

A watercolor portrait of a woman with long, dark hair. Her face is rendered with vibrant, abstract colors including red, orange, yellow, blue, and pink, creating a textured, layered effect. The background is a soft, light-colored watercolor wash with hints of blue and green.

ANNUAL REPORT

Rīpoata ā-tau
2020 – 2021

TE HONONGA AKORANGA

COMET





MIHI WHAKATAKI

Kia hora te marino,
Kia whakapapa pounamu te moana,
Kia tere te kārohirohi i mua i tō huarahi.
Hei huarahi mā tātou
Aroha atu, aroha mai.
Tātou i a tātou katoa
Haumi e, hui e, taiki e.

Nā Te Hononga Akoranga – COMET Auckland anō te waimarie,
Te whakaatu i te pūrongo-a-tau nei ki a koutou.
Ngā mihi maioha ki ngā waka, ki ngā iwi, ki ngā hapū e tautoko nei i te
Kaupapa nui o te mātauranga.
Mauri ora ki te whai ao, ki te ao mārama.

COMET Stakeholder Consultation Meeting



SouthSci scientist at the Zero Waste Zone in Henderson, Tāmaki Makaurau



YEP graduates from Manurewa High School

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SouthSci Symposium scientists

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 Auckland Unlimited 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 | Hight Art and Design, who provide us with branding and design support | Our generous sponsors this year: Auckland Council, Cognition Education Trust, Department of Internal Affairs, Dragon Community Trust, Foundation North, Four Winds Foundation, Lion Foundation, Lottery Grants Board, Ministry of Education, Ministry for Pacific Peoples, Ministry of Business, Innovation & Employment, Ministry of Social Development, Next Foundation, Statistics NZ, Tāmaki Redevelopment Company Limited, Todd Foundation, University of Otago, Vodafone New Zealand Foundation and Waka Aotearoa Education Ltd. | Our partners who provided significant in-kind support: Auckland Museum, Auckland University of Technology, BNZ Partners, Education Today, Employers and Manufacturers Association, Fisher and Paykel Healthcare, Landcare Research, Manukau Institute of Technology, Ministry of Education, Ngā Pae o te Māramatanga, NIWA, Pasifika Education Centre, Science Learning Hub, Southern Initiative and University of Auckland | 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.



Science engagement at MOTAT Science Fair

MESSAGE FROM THE CHAIR AND CHIEF EXECUTIVE

Ngā Kōrero a te Tiamana me te Manahautū

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, Warm Greetings.

Our year began in uncertainty, but thanks to support from our funders, we only needed to implement stage one of our COVID-19 contingency plan, successfully retaining almost all of our staff. When new opportunities arose in late 2020/early 2021, we were in a position to respond. We're now ending the year having not only maintained, but in some cases significantly increased our delivery for the communities we serve.

In the last few months, we've launched two significant new programmes:

- Vaka Leo Voices, a partnership with Waka Aotearoa Education Ltd to provide professional development and parent engagement support for schools and ECEs offering Pasifika Bilingual Education.

- WeSTEM, adapting our successful SouthSci model to support short-term science projects in west Auckland.

Vaka Leo Voices has taken eight years of relationship-building, learning, collaboration and advocacy and we've been working for years to find a way to take the successful SouthSci model to west Auckland.

COMET has sharpened its strategic focus to include: sustainable systems change for equity and mana motuhake (self-determination); incubating co-designed innovations that shape equitable results, and bedding in innovative solutions as "business as usual" opportunities for some part of the system, so we can move on to the next pressing issue.

It's exciting to see two of our projects moving towards that latter stage of our systems change process. We have handed



Minister Aupito William S'i'o with John McCaffery



Pasifika Early Learning Puna o le Atamai

over Tāmaki Makaurau delivery of our Youth Employability Programme to Youthtown, who are already moving to reach more and different young people. Meanwhile, our Talking Matters initiative is preparing to establish itself as a stand-alone entity, to ensure the sustainability of its important work.

Our board has also undergone some changes, with two new members, Timmy Hu and Judith Thompson, joining; and one long-term board member, Jannita Pilisi, coming to the end of her final term and moving on.

Leading on from our strategic planning, our board is reviewing our governance model towards becoming a better Te Tiriti partner. In order to ensure continuity while that review is in progress, we are very grateful that Ginie Denny has agreed to stay on as board chair for the transition period.

Thanks to our many partners, funders and other stakeholders for the part you play in making our work possible.

Ngā mihi maioha ki a koutou

Susan Warren,
COMET CE

Ginie Denny,
COMET Board Chair

Strategic Plan 2021



Mission:

Driving systems change to make education and skills more effective and equitable.

Vision:

Tino rangatiratanga for everyone through lifelong learning.

