

TE HONONGA AKORANGA

**COMET**



# annual report

2018 2019



## 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 pūatakataka, 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.



## 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 o ngā whenu,

mā te mahi tahi o 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, 1934 - 2018





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## 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 and ATEED 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 Art and Design which provide us with communications and design support • Our generous sponsors this year, Auckland Council, NEXT Foundation, Ministry of Business, Innovation and Employment, JR McKenzie Trust, Lottery Grants Board, Tindall Foundation, Cognition Education Trust, Todd Foundation, Lion Foundation and The Trusts Community Foundation • 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, Pasifika Education Centre, AUT, University of Auckland, Victoria University, Manukau Institute of Technology and BNZ Partners • Our amohau, Tame Te Rangi and Rereata Makiha • Our staff, volunteers and trustees • Our many project partners, whom we value immensely but are too numerous to name here.





"...the divide between those who have and those who do not is greater."

## CHAIRPERSON

**Twenty years. A lifetime for us at COMET, and a time of significant change across the Auckland region.**

Over the last 20 years, Auckland has seen so much growth. Our population has grown – more babies are born here than ever before – and we welcome people from afar to make their home here. We have become a supercity under one unitary urban plan. We have strong employment levels, and we are building schools and houses, providing ever-increasing opportunities for young and old to engage, learn, entertain and play a full part in our vibrant community.

However, the divide between those who have and those who do not is greater. Too many young people are not in employment, education or training. Many children are starting school without the skills to succeed, and Māori and Pasifika are over-represented negatively in many measures - including the justice, welfare and prison systems, health, housing and unemployment.

In many ways, COMET is the same organisation as when we began as a Manukau Council-controlled organisation, established to create effective change in the education experience of Auckland. We still value our independence in the

sector - made possible in part through our council base funding. We are still passionate, creative and community-focused. We still work collaboratively with our community groups to develop positive opportunities for engaged lifelong learning. Our focus remains to incubate projects and develop platforms for their long-term implementation. We continue to engage and advocate within education and the wider community, and we continue to strive to shape positive change.

Of course, we have seen change: our reach now covers the entire supercity. We have grown but remain comparatively small, with fewer than 20 employees. We have a stronger foundation in our partnerships with Māori and Pasifika, and our work has become more targeted and refined towards people with high needs. We now have fewer, but bigger, projects, and we continue to focus on sustainable systems change.

I'd like to take the opportunity to thank all our funders, partners and stakeholders. I'd like to recognise our talented, creative and dynamic team for the work they do and the outcomes they achieve. I acknowledge specifically Susan Warren, our Chief Executive, whose steady drive maintains momentum, and I'd like to thank our dedicated Board for their insight, focus and direction.

As Auckland grows, so does COMET. As our city thrives, so shall we. Each new decade brings changes, challenges and opportunities. We are ready.





"...our work continues to grow in reach and impact."

## CHIEF EXECUTIVE

**Ngā mihi nui, ngā mihi mahana, ngā mihi aroha. Tēnā kotou katoa, Assalamu'alaikum warahmatullahi wabarakatuh, Talofa lava, Malo e lelei, Kia orana, Nisa bula vinaka, Taloha ni, Fakalofa lahi atu, Ni hao, Namaste, and warm greetings.**

The day after this Annual Report comes out is COMET's 20th birthday. We've come a long way since Bernardine Vester, our founding CE, established COMET's first office in a former cupboard at MIT, back in October 1999. Ginnie has reflected on some of those changes in her message.

As we celebrate our anniversary, we're also looking back on what has been an action-packed and exciting twelve months to see just how far we've come in the last year. On a very practical level, one answer to that question is "about a hundred metres" – our office move in June 2018 was short in distance but transformational because we now have space for our expanding team. Speaking of which, another answer is "from 12 to 18 team members" – bringing new skills, experience and viewpoints to our already diverse team.

More importantly, our work continues to grow in reach and impact. Our early oral language campaign, Talking Matters, has focused on "learning deeply" this year, developing and trialling several different ways to get everyone to talk with babies and

young children. This has included providing information, skills and resources to 615 families, supporting 32 families through whānau coaching; and enhancing the capability of 438 family-facing practitioners. It has been exciting to see the early results from this work for babies and toddlers, families and organisations.

Meanwhile our Youth Employability Programme continues to expand, with over 800 young people participating in 2019 at 46 sites around the country (up from 34 sites in 2018). In response to demand we are also working with partners to develop new versions of YEP for use in a Te Ao Māori youth group context, in prisons, and with at-risk young people – all of which will enable more young people to build the skills they need to successfully transition to work.

Much of COMET's work is with Māori, Pasifika and migrant communities, so this year we have been looking at how we can better recognise and value our own and others' cultural and linguistic diversity, in order to understand and respond more effectively to the aspirations of those we work with and for. We are very fortunate

to have the support of our board and of our amohau, Tame Te Rangi and Rereata Makiha, who bring their wisdom to assist us on this journey.

Our February 2019 strategic planning focused on "levelling up" in how we support Māori aspirations. We learnt that "it's not about who you are, it's about where you are" and "start by listening". Since then we have been challenging ourselves to show respect for Tāngata Whenua by using te reo Māori more in our work and by following tikanga, including karakia timatanga, mihi and karakia mutunga at meetings.

As always, none of this would be possible without our many partners, supporters and stakeholders. We look forward to working with you further in 2019/20 and beyond, towards more effective and equitable education pathways for all.

Ngā mihi,  
Susan Warren

# Strategic leadership

This project stream primarily contributes to Auckland Plan outcomes under Belonging and Participation, Māori Identity and Wellbeing, Environment and Cultural Heritage, and Opportunity and Prosperity.

