b>(300)</b>	<b>(2,334)</b>

<sup>3</sup> Generally, other revenue primarily represents costs recovered from education institutions for participation at offshore events.

<sup>4</sup> These deficits will be funded from retained earnings at 30 June 2015.



Prospective statement of movements in equity		
\$000	Estimated actual position Year ending 30 June 2015	Forecast Year ending 30 June 2016
<b>Equity</b>		
Equity as at 1 July	4,896	4,596
Net surplus/(deficit)	(300)	(2,334)
Equity as at 30 June	4,596	2,262
<b>Prospective statement of financial position</b>		
\$000	Estimated actual position as at 30 June 2015	Forecast financial position as at 30 June 2016
<b>Assets</b>		
Current assets	8,904	6,669
Non-current assets	1,456	1,330
<b>Total assets</b>	<b>10,360</b>	<b>7,999</b>
<b>Liabilities</b>		
Current liabilities	5,764	5,737
<b>Total liabilities</b>	<b>5,764</b>	<b>5,737</b>
<b>Net assets</b>	<b>4,596</b>	<b>2,262</b>
<b>Equity</b>	<b>4,596</b>	<b>2,262</b>

Prospective statement of cash flow		
\$000	Estimated actual 2014/15	Forecast 2015/16
<b>Cash flows from operating activities</b>		
Receipts from the Crown	31,922	30,922
Receipts from other revenue	1,500	1,400
Payments to suppliers	(23,292)	(23,883)
Payments to employees	(10,391)	(10,702)
<b>Net cash flows from operating activities</b>	<b>(261)</b>	<b>(2,263)</b>
<b>Cash flows from investing activities</b>		
Interest received	370	270
Receipt from maturity of term deposits	500	2,500
Purchase of property, plant and equipment	(1,046)	(215)
<b>Net cash flows from investing activities</b>	<b>(176)</b>	<b>2,555</b>
<b>Net cash flows from financing activities</b>		
Net increase/(decrease) in cash and cash equivalents	(437)	292
Cash and cash equivalents at the beginning of the year	964	527
Cash and cash equivalents at the end of the year	527	819

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

\$000	Estimated actual 2014/15	Forecast 2015/16
Net surplus/(deficit)	(300)	(2,334)
<b>Add/(less) non-cash items</b>		
Depreciation and amortisation expense	409	341
<b>Total non-cash items</b>	<b>409</b>	<b>341</b>
<b>Less items classified as investing or financing activities</b>		
Interest received	(370)	(270)
<b>Total items classified as investing or financing activities</b>	<b>(370)</b>	<b>(270)</b>
<b>Add/(less) movements in working capital items</b>		
(Increase)/decrease in receivables	84	18
(Increase)/decrease in prepayments	32	9
Increase/(decrease) in payables	(16)	25
Increase/(decrease) in provisions	49	(40)
Increase/(decrease) in employee entitlements	(149)	(12)
<b>Net movement in working capital items</b>	<b>-</b>	<b>-</b>
<b>Net cash flow from operating activities</b>	<b>(261)</b>	<b>(2,263)</b>

# NOTES TO THE PROSPECTIVE FINANCIAL STATEMENTS

The prospective financial statements are based on policies and approvals in place as at 1 March 2015 and are GST exclusive (except for payables and receivables which are GST inclusive). The forecasts are prepared under the Generally Accepted Accounting Practice (NZGAAP). 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 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, Education New Zealand's ultimate parent is the New Zealand Crown. Education New Zealand is funded primarily by government through Vote Tertiary Education.

Education New Zealand's primary objective is to provide public services to the New Zealand public, as opposed to that of making a financial return. Accordingly, Education New Zealand has designated itself as a public benefit entity for the purposes of New Zealand Equivalents to International Public Sector Accounting Standards (IPSAS). Education New Zealand is domiciled in New Zealand.

## Basis of preparation

### Statement of compliance

These 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). This includes the requirement to comply with NZGAAP.

The financial statements comply with Tier 1 PBE IPSAS, and other applicable Financial Reporting Standards, as appropriate for public benefit entities. This includes New Zealand Reporting Standard No. 42: Prospective Financial Statements (FRS-42).

The prospective financial statements have been prepared for the special purpose of the Statement of Performance Expectations 2014-2015 of Education New Zealand to the Minister for Tertiary Education, Skills and Employment. They are not prepared for any other purpose and should not be relied upon for any other purpose.

These 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 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 the variations may be material.

### Measurement base

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

### Functional and presentation currency

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000), unless otherwise stated. The functional currency of Education New Zealand is New Zealand dollars (NZ\$).

## 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

Education New Zealand is primarily funded through revenue received from the Crown, which is restricted in its use for the purpose of Education New Zealand meeting its objectives as specified in this Statement of Performance Expectations. Revenue from the Crown is recognised as revenue when earned and is reported in the financial period to which it relates.