Values:

- Whanaungatanga
- Manaakitanga
- Mana Motuhake

Ngā Pou
Mana motuhake
Equity

1 Te Tiriti o Waitangi
the lens for all our work

3 Approaches:

- Listening and relationship
- Taking a systems view
- Incubating innovations
- Measuring impact
- Saying the hard stuff
- Sharing solutions

4 Long-term goals:

- Create campaigns of significance
- Drive sustainable systems change
- Build a sustainable organisation
- Be a trusted source of data and solutions

5 Core functions:

- Data and evidence
- Leadership and connecting
- Communications and advocacy
- Finance and accountability
- Systems change capability
- Cultural capability
- Innovation

6 Organisational shift #1

Sharpening our focus on the root causes of inequity

- a. Reviewing our governance model towards becoming a better Te Tiriti partner
- b. Prioritising community voice, especially Māori, Pasifika, migrant and other under-served communities

7 Organisational shift #2

Driving systems change through coherent campaigns, not unconnected projects

- a. Establishing a more structured lifecycle for campaigns, including systems change goals and processes for handover
- b. Developing sustainable funding, including for the connecting, scoping and planning phases

8 Organisational shift #3

Strengthening our strategic influence

- a. Designing for Auckland and sharing nationally
- b. Building Te Hononga Akoranga – COMET's profile, especially with decision-makers



EDUCATION MĀORI

Mātauranga Māori

OUTCOMES

TĀMAKI MAKAURAU FORUM

35

people attended the
Tāmaki Makaurau Forum

TE REO PATHWAYS

7

South Auckland schools -
Manurewa Kāhui Ako

FACEBOOK

6.2k

views of the live Facebook
panel discussions

WRITING MĀORI STORIES

16

students, Years 7 & 8, from
two schools in Glen Innes,
writing local Māori stories

WHAT WORKS FOR MĀORI LEARNERS

150

student teachers reached
via a 'What works for Māori'
guest lecture



Aotearoa New Zealand is becoming more unequal. There is greater disparity in all social metrics, including wealth, health, education and employment. There is also greater recognition that our education system does not serve Māori as they are still disproportionately over-represented in negative metrics. We know that Māori learners are innately capable and recognise the education system needs transformation in order for Māori to realise their potential. A society is only as good as its vulnerable members. Targeted action is required to lift those who are currently under-served by the system so our society can thrive.

Education Māori's aim is to ensure educators in Tāmaki Makaurau do right for our Māori learners. As part of this, our annual Tāmaki Makaurau Forums bring together educators and young Māori to find out what negatively impacts our Māori learners and to identify opportunities to change this. Last year, we had two engaging online forums with rangatahi and politicians. This year's forum highlighted the impacts of COVID-19 and that swift change is required to ensure better equity when we implement educational opportunities.

What are the barriers to Māori succeeding in Education?

- Socioeconomic factors including unstable housing
- A lack of a collective Māori voice in the school
- Positive role-models needed for Māori students
- Racism
- A lack of authentic relationships

What are the opportunities for te reo Māori to thrive?

- Make te reo Māori a core subject
- Encourage teachers to learn te reo Māori / tikanga Māori
- Let us in! Give access to Māori service providers to work alongside ākonga Māori

- Encourage a love for te reo Māori and biculturalism
- What is good for Māori is good for everyone else

An educational opportunity we identified this year was to work with the Manurewa Kāhui Ako, developed by the Ministry of Education. Our aim is to develop a plan for an integrated approach to the teaching and learning of te reo Māori across the Manurewa Kāhui Ako. We recognise that this approach is needed if we are to strengthen the te reo Māori skills of the ākonga. We are also aware that support is needed for the planning of local Māori stories. Aotearoa New Zealand history will be a core component of the New Zealand curriculum from 2022 which will naturally complement te reo Māori.

In term two, we held a workshop with the seven schools across the Manurewa Kāhui Ako. In smaller groups, they looked at what they currently teach and what resources they use. The groups brainstormed what further opportunities they would like to include in the teaching plans of our schools. The teachers at the schools recognise the importance of a collaborative approach by sharing teaching plans and resources. By the end of this year, we will have whānau feedback on how they would like their tamariki to learn te reo Māori.

TALKING MATTERS

OUTCOMES

WHĀNAU ENGAGEMENT

398

398 whānau engaged in Talking Matters projects

PARTNERSHIPS

5

partnerships and collaborations with other organisations

EARLY LEARNING CENTRES

10

early learning centres participated

FACEBOOK

10,380

Facebook followers

PRACTITIONERS

74

practitioners involved



Science tells us that when a child has a solid foundation in their home language(s), they are ready to thrive in any language. Some of the Talking Matters mahi in this period has focused on affirming the mana of home languages, with a special focus on te reo Māori as an official language of Aotearoa. This kaupapa has been woven across our work in education and in the whānau space.

During this period, Talking Matters has been focusing on developing tools that will enable our growth while maintaining our responsiveness to the aspirations, needs and contexts of our partners. We are developing a tool for measuring and improving the language environment in Early Childhood Education contexts. In the whānau space we have developed a self-assessment tool based on videoing which will empower families to simply assess their interactions with babies and get personalised tips to make them more responsive.

The Ako hub: de-centering experts

Ako is one of Talking Matters' work principles. We know that if we can build on the knowledge of our community partners, we will create something special. At Talking Matters, our community activators have diverse backgrounds. The Ako Hub provides a space for reflection and learning across the diverse practice-based disciplines including Speech-Language Therapy, Community Development and

Early Childhood Education. Combining the learning from our community partners and drawing on the theoretical frameworks, we are developing a unique approach to our work that drives our goal to create language-rich environments across Aotearoa.

