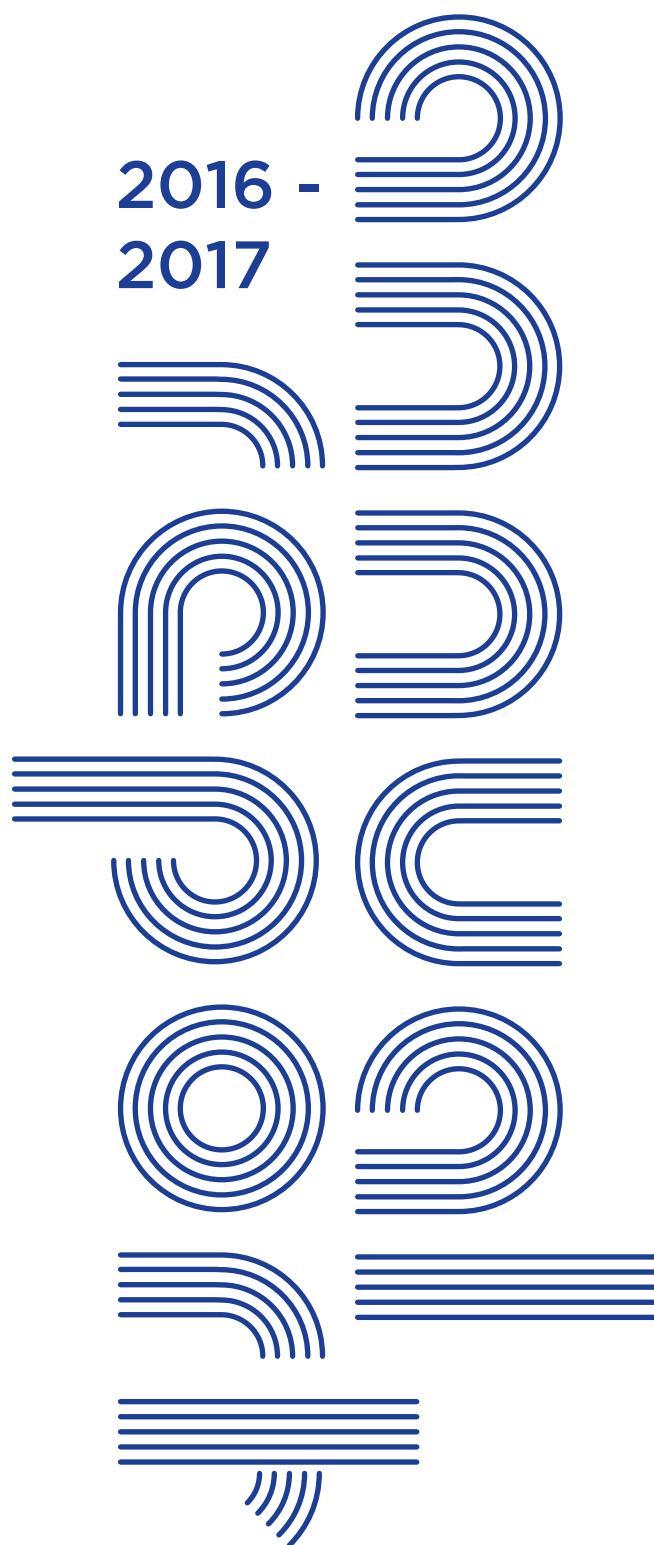


2016 -
2017



TE HONONGA
AKORANGA
COMET



MIHI WHAKATAKI

Tuia i runga, Tuia i raro, Tuia i roto, Tuia i waho
Tuia te herenga tangata
Ka rongo te pō, Ka rongo te ao
Te kōrero i te wānanga
Te pūātakataka, te pūāwhiowhio
Kua takoto i te hau o Tū
E ai ki ngā kōrero;

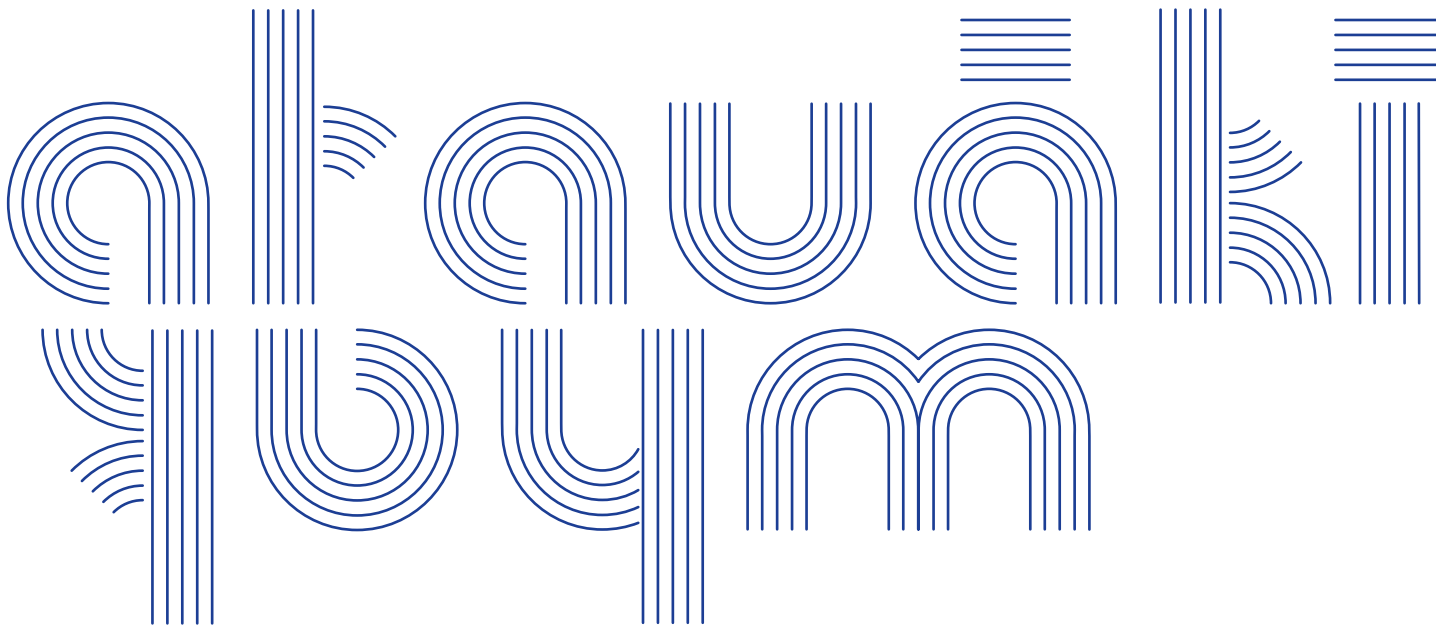
‘Tāmaki Makaurau, Tāmaki Herehere o ngā waka e.’
Nā te Hononga Akoranga (COMET Auckland) anō
te waimarie, te whakaatu te pūrongo a tau nei.
Mauri ora ki te whai ao, ki te ao mārama.



ACKNOWLEDGEMENTS

The generous support of many people and organisations makes our work possible. We are grateful for the commitment and dedication shown by these people who are passionate about making education accessible for all Aucklanders.

We thank: Mayor Phil Goff, Councillors and Local Board members | The many Council officers who liaise with and support our work | The Independent Māori Statutory Board, Pacific People's Advisory Panel, Ethnic Peoples Advisory Panel and Youth Advisory Panel, who provide advice, challenge and support | Bell Gully who provide COMET with pro bono legal work | The Clarity Business and Hight Design which provide us with communications and design support | Our generous sponsors this year, Auckland Council, NEXT Foundation, Ministry of Business, Innovation and Employment, SKYCITY Auckland Community Trust, JR McKenzie Trust, Lottery Grants Board, Auckland Communities Foundation, Lion Foundation, The Trusts Community Foundation and Careers New Zealand; and Storytime Foundation and Tindall Foundation for funds received in advance for 2017/18 | Our partners who provided significant in-kind support, Employers and Manufacturers Association, Fisher and Paykel Healthcare, Education Today, NIWA, the Southern Initiative, Auckland Museum, Landcare Research, Ngā Pae o te Māramatanga, AUT, University of Auckland, Manukau Institute of Technology, Commission for Financial Capability and BNZ Partners | Our kaumatua, Kukupa Tirikatene and Sonny Rauwhero | Our staff, volunteers and trustees | Our many project partners, whom we value immensely but are too numerous to name here.



WHAKATAUĀKĪ

E kore e taea e te whenu kotahi ki te raranga i te whāriki
kia mōhio tātou ki ā tātou.

Mā te mahi tahi ō ngā whenu,
mā te mahi tahi ō ngā kairaranga,
ka oti tēnei whāriki.

I te otinga
me titiro tātou ki ngā mea pai ka puta mai.

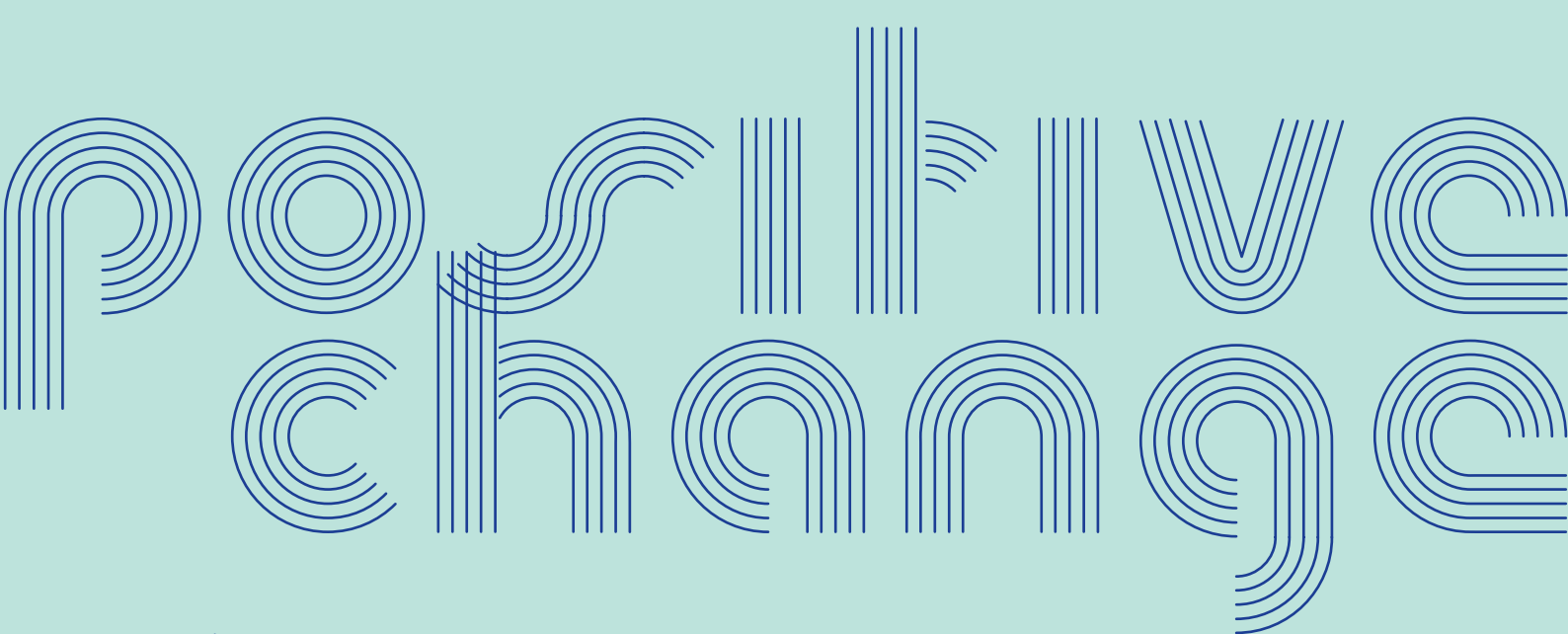
Ā tana wā,
me titiro hoki
ki ngā raranga i makere
nā te mea, he kōrero ano kei reira.