## 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. Less visible than our project work, it is however the platform on which all our other work depends, and involves activity across the following areas:

### Data analysis

The 2018 Local Board snapshots of education data have been shared through our newsletter, website, social media and in hard copy to key stakeholders. This year we included a commentary on key trends and issues in the snapshot, to increase the data's usability.

When we distributed our 2018 Local Board education snapshots, we offered workshops to key Local Boards, in partnership with the Ministry of Education. Three Local Boards took up this opportunity – Franklin, Henderson-Massey and Waitākere. We also met with two local MPs to discuss the implications of the data for their electorate.

81%

of stakeholders rate our data reports as valuable or highly valuable

## Auckland Languages Strategy

We continue to chair and coordinate the Auckland Languages Strategy Group, to coordinate actions to support Auckland's diverse languages. A key action for this year has been writing and publishing a Languages in Education Strategy, which includes a workforce development plan for language maintenance, learning and use.

The strategy was sent to relevant Ministers and government departments in late 2018. As a result, three national policy representatives from MOE attended the November languages strategy meeting. They have undertaken to stay in touch around languages education policy as it develops.

The Auckland Languages Strategy Group is also contributing expertise to a cross-agency languages policy working group led by the Human Rights Commission. The group's first action is to bring together existing consultation material in order to identify evidence on whether a national languages policy would be useful and what it would need to address.

### Advocacy

Raising Auckland-specific issues with government is an important part of our work as government policies significantly impact on the effectiveness of education and skills in Auckland.

We made five formal submissions during this period, on the Early Learning Strategic Plan; Review of Tomorrow's Schools; Maihi Karauna; Review of Home-Based ECE; and

the Child and Youth Wellbeing Strategy. We also participated in the planning process for Auckland Council's submission on the Child Wellbeing Strategy.

We also provided input at a national MOE consultation meeting on directions for Adult and Community Education (ACE); and at a stakeholder meeting on the proposed vocational education reforms.

## Awareness-raising

Media articles are an important way to raise awareness of key education and skills issues for Auckland. We did this through articles in mainstream media (29 items for the year) and through social media, including four Facebook pages and three Twitter accounts (for COMET as a whole and for specific projects), with 4,700 followers across our four Facebook pages and three Twitter feeds – up from 3,300 in June 2018 (a 44% increase).

## Youth voice

In collaboration with Geoff Vause of Education today, we bring young people together to talk and write about the issues that affect their learning. Those stories are then shared with educators and decision-makers through LA student voice magazine, published annually.

Three former student editors, now university students, assist with running the group, which is made up of primary, intermediate and secondary students from five Auckland schools. The 2019 magazine which will be published in October.





# Building Early Language

**This project stream primarily contributes to Auckland Plan outcomes under Belonging and Participation, Māori Identity and Wellbeing, Environment and Cultural Heritage and Opportunity and Prosperity.**

## Talking Matters

The Talking Matters campaign inspires talk to build children's language and life chances. We focus on infants and toddlers and their families because the early years are so important; early interactive talk shapes children's development. Our vision is 'Our children flourishing as thinkers, talkers and readers' and our mission is 'Inspiring interactive talk with our babies'.

### Gaining funding from NEXT Foundation

After two years of scoping, and an initial investment in late 2016 by the NEXT Foundation, we were thrilled to gain longer-term support from NEXT Foundation in 2018, which enabled us to step up work across the country.

The campaign is now one year into a six-year programme to understand what it takes to inspire and support action, to develop an evidence base about what works, and to grow a community of practice that will be a catalyst for change.

### Driving a core Government priority: wellbeing

This year's Wellbeing Budget's priorities - of mental health, child wellbeing, Māori and Pasifika aspirations - provide a platform for early language advocacy, because children's early language is a foundational indicator of wellbeing. Children with strong oral language at school start are more likely to succeed.

Yet, many children are missing out, particularly from low income backgrounds and stressed families. Therefore, Talking Matters is working to drive change through two core workstreams:

1. Supporting whānau, services and communities to take action on early language in ways that fit their own aspirations, cultures and languages.
2. Advocating for recognition of the importance of early language in policy and funding, in areas such as health, child development, and early learning.

### Achievements this year

We seeded action in four communities - Tāmaki, Māngere, Puketāpapa and Whanganui - through:

- Developing a model of whānau coaching about talk, testing it through intensive coaching with 32 families
- Providing information, skills and resources to 615 families through partner organisations and community events
- Enhancing the capability of 438 family-facing practitioners
- Influencing the practice of 14 organisations - a mix of early learning services, libraries, schools, and family services - to increase their focus on early language.

### Early signs of impact

Much of our work is still developmental, but evaluation data is pointing to promising trends:

- Children are exposed to more language and are interacting and talking more
- Families and whānau are talking more and talking differently with their children
- Parents are sharing strategies and tools with others and a network of parent champions is emerging
- Parents say family life is easier and they are enjoying parenting more

### Collaborating with Māori

Māori leadership and ownership of our kaupapa is essential for Talking Matters to be successful. During 2018 we developed E Minaka Ana, a Māori strategy, using a Hui Whiriwhiri process that involved Māori staff, kaumatua and Māori experts.

We are now scoping specific projects with iwi and Māori organisations, exploring ways to facilitate whānau engagement.





# Language is a cornerstone of development

## Talking Matters to Tāmaki

Tāmaki is a priority area for Talking Matters. With only 80% of children in the area attending early childhood education prior to starting school, versus 97% nationally, Tāmaki children often start school with language below their potential.

In an effort to move this dial, Talking Matters has developed Talking Matters to Tāmaki in collaboration with the Glen Innes Family Centre during 2018.

“Community action is a key part of our work, and whānau are the change makers for children,” says Emma Quigan, Talking Matters’ community activator. “In this culturally responsive whānau coaching initiative, parents look at data on talk in their homes, and learn strategies and set goals for interacting with their children. They also attend group sessions.”