Talking Matters stand-alone transition

Over the past five years, Talking Matters has trialed an iterative series of change initiatives for whānau and practitioners, with the goal of ensuring all children are surrounded by language-rich environments in their first 1000 days.

As Talking Matters moves out of its initial development phase, the COMET Board and management are supporting Talking Matters to become an independent organisation. This will enable Talking Matters to scale these initiatives successfully.



Talking Matters participant at Central Kids' Jackson Park Kindergarten

BUILDING BILINGUAL LANGUAGE-RICH ENVIRONMENTS IN ECE – THE JOURNEY OF CENTRAL KIDS' JACKSON PARK KINDERGARTEN

The overarching aim of the partnership is to embed a bilingual language-rich environment in te reo Māori and English within three centres in Rotorua, including Jackson Park. Central Kids has a bilingual strategy aimed to get all kaiako at a conversational te reo Māori level.

Hana Tuwhare, TM Community Activator supported the teachers to define their overall aim, set goals, reflect on their practise, improve their knowledge about language in the early years, collect and analyse data and measure change. Teachers have accomplished significant results in this period:

- They have established a time in the day for speaking only te reo Māori in the centre. The proportion of te reo that teachers spoke during this period increased from 76% to 91%.
- Whānau engagement and excitement about the kaupapa of normalising te reo in the centre has increased.
- Tamariki are starting to incorporate more te reo throughout the day.

"We're starting to notice each other using more te reo. We are predominantly European, so when predominantly European tamariki see us using reo, it becomes normalised for them as well. This normalisation has an impact on whānau. Sometimes whānau Maori had te reo, but if they are walking into an environment that isn't using te reo, then they won't use it."

– Teacher reflection



Claudio and Jessica with a baby whose whānau was participating in TMTT

FINDING OUR VILLAGE – THE POWER OF COMMUNITY FOR BUILDING LANGUAGE-RICH ENVIRONMENTS

Four families of Latin American descent participated in our Talking Matters to Tāmaki programme. They were united by their shared background, lived experience, and especially their goal of sharing their home language (Spanish) with their young children. They connected through their coaches, Claudio and Jessica – a couple from Chile that started coaching after participating as a family in TMTT4 in 2019. Claudio and Jessica navigated their coaching journey as a family, often engaging with families together, and keeping their baby Baltasar involved.

Claudio and Jessica believe that a key part in their role was to build a community, to bring people together to support each other:

"I was thinking all the time: 'What could I ever teach these families? I can probably learn more from these mamas that they can ever learn from me'. I still think that, but then, it hit me: It was all about building community. When I understood and accepted that, my role as a coach became clear."

– Claudio

The families involved in this collective believe their journey with Talking Matters was very valuable and successful. Some key elements of this success were, according to the families:

- A fluid and organic coaching environment. A sense of trust with their coach and among each other.
- Peer to peer observation and learning.
- Shared cultural background and shared lived experience.

- Enjoying their time together. Using fun activities to model and observe responsiveness.

For the families involved in this kaupapa, finding each other meant finding their "village", a support system that made their parenting journey easier and more fulfilling.

Their journey together also provided a sustained focus on early language, through ako and trusting relationships. These families learnt from each other and grew together.

"Sometimes a specialist can give you a thousand tips, but when you see it in practise, with a person who is outside of your home, but is also a father, and has a relationship with your child, it brings these tips to life. All the advice and all the techniques become real."

– Diana, TMTT Mum

YOUTH EMPLOYABILITY

Pūkenga Whai Mahi

OUTCOMES

OVERALL PARTICIPATION

1800+

young people participated in YEP across 10 regions nationally

OVERALL CERTIFICATION

662

young people have received a certificate nationally

MĀORI PARTICIPATION

60%

outside of Auckland

AUCKLAND PARTICIPATION

860

from Auckland

AUCKLAND CERTIFICATION

245

from Auckland

AUCKLAND MĀORI PARTICIPATION

45%

in Auckland



This year we have handed over the delivery the Youth Employability Programme (YEP) within the Tāmaki Makaurau region to Youthtown. This hand-over is part of our sustainability plan for YEP and means more young people will be reached.

Youthtown CEO Fay Amaral says: "We ensure that young people are at the centre of everything we do, incorporating their culture and identity is key, and this reflects our organisational values of diversity, connectedness and empowering others."

Youthtown ensures that the principles of Te Tiriti o Waitangi are a key focus when working with young people at all levels. Fay says that as part of their commitment to the Treaty of Waitangi, Youthtown provides core training modules for all staff in 'Living the Treaty of Waitangi' to discuss, learn and understand the issues around the Treaty and what it means to work within the based framework, practically, relationally and with regards to living the policies.

YEP was delivered in Tāmaki Makaurau, Bay of Plenty (including Mt Maunganui, Whakatāne and Murupara), Rotorua, Gisborne/Tairāwhiti, Lower Hutt, Marlborough

& Kaikōura, Nelson, Hokitika/West Coast, Taupō and Masterton/Wairarapa.