*The tapestry of understanding
can not be woven by one strand alone.
Only by the working together of strands
and the working together of weavers
will such a tapestry be completed.
With its completion
let us look at the good that comes from it
and, in time we should also look
at those stitches which have been dropped,
because they also have a message*

nā Kūkupa Tirikatene

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Chairperson

Auckland is in growth mode, and we are flooded by media stories of Auckland's growing pains - the need for greater infrastructure, the rising cost of living threatening the recruitment of teachers and nurses, and the increasing numbers of people in social need and poverty.

In this hectic environment, COMET Auckland works for all Aucklanders to engage, promote, drive and - most importantly - challenge concepts and practices within education. Our focus is on Auckland and creating positive change in areas of highest need.

COMET holds a vision of lifelong learning, from cradle to grave. At every moment in a person's life, learning and education play a pivotal role in creating opportunities, growing potential and transforming lives for the better. COMET projects focus on areas such as early oral literacy, youth employability, STEM applied research, financial literacy and te reo Māori.

Growing, shaping and resourcing new projects continues to be a key focus for the Board and the COMET team. The Board continues to strengthen processes within COMET to ensure that we prioritise new projects that lead to long-term systems change. Our most recent success with the launch of Talking Matters demonstrates the scale and reach COMET can achieve.

COMET values our place as a council controlled organisation. We recognise that our unique position within education allows us to work in unique ways and

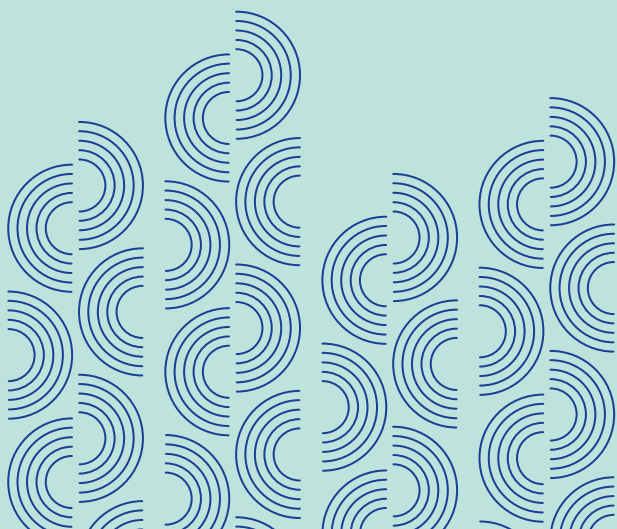


spaces. Our council base grant funding allows us to stand firm within and across the Auckland education sector. The independence this funding brings lets us work collaboratively and leverage our funding from a wide variety of sources to incubate dynamic pilot projects. The goal is for COMET never to hold onto successful projects; instead we work with partners to ensure they can be worked into the fabric of the education system, ensuring long-term sustainable systems change.

I am privileged to be elected as Chairperson and will endeavour to ensure that COMET remains a brave, conscientious and dynamic organisation. I pay tribute to Richard Hall, our previous Chairperson, whose guidance means that COMET is in a strong position after five years as an Auckland-wide organisation, looking forward to many more years contributing to the educational capital of our community.

As Auckland grows, COMET will continue to provide an innovative space in which to push the boundaries of educational and social practices, in order to benefit directly those in highest need – and, indirectly, us all.

Ginie Denny
Chairperson



Chief Executive

Kia ora, Talofa lava, Malo e lelei, Kia orana, Fakaalofa lahi atu, Taloha ni, Nisa bula vinaka, Ni hao, Namaste, greetings from Te Hononga Akoranga, COMET Auckland.

It's hard to believe, but it's been five years since we moved from a Manukau-focused organisation to working Auckland-wide. Our work has changed significantly in those five years. We reflect on those changes, and on changes ahead in the Auckland education and skills context, in a special celebratory document that accompanies this Annual Report.

This has been an exciting year for COMET Auckland for other reasons too.

Our youth employability and science engagement programmes have both reached a more intensive delivery phase following in-depth scoping, planning and trials in previous years. These projects are now reaching more children and young people, and creating more connections among employers and educators. We're grateful to Auckland Council, MBIE, Lotteries Community Fund, JR McKenzie and project partners who have made this possible.

After two years of scoping and planning, our early oral language campaign Talking Matters started trials in late 2016, thanks to our many passionate and knowledgeable partners, and to generous seed funding from NEXT Foundation. Talking Matters is exploring what works for Kiwi families to promote the importance of talking more and differently with children. We're already learning a great deal in our first community collaboration in Māngere-Ōtāhuhu, and we're starting work in Tāmaki and in Puketāpapa.

Meanwhile, we are celebrating the completion of our involvement with financial literacy. After a year of scoping and three years of implementation with two wonderful partner organisations, Te Awa Ora Trust and Te Waipuna



Puawai, and the support of SKYCITY Auckland Community Trust, we are excited to see the life-changing results for so many families in Randwick Park and Tāmaki. We are even more excited to see this work continuing beyond our involvement – a great example of our goal of systems change.

We've significantly increased our project delivery capacity and we've brought communications and data analysis expertise in-house, making it easier to respond to the changing needs of our path-finding initiatives. We also farewelled our previous board chair, Richard Hall, and welcomed Ginie Denny, who has ably stepped up from board member to chair.

As always, none of this would be possible without our partners. We look forward to working with you further in the coming year to achieve our common objective of equity in education and skills for Auckland.

Ngā mihi,

Susan.

Strategic Leadership

Agreed Actions and Performance

This project stream contributes to Auckland Plan transformational shift 1, to dramatically accelerate the prospects of Auckland's children and young people. It also contributes to Economic Development Strategy action 4.1, 'champion education and skills'; to Southern Initiative priority 1, 'strong family attachment and early learning'; and to Economic Development Strategy action 4.2.4 to 'facilitate skills outcomes for Pacific peoples'.

Our strategic leadership role

Our work towards systems change begins with sector leadership – mapping data and evidence, working with sector leaders to identify and prioritise the most pressing areas of focus, and connecting people around that common agenda, to plan collaborative action. Our strategic leadership role is less visible than our project work, but it is the platform on which all our other work depends.

Data analysis

We aim to regularly provide updated data on education and skills in Auckland, to support decision-making. This year, we distributed the 2016 Auckland snapshot with our 2015/16 Annual Report, and on our website; and provided data to the Learning Auckland leadership table to inform their decision on a possible numeracy focus.

84.7%

of stakeholders rated our data and reports as valuable or highly valuable

Learning Auckland

Learning Auckland is a city-wide collaboration, aiming to improve the effectiveness of Auckland's 'cradle to career' education and skills system. A leadership table of 23 leaders from across business, early learning, schooling, tertiary, community and youth come together to champion the city-wide vision, help identify the highest-priority gaps and opportunities for collaborative action, and use their connections and influence to support those actions.

This year, the Learning Auckland Leadership Table has:

- championed the Talking Matters initiative
- provided direction and input on scoping for a possible new project on numeracy
- contracted a youth-led consultation project, resulting in publication of a report and series of videos on Auckland young people's views on their education.

One ongoing action that has arisen from Learning Auckland is the youth voice magazine, Learning Auckland (LA). Young people from across five Auckland learning institutions (Massey High, Ōtāhuhu College, Flanshaw Road Primary, St Paul's College and Auckland University) work with Geoff Vause, editor of Education Today, to write about issues that affect their learning. Their articles are published in LA magazine, going to schools and policy-makers three times per year.

Auckland Languages Strategy

The cross-sector group that developed the Auckland Languages Strategy continues to meet regularly to drive action towards the strategy's goals. This year we have:

- Supported translations for strategy cards for parents on how to maintain their mother tongue at home, in partnership with TESOLANZ, CLANZ and others.
- Provided advice and expertise to help shape a small research project on demand for language skills among Auckland employers.
- Supported planning for a series of events to be held in August 2017, in partnership with the Royal Society of NZ, with international languages policy expert Professor Joe Lo Bianco.

Advocacy

During 2016/17, we made written and/or oral submissions on:

- The Education (Review) Act, commenting on the overall goals of education and raising concerns about proposed Communities of Online Learning
- The second phase of the New Models of Tertiary Education document. Four sections of our 2015/16 submission were quoted in the second phase document.
- The update of Te Whāriki (the early childhood education curriculum).

42

media articles generated on key education and skills issues – up from 37 last year

We also supported other organisations to advocate on issues of mutual interest:

- We supported the Auckland Alternative Education providers to engage with Ministry of Education to promote a new model of Alternative Education (AE). A significant section from their proposal was included in an MOE paper for the Minister on future models of AE.
- We supported the Auckland Languages Strategy Group to successfully advocate to maintain tertiary language provision.
- The Auckland Languages Strategy Group supported the Hindi Language and Culture Association to promote the need for a Hindi language curriculum.

Awareness-raising

With the national election approaching, we asked our stakeholders to identify the education and skills issues they want the next government to address in the next three years. We have shared the responses via social media, and we plan to ask the main parties to respond to the issues, so voters can consider their responses when they vote.