The first two programme cohorts involved 17 families, with 47 children. All parents reported enhanced family wellbeing, and said they were communicating more with their children. 63% of families increased adult words and conversational turns with children.



*Talking Matters coach Fiona with Maria and her daughter Kayla who participated in the programme.*



*Talking Matters coach Fiona with Maria and her daughter Kayla who participated in the programme.*

## Graduation #2 makes for a Merry Christmas!

A lovely graduation ceremony took place in December 2018 for the second group of Talking Matters to Tāmaki children and parents. After successfully completing their 12-week course they had lots of inspiring stories to share – and cake!

“Talking Matters gets the whole family involved,” said coach Samantha Makoare at the event, echoed by Jared, father of Demetre, who said, “the advice the coaches give makes it ten times easier. Whether you’re a first-time parent or have kids already, just give it a go!”





## Ariana becomes a coach

A key success factor for Talking Matters to Tāmaki is the parents who become coaches after taking part.

One mother who became a coach is Ariana Kahui. She took part with her daughter Waiaria in the second cohort and is now enthusiastically coaching other families.

She says the best thing about Talking Matters is that it made her more aware and mindful of how she talks to her babies. “Although talking is a natural part of life, the importance can be overlooked in those first years especially when they can't talk back. The coaching and the LENA allowed me to really think about the quality of talk, the energy I put into it and allowed me to 'reap the rewards' from my efforts.

“In such a digitalised world nowadays, talking and interaction with our babies has almost become not so natural as it has been. I wanted to pass on my experiences as a participant of the programme and encourage parents to make the most of our babies' first few years, creating bonds and building brighter futures.”

## Building parent capability

Parent champions are at the heart of Talking Matters, and two stories illustrate not only the huge contributions that parents make to their children's talking potential, but the way in which Talking Matters also helps them to develop their own skills:

### Chatty men: Manuel and Detroit

Manuel Waaka is proud father of sparkling three-year old Detroit. Starting the Talking Matters programme in the second intake, he said he has learned how important it is to have regular communication and to use adult vocabulary with Detroit.

“The number one benefit from the programme is how important it is to have continued communication with Detroit, rather than just saying small ‘yes’ or ‘no’. I now explain things to him: why come over here, ‘so you can do your hair, and we can get ready to go out’. I extended my own conversation during the programme. Now I try to be more conscious of interacting with him: it's real positive.”

Manuel also said that their interactions have changed. “Detroit has a lot of communication, and it has improved a lot from the start of our programme. I would recommend the programme to other parents if they're willing to be conscious about having more positive communication with their children.”





## Helping new migrants and refugees to get talking

Talking Matters is working with English Language Partners to encourage new immigrants to communicate more with their own children in their home language while helping parents improve their English skills.

Launching an instructional video as part of a starter pack and range of resources developed out of the partnership, Katie Peckitt of English Language Partners says that everything is ESOL-based.

"We encourage lots of speaking, so we use lots of open-ended questions, talking about what it is like in

their country bringing up their children, how it is different in New Zealand."

Katie says that the objective is to get the parents to repeat and review as much as possible. "There are a lot of activities you can use; little games, flashcards, role plays and dialogue. We want people to feel comfortable talking in their own language: the main thing is we want parents speaking to their children as much as they can, about anything, at any time, and in any language."



Co-Director of Zero to Three, Victoria Prieto, with Talking Matters' Alison Sutton.

## Talking Matters at ZERO TO THREE

In October 2018, Talking Matters director Alison Sutton joined 3,400 practitioners, researchers and policy makers at the ZERO TO THREE Conference in Denver, Colorado.

ZERO TO THREE's mission is to ensure that all babies and toddlers have a strong start in life. The organisation has a long history of championing 'thinking baby'.

With sessions topics as diverse as Millennial Parents; Supporting Teen Parents To Talk More And Differently; Strategies For Working With Prisoners Who Are Also Parents: Connecting With Dads, and The Role Of Public Policy In Improving Life Chances For Children, and more, the conference has provided substantial material to power the development of Talking Matters into the future, says Alison.

"It was incredibly stimulating, because it had a strong strand of advocacy and outstanding presentations and speakers. Talking Matters will be drawing on the insights for months to come."

Alison says that there were many highlights of the conference. "Speakers reinforced the powerful connection between attachment, back and forth interaction and infant mental health. Infant mental health has not had a lot of attention in NZ.

"It was also important to learn more about the connections between the early years and economic policy and employment policy. Every employer depends on someone who depends on childcare.

"Thirdly, we need to be actively talking about socio-emotional development. If we want children to have skills in managing their behaviour, they need the vocabulary and concepts to do that. It has to be intentional."



# Youth Employability

**This project stream primarily contributes to Auckland Plan outcomes under Opportunity and Prosperity and Belonging and Participation.**

Our Youth Employability Programme (YEP): Licence to Work teaches the 'soft skills' employers say that young people need to succeed in the workplace. YEP combines classroom learning, volunteering and work experience. COMET provides training, support and resources for education providers and other organisations to deliver YEP to their young people.

YEP continues to expand as more organisations see the value of the programme for their young people. From 34 sites in 2018, there are now 46 sites across 11 regions in 2019, and talks are underway towards potential new sites from Northland to Southland. In total, around 800 young people are building skills through YEP this year.

In Auckland, 261 young people are building employability skills through YEP at 12 Auckland sites. These include 8 mainstream secondary schools, 2 kura, one alternative education provider and one prison. Of these, three are in west Auckland, two in central Auckland and seven in south Auckland.