Youth Employability Aotearoa (YEA)

YEA is a collective of national organisations and networks leading youth employability initiatives. Its mission is to map, unite and support initiatives that contribute outcomes to the youth employability agenda. Its vision is: by 2030 all rangatahi in Aotearoa have the skills and confidence to thrive in the changing world of work, learning and life.

Currently YEA is actioning seven streams of work:

1. Establishing YEA as an employability leader, with the goal of influencing narratives and actions about equity and the values rangatahi bring to our communities and workplaces.
2. Joining up the youth employability sector to enhance collaborative effort. We have expanded the reach of our membership from Kaitiāia down to Southland.
3. Showcasing good practice amongst providers to celebrate achievement, reinforce the importance of diverse and customised provision and creating accessible data.
4. Investing in a Māori providers hui to ensure kaupapa Māori principles and practises are central to the growing body of knowledge for youth employability.
5. Establishing a rangatahi power-sharing charter and formalising connections with a series of key youth groups across Aotearoa.
6. Investing in a rangatahi writers programme to ensure youth voice is central.
7. Made a submission to Government, 'Increased procurement opportunities for Māori and Pasifika', which focuses on equity and opportunity.



STEM

Pūtaiao, Hangarau, Pūkaha, Pāngarau

OUTCOMES

PROJECTS

16

projects funded

ENGAGEMENT

950+

young people engaged

SCHOOLS

22

schools involved

ORGANISATIONS

43

organisations involved

FUNDS

\$253,453

distributed in south Auckland

Distributed in south Auckland across two annual funding rounds in July 2020 and March – May 2021

Aotearoa is facing a skills shortage in the science, technology, engineering and mathematics (STEM) industries. Eighty percent of future jobs will need maths and science skills – yet students' science and maths literacy scores are continuing to decline. To grow STEM engagement and awareness, we need to intervene earlier and teach STEM skills in a unique way. COMET is working to increase STEM engagement and awareness across Tāmaki Makaurau.

We know more investment in the STEM skills pipeline is critical, and businesses and organisations have a big part to play.

Effective community engagement by STEM professionals provides students and teachers with relatable role models and a chance to learn from 'real-world' experiences. This is exemplified by the SouthSci Participatory Science Platform (PSP), which brings together young people, community groups and STEM experts to work on locally relevant research or design challenges. The SouthSci PSP is funded by MBIE's 'A Nation of Curious Minds' initiative.

This year COMET also started a pilot WeSTEM PSP in west Auckland. Funded by the Ministry of Pacific Peoples, this pilot focuses on increasing STEM engagement in Pacific Island youth.

Our emerging STEM Alliance Aotearoa is a membership network that supports businesses and organisations involved in STEM community engagement. We provide advice, resources and connections so that an organisations' engagement efforts can be as effective, empowering and equitable as possible.

SOUTHSCI PROJECT HIGHLIGHT

Manurewa Central School – Healthy Lunchboxes Project

STEM question: "What is healthy food and how can we package it sustainably?"

Students at Manurewa Central School investigated healthy snacks and sustainable lunchboxes as part of their SouthSci project.

Over 200 students, aged 8 – 11, looked at what they were eating for lunch, how healthy the food was and how much packaging they used.

With \$15,000 in funding from SouthSci, the students were able to test different types of sustainable food packaging options, then create and sample healthy snack alternatives.

Student, Bethany Gross, 9, says during their investigation with researchers from Auckland University of Technology (AUT), they discovered the need to reduce high daily sugar intake and look at ways to reduce plastic waste by using cardboard and compostable cups.

Teacher Callum Baird says the funding meant they could buy air fryers, blenders, cooking equipment and food. The



Manurewa Central School students taking part in Healthy Lunchboxes Project

students made an array of food options, such as dried fruit, burritos, smoothies, fruit salad and flavoured banana chips.

He says the most beneficial part was looking at statistical data that was authentic to the school. "[AUT] came in and showed us how to do a waste audit. That involved looking at 90 children's lunches. Fern did a lot of data analysis on that and then explained to us what it all meant through graphs and figures. We learnt about energy intake, how much plastic waste was non-recyclable, average calorie count and how processed it was."

The findings from the waste audit inspired students to think about healthier and more sustainable food choices. It has now become a long-term project at Manurewa Central.

"[AUT] came in and showed us how to do a waste audit. That involved looking at 90 children's lunches. Fern did a lot of data analysis on that and then explained to us what it all meant through graphs and figures. We learnt about energy intake, how much plastic waste was non-recyclable, average calorie count and how processed it was."

– Manurewa Central School Teacher, Callum Baird



VAKA LEO VOICES

OUTCOMES

EARLY
CHILDHOOD
EDUCATION

14

ECES involved



PASIFIKA

900+

Pasifika Learners reached



ORGANISATIONS

9

supporting organisations



SCHOOLS

9

schools involved



WORKSHOPS

9

workshops and PLD sessions



During a visit to the Samoan Bilingual Unit O Iou Ala i Mālō at Māngere East Primary School this year in May, Associate Minister of Pacific Education, Aupito William Sio, MP for Māngere, announced the commitment to a comprehensive government and Ministry of Education policy supporting Bilingual Immersion Education including links with ECE. This is supported by initial funding of \$20 million from Budget 2021 for three years of PLD, resource production and base roll funding for bilingual units in schools.