Media articles are an important way to raise awareness of key education and skills issues for Auckland. Over the past year, we generated significant media interest on issues such as early oral language, youth employment and science education.

In all, there were eight television news articles, four radio interviews and 30 press or web news articles (a total of 42 media items), as well as numerous Facebook engagements, retweets and links from our social media presence.



Bringing our objectives to life:

Student Voice

The voice of youth plays a fundamental role in the work Learning Auckland carries out. With youth representation at the leadership table, and opportunities for young people to express their views through Learning Auckland magazine, in 2016 the leadership table identified that they needed to hear from a broader range of young people, to help guide their decisions.

Savanna Steele was one of the leaders of the resulting consultation project that ran from March to June 2016. The consultation was completely youth-led and its purpose was to find out youth views of the education process from early childhood right through to tertiary level.

The youth-driven dynamic was important for Savanna as it created a space for participants to talk honestly and openly.

“The aim wasn’t to get a definitive picture of what the ‘average’ Auckland young person thinks, but to hear the voices of a wide range of young people about their thoughts on education,” Savanna noted.

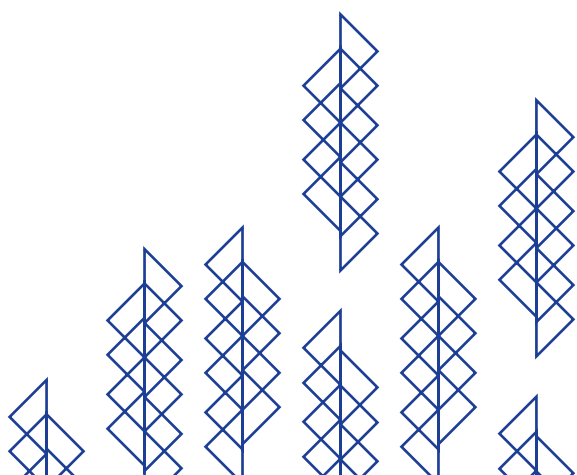
According to Savanna the youth-driven element was vital in making sure the consultation was as authentic as possible.

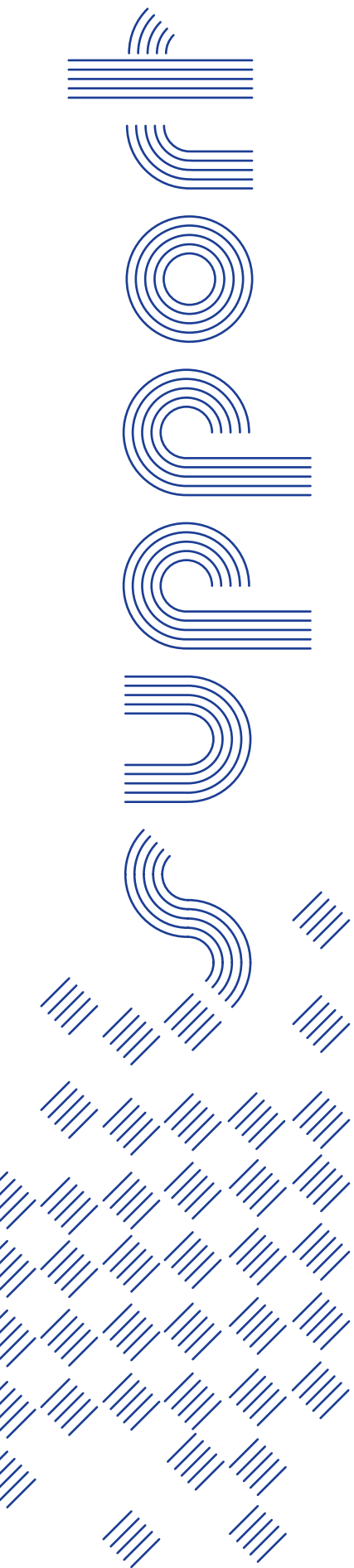
“By having a young person leading processes like the interviews the young participants were a lot less likely to hold back in giving answers,” Savanna said.

The result of the consultation was a written report and three short videos, which together represented the views of the 800 young people between the ages of three and 29. Five key themes emerged from the question on what could be changed in the education system:

1. Reduce the cost of getting an education
2. Give young people a greater voice in the education system
3. Create education packages that help with life
4. NCEA system needs changing
5. Change the perceptions of what young Māori and Pacific students can achieve

The major highlight for Savanna came in presenting these results to the Learning Auckland leadership table. *“It was an amazing feeling,” she said, “to hand over work that held the voice of Auckland’s youth towards the education process.”*





Building Skills Capability

This project stream primarily contributes to Economic Development Strategy actions 4.1.2, to work with Local Boards; and 4.3.2, to create a better match between skills supply and skills demand; and to the Shared Economic Agenda priority 2, to raise youth/ rangatahi employability; and priority 3, to build, retain and attract talent. It also contributes to Auckland Plan transformational shift 5, to substantially raise living standards for all Aucklanders and focus on those most in need; and to the Southern Initiative priority 2, pathway to further education, training or employment.

Youth Employability Programme

We want all young people to have opportunities to explicitly build and practice the employability skills employers want. To achieve this we need to change the way young people are supported through the transition to work from school, training or unemployment.

The Youth Employability Programme (YEP): Licence to Work is an innovative approach that builds young people's employability competencies so they can gain and retain meaningful work. In the process, it also builds capability and connections among schools, youth support organisations, employers and community, to support ongoing, sustainable skill-building for young people who would not otherwise have opportunities to understand and prepare for the world of work.

Over
800

students enrolled in
YEP for 2017

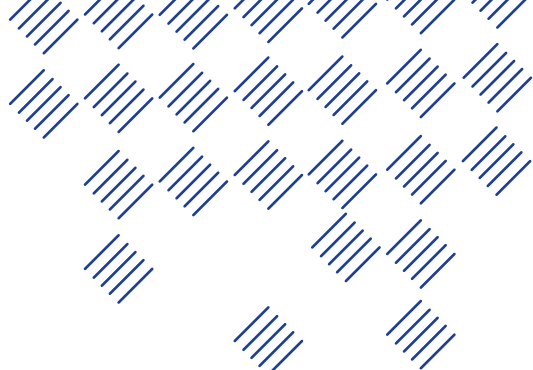
37

sites delivering YEP in 2017
– up from 13 sites in 2016

YEP incorporates 40 hours of skill-building workshops, 10 hours of community/ civic service work and 80 hours of work experience, all focused on building young people's skills in the seven employability competencies that employers have identified as most important. At the end of the programme, young people receive a Licence to Work as a record of their skills, with ratings from the employer, tutor and volunteer supervisor.

YEP was trialled with four sites in 2015 and expanded to nine Auckland schools and four Taranaki schools in 2016. During 2017, over 800 students have enrolled in YEP across 37 YEP sites in all – 12 schools and one prison in Auckland; and 24 sites (including schools and youth transition providers) across six other regions (Gisborne, Hawkes Bay, Porirua, Taranaki, Taupo and Wairarapa).

The purpose of expanding the number of sites and regions for 2017 is to demonstrate to government that YEP is applicable nationally, to support policy discussions for sustainability; and to avoid a proliferation of similar programmes in other regions if they cannot access YEP.



An external evaluation of YEP was conducted in 2016 and has been used to further develop the programme. It showed that the programme was successful in building young people's employability skills and in supporting stronger connections between business, schools, training organisations and young people. All the participants felt positive about the Licence to Work programme, were supportive of the aims of the programme and were willing to endorse the programme to others. Students talked of gaining more confidence in themselves and in their ability to work with others, particularly with adults in their work placement. They also reported gaining an appreciation of the need to develop 'soft' skills, and of the value of explicit skill teaching.

As a result of the evaluation we have reviewed programme processes, updated materials, and developed a detailed handbook and facilitator guide to support consistent implementation.

YEP has also influenced government thinking, with our Skills Manager contributing to the development of a national employability framework, which has been agreed across several government departments, based on YEP learnings.

Great Barrier Aotea Learning Hub

In her joint role with COMET Auckland and as a Great Barrier Local Board member, our Skills Manager, Shirley Johnson, has worked with MOE and Te Kura to improve learning options for secondary students on Barrier. This has resulted in a joint initiative to provide a learning hub on the island, including staffing. If successful, the hub could be a model for provision in other remote communities.

Franklin Youth Pathways

The Franklin Youth Pathways steering group continues to drive connections for young people in Franklin, focusing on five aspects of youth pathways:

1. Vocational pathways
2. Reducing NEETs to 5%
3. Supporting Māori education planning
4. Improved skills forecasting
5. Business engagement

As part of the Franklin pathways work programme, the Franklin Local Board funded coordination of one whānau careers hui and one sector insight day in September 2016, following on from an initial whānau hui in June.



Bringing our objectives to life:

YEP – achieving big things

The Youth Employability Programme is still young, with the pilot only launching in 2015, but already it is achieving big things for the schools and youth training organisations that have adopted it.

For Sir Edmund Hillary Collegiate (SEHC) in Otara, Auckland, the programme is showing tangible signs of closing the transition gap between the workplace and school for its leavers.

The school adopted the innovative Youth Employability Programme (YEP) in 2015 after it was discovered that approximately 30 per cent of leavers were not work ready or going on to further study.

SEHC senior manager Shauna Eldridge and a number of other staff at the school decided that they needed to change this statistic. She said the Employability Skills Framework implemented through YEP did this by offering the exact skills that employers in New Zealand want their future employees to have, for example, resilience and self-management.

Shauna has noted that in most parts of New Zealand employability skills are never taught explicitly at school. She commented *"It is unrealistic to imagine that students become work ready by a process of osmosis. Even for our university-bound students we found that they were not work-ready"*.

The success Sir Edmund Hillary Collegiate is experiencing is shared by the other schools and education providers involved with YEP.

For Southern Cross Campus in Mangere East, YEP has allowed the school to develop pathways that connect learning to employment possibilities in the local area. This includes at Auckland International Airport, which is a high growth area with employment in the construction industry.

"As a result of this programme we really went into depth and explored competencies in the classroom through project-based work, going out through volunteer work and finally applying them to work opportunities" said principal, Robin Staples.

One of COMET Auckland's visions is that YEP will be applied nationally and supported by government. Schools like Sir Edmund Hillary Collegiate and Southern Cross Campus help achieve this by providing tangible examples that warrant government support.