A highlight for 2018 was the joint graduation celebration in October, held at Te Wānanga o Aotearoa. Forty students from three schools attended, with a former YEP participant speaking about the impact YEP has had in enabling him to build a successful career in construction.

In response to demand, three new forms of YEP are in development, for delivery in prisons and remand; for disengaged young people; and a Te Ao Māori employability training programme for youth workers.

**49** YEP sites  
up from **34** in 2018

## Preparing for sustainability

If YEP is to be sustainable long-term, there will need to be mainstream government funding for employability skill-building. To this end, in February we hosted a workshop for policy-makers from several government departments and employability practitioners to discuss development of an Employability Skill-Building Classification Framework for NZ. The framework would aim to identify and share criteria and information so providers can select an employability programme that fits their students' needs. Work has begun on the first step in this process, to map existing employability programmes.

As part of the sustainability plan for YEP we have also worked with Otago Polytechnic and Te Waiariki Pūtea Trust to develop a Train the Trainer programme to create a team of accredited trainers who will train YEP facilitators. The first Train the Trainers programme will be delivered in August.



*"Work experience teaches you a lot. It can help you in the future."* - Satorree, Tuakau College





# A ticket to great opportunities

2019 has seen the Youth Employability Programme (YEP) continue to grow. 46 sites are running our Youth Employability Programme again this year, 12 of them in Auckland.

The value of YEP is founded on insights gathered from employers, specifically the core competencies young people require to bridge the gap between school and the work environment.

When presenting certificates to Auckland YEP graduates, former Chief Executive of the EMA Kim Campbell commented, "It says what you've accomplished. And more importantly, what it says to someone like me that's going to offer you a job, I know what you did to get it."

By embracing these competencies, YEP has driven authentic change and empowerment for many of the programme's participants. The programme combines a mix of classroom learning, 10-20 hours of volunteering and 80 hours of work experience to teach the seven core employability skills.

One of the first YEP graduates, Selwyn Ofanoa Vaka, said his Licence to Work was a ticket to opportunities he never imagined.

"It's good to have these skills - memorise them, use them. There are a lot of opportunities out there if you apply these to your life.

"If I didn't have those skills to back me up, I'd probably be sitting at home right now. I show up, I put on the right attitude, always encouraging everyone else – teamwork, let's go team!"

Having the seven competencies has enabled Selwyn to achieve his goals. The employability skills workshops and workplace experience helped him understand what

employers are looking for in their employees and how to make the most of the opportunities available to him as a skilled employee.

As a result of participating in the programme, Selwyn has instilled discipline into his life, specifically through time management, adopting a positive attitude, teamwork and showing a willingness to learn. The positive impact of this newfound discipline included receiving a scholarship to get his welding ticket. He is now working in structural rigging and welding and intends to become a structural engineer.

We hope to continue expanding YEP's reach across the country by collecting data to fine-tune the programme and demonstrate its value in empowering young people to achieve success in the workforce.



Masson from Green Bay High School did voluntary work fixing bikes with Brent at EcoMatter Bike Hub in New Lynn.

# Education Māori

**This project stream primarily contributes to Auckland Plan outcomes under Māori Identity and Wellbeing, Environment and Cultural Heritage, Belonging and Participation, and Opportunity and Prosperity.**

## Tāmaki Makaurau Education Forum

The Tāmaki Makaurau Education Forum (TMEF) is a platform for iwi and educators interested in Education Māori to develop and share models of Māori success for Māori learners of all ages in Tāmaki Makaurau. The theme of the TMEF is Whakamātauria ōu Whakaaro – a challenge to us all to continually question, invoke, test and investigate the way we think act and do in our place and space of mahi, especially if we have impression, influence and impact on whānau and learners Māori.

The kaupapa (theme) of the October 2018 TMEF meeting was “have we come full circle?”, with a panel of young people and kaumatua giving insight into how the education system is now (from Māori students’ points of view) and how it was in the past. The conclusion from the workshop was that YES we have come full circle”. Racism is still prevalent. The financial divide is still evident and relationships between teachers and Māori learners are still a concern, as they were 50 years ago.

We were privileged to host Professor Mere Berryman as speaker and participant at the TMEF’s first hui for 2019 in May. You can read more about Professor Berryman’s message in the story on the next page.

## Rangatahi Consultation

The Youth Steering Group (YSR) that formed from our April 2018 rangatahi consultation wānanga has met several times to distil the messages from young people. They have arrived at six key themes:

- Racism and disrespect
- Exposed to too much freedom makes you grow up too quick
- High expectations from adults
- “What’s your excuse?”
- Health and wellbeing
- An inclusive environment

The YSR have shared these themes through input into the mahi of the Office of the Children’s Commissioner (OCC) and through presenting to educators at TMEF

meetings and at the uLearn Conference in October 2018. Their kaupapa (theme) was ‘Youth Māori deciding what is important to Youth Māori in education’.

The youth steering group plans to test their messages with disengaged young people. Then, later in the year, based on these discussions and their own deliberations, the YSR will identify one or two priority areas for action.

## Kaupapa Māori youth employability model

Te Puni Kokiri has continued to support YEP for Māori young people in 2019 through funding for delivery in two Auckland kura; an external evaluation of YEP in the kura; and delivery of YEP in two mainstream schools with high proportions of Māori students.

## Te Reo Revitalisation

We included messages about the importance of te reo Māori in four of our formal submissions this year – on:

1. The Maihi Karauna (the government side of the proposed new Māori language strategy)
2. The Strategic Plan for Early Learning 2019-2029
3. The Tomorrow’s Schools Independent Taskforce Report; and
4. The Budget Policy Statement 2019.

Our messages included support for te reo to be core curriculum in all schools, and referred to our recently-published Languages in Education Strategy which sets out a pathway towards achieving that goal.