We are excited to be partnering with John McCaffery and Umumaluolelagi Judy McFall-McCaffery of Waka Aotearoa Education Ltd as part of the Vaka Leo Voices Coalition (VLVC) to support quality, evidence-based teaching, learning and resourcing in Pasifika Bilingual programmes so all Pasifika learners whose families wish them to, can be bilingual and biliterate.

This Bilingual Education project has been designed in partnership with principals, teachers, units, schools, ECEs, academics, advisory group members, communities, elders and Church Ministers to provide the maximum support possible to the existing pioneer bilingual units who have struggled for many years to run the most effective programmes possible under very challenging circumstances.

Historically, Pasifika Bilingual School Units under Tomorrow's Schools have had to be very self-sufficient and have often been isolated and left to their own devices. There has been a mixed history of close collaboration and working relationships so building trust has been an essential first step. The current VLVC project has been very warmly welcomed by all and a further growing number of schools and ECEs are hoping to join the project in the next two year phase.

Participants were asked what some of the barriers and challenges they faced when it came to using more Pasifika language in their teaching.

“Lack of understanding the heritage language”.

“Shortage of Teachers. Parents speaking English to their children at home. Children who do not speak their mother language”.

DATA & EVIDENCE

Te raraunga me te taunakitanga

Moving on from the success of the social media campaign of the Tāmaki Makaurau Snapshot (STEM edition) released in 2020 – which saw an increase in COMET’s online presence and engagement – we decided to prioritise our online releases by splitting our annual data snapshot publication into three or four online publications. These will take the format of the traditional snapshot but will be published online via our COMET Facebook page and website, with the option to download and print, as well as data posts and videos.

The theme this year is 'Learner Voice!' The themes that emerged from our research were:

1. That young people in Tāmaki Makaurau come from an ethnically diverse background (see graphic below).
2. That our learners (both primary and secondary school students) want to showcase their youth, culture and identity in their schooling environment and thrive when allowed to do so.
3. That our learners care about the relationship they have with their teachers.

"I really like using Tongan [at school] because it makes us feel confident about our language and not too shy to talk about it."

– 9-year-old

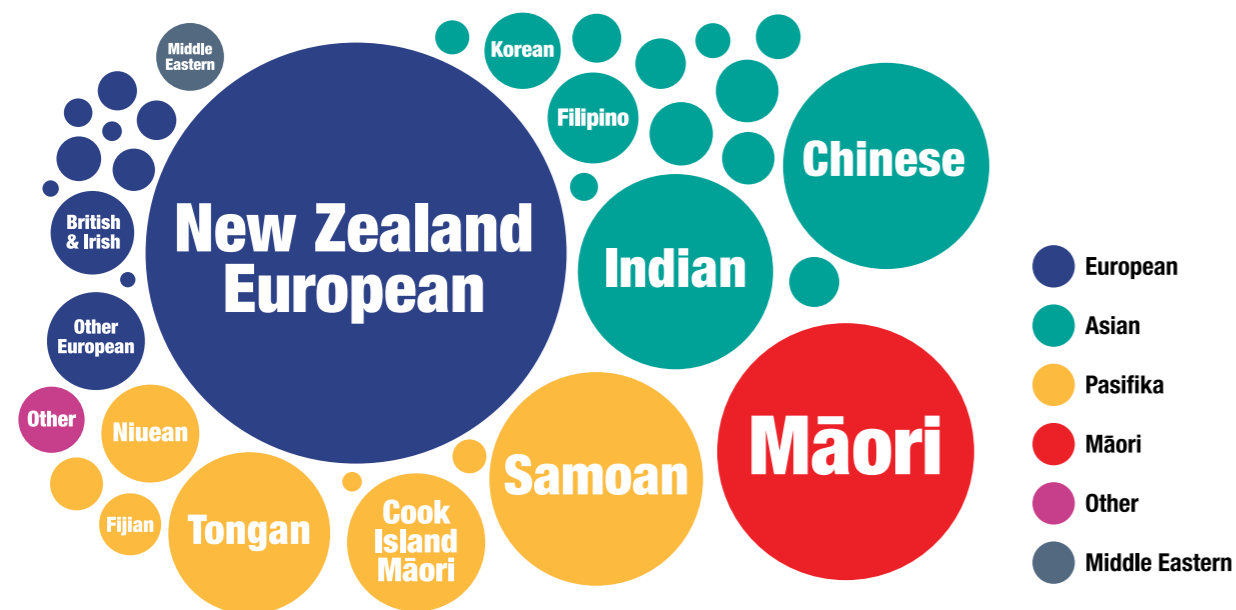
"My nana always tells me speak Samoan when you come into the house to remember your language and to remember where you come from."

– 11-year-old

"Sometimes I get to speak Samoan to last year's teacher, Mr To'oala. Every time I tell him in Samoan he tells me in Samoan or he tells me in English, and I understand what he says. It makes me feel comfortable and easy to think about it."