Building Early Language

This project stream primarily contributes to Economic Development Strategy action 4.2.1, to improve literacy, language and numeracy. It also contributes to Auckland Plan Priority 2, to improve learning for all Aucklanders, especially those most in need; and to Southern Initiative priority 1, strong family attachment and early learning.

Talking Matters

Talking Matters is a community-wide campaign, bringing together education, health and social services with whānau to promote the importance of talking more and talking differently with children, to maximise their potential.

Talking Matters has an ambitious five year work programme; 2017 is the proof of concept phase. From this exploratory work, we will establish what works for Kiwi families, and what may be effective to replicate and scale. All ideas and resources developed will be available free and open source for use elsewhere in the country.

What results will Talking Matters achieve?

- Families and children interacting and talking more in ways that promote learning
- Trusted messenger organisations more focused and skilled to promote early language
- More children confident and capable young listeners and speakers, enthusiastic about learning and ready for reading by the start of school.

Who is behind Talking Matters?

Talking Matters is led by COMET Auckland, with seed funding support from the NEXT Foundation. Partners include the Marie Clay Research Centre, Faculty of Education & Social Work, University of Auckland, Ko Awatea Centre for Health Innovation Counties Manukau, Storytime Foundation, Brainwave Trust and Auckland Libraries. A range of other key family support organisations and services are involved and contributing in a variety of ways.

249 88
people from organisations in
the TM network

The work to date

During 2017 we have been working with small groups of organisations and champions to promote talking more and talking differently to young children. Local organisations are trying out different approaches, based on local and international evidence – such as rich conversations, storytelling, singing and reading (in home languages as well as English). In the process, they build capability, while learning what works in their engagement with families.

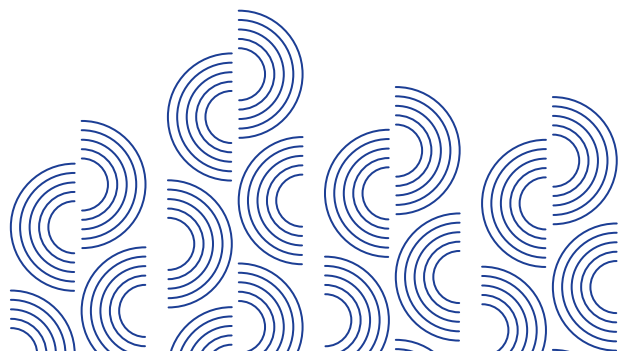
25

organisations engaged
with TM across the first
three communities to date

Eleven organisations in Māngere-Ōtāhuhu are already learning a great deal about how to support their local families, through this process. One exciting strand of this work is the use of LENA, a language tracking device that provides feedback to parents. You can read more about that on the next page. Setup work has started in our second and third communities, Tāmaki and Puketāpapa, each of which will be trialling a different approach, tailored to the community.

Through the work in communities, we are developing and sharing tools, resources and strategies to support parents, whānau and families to interact, talk more and talk differently with children. As they are refined, these tools will be shared so other communities can make use of them.

A Talking Matters Network meets four times a year to share expertise and knowledge about oral language and to develop quality practice. A website, Facebook page and regular newsletters provide updates on research and actions around oral language for young children.



Bringing our objectives to life:

Talking Matters and LENA = measuring success

The aim of Talking Matters is that every Auckland child has the listening and speaking skills they need to thrive. Talking Matters is exploring how innovation and technology can help us achieve this goal.

Very small children develop their early language at home. To find out more about talking with children at home, Talking Matters project manager Emma Quigan has been working with a small group of parents and their pre-schoolers. The group has been exploring tools and ideas like LENA, a Language Environment Analysis system from the USA that is being used for the first time in the community in New Zealand.

A LENA recorder is worn by a small child to measure the amount of talk between a parent and child occurring at home. The recorder gathers data on the words directed to a child, and most importantly, the number of turns they take in an interaction.

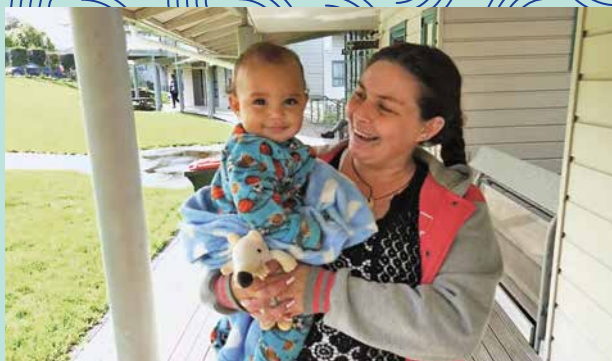
"We wanted to explore with these mothers how can they talk more, how can they talk differently with their children, and what would work to improve these interactions," Emma said.

In addition to receiving coaching to help understand the data, the parents also take part in group sessions where they problem solve together. This support helps the parents learn different strategies and approaches for increasing talk at home.

One of the parents in Emma's group said the programme has shown her the importance of using descriptive words to help develop their child's talk. One example that stood out to her was breakfast time.

"Before I'd probably just say 'eat your breakfast'. Now I just try to specify more about what I mean with them. Like over breakfast I said we're lucky to be having this tasty breakfast, it's a special one today. We've got crispy bacon, and a runny yellow egg yolk," the mother said.

As parents continue to participate in the group COMET Auckland is excited to see the growth of Talking Matters through tools and innovation like LENA.



Mātauranga Māori

This project stream primarily contributes to Auckland Plan transformational shift 6, to significantly lift Māori social and economic wellbeing. It also contributes to Economic Development Strategy action 4.2.3, to facilitate skills outcomes for Māori; and to the education-related actions in the Independent Māori Statutory Board plan, to advocate for Te Reo Māori in all Auckland schools; and to establish the Tāmaki Makaurau Education Forum.

Tāmaki Makaurau Education Forum

The Tāmaki Makaurau Education Forum (TMEF) is a platform for iwi and educators interested in Mātauranga Māori to develop and share models of Māori success for Māori learners of all ages in Tāmaki Makaurau.

This year, the TMEF has been working to renew their work plan and reshape the content of meetings, as they move into a new phase of their work. They met in December 2016 to review their work programme. Their over-arching focus is “whakamātauria te hinengaro”: to invoke, challenge, test and investigate how, what and why we do what we do in our mahi. The way we think, feel and act in our mahi? What is the impact? How do we know? Who has been affected? How do we know?

As a result of that hui, two streams of work have developed. The first stream is showcasing expertise and effective models, with two well-attended hui held during 2017 to date. At each hui, speakers have shared how they test and investigate their own work, as an example of “whakamātauria te hinengaro”. Feedback from participants at these hui has been very enlightening and positive.

The second stream of work has been to establish a Project Team to develop a draft action plan to test the over-arching focus for 2017-19. The Project Team has a range of volunteers (8) from Ministry of Education to a School Principal. They have arrived at an overall focus on rangatahi (young people). The next step is scoping, through listening to youth voice, to guide planning for action.

73.6%

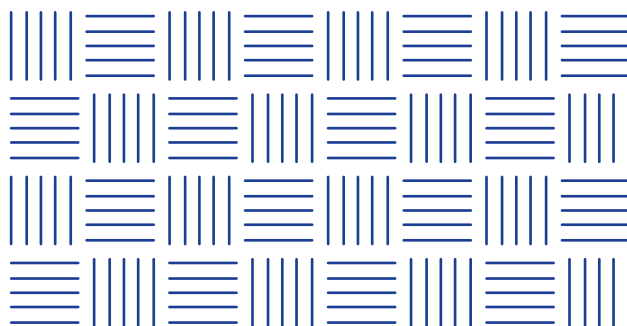
of stakeholders who attended COMET Auckland events reported changed action

Mātauranga Māori through Waka

We are providing expertise and coordination to Tāmaki Herenga Waka Trust to help them to implement the Waka learning and development plan developed during 2016, as a vehicle for the collaborative action of Mātauranga Māori and STEM. It is hoped that the first schools and kura will be able to access the waka for learning from the summer of 2017/18.

“It is exciting being part of a proactive Forum that focuses on what is working for us as Māori in Education. See you at the next hui”

– Auckland Museum staff member



Te Reo Revitalisation

As part of our advocacy work, we have continued to promote the value of Te Reo Māori for all Aucklanders, and to specifically campaign for all school students to learn Te Reo Māori as core curriculum, through the Auckland Languages Strategy group and in our social media.

We are working with iwi and with Reo Māori experts to review the best approaches to support Te Reo Māori in more practical ways, in the current environment. This work will be planned during the latter half of 2017 for implementation in 2018.

We also provided advice and support on funding avenues for Te Reo Tuatahi, an organisation that is making Te Reo Māori language learning available to children in 40 Auckland schools. We were honoured to nominate them for the mainstream education award in the 2016 Ngā Tohu Reo Māori (Māori Language Awards), which they went on to win.



Bringing our objectives to life: Taking steps together at TMEF to change educational realities

As an active participant in the Tāmaki Makaurau Education Forum, Kimai Huirama, Education Pathways Project Advisor at Waikato-Tainui, is seeing green shoots of progress in mana whenua engagement in mainstream education emerging through discussions in the TMEF hui.

"As iwi begin to settle their claims and gain resources through the settlement process, they are starting to be more proactive influencers in terms of education," she says. "We're starting to see mana whenua groups beginning to step into the mainstream education space, as they begin to see the spirit of bi-cultural partnerships being honoured in our schools."

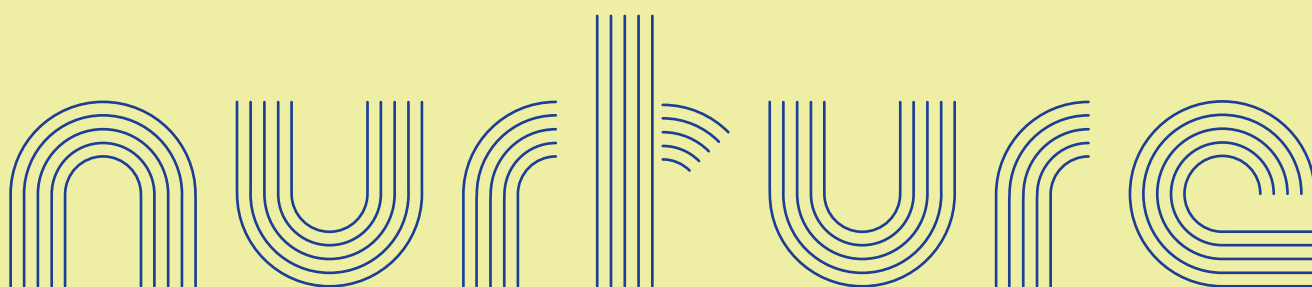
"It's an exciting space, because we are starting to see different groups come together with a common interest in changing the existing realities for our rangatahi, starting to have a dialogue around what is currently happening and what we want to happen."