During 2018, the Talking Matters team developed E Minaka Ana, a Māori strategy for supporting early oral language in whānau, especially in te reo Māori. The strategy was developed using a Hui Whiriwhiri process, involving Māori staff, kaumatua and Māori experts. We are now scoping specific projects with iwi and Māori organisations, exploring ways to facilitate whānau engagement. Māori organisations are interested in how LENA (language pedometer) technology and whānau to whānau coaching can facilitate the uptake and revitalisation of te reo Māori, especially the local dialect and tikanga/cultural protocols.





# Have we come full circle?

## Professor Berryman lays down the challenge at TMEF

We were privileged to host Waikato University Professor Mere Berryman, Director of Poutama Pounamu, as speaker and participant at the TMEF's first hui for 2019 in May, where the kaupapa was 'Language, Culture and Identity: insights, research and practice'.

As a person who is challenging education disparities for Māori students, and disrupting them through school leadership and reform, Professor Berryman opened the hui by inviting a change in thinking on the place of language, culture and identity in the current education system.

She said that over her forty years of experience within the sector she has found that education does a very good job of introducing a western colonial worldview, and in doing so marginalises anyone whose culture does not fit into that particular worldview.

"We need to recognise how pervasive and powerful Western beliefs, worldviews and epistemologies are on the culture of Māori. As a Māori person, I believe it's really important for us to understand the implications for what it's been like for our own culture, and how safe is it to be who we know we are in our schools."

The fact that the gap between Māori and non Māori, between Pacific students and non-Pacific students, has not closed is causing a lot of frustration, she says. "There is a lot of research now that shows what we should be doing better. Māori have been very strong in trying to position solutions based on te ao Māori, Mātauranga Māori. But they have been picked up in very superficial and rhetorical ways. So my message is to be wary of that, whether you're Māori, whether you're non Māori, and look for the places where you have agency."



To move the dial from now, she says that first of all, Māori "have to change the way we position ourselves, the discourses within which we position ourselves. But how does it actually transfer into the classroom by the teacher, for the teacher and for children? It is going to require some deep and deliberate shifts and understandings of both Māori and non-Māori. And that means that it's going to take some prioritising of resources to allow it to happen."

That said, she is a firm believer in this work. "You work with the people who want to work with you. We will grow confidence and understanding, we will change hearts and minds in the people that want to be part of this work. And we will affirm what they're doing and build them into the future. And as we do that, I believe that other people will want to join us."

# Engaging Aucklanders in STEM

**This project stream primarily contributes to Auckland Plan outcomes under Opportunity and Prosperity, Environment and Cultural Heritage, Māori Identity and Wellbeing, and Belonging and Participation.**

## Why STEM?

Auckland has a diverse population, and as the largest city in New Zealand it is key to our economic prosperity. Much of this prosperity will be realised through science and innovation as we progress to a knowledge economy. However, a lack of understanding of the country's STEM (Science, Technology, Engineering and Maths) industries and availability of careers, combined with STEM teaching that often lacks real-world context, means not enough students, especially in our low decile schools, are choosing to study the subjects required to meet the country's projected STEM workforce needs.

We have two strands of work to address these issues – SouthSci and the emerging STEM Alliance.

## SouthSci

SouthSci is a participatory science platform in south Auckland under the government's Curious Minds initiative. Its purpose is to boost interest in STEM subjects and careers among young people by enabling them to ask scientific questions that connect to their community, and then design and run research to answer the questions.

Eleven SouthSci projects were funded in 2018, and a further 10 projects have been funded in 2019. In all, the 2019 projects involve 18 schools (3 year 1-6, 5 full primary, 5 intermediate, 1 composite and 4 secondary), 26 other organisations and several hundred children and young people, exploring topics as varied as analysing DNA to monitor microbes in a local stream; using wave action for navigation; and the effect of noise pollution in their local area.

All projects receive funding for their research, plus advice from a scientist with expertise in their research topic. Most also have project management support from Fisher and Paykel Healthcare engineers who volunteer their time to SouthSci.

One of the highlights of SouthSci is the opportunity for young people to share the results of their projects. Ten schools shared video reports on their projects at a SouthSci film festival in November 2018, and a larger SouthSci symposium is planned for October 2019.

## STEM Alliance

The STEM Alliance aims to increase the number of young people coming through the STEM skills pipeline by bringing STEM-focused businesses, educators and young people together, sharing evidence and brokering opportunities for businesses to support effective STEM engagement initiatives.

Data shows most young people drop out of science in mid-secondary school, yet our 2014 scan of business investment in the STEM pipeline shows most companies focus their corporate social responsibility funding on supporting individual students at graduate and post-graduate level, rather than on engaging students in STEM while they are still at school.

The STEM Alliance will launch in late 2019, building on the knowledge and expertise we have built through five years of leading SouthSci on how to create authentic connection between STEM-focused corporates, their communities and schools in ways that engage more young people in STEM. The first event will include the release of our data snapshot on the STEM education and skills pipeline. Work is also under way on a literature review that will provide Alliance members with quality information on the most effective ways that corporates can support the STEM pipeline.





# Innovation could help save declining bee population

## Buzzing with excitement in Waiuku

Honey bees play a critical role in pollinating the plants that become much of the food we eat today. With bee populations in decline worldwide, they are in trouble.

To combat this growing worry, as part of Waiuku College's SouthSci project, beekeeping students are investigating the cloning of queen bees and how to share their knowledge.

Through the programme, Waiuku College students study the problems with bee keeping and the challenges the colonies face from the likes of mites, fungi and bacteria. As part of the study they have also gifted 10 primary schools with a beehive, as well as providing hands-on training on how to care for the hives.

"Everyone knows that bees are dying," says Cameron Slattery at Waiuku College. "However, we're hoping to bring hives to schools in order to educate kids and to get them into it, so that people are actually doing something about it."