### Interest

Interest income is recognised using the effective interest method.

### Foreign currency

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

### Grant expenditure

Grants are approved and administered by ENZ for a variety of purposes and periods. Subsequent payment of the grant amounts is dependent on the recipient meeting terms and conditions laid out in the grant contract between ENZ and the recipient.

At balance date each individual grant 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. Grant funding with unfulfilled conditions will be recognised as a future commitment.

### Operating leases

Leases that do not transfer substantially all the risks and rewards incidental to ownership of an asset to Education New Zealand 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 on hand, deposits held on call with banks and other short-term, highly liquid investments, with original maturities of three months or less.

### Receivables

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

### Bank deposits

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

### Property, plant and equipment

Property, plant and equipment asset classes consist of building fit out, computers, furniture and fittings, office equipment and motor vehicles.

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

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 Education New Zealand and the cost of the item can be measured reliably.

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.

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

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

### Depreciation

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

Building fit out	The lesser of 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
Computers	4 years 25%
Office equipment	5 years 20%
Furniture and fittings	5 years 20%
Motor vehicles	4 years 25%

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

### Intangible assets:

#### Software acquisition and development

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with maintaining computer software are recognised as an expense when incurred.

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 the development and maintenance of Education New Zealand websites are recognised as an expense when incurred.

### Amortisation

Amortisation begins when the 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 lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Acquired computer software	3 years 33%
Developed computer software	4 years 25%

### Impairment of non-financial 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. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

### Payables

Payables are recorded at their face value.

### Employee entitlements

Employee entitlements that Education New Zealand 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. For some offshore employees this also includes accruals for severance payments as provided by local legislation.

Education New Zealand recognises a liability for sick leave to the extent that compensated 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 Education New Zealand anticipates it will be used by employees to cover those future absences.

Education New Zealand recognises a liability and an expense for bonuses where it is contractually obliged to pay them, or where there is a past practice that has created a constructive obligation.

### Superannuation schemes

ENZ has obligations for contributions to KiwiSaver which is a defined contribution superannuation scheme. The contributions are recognised as an expense in the statement of comprehensive revenue and expense as incurred.

### Goods and Services Tax (GST)

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

The net amount of GST recoverable from, or payable to, 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.

### Income Tax

Education New Zealand is a public authority and consequently is exempt from the payment of income tax. Accordingly, no charge for income tax has been provided for.

### Output costs

The output costs, as reported in the statement of performance expectations, report the cost of services for the outputs of Education New Zealand and represent the costs of providing the output.

### Critical accounting estimates and assumptions

In preparing these prospective financial statements, Education New Zealand has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results, and variations may be material. 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 investments held with a 4% rate of return applied.

Other income is based on a similar number of events and fairs being run in 2015/16 and no changes to the event charging model.

Personnel costs are based on current headcount levels being maintained with an average 3% inflation adjustment.

Assume the NZIDRS scholarship appropriation will be fully allocated in 2015/16.

Current assets will remain substantially the same, except for a reduction in investments held to fund the forecasted deficit of \$2.334m in 2015/16.

### General assumption – cost levels

These figures have been based on the assumption that interest rates, foreign exchange rates and general cost levels, will remain at similar levels to those at the time of the Statement of Performance Expectations preparation.

### Property, plant and equipment useful lives and residual value

At each balance date Education New Zealand reviews the useful lives and residual values of its property, plant and equipment. Assessing the appropriateness of useful life and residual value estimates of property, plant and equipment requires Education New Zealand to consider a number of factors such as the physical condition of the asset, expected period of use of the asset by Education New Zealand, and expected disposal proceeds from the future sale of the asset.

An incorrect estimate of the useful life or residual value will impact the depreciation expense recognised in the statement of comprehensive revenue and expense, and carrying amount of the asset in the statement of financial position.

Education New Zealand minimises the risk of this estimation uncertainty through physical inspection of assets and asset replacement programmes.

### Financial instruments

Education New Zealand, as part of its everyday operations, is party to financial instruments that have been recognised in these financial statements. These financial instruments include accounts payable and accounts receivable, cash and short term deposits.

All financial instruments are recognised in the prospective statement of financial position, and revenues and expenses in relation to all financial instruments are recognised in the prospective statement of comprehensive revenue and expense.

### Statement of cash flows

Cash means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments in which Education New Zealand invests as part of its day-to-day cash management.

Operating activities include cash received from all income sources of Education New Zealand and records cash payments made for the supply of goods and services.

Investing activities are those activities relating to the acquisition and disposal of non-current assets.

### Capital intentions

Education New Zealand is forecasting to purchase office equipment, information technology items, building fit-out, furniture and fittings, and motor vehicles during the period covered by this Statement of Performance Expectations.



# New Zealand Government

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