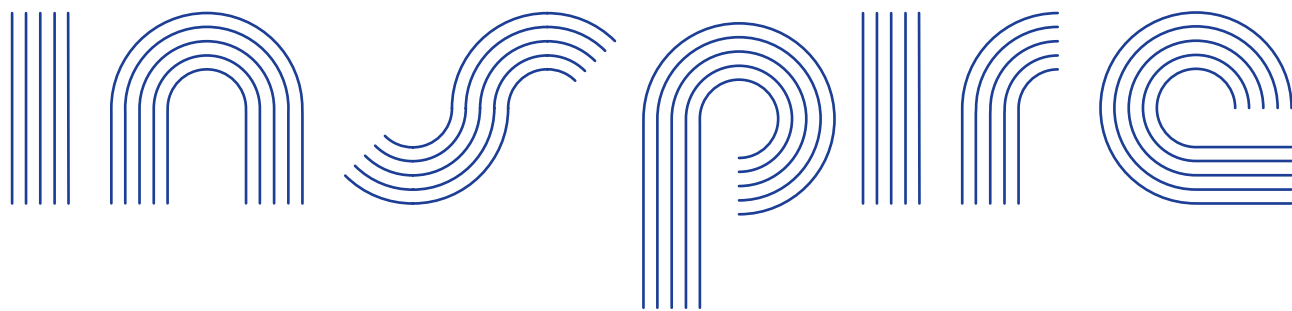
Many steps need to be taken in order to make progress, she says. *"It takes time, but we are trying to turn around a reality that has taken decades to create – it's not a quick fix. The complexities of iwi boundaries don't make it easy*

to engage with each other. Step one is to understand what the space looks like, so we can navigate towards meaningful engagement. This involves coming together to learn what each is doing in their own space. Then, once the relationship is developed, the next stage is to ask how we start working together to activate aspirations in a respectful manner: a mana-enhancing relationship."

Kimai says that the TMEF has provided a positive context for engagement. *"We have all come together with great intent. Everyone is being very careful and respectful, just sharing, but it's not enough to come together and talk. Once we are comfortable, we can formulate an action plan: at the moment we are at the dialogue part, but we need to get to the action part, formulating plans to transform our education system so we don't reproduce what we have already got."*

"What I saw at the last hui was that we were starting to see across the board that mana whenua are no longer prepared to be a spectator in their own education journey. We want to step into an active role as a bi-cultural partner in the process, developing the capacity and capability to step with confidence into that space."





Engaging Aucklanders in STEM

This project stream primarily contributes to Economic Development Strategy action 4.3.2, to create a better match between skills supply and skills demand; and priority 3, to build, retain and attract talent. It also contributes to Auckland Plan transformational shift 5, to substantially raise living standards for all Aucklanders and focus on those most in need; and to the Southern Initiative priority 2, pathway to further education, training or employment.

SouthSci

Eight community-based science projects were supported during 2016 under the SouthSci initiative. All have completed and reported on their projects. We received a further year's funding from MBIE to extend this project. This has allowed us to support a further ten projects in 2017. Data on student and organisation participation and on attitudes to science was contributed to the national evaluation.

Highlights this year include an expansion into new areas of science – robotics and chemistry, with studies into automated plant watering and the most beneficial elements of worm tea. We have also seen the first iwi-led project with Ngāti Paoa trialling a hatchery for juvenile flounder to boost stocks in the Manukau Harbour (as pictured on this page). Also this year, we are noticing signs of longer-term capacity-building and connections for schools, with teachers involved in previous projects stepping up to run their own, and those who had been project leaders now mentoring new projects.

This year has also seen several SouthSci projects receiving ongoing support from research institutions. The 2015 mould project at Rongomai School and Manurewa High

“Thought science was just chemistry but now I know it’s not. I want to be a surgeon!”

– Kyla, 10 yrs



School won Unlocking Curious Minds funding in 2016. Led by Landcare Research, the same schools are now looking at dust mites as a better measure of home health than mould spores.

Rongomai’s fitness project (2016) has spun off into a project looking at obesity prevention in school children and adolescents, funded by A Better Start, one of the National Science Challenges and based at the University of Auckland.

“I used to think science was boring and hard but now it’s fun and easy”

– Zaid, 10yrs



Auckland STEM Alliance

SouthSci is a joint venture between COMET Auckland and the Auckland STEM Alliance. Three years of piloting SouthSci has ironed out most of the kinks and demonstrated a keen appetite among communities and schools for science collaborations with businesses, educational and research institutions. One focus for the coming year is to attract more businesses to join and to create a pool of funding for STEM initiatives across Auckland. We also want more businesses to become mentors and partners for SouthSci projects with schools and community groups.



Bringing our objectives to life

An Employer's story: Fisher & Paykel Healthcare

Fisher & Paykel Healthcare is the flagbearer for SouthSci mentoring. A trial with two projects last year has now grown into a formal mentoring programme. Fourteen volunteers from the East Tāmaki company are supporting seven projects this year – helping with project planning, technical expertise and sometimes with fabricating prototypes.

Mentor co-ordinator Matt Stephenson says many mentors sign up to gain project management experience.

"But they ultimately find the most rewarding part is the positive response from the kids."

He says the mentors also learn valuable lessons from unexpected challenges, including ensuring deadlines are kept.

"They also have to learn how best to keep in contact with busy project leaders who operate in different professions, such as school teachers. These are useful lessons we can find hard to teach in a typical workplace environment."

Engineers German Klink and Megan Wakefield are mentors on the Tangaroa College bee project. Using sensors in hives, students are collecting data on temperature and decibels as potential predictors of the bees' health. Over the winter, the mentors have been showing the students how to analyse data from the hives.

"It's a lot of graph building," Megan says. "It's a good opportunity to look at correlation versus causation - they might see the temperature drop which is normally an indicator of an unhealthy hive, but it might just have been a really, really cold day."

She and German are enjoying the mentoring but agree it means thinking differently.

"It's a new experience," Megan says. "Having to step back and let other people have the vision and just helping where needed, not having to step in and do it for them."

Their other role is to talk about their jobs at Fisher & Paykel Healthcare and to get students interested in STEM and to realise they can have careers in science too.

Fisher & Paykel Healthcare will showcase the seven projects in October at the second annual SouthSci symposium. Its involvement is part of the company's corporate social responsibility programme and aims to encourage more young south Aucklanders into science and STEM-related careers.



Bee project mentors Megan Wakefield and German Klink with the hive at Tangaroa College.



Weta house mentors Josh McIntyre and Aidan Kiely enjoy their trip to the Auckland Zoo with students from Dawson Primary School.



Mentors Vicky Gao and Andrew Fan explain the robotic watering system at Willowbank School.



Growing Financial Literacy

This project stream primarily contributes to Economic Development Strategy action 4.2.1, to improve literacy, language and numeracy. It also contributes to Auckland Plan Priority 2, to improve learning for all Aucklanders, especially those most in need.

Community-led financial wellbeing

This year marked the culmination of our four-year involvement in a community-led financial wellbeing project in partnership with Te Waipuna Puawai Mercy Oasis in Tāmaki and Te Awa Ora Trust in Randwick Park. We are pleased with the progress and the positive results for families in those communities. When we started, community-led development focused on financial capability was new. These projects have been ground-breaking and complex. Multi-year funding from SkyCity Auckland Community Trust has allowed the lead groups time to tailor services to each community's needs and strengths. The results are more household income, reduced debt, and increased financial awareness and capability in each community, along with a surge in home ownership and social enterprise.

Achievements over the three years ...

GFIT: Growing Financial Independence in Tāmaki

Ignite Money: 65 courses, 320 enrolments, topics including cooking, gardening, Vape2Save, reducing costs through homemade gifts, household and personal products, and upcycling furniture. Vape2Save: 130 enrolments, 104 quitting smoking at four weeks, estimated aggregate savings of \$41,600/ month, with plans to reduce debt or save. Intensive Money courses (MoneyMates, Housing Walk Talk Money): 99 participants. A number of participants have now got jobs or started businesses or social enterprises.

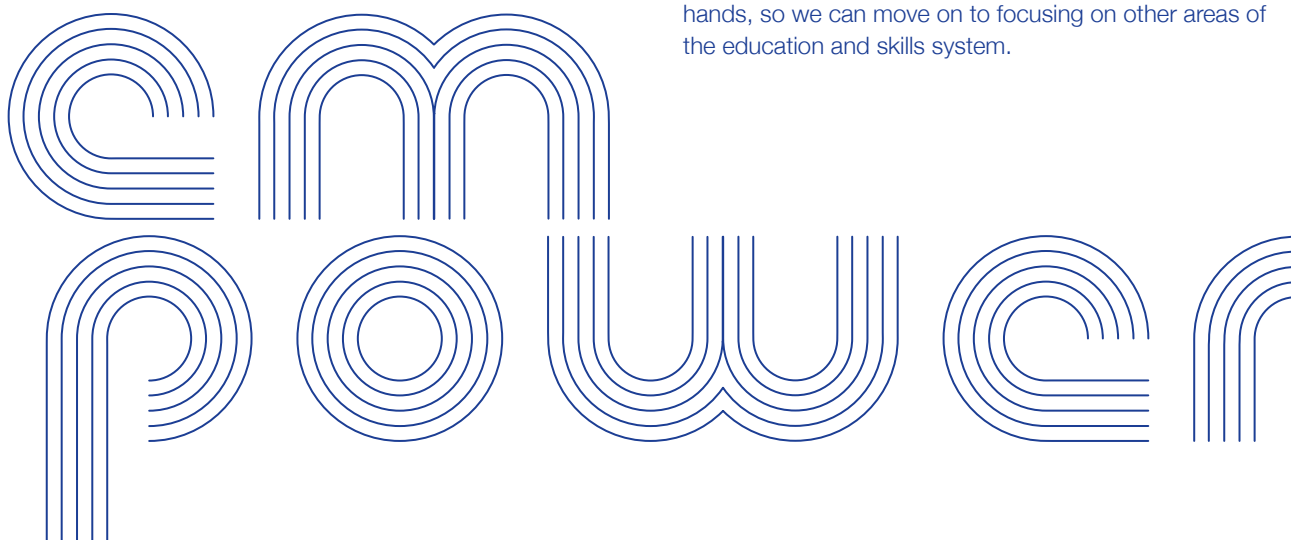
Changing the Randwick Park Money Story

The Money Road Trip and My Money My House programmes, and capability-building for social and community enterprises were delivered to 355 participants through personal coaching or workshops. Eighty families now have their own homes, most at the Housing Foundation's Waimahia Inlet development, and are on a plan to clear more than \$950,000 in debt collectively within five years. Nineteen new part-time jobs have been created through a new social enterprise, UTurn Waste, and support for new community enterprises and activities.