Initially undertaking a three-day beekeeping course, the students partnered with Franklin County Beekeepers Association, Plant & Food Research and Fisher & Paykel Healthcare. Together they built a hive, collected a swarm and then nurtured it for a year, and then gifted the living hive to schools such as Pukeoware Primary School.

Waiuku College teacher Colin North said that by bringing this project to life and engaging students in science and technology, they are gaining an important opportunity to study not only bee microbiology but also the benefit bees have on our environment and ecosystem through active learning outside the classroom environment, which has generated significant enthusiasm from the participants. "Many of the students wanted to get into beekeeping and do something for

the environment, in fact one of our students from this project has now been employed by the Beekeepers Association, he said.

"An additional bonus was the mentorship the team at Fisher & Paykel Healthcare offered the group. Over and above helping to build the hives, they also taught the students how to run formal meetings, including chairing and taking minutes with the students involved in writing the final report. Some great real-life skills are being taught within the programme thanks to this partnership."

Pukeoware School continues to manage and care for the hive and extract the honey. The students find it fun and fascinating, especially learning about the impact bees have on our environment and eco system. One area of specific interest for these students is watching the larvae within the hive and seeing them hatch. Learning and having fun caring for the bees has been a great experience, as of course, has been collecting the honey!





## FOR THE YEAR ENDED 30 JUNE 2019

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#### Legal Name

Community Education Trust Auckland

#### Other Name

COMET Auckland

#### Type of Entity

Charitable Trust

#### Objectives 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

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

#### Trustees

- Andrew Abernethy
- Anne Candy  
(resigned 1 December 2018)
- Ginnie Denny (Chairperson)
- Caroline Harris  
(resigned 31 May 2019)
- Tracy Massam  
(appointed 1 December 2018)
- Jayne Mayerhofler  
(resigned 28 August 2018)
- Jignasha Patel
- Jannitta Pilisi
- Amit Prasad
- Richard Thornton  
(appointed 1 December 2018)
- Finau Glen Tuala  
(appointed 1 December 2018)

#### 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.

#### Solicitors

Bell Gully

#### Independent Auditors

BDO Auckland

#### Commencement Date

July 1, 2012

#### Website

[www.cometauckland.org.nz](http://www.cometauckland.org.nz)

#### Physical Address

Level 5, 55 Anzac Avenue,  
Auckland Central, Auckland 1010

#### Postal Address

PO Box 3430,  
Shortland Street, Auckland 1140

#### Website

[www.cometauckland.org.nz](http://www.cometauckland.org.nz)



# INDEPENDENT AUDITOR'S REPORT

## TO THE READERS OF COMMUNITY EDUCATION TRUST AUCKLAND'S PERFORMANCE REPORT FOR THE YEAR ENDED 30 JUNE 2019

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 performance report 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 2019, the statement of financial performance, statement of changes in trustees funds, 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 entity information and performance information of the Trust on pages 16 and 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 2019; 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 entity information and performance information of the Trust on pages 16 and 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 2019.

Our audit was completed on 27 August 2019. 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 performance report, 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 entity information and performance information

The Board of Trustees is responsible on behalf of the Trust for preparing a performance report that is fairly presented and that complies with generally accepted accounting practice in New Zealand.

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

In preparing the performance report, 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 performance report

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

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

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 performance report.

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 performance report, 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 performance report 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 performance report, including the disclosures, and whether the performance report represents 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.

### 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 2019

**Long Term Outcome:** Parity of educational outcomes

**Intermediate Outcome:** Reduced inequality of educational outcomes

**Vision:** All Aucklanders have the right to shine and realise their dreams through lifelong learning

**Mission:** Driving systems change to make education and skills more effective and equitable across Auckland

**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	2019 Actual	2019 Budget	2018 Actual
Delivering initiatives and projects to agreed timeframes and outputs	% of initiatives that fully meet timelines and outputs as listed in the SOI	95%	90%	90%
Quality of work to support education and skills	% of stakeholders who rate COMET Auckland's work as valuable or very valuable	85%	70%	91%
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	87%	70%	88%
Raising awareness of key education and skills issues	Number of media articles generated	29	45	44
Providing data and information that is valued and used by stakeholders	% of stakeholders rating COMET Auckland reports as moderately to highly valuable	81%	80%	93%
Leveraging Auckland Council support	Value of external funding as a percentage of Auckland Council grant	261%	346%	182%

### 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 our Annual Report.





## STATEMENT OF FINANCIAL PERFORMANCE

### FOR THE YEAR ENDED 30 JUNE 2019

	Notes	2019	2018
Revenue		\$	\$
<b>Funding from central or local government</b>			
- Grants	1	758,000	678,000
- Other funding		113,084	-
Grants from non-governmental organisations	2	1,143,589	902,509
Contract fees received		45,950	26,257
Deposits for future services brought forward	3	484,633	409,482
Deposits for future services carrying forward	3	(594,187)	(484,633)
Events registration		-	8,687
Interest earned		24,099	24,179
Sublease income	13	28,206	-
Sundry income		10,054	7,958
<b>Total revenue</b>	4	<b>2,013,428</b>	<b>1,572,439</b>
<b>Expenses</b>			
Operating expenses	5	540,873	582,676
Human resource expenses	6	1,314,592	933,524
Partnership contributions		83,500	8,152
Trustees' expenses		1,799	2,976
Sublease expenses	13	22,453	-
Loss on disposal of fixed assets		4,532	2,899
<b>Total expenses</b>		<b>1,967,749</b>	<b>1,530,227</b>
<b>Surplus before tax</b>		<b>45,679</b>	<b>42,212</b>
<b>Income tax expense</b>		<b>-</b>	<b>-</b>
<b>Surplus after tax</b>		<b>45,679</b>	<b>42,212</b>

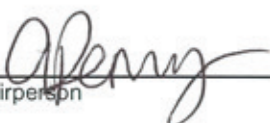
The above statement should be read in conjunction with the notes to and forming part of the performance report.