– 11-year-old

TĀMAKI MAKĀURAU'S YOUTH "DIVERSE-CITY" (under 25 years, 2018)



PERFORMANCE REPORT

FOR THE YEAR ENDED 30 JUNE 2021

Rīpoata Paearu Mahi

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ENTITY INFORMATION

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.

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.

Trustees

Melissa Crawford
Ginnie Denny (Chairperson)
Fa'avae Gagamoe
Timmy Hu (appointed 1 July 2020)
Tracy Massam
Jignasha Patel
Jannitta Pilisi (second and final term completed 30 June 2021)
Judith Thompson (appointed 1 July 2020)
Richard Thornton

Solicitors

Bell Gully

Independent Auditors

BDO Auckland

Commencement Date

1 July 2012

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



Wesley Primary students taking part in Data & Evidence project



MOTAT STEM Science Fair participants

STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2021

Long Term Outcome: Parity of educational outcomes

Vision: Tino rangatiratanga for everyone through lifelong learning.

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

Outputs:

- Create campaigns of significance
- Drive sustainable systems change
- Be a trusted source of data and solutions

Service level statement	Measure	2021 Actual	2021 Budget	2020 Actual
Delivering initiatives and projects to agreed timeframes and outputs	% of initiatives that fully meet timelines and outputs as listed in the SOI	90%	90%	83%
Quality of work to support education and skills	% of stakeholders who rate COMET Auckland's work as valuable or very valuable	87%	75%	86%
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	67%	75%	89%
Raising awareness of key education and skills issues	Number of media articles generated	20	35	51
Providing data and information that is valued and used by stakeholders	% of stakeholders rating COMET Auckland data snapshots and infographics as moderately to highly valuable	82%	80%	82%
Leveraging Auckland Council support	Value of external funding as a percentage of Auckland Council grant	367%	>300%	338%

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 2021

	Notes	2021	2020
Revenue		\$	\$
Funding from central or local government			
- Grants	1	799,420	762,000
- Other funding		306,950	113,454
Grants from non-governmental organisations	2	1,545,644	1,121,994
Contract fees received		70,330	39,736
Deposits for future services brought forward	3	278,428	594,187
Deposits for future services carried forward	3	(564,417)	(278,428)
Donations	4	150,445	64,736
Interest earned		8,244	17,681
Sundry income		11,469	11,280
Total revenue	5	2,606,513	2,446,639
Expenses		\$	\$
Operating expenses	6	437,494	580,196
Human resource expenses	7	1,960,061	1,779,292
Partnership contributions		144,652	94,095
Trustees' expenses		2,948	2,376
Loss on disposal of fixed assets		47	465
Total expenses		2,545,202	2,456,424
Surplus / (deficit)		61,311	(9,785)

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 2021

	Notes	2021	2020
Assets		\$	\$
Current assets			
BNZ current account		410,312	387,607
Accounts receivable		14,139	9,263
Accrued interest		2,084	3,606
AT Hop card		81	81
GST refund		2,738	13,373
Petty cash		44	22
Petrol voucher & gift card		150	550
Prepayments		15,075	14,699
Reimbursable expenses		477	32
BNZ term deposits		917,530	610,221
Total current assets		1,362,630	1,039,453
Non-current assets			
Property, plant, and equipment	8	50,861	61,862
Intangible assets	9	7,776	15,552
Total non-current assets		58,637	77,414
Total assets		1,421,267	1,116,867
Liabilities			
Current liabilities			
Accounts payable		65,787	42,123
Visa		2,659	946
PAYE payable	10	2,706	24,663
Provision for holiday pay		93,220	85,164
Accrued expenses		93,203	44,794
Deposits for future services	3	564,417	278,428
Revenue received in advance	11	2,000	13,500
Lease Liability		554	-
Project funding held for MBIE		43,677	135,517
Total current liabilities		868,223	625,134
Total liabilities		868,223	625,134
Net assets		553,044	491,733
Represented by:			
Trustees funds	13	553,044	491,733

Approved for and on behalf of the Board of Trustees this 31st day of Aug 2021.


Ginnie Denny (Aug 31, 2021 19:40 GMT+12)
Chairperson


Jignasha Patel (Aug 31, 2021 21:06 GMT+12)
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 2021

	2021	2020
Cash flows from operating activities	\$	\$
Cash was received from:		
Funding from central or local government	1,008,112	893,425
Receipts from non-governmental organisations	1,611,448	1,188,407
Donations	150,445	64,736
Interest received	9,766	16,323
Net GST received	10,442	641
Cash was applied to:		
Payments to suppliers and employees	2,452,133	2,406,445
Net cash flows from / (to) operating activities	338,080	(242,913)
Cash flows from investing and financing activities		
Cash was received from:		
Cash receipts from sale of property, plant and equipment	522	609
Decrease in term deposits	-	1,340
Cash was applied to:		
Acquire property, plant and equipment	8,565	17,628
Acquire intangible assets	-	7,886
Cash paid to acquire term deposits	307,310	-
Net cash flows from / (to) investing and financing activities	(315,353)	(23,565)
Net increase / (decrease) in cash	22,727	(266,478)
Opening Cash	387,629	654,107
Closing Cash	410,356	387,629
This is represented by:		
BNZ current account	410,312	387,607
Petty cash	44	93
Total	410,356	387,629