Our Role

Our focus for this past year has been supporting the two lead organisations to prepare for the sustainability of their projects, and spreading insights and lessons, mainly through the Grass Roots Money Sense hui during Money Week in September 2016. The hui was opened by the Commerce and Consumer Affairs Minister with 72 people from 41 organisations attending. In feedback on the day 93% said they had made valuable new connections for their work. We continued to co-host the Auckland Financial Literacy Practitioners Network until December 2016, and have now handed over co-ordination to the Commission for Financial Capability.

We have also now relinquished our role as sponsor for the community financial wellbeing project, as Te Waipuna Puawai and Te Awa Ora Trust are in a sound position to continue on their own, as they wish to do. This is a great example of a project that has moved through from early scoping back in 2012, through planning and implementation, and is now ready to pass on to safe hands, so we can move on to focusing on other areas of the education and skills system.



Bringing our objectives to life: Financial capability in action

Tāmaki - Financial confidence helps Hercille upcycle her life

Attending GFIT courses in 2016 has brought big changes in Hercille Kirchner's life – at home and outside it.

Wealthy Living, an Ignite Money course, gave her a confidence she never had before to speak with her bank about her account and fees.

Hercille then did the local NZQA Level 3 course in Retail Management and Marketing, and has started a cottage enterprise - upcycling furniture. Her own home is furnished with items recovered from the side of the road, and given a new look with some sanding and paint.

As a GFIT champion, she now helps with Our Style of Living, a course on how to save by upcycling furniture. Hercille sees upcycling as a business for the future, helping others learn how they can have nice things without spending a lot.



Randwick Park - Getting debt-free opens the door to home ownership

Alf Paea is free of debt for the first time in 12 years. At 30, he's about to move with his wife and three young sons into their new 4-bedroom home in Weymouth.

"We're happy, very happy. I didn't think we'd get here as soon as we have. Even a year ago things seemed gloomy, that I would be in debt until I was 45 or 50."

At its worst, his debt reached \$22,000 - the result of what Alf calls "stupid decisions" to impress his church, to "shout the boys", for clothes and family emergencies.

Meeting his wife and starting a family were a "big motivator" to buy a home. But his debt and a bad credit rating meant the bank would only approve a small mortgage. When the Housing Foundation turned down his application for a shared equity home at Waimahia Inlet, Alf turned to Te Awa Ora Trust's Janice Thompson for help.

Janice sent Alf to financial navigator Angela Castles, who told him if he made more than just minimum repayments his remaining \$8000 debt could be cleared in six months. The family cut back on "indulgences" and poured every spare cent from Alf's increased salary at a new job into repayments.

The all-clear in January was a "huge relief". Alf immediately reapplied to the Housing Foundation and, after several months on tenterhooks, got the call to say he'd been approved for shared home ownership. *"I was at work and I just started crying."*

The link between Te Awa Ora Trust's My Money My House programme and the Housing Foundation has been "life changing", Alf says. *"Even if I had cleared my debts and gone back to the bank, I would never have been able to afford a new build like this. I'm so thankful to Janice and Angela."*

FOR THE YEAR ENDED 30 JUNE 2017

Community Education Trust Auckland

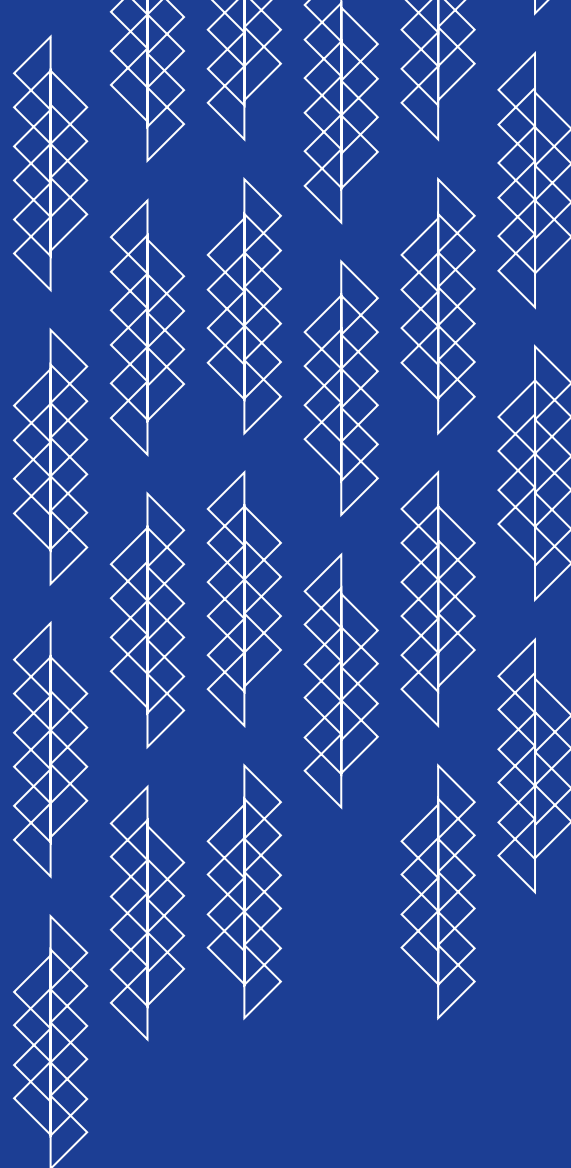
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ENTITY INFORMATION

Legal Name

Community Education Trust Auckland

Trusts Act 1957. The control management and conduct of the Trust is vested in the Trust Board.

Other Name

COMET Auckland

Trustees

Andrew Abernethy
Barbara Cavanagh
Julie Dent
Caroline Harris
Jignasha Patel
Brian Putt
Anne Candy
Ginnie Denny
Richard Hall (Chairperson)
Jayne Mayerhofer
Jannitta Pilisi

Solicitors

Bell Gully

Independent Auditors

BDO Auckland

Commencement Date

July 1, 2012

Place of Business

Unit D, Lower Lobby Level,
2 Princes Street, Auckland Central

Postal Address

PO Box 3430, Shortland Street,
Auckland 1140

Type of Entity

Charitable Trust

Objects of Trust

To undertake actions, programmes and initiatives that support and promote education and improve educational outcomes for persons living in Auckland, with a special focus on the areas of greatest education need.

Settlor

Auckland Council

Main Sources of Funding

The Trust is primarily funded by Auckland Council by way of an annual operating grant. The Trust also receives other assistance from government and non-government organisations for specific projects.

Website

www.cometauckland.org.nz

Entity Structure

Auckland Council, as the Settlor of the Trust, has the power of appointing Trustees. The Trustees are incorporated as a Board under Part II of the Charitable

INDEPENDENT AUDITOR'S REPORT

To the readers of Community Education Trust Auckland's financial statements and performance information for the year ended 30 June 2017

The Auditor-General is the auditor of Community Education Trust Auckland (the Trust). The Auditor-General has appointed me, Chris Neves, using the staff and resources of BDO Auckland, to carry out the audit of the financial statements and performance information of the Trust on his behalf.

Opinion

We have audited:

- the financial statements of the Trust on pages 19 to 25, that comprise the statement of financial position as at 30 June 2017, the statement of comprehensive income, 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; and
- the performance information of the Trust on page 18.

In our opinion:

- the financial statements of the Trust on pages 19 to 25:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2017; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with applying Public Benefit Entity Simple Format Reporting – Accrual (Public Sector).
- the performance information of the Trust on page 18 presents fairly, in all material respects, the Trust's actual performance compared against the performance targets and other measures by which performance was judged in relation to the Trust's objectives for the year ended 30 June 2017.

Our audit was completed on 29 August 2017. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board of Trustees and our responsibilities relating to the financial statements and the performance information, we comment on other information, and we explain our independence.

Basis for opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance

Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

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

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

Responsibilities of the Board for the financial statements and the performance information.

The Board of Trustees is responsible on behalf of the Trust for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is also responsible for preparing the performance information for the Trust.

The Board of Trustees is responsible for such internal control as they determine is necessary to enable them to prepare financial statements and performance information that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the performance information, the Board of Trustees is responsible on behalf of the Trust for assessing the Trust's ability to continue as a going concern. The Board of Trustees are also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Board of Trustees intends to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

The Board of Trustees' responsibilities arise from the Local Government Act 2002 and the Trust Deed.

Responsibilities of the auditor for the audit of the financial statements and the performance information.

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate,

they could reasonably be expected to influence the decisions of readers, taken on the basis of these financial statements and the performance information.

For the budget information reported in the statement of service performance, our procedures were limited to checking that the information agreed to the Trust's statement of intent.

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

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

- We identify and assess the risks of material misstatement of the financial statements and the performance information, 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 Trust's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We evaluate the appropriateness of the reported performance information within the Trust's framework for reporting its performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the performance information 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 Trust to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements and the performance information, including the disclosures, and whether the financial statements and the performance information represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Board of Trustees is responsible for the other information. The other

information comprises the information included on pages 1 to 15, but does not include the financial statements and the performance information, and our auditor's report thereon.