# STATEMENT OF FINANCIAL POSITION

## AS AT 30 JUNE 2019

	Notes	2019	2018
<b>Assets</b>		\$	\$
<b>Current assets</b>			
BNZ current account		453,713	444,814
Accounts receivable		11,445	9,219
Accrued interest		2,248	5,377
AT Hop card		144	84
GST refund		11,144	-
Petty cash		93	95
Petrol voucher & gift card		590	350
Prepayments		13,952	16,462
Reimbursable expenses		115	-
BNZ term deposits		811,862	815,441
<b>Total current assets</b>		<b>1,305,306</b>	<b>1,291,842</b>
<b>Non-current assets</b>			
Property, plant, and equipment	7	69,392	44,753
Intangible assets	8	17,596	11,513
<b>Total non-current assets</b>		<b>86,988</b>	<b>56,266</b>
<b>Total assets</b>		<b>1,392,294</b>	<b>1,348,108</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Accounts payable		70,119	78,364
Visa		1,585	2,064
GST payable		-	52,187
PAYE payable	9	35,053	34,979
Provision for holiday pay		40,447	46,111
Accrued expenses		31,840	26,550
Deposits for future services	3	594,187	484,633
Revenue received in advance	10	-	15,000
Project funding held for MBIE		117,545	140,169
Provision for onerous lease	13	-	12,212
<b>Total current liabilities</b>		<b>890,776</b>	<b>892,269</b>
<b>Total liabilities</b>		<b>890,776</b>	<b>892,269</b>
<b>Net assets</b>		<b>501,518</b>	<b>455,839</b>
<b>Represented by:</b>			
Trustees funds	12	501,518	455,839

Approved for and on behalf of the Board of Trustees this 27 day of August 2019.

  
Chairperson

  
Trustee

The above statement should be read in conjunction with the notes to and forming part of the performance report.



# STATEMENT OF CASH FLOWS

## FOR THE YEAR ENDED 30 JUNE 2019

	2019	2018
<b>Cash flows from operating activities</b>	<b>\$</b>	<b>\$</b>
<b>Cash was received from:</b>		
Funding from central or local government	848,460	793,150
Receipts from non-governmental organisations	1,182,404	959,545
Receipts from sublease	28,206	-
Interest received	27,229	24,022
Net GST received	-	38,960
<b>Cash was applied to:</b>		
Payments to suppliers and employees	1,928,936	1,473,933
Net GST paid	67,304	-
<b>Net cash flows from operating activities</b>	<b>90,059</b>	<b>341,744</b>
<b>Cash flows from investing and financing activities</b>		
<b>Cash was received from:</b>		
Cash receipts from sale of property, plant and equipment	733	-
Decrease in term deposits	203,880	-
<b>Cash was applied to:</b>		
Acquire property, plant and equipment	76,214	6,114
Acquire intangible assets	9,260	9,903
Increase in term deposits	-	307,966
<b>Net cash flows from / (to) investing and financing activities</b>	<b>119,139</b>	<b>(323,983)</b>
<b>Net increase in cash</b>	<b>209,198</b>	<b>17,761</b>
<b>Opening Cash</b>	<b>444,909</b>	<b>427,148</b>
<b>Closing Cash</b>	<b>654,107</b>	<b>444,909</b>
<b>This is represented by:</b>		
BNZ current account	453,713	444,814
Petty cash	93	95
BNZ term deposits with original maturities less than 90 days	200,301	-
<b>Total</b>	<b>654,107</b>	<b>444,909</b>

The above statement should be read in conjunction with the notes to and forming part of the performance report.



## STATEMENT OF CHANGES IN TRUSTEES FUNDS FOR THE YEAR ENDED 30 JUNE 2019

	Notes	Retained Earnings	Forward Operating Expenses Reserve	Future Project Development Reserve	Total
		\$	\$	\$	\$
Balance at 1 July 2018		82,839	283,000	90,000	455,839
Surplus for the year		45,679	-	-	45,679
<b>Balance at 30 June 2019</b>	12	<b>128,518</b>	<b>283,000</b>	<b>90,000</b>	<b>501,518</b>
Balance at 1 July 2017		70,627	283,000	60,000	413,627
Surplus for the year		42,212	-	-	42,212
Transfer to Future Project Development Reserve		(30,000)	-	30,000	-
<b>Balance at 30 June 2018</b>	12	<b>82,839</b>	<b>283,000</b>	<b>90,000</b>	<b>455,839</b>

The above statement should be read in conjunction with the notes to and forming part of the performance report.

## STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 30 JUNE 2019

### REPORTING ENTITY

Community Education Trust Auckland (the Trust) is a charitable trust incorporated under the Charitable Trusts Act 1957, 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 requirements of the Local Government Act 2002, which include 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 continuation of 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.

### 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.

### 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% – 40%
- 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 surplus or deficit and reflected in an allowance account against receivables.

An impairment loss is reversed in surplus or deficit if the reversal can be related objectively to an event occurring after the impairment loss was recognised.