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 2021

	Notes	Retained Earnings	Forward Operating Expenses Reserve	Future Project Development Reserve	Total
		\$	\$	\$	\$
Balance at 1 July 2020		107,733	294,000	90,000	491,733
Surplus for the year		61,311	-	-	61,311
Addition to Forward Operating Expenses Reserve		(6,000)	6,000	-	-
Balance at 30 June 2021	13	163,044	300,000	90,000	553,044
Balance at 1 July 2019		128,518	283,000	90,000	501,518
Surplus for the year		(9,785)	-	-	(9,785)
Addition to Forward Operating Expenses Reserve		(11,000)	11,000	-	-
Balance at 30 June 2020	13	107,733	294,000	90,000	491,733

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 2021

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)). This is the second year that the Trust fails to meet the Tier 3 PBE criteria and has met the Tier 2 PBE criteria in that: 1) it does not have public accountability and 2) it has total expenses over \$2 million but less than \$30 million. Therefore the Trust is still eligible to report in accordance with Tier 3 PBE Accounting Standards for this financial year. The

Trust will need to step up to Tier 2 PBE Standards for the year ending 30 June 2022 on the basis its annual expenditure has exceeded \$2 million for the preceding two years. 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. STEM Alliance membership fees received in advance 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

In general, 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%

Depreciation for furniture and fittings, which is attached to the leasehold property or specifically bought for projects with a fixed term contract, is calculated on a straight line basis over the remaining term of the contracts of the assets concerned. This decision is made on the basis that these assets will have no residual value when the relevant contracts end. The useful lives are:

- Furniture and fittings 4 - 4.7 years

Intangible assets

Costs of website design and database development are capitalised. Amortisation is calculated at 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 2021

1. Grants from central or local government	2021	2020
	\$	\$
Auckland Council	558,000	558,000
Department of Internal Affairs	2,000	4,000
Ministry for Pacific Peoples	35,000	-
Ministry of Business, Innovation & Employment	200,000	200,000
Ministry of Social Development	4,420	-
Total	799,420	762,000

2. Grants from non-governmental organisations	2021	2020
	\$	\$
Cognition Education Trust	156,522	52,174
Dragon Community Trust	1,000	-
Foundation North	110,000	-
Four Winds Foundation	6,250	-
Lion Foundation	7,500	2,500
Lottery Grants Board	90,000	60,000
Pathways to Employment Trust	-	16,320
Next Foundation	1,174,372	991,000
Total	1,545,644	1,121,994

Prior to year-end the Trust invoiced Next Foundation for \$364,000, representing the first quarter's Talking Matters funding for the 2022 financial year. Because the duties of both parties were equally unperformed as at year-end, the receivable due from Next Foundation and related liability for the provision of future services by the Trust have netted off in the financial statements. Therefore, this amount is not included in the Next Foundation grant shown above.

3. Deposits for future services	2021	2020
	\$	\$
Talking Matters	204,013	209,905
Māori Rangatahi Writers	9,170	-
Vaka Leo Voices	98,610	-
YEA	99,599	8,216
YEP	108,352	17,485
Science in Society	42,245	42,822
WESTEM	2,428	-
Total	564,417	278,428

5. Revenue	2021	2020
	\$	\$
Contributions from Auckland Council		
Base grant	558,000	558,000
Subtotal	558,000	558,000
Contributions from all other sources	2,048,513	1,888,639
Total	2,606,513	2,446,639

7. Human resource expenses	2021	2020
	\$	\$
ACC levy	5,178	4,200
Health & safety	4,360	1,582
Professional development - staff	39,370	51,796
Recruitment expenses	8,354	11,766
Salaries & wages	1,838,377	1,661,528
KiwiSaver employer contributions	52,518	46,528
Other employment expenses	11,904	1,892
Total	1,960,061	1,779,292

8. Property, plant, and equipment	Opening carrying amount	Addition	Disposal	Current year depreciation	Closing carrying amount
2021	\$	\$	\$	\$	\$
Furniture & Fittings	36,811	156	-	(5,873)	31,094
Office Equipment	4,649	1,215	(39)	(1,903)	3,922
Computers	20,402	7,194	(448)	(11,303)	15,845
Total	61,862	8,565	(487)	(19,079)	50,861
2020	\$	\$	\$	\$	\$
Furniture & Fittings	36,929	6,428	(324)	(6,222)	36,811
Office Equipment	7,073	853	(624)	(2,653)	4,649
Computers	25,390	10,347	-	(15,335)	20,402
Total	69,392	17,628	(948)	(24,210)	61,862

9. Intangible assets	2021	2020
	\$	\$
Opening carrying amount	15,552	17,596
Addition	-	7,886
Disposal	-	(125)
Current year amortisation	(7,776)	(9,805)
Closing carrying amount	7,776	15,552

4. Donations	2021	2020
	\$	\$
Annual Ink	-	200
Todd Foundation	150,000	64,536
Vodafone New Zealand Foundation	445	-
Total	150,445	64,736