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

In connection with our audit of the financial statements and the performance information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the performance information 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 Trust in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1(Revised): Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

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



Chris Neves,
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand

STATEMENT OF SERVICE PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2017

Long Term Outcome: Parity of educational outcomes

Intermediate Outcome: Reduced inequality of educational outcomes

Intention: Work with the education sector, organisations and community on the whole of the student's educational journey

Outputs: Targeted interventions that lead to systems change

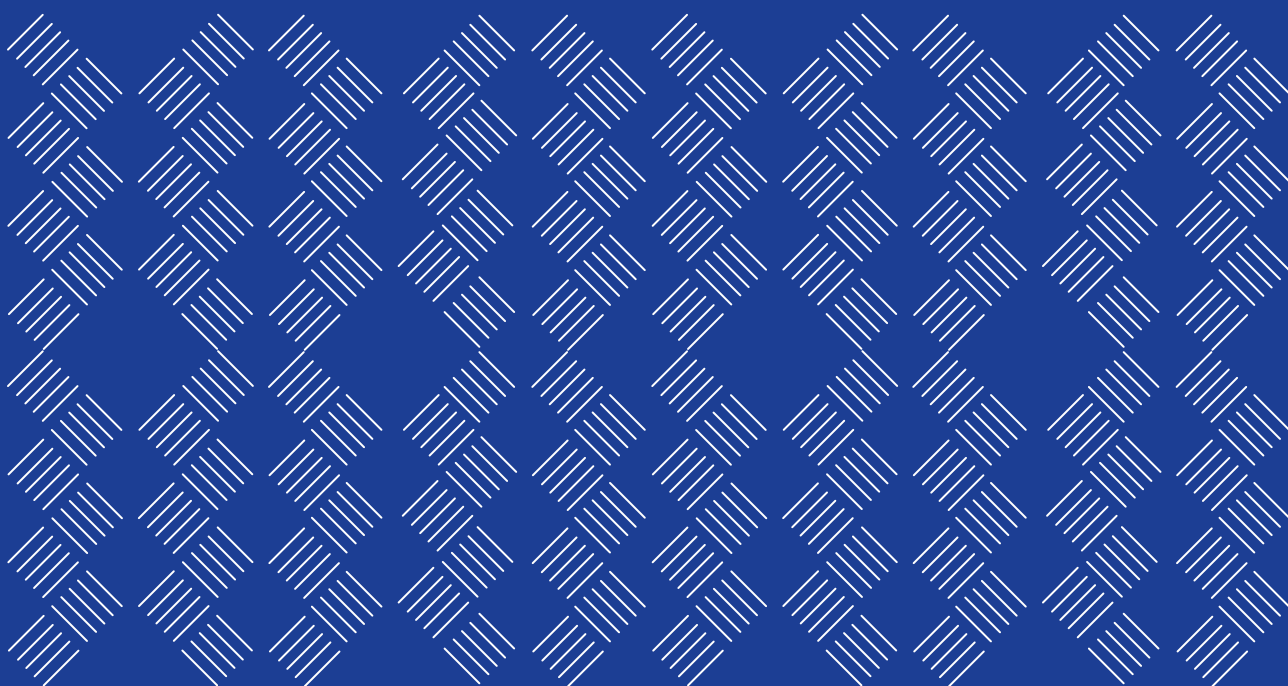
Service level statement	Measure	2017 Actual	2017 Budget	2016 Actual
Delivering initiatives and projects to agreed timeframes and outputs	% of initiatives that fully meet timelines and outputs as listed in the SOI	88%	85%	87%
Quality of work to support education and skills	% of stakeholders who rate COMET Auckland's work as valuable or very valuable	71.0%	Establish baseline	Not measured
Influencing action towards more effective and equitable education and skills in Auckland	% of stakeholders who attended COMET Auckland events rating them moderately to highly valuable for influencing action	73.6%	75.0%	74.2%
Raising awareness of key education and skills issues	Number of media articles generated	42	32	37
Providing data and information that is valued and used by stakeholders	% of stakeholders rating COMET Auckland reports as moderately to highly valuable	84.7%	80.0%	82.7%

Additional information: In addition to the above quantitative measures, COMET Auckland tracks examples of systems change that result from our work. A selection of these are reported as case studies in our newsletters, on our website and in the performance pages of our Annual Report.

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2017

	Notes	2017	2016
Revenue		\$	\$
Funding from central or local government			
- Grants	1	815,155	713,212
- Other funding		(4,690)	69,029
Grants from non-governmental organisations	2	924,866	240,200
Contract fees received		36,166	6,798
Deposits for future services brought forward	3	132,191	102,777
Deposits for future services carrying forward	3	(409,482)	(132,191)
Donations	4	90	-
Events registration		15,391	6,267
Interest earned		20,419	18,628
Partnership contributions received		1,000	1,500
Sundry income		26,156	10,569
Total revenue	5	1,557,262	1,036,789
Expenses			
Operating expenses	6	523,299	239,193
Human resource expenses	7	813,329	619,364
Partnership contributions		161,435	162,200
Trustees' expenses		3,128	1,905
Loss on disposal of fixed assets		343	194
Total expenses		1,501,534	1,022,856
Surplus before tax		55,728	13,933
Income tax expense		-	-
Surplus after tax		55,728	13,933



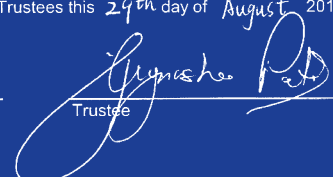
STATEMENT OF FINANCIAL POSITION

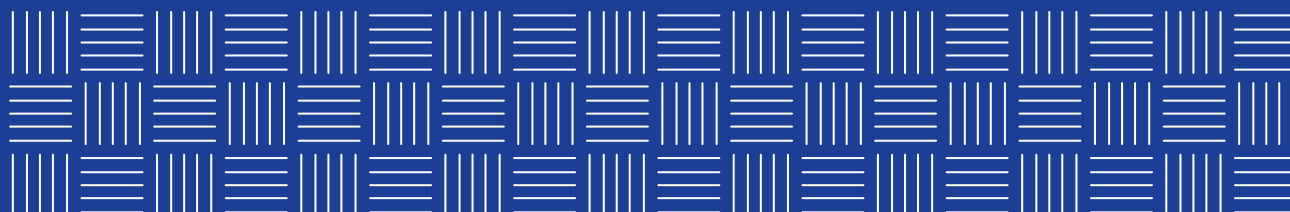
AS AT 30 JUNE 2017

	Notes	2017	2016
		\$	\$
Assets			
Current assets			
BNZ current account		412,398	11,671
Accounts receivable		30,211	51,360
Accrued interest		5,219	2,615
GST refund		-	2,371
Petty cash		24	76
Petrol voucher		40	40
AT Hop card		107	112
Treasury call account		14,726	215,907
Prepayments		9,998	5,490
Reimbursable expenses		30	-
BNZ TD-shorter than 90 days		-	101,077
BNZ term deposits		507,475	302,214
Total current assets		980,228	692,933
Non-current assets			
Property, plant, and equipment	8	30,566	18,949
Intangible assets	9	754	1,398
Total non-current assets		31,320	20,347
Total assets		1,011,548	713,280
Liabilities			
Current liabilities			
Accounts payable		28,124	14,977
Visa		2,841	1,986
GST payable		21,748	-
PAYE payable	10	30,839	15,943
Provision for holiday pay		40,471	23,635
Accrued expenses		20,397	34,784
Deposits for future services	3	409,482	132,191
Revenue received in advance	11	19,000	17,000
Project funding held for MBIE		25,019	114,865
Total current liabilities		597,921	355,381
Total liabilities		597,921	355,381
Net assets		413,627	357,899
Represented by:			
Trustees funds	13	413,627	357,899

Approved for and on behalf of the Board of Trustees this 29th day of August 2017.

Acting 
Chairperson


Trustee



STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2017

	2017	2016
	\$	\$
Cash flows from operating activities		
Cash was received from:		
Funding from central or local government	720,618	782,241
Funding from non-governmental organisations	1,024,090	232,414
Donations	90	-
Interest received	17,815	18,644
Net GST received	25,702	-
Cash was applied to:		
Payments to suppliers and employees	1,463,677	996,669
Net GST paid	-	22,001
Net cash flows from operating activities	324,638	14,629
Cash flows from investing and financing activities		
Cash was received from:		
Decrease in term deposits	-	6,161
Cash was applied to:		
Acquire property, plant and equipment	20,960	3,718
Increase in term deposits	205,261	-
Net cash flows from investing and financing activities	(226,221)	2,443
Net increase / (decrease) in cash	98,417	17,072
Opening Cash	328,731	311,659
Closing Cash	427,148	328,731
This is represented by:		
BNZ current account	412,398	11,671
Petty cash	24	76
Treasury call account	14,726	215,907
BNZ TD-shorter than 90 days	-	101,077
Total	427,148	328,731

STATEMENT OF CHANGES IN TRUSTEES FUNDS

FOR THE YEAR ENDED 30 JUNE 2017

	Retained Earnings	Forward Operating Expenses Reserve	Future Project Development Reserve	Total
	\$	\$	\$	\$
Balance at 1 July 2016	109,899	248,000	-	357,899
Total comprehensive income	55,728	-	-	55,728
Transfer to Forward Operating Expenses Reserve	(35,000)	35,000	-	-
Transfer to Future Project Development Reserve	(60,000)	-	60,000	-
Balance at 30 June 2017	70,627	283,000	60,000	413,627
Balance at 1 July 2015	35,966	248,000	60,000	343,966
Total comprehensive income	13,933	-	-	13,933
Transfer from Future Project Development Reserve	60,000	-	(60,000)	-
Balance at 30 June 2016	109,899	248,000	-	357,899

COMMUNITY EDUCATION TRUST AUCKLAND

STATEMENT OF ACCOUNTING POLICIES

FOR THE YEAR ENDED 30 JUNE 2017

REPORTING ENTITY

Community Education Trust Auckland (the Trust) is a charitable trust registered under the Charities Act 2005 and is domiciled in New Zealand. The Trust is a council-controlled organisation under Auckland Council as defined under section 6 of the Local Government Act 2002, by virtue of Auckland Council's right to appoint the Board of Trustees.

The primary objectives of the Trust are to undertake actions, programmes and initiatives that support and promote education and improve educational outcomes for persons living in Auckland, rather than making a financial return. Accordingly, the Trust has designated itself as a public sector public benefit entity for the purpose of External Reporting Board Standard A1 Accounting Standards Framework (XRB A1).

BASIS OF PREPARATION

Statement of compliance

The financial statements of the Trust have been prepared in accordance with the requirement of the Local Government Act 2002, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

The Trust has elected to apply Public Benefit Entity Simple Format Reporting - Accrual (Public Sector) (PBE SFR-A (PS)) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000, therefore eligible to report in accordance with Tier 3 Public Sector PBE Accounting Standards. All transactions in the financial statements are reported using the accrual basis of accounting.

Going concern

The financial statements have been prepared on the basis that the Trust is a going concern. This assumption is dependant on the continuing funding from Auckland Council.

Measurement base

The financial statements are 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 dollar. The functional currency of the Trust is New Zealand dollars (NZ\$).

Bank accounts and cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including

short term deposits) with original maturities of 90 days or less.

Changes in accounting policies

There have been no changes in accounting policies during the financial year (last year - nil).

Significant accounting policies

The following significant accounting policies, which materially affect the measurement of earnings and financial position, have been applied.