#### 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 surplus or deficit when they are due.

### 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 PERFORMANCE REPORT

## FOR THE YEAR ENDED 30 JUNE 2019

1. GRANTS FROM CENTRAL OR LOCAL GOVERNMENT	2019	2018
	\$	\$
Auckland Council	558,000	558,000
Ministry of Business, Innovation & Employment	200,000	120,000
<b>Total</b>	<b>758,000</b>	<b>678,000</b>

3. DEPOSITS FOR FUTURE SERVICES	2019	2018
	\$	\$
Talking Matters	462,714	354,241
YEP in Mt Eden Corrections	(1,836)	-
Employability	75,901	57,759
Māori Education Project	-	18,000
Science in Society	57,408	54,633
<b>Total</b>	<b>594,187</b>	<b>484,633</b>

4. REVENUE	2019	2018
	\$	\$
<b>Contributions from Auckland Council</b>		
Base grant	558,000	558,000
<b>Subtotal</b>	<b>558,000</b>	<b>558,000</b>
Contributions from all other sources	1,455,428	1,014,439
<b>Total</b>	<b>2,013,428</b>	<b>1,572,439</b>

6. HUMAN RESOURCE EXPENSES	2019	2018
	\$	\$
ACC levy	3,087	2,648
Professional development-staff	49,857	30,563
Recruitment expenses	2,128	16,258
Salaries & wages	1,222,930	858,697
KiwiSaver employer contributions	35,681	24,754
Other employment expenses	909	604
<b>Total</b>	<b>1,314,592</b>	<b>933,524</b>

2. GRANTS FROM NON-GOVERNMENTAL ORGANISATIONS	2019	2018
	\$	\$
Cognition Education Trust	52,174	18,000
JR McKenzie Trust	15,000	60,000
Lion Foundation	8,000	4,000
Lottery Grants Board	80,000	30,000
Next Foundation	962,915	790,509
The Tindall Foundation	15,000	-
The Trusts Community Foundation	7,500	-
Todd Foundation	3,000	-
<b>Total</b>	<b>1,143,589</b>	<b>902,509</b>

5. OPERATING EXPENSES	Notes	2019	2018
		\$	\$
Audit Fees		14,575	14,175
Bank charges		291	218
Computer & ICT expenses		20,705	14,018
Depreciation & Amortisation exps	7, 8	27,383	10,214
Events & seminars		33,217	52,909
General expenses		1,472	1,343
Insurance		3,272	3,952
Local Travel Expenses		16,747	12,180
Office supplies		6,849	5,178
Parking		15,835	10,839
Postage & courier		2,195	2,706
Printing & copying		11,165	6,672
Professional services		107,377	215,492
Project Evaluation		139,668	96,284
Publications, brochures & media		35,041	60,491
Rental	13	68,909	41,000
Telephone & cellphone		17,614	13,757
Travel & accommodation		15,734	16,290
Website		2,824	4,958
<b>Total</b>		<b>540,873</b>	<b>582,676</b>

7. PROPERTY, PLANT, AND EQUIPMENT	Opening carrying amount	Addition	Disposal	Current year depreciation	Closing carrying amount
2019	\$	\$	\$	\$	\$
Furniture & Fittings	29,959	15,399	(2,634)	(5,795)	36,929
Office Equipment	4,867	5,981	(990)	(2,785)	7,073
Computers	9,927	33,679	(1,190)	(17,026)	25,390
<b>Total</b>	<b>44,753</b>	<b>55,059</b>	<b>(4,814)</b>	<b>(25,606)</b>	<b>69,392</b>
2018	\$	\$	\$	\$	\$
Furniture & Fittings	13,171	21,155	(2,884)	(1,483)	29,959
Office Equipment	5,693	1,261	(15)	(2,072)	4,867
Computers	11,702	4,540	-	(6,315)	9,927
<b>Total</b>	<b>30,566</b>	<b>26,956</b>	<b>(2,899)</b>	<b>(9,870)</b>	<b>44,753</b>



8. INTANGIBLE ASSETS	2019	2018
	\$	\$
Opening carrying amount	11,513	754
Addition	8,060	11,103
Disposal	(200)	-
Current year amortisation	(1,777)	(344)
<b>Closing carrying amount</b>	<b>17,596</b>	<b>11,513</b>

10. REVENUE RECEIVED IN ADVANCE	2019	2018
	\$	\$
Talking Matters	-	15,000
<b>Total</b>	<b>-</b>	<b>15,000</b>

12. TRUSTEES FUNDS - ALLOCATION OF RESERVES	2019		2018	
	\$	\$	\$	\$
<b>Contingency funds</b>				
Forward operating expenses	283,000		283,000	
Future project development	90,000	373,000	90,000	373,000
Retained earnings		128,518		82,839
<b>Total reserves</b>		<b>501,518</b>		<b>455,839</b>

13. LEASE AND CAPITAL COMMITMENTS	2019	2018
<b>Non-cancellable operating lease payments:</b>	<b>\$</b>	<b>\$</b>
Not later than one year	74,083	94,456
Later than one year and not later than 5 years	186,031	242,811
Later than five years	-	-
<b>Total</b>	<b>260,114</b>	<b>337,267</b>

The lease for the previous premises expired on 4 July 2019. It was subleased from 7th September 2018 to 3rd July 2019 on a cost recovery basis. (2018: \$12,212 of provision for onerous lease was accrued).

9. PAYE PAYABLE	2019	2018
	\$	\$
PAYE tax payable	25,770	25,325
Student loan payable	549	732
KiwiSaver employee payable	5,632	5,635
KiwiSaver employer payable	2,198	2,384
ESCT Payable	904	903
<b>Total</b>	<b>35,053</b>	<b>34,979</b>

#### 11. 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.

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. CONTINGENCIES

There were no contingencies as at 30 June 2019 (2018: \$NIL).

#### 15. 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 4. There was no outstanding balance at 30 June 2019 (2018: \$NIL).

Goods and services of \$13,737 (2018: \$13,190.46) were purchased from Auckland Council. There was no outstanding balance at 30 June 2019 (2018: \$1,832.50).

#### 16. POST BALANCE DATE EVENTS

There have been no post balance date events.

COMET Auckland, 2019

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