6. Operating expenses	Notes	2021	2020
		\$	\$
Audit Fees		15,207	14,950
Bank charges		852	320
Computer & ICT expenses		13,255	27,907
Depreciation & Amortisation exps	8, 9	26,855	34,015
Events & seminars		40,872	28,076
General expenses		1,531	2,221
Insurance		4,399	4,244
Local Travel Expenses		15,963	13,919
Office supplies		4,674	4,759
Parking		1,697	14,775
Postage & courier		1,985	2,618
Printing & copying		12,035	13,817
Professional services		106,502	91,771
Project Evaluation		21,685	139,279
Publications, brochures & media		25,309	56,286
Rental	14	73,122	65,832
Telephone & cellphone		23,404	26,056
Travel & accommodation		36,211	30,329
Website		11,936	9,022
Total		437,494	580,196

10. PAYE payable	2021	2020
	\$	\$
PAYE tax payable	2,189	17,760
Student loan payable	55	1,023
KiwiSaver employee payable	262	3,734
KiwiSaver employer payable	142	1,514
ESCT Payable	58	631
Total	2,706	24,663

11. Revenue received in advance	2021	2020
	\$	\$
General Administration	-	7,500
STEM Alliance	2,000	-
YEA 2020	-	6,000
Total	2,000	13,500

13. Trustees Funds - Allocation of reserves	2021		2020	
	\$	\$	\$	\$
Contingency funds				
- Forward operating expenses	300,000		294,000	
- Future project development	90,000	390,000	90,000	384,000
Retained earnings		163,044		107,733
Total reserves		553,044		491,733

14. Lease and capital commitments	2021	2020
	\$	\$
Non-cancellable operating lease payments:		
Not later than one year	66,981	69,238
Later than one year and not later than 5 years	67,634	129,891
Later than five years	-	-
Total	134,615	199,129

15. Contingencies

There were no contingencies as at 30 June 2021 (2020: \$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. There was no outstanding balance at 30 June 2021 (2020: \$NIL).

Goods and services of \$7,708 (2020: \$24,990) were purchased from Auckland Council. There was no outstanding balance at 30 June 2021 (2020: \$NIL).

17. Transition of Talking Matters project

On 29 June 2021, the Trust agreed to transition Talking Matters project to a separate organisation in the second half of the 2022 financial year. The likely financial impact for this move has been taken into account in the 2021/22 budget.

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.

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.

18. Post balance date events

On 17 August 2021, following the detection of COVID-19 in the community, the New Zealand Government ordered an economy-wide lockdown, during which all non-essential businesses and organisations would not be permitted to operate. The lockdown, which commenced at 11:59pm on 17 August, is still in effect at the time of signing these financial statements.

Although the Trust is not considered an essential business, all staff are able to work from home during the lockdown period. Project delivery has been reshaped for online delivery in line with the approach taken in the prior year during similar lockdown periods.

Although the Trust has been impacted by COVID-19, the board has concluded that the Trust will be able to continue operating for at least 12 months from the date of signing these financial statements. That conclusion has been reached because:

- The Trust can further reduce expenditure if it becomes necessary to do so
- The Trust has confirmation of ongoing funding from several of its regular funders
- The Trust has substantial cash reserves

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF COMMUNITY EDUCATION TRUST AUCKLAND'S
PERFORMANCE REPORT FOR THE YEAR ENDED 30 JUNE 2021

The Auditor-General is the auditor of Community Education Trust Auckland (the Trust). The Auditor-General has appointed me, Matthew Coulter, 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 21 to 27, that comprise the statement of financial position as at 30 June 2021, 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 19 and 20.

In our opinion:

- the financial statements of the Trust on pages 21 to 27:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2021; 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); and

- the entity information and performance information of the Trust on pages 19 and 20 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 2021.

Our audit was completed on 31 August 2021. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the 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 of Trustees for the performance report

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 it determines is necessary to enable it 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 is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Board of Trustees intend to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

The Board of Trustees' responsibilities arise from the Local Government Act 2002, the Charities Act 2005, 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.

Other Information

The Board of Trustees is responsible for the other information. The other information comprises the information included in this annual report, but does not include the performance report on pages 19 to 27, and our auditor's report thereon.

Our opinion on the performance report 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 performance report, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the performance report 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: *International 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.



Matthew Coulter
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand



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 tenei 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 anō kei reira.

The tapestry of understanding cannot 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, ONZM (8 March 1934 – 28 January 2018)

Three generations involved in bilingual education with Vaka Leo Voices



FRONT COVER IMAGE

For our Annual Report cover, we held an art competition with several south Auckland Intermediate and Secondary schools. The artwork had to reflect our vision ‘tino rangatiratanga for everyone, through lifelong learning.’

Mele Pau'u, a Year 12 student of Sir Edmund Hillary Collegiate, submitted a painting that reflected this well.

"I thought this painting best captures our internal sovereignty, aspirations and self-determination with the ability to experience and share knowledge through lifelong learning."

– Mele, Year 12 student

TE HONONGA AKORANGA

COMET



COMET Auckland, 2021

PO Box 3430, Shortland St, Auckland 1140

www.cometauckland.org.nz