Revenue

Revenue from the sale of goods and services is measured at the fair value of the consideration received or receivable.

Grants

Grants received from Auckland Council are a significant source of funding to the Trust and are restricted for the purpose of the Trust meeting its objectives as specified in the Trust's Trust Deed. The Trust also receives other assistance for specific purposes, and these grants usually contain restrictions on their use.

Council, government and non-government grants are recognised as revenue when they become receivable unless there is an obligation to return the funds if conditions are not met. If there is such an obligation, the grants are initially recorded as revenue received in advance (deposits for future services) and recognised as revenue when conditions of the grant are satisfied.

Interest income

Interest income is recognised as it accrues, using the effective interest method.

Partnership contributions received

Partnership contributions received are contributions received from our partners for co-hosting specific events. Partnership contributions are recognised as revenue when they become receivable.

Expenses

Expenses are recorded on the occurrence of recognition events.

Partnership contributions

Partnership contribution expenses relate to the Trust's revenue which are passed on to partners as part of whole-project activities.

Property, plant, and equipment

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

Disposals

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

Depreciation

Depreciation is calculated on a diminishing value basis over the expected useful economic lives of the assets concerned. The following rates have been used:

Furniture and fittings	0% - 16%
Office equipment	16% - 67%
Computers	30% - 67%

Intangible assets

Costs of software license, website design and database development are capitalised. Amortisation is calculated at 40% - 50% per annum on a diminishing value basis over the expected useful economic lives.

IMPAIRMENT

Financial assets

The Trust assesses at each reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset is considered to be impaired if objective evidence indicates that one or more events have had a negative effect on the estimated future cash flows of that asset.

Individually significant financial assets are tested for impairment on an individual basis. The remaining financial assets are assessed collectively in groups that share similar characteristics. All impairment losses are recognised in profit or loss and reflected in an allowance account against receivables.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount, and the present value of the estimated future cash flows discounted at the original effective interest rate. Receivables with a short duration are not discounted. For trade receivables, significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy, and default in payments are considered indicators that the receivable is impaired.

An impairment loss is reversed if the reversal can be related objectively to an event occurring after the impairment loss was recognised. For financial assets measured at amortised cost, the reversal is recognised in profit or loss.

COMMUNITY EDUCATION TRUST AUCKLAND

STATEMENT OF ACCOUNTING POLICIES (CONT)

FOR THE YEAR ENDED 30 JUNE 2017

Property, plant, and equipment and intangible assets

Property, plant, and equipment and intangible assets are reviewed for indicators of impairment as at each balance date. When there is an indicator of impairment, the asset's recoverable amount is estimated. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is depreciated replacement cost for an asset where the service potential of the asset is not primarily dependent on the asset's ability to generate net cash inflows and where the Trust would, if deprived of the asset, replace its remaining service potential.

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

EMPLOYEE BENEFITS

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating sick leave expected to be settled within 12 months of the reporting date are recognised in respect of employees' services up to the reporting date, and are measured at the amounts expected to be paid when the liabilities are settled on an undiscounted basis.

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.

Defined contribution pension plans

Obligations for contributions to defined contribution pension plans (including KiwiSaver) are recognised as an expense in profit or loss when they are due.

DEPOSITS FOR FUTURE SERVICES

Deposits for future services are recognised as current liabilities for income received for specific projects, which have not completed at balance date. The amount is calculated based on the income and expenses incurred for the specific projects.

REVENUE RECEIVED IN ADVANCE

Unused donations and grants with "use or return" conditions attached are recognised as current liabilities.

GOODS AND SERVICES TAX

These financial statements have been prepared exclusive of goods and services tax (GST), except for accounts receivables and accounts payables which are GST inclusive.

INCOME TAX

The Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for this exemption.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2017

1. Grants from central or local government

	2017	2016
	\$	\$
Auckland Council	558,000	561,750
Ministry of Business, Innovation & Employment	257,155	145,690
Ministry of Social Development	-	5,772
Total	815,155	713,212

2. Grants from non-governmental organisations

	2017	2016
	\$	\$
Auckland Communities Foundation	10,000	-
JR McKenzie Trust	90,000	-
Lion Foundation	4,000	8,000
Lottery Grants Board	30,000	30,000
Next Foundation	597,866	-
SKYCITY Auckland Community Trust	186,000	197,200
The Trusts Community Foundation	7,000	5,000
Total	924,866	240,200

3. Deposits for future services

	2017	2016
	\$	\$
Talking Matters	210,011	-
Franklin Careers	-	25,374
Financial Literacy	5,613	15,000
Employability	67,784	53,001
Science in Society	126,075	38,816
Total	409,482	132,191

4. Donations

	2017	2016
	\$	\$
Learning Auckland Leadership Table	30	-
JR McKenzie Trust	60	-
Total	90	-

NOTES TO THE FINANCIAL STATEMENTS FOR THE FOR THE YEAR ENDED 30 JUNE 2017 (CONT'D)

5. Revenue

	2017	2016
	\$	\$
Contributions from Auckland Council		
Base grant	558,000	558,000
Other revenues from Auckland Council	(5,000)	67,533
Subtotal	553,000	625,533
Contributions from all other sources	1,004,262	411,256
Total	1,557,262	1,036,789

7. Human resource expenses

	2017	2016
	\$	\$
ACC levy	2,138	2,146
Professional development-staff	23,211	18,300
Recruitment expenses	4,863	598
Salaries & wages	760,651	581,211
KiwiSaver employer contributions	22,362	17,041
Other employment expenses	104	68
Total	813,329	619,364

6. Operating expenses

	2017	2016
	\$	\$
Audit Fees	12,935	11,335
Bank charges	224	573
Computer & ICT expenses	5,401	6,114
Depreciation & Amortisation exps	8, 9	9,958
Events & seminars	35,291	24,590
General expenses	1,152	2,772
Insurance	3,759	3,574
Mileage	11,964	15,383
Office supplies	4,048	3,006
Parking	5,212	2,420
Postage & courier	1,194	934
Printing & copying	9,438	6,566
Professional services	230,937	71,204
Project Evaluation	74,529	8,617
Publications,brochures & media	57,502	27,120
Rental	32,311	29,987
Telephone & cellphone	11,943	8,884
Travel & accommodation	14,102	6,737
Website	1,399	1,970
Total	523,299	239,193

8. Property, plant, and equipment

	Opening carrying amount	Current year Depreciation	Addition	Disposal	Closing carrying amount
2017	\$	\$	\$	\$	\$
Furniture & Fittings	11,685	1,824	3,436	126	13,171
Office Equipment	1,769	898	5,039	217	5,693
Computers	5,495	6,592	12,799	-	11,702
Total	18,949	9,314	21,274	343	30,566
2016	\$	\$	\$	\$	\$
Furniture & Fittings	12,440	1,689	1,001	67	11,685
Office Equipment	1,822	507	581	127	1,769
Computers	7,357	3,998	2,136	-	5,495
Total	21,619	6,194	3,718	194	18,949

9. Intangible assets

	2017	2016
	\$	\$
Opening carrying amount	1,398	2,611
Current year amortisation	644	1,213
Closing carrying amount	754	1,398

10. PAYE payable

	2017	2016
	\$	\$
PAYE tax payable	20,993	11,069
Student loan payable	1,933	1,112
KiwiSaver employee payable	5,189	2,349
KiwiSaver employer payable	1,968	1,000
ESCT Payable	756	413
Total	30,839	15,943

NOTES TO THE FINANCIAL STATEMENTS FOR THE FOR THE YEAR ENDED 30 JUNE 2017 (CONT'D)

11. Revenue received in advance

	2017	2016
	\$	\$
General Administration	4,000	7,000
Talking Matters	15,000	10,000
Total	19,000	17,000

12. Capital management

The Trust's capital includes accumulated trustees' funds. The Trust's policies in respect of capital management and allocation are reviewed regularly by the Board of Trustees. There have been no material changes in the Trust's management of capital during the period. The Trust is not subject to any externally imposed capital requirements.

13. Trustee Funds - allocation of reserves

	2017		2016	
Allocation of reserves	\$	\$	\$	\$
Contingency funds				
- Forward operating expenses	283,000		248,000	
- Future project development	60,000	343,000	-	248,000
Retained earnings		70,627		109,899
Total reserves		413,627		357,899

Contingency funds are part of the reserves that are set aside for a specific purpose. Forward operating expenses provide funds for three months operating expenses. Future project development are funds set aside to launch new projects that do not have guaranteed external funding or to underwrite projects not funded.

14. Lease and capital commitments

NON-CANCELLABLE OPERATING LEASE PAYMENTS:

	2017	2016
	\$	\$
Not later than one year	34,315	29,942
Later than one year and not later than 5 years	37,044	62,533
Later than five years	-	-

15. Contingencies

There were no contingencies as at 30 June 2017 (2016: \$NIL).

16. Related party transactions

Auckland Council

The Trust is a council-controlled organisation and receives a significant amount of grants from Auckland Council to deliver outcomes as specified in each year's Statement of Intent.

The total amount of income received from Auckland Council is disclosed in note 5, which included \$5,000 refund for Franklin Careers contract. There was no outstanding balance at 30 June 2017 (2016: \$48,932.50).

Goods and services of \$12,516.58 (2016: \$4,785.70) were purchased from Auckland Council. There was no outstanding balance at 30 June 2017 (2016: \$NIL).

Auckland Communities Foundation (ACF)

Alison Sutton, one of the key management personnel of the Trust, is also a trustee of ACF. There was no transaction in the year ended 30 June 2017 (2016: \$10,000 grant was received from ACF for the early development of Talking Matters project, which started on 1 July 2016).

Auckland University of Technology (AUT)

Richard Hall, the Chairperson of the Trust's Board of Trustees, is also a member of the key management personnel of AUT. There was no income received from AUT (2016: \$1,000). \$434.78 was paid to AUT for contribution to costs relating to Prof Joseph Lo Bianco's visit to NZ (2016: \$NIL). At balance date, there was no outstanding balance. (2016: \$NIL).

Ginnie Denny (Trustee of the Trust)

Goods and services of \$2,500 were purchased from Ginnie Denny (2016: \$NIL). \$1,500 reimbursement was paid for her to attend the Chairing the Board course. There was no outstanding balance at 30 June 2017 (2016: \$NIL).

17. Post balance date events

Richard Hall, the Chairperson of the Trust, has stepped down as board chair from 1 July 2017. Ginnie Denny has been elected as chairperson from 1 July 2017.

inspire
nurture
grow
support
empower
positive
change
partnerships