

TE HONONGA  
AKORANGA  
COMET



# RĪPOATA Ā-TAU

**ANNUAL REPORT**

**2021 – 2022**

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# MIHI WHAKATAKI

*Tuhia ki runga, tuhia ki raro*

*Tuhia ki waenganui i ngā tāngata katoa.*

*Kia tau te mauri i mua i tō huarahi.*

*Aroha tētahi tangata ki tētahi tangata.*

*Tātou i a tātou.*

*Mihi nui, mihi roa.*

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.

## 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
- Hight Art and Design and The Clarity Business who provide us with communications and design support
- Our generous sponsors this year, Allan and Gill Gray Philanthropies, Auckland Council, B Moss-S Dunbier Charitable Trust, Cognition Education Trust, Department of Internal Affairs, Foundation North, Four Winds Foundation, Lion Foundation, Lottery Grants Board, Ministry for Pacific Peoples, Ministry of Business, Innovation & Employment, Ministry of Social Development, Next Foundation, Oranga Tamariki – Ministry for Children, Tāmaki Redevelopment Company Limited, The Trusts Community Foundation, Todd Foundation and Waka Aotearoa Education Ltd.
- Our partners who provided significant in-kind support, Auckland Museum, Auckland University of Technology, BidOne, BNZ Partners, Centre for Pacific Languages, CLANZ, Education Counts, Education Today, Employers and Manufacturers Association, Fisher and Paykel Healthcare, GHD Group, Landcare Research, Manukau Institute of Technology, Ministry of Education, Morrison Kent LawyersMOTAT, Ngā Pae o te Māramatanga, NIWA, Office of the Prime Minister's Chief Science Advisor, Outward Bound, Plant and Food Research, Prince's Trust Aotearoa, PWC, Science Learning Hub, Smart Waikato Trust, South Auckland Young Entrepreneurs (SAYE), Southern Initiative, Statistics NZ, Tamaki College, Tararua REAP, Te Kura o Maniapoto, TESOLANZ, University of Auckland, Waikato Wellbeing Project, Waka Aotearoa Education Ltd, Wellington Community Trust, Yealands Wine Group and Youthtown Inc.
- 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.

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# Ngā Kōrero a te Tiamana me te Manahautū

## MESSAGE FROM THE CHAIR AND 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, warm  
greetings.

This Annual Report looks back on the 2021/22 year, and  
celebrates 2012 to 2022, marking our first decade since  
moving from Manukau-only to Auckland-wide.

Back in July 2012, Te Hononga Akoranga COMET  
launched at The Cloud on Princes Wharf marking the  
official close of the City of Manukau Education Trust  
and our re-launch as COMET Auckland. Part of the  
formalities included each attendee recording their dream  
for education and skills in Auckland on a ribbon. These  
ribbons were woven into a beautiful korowai designed and  
created by artist and former team member Vicki Morehu,  
which still hangs by the entrance to our office as an  
inspiration for our work.

Looking back on our first ten Auckland-wide years, it's  
amazing to reflect on the many people and organisations  
we've worked alongside and the achievements we've seen  
from those collective efforts. We've highlighted some of  
these achievements within an infographic on page 4 and  
5 which showcases key milestones as each campaign  
has moved from scoping to developing to scaling - and  
in some cases, on to handover. We also share some of  
the contributions those campaigns have made, not just  
for the participants but also towards wider changes in our  
education and skills system.

As you can see from the infographic, Te Hononga  
Akoranga COMET is an innovation hub. We work  
by connecting and listening, to identify ways we can  
contribute to communities' aspirations, and then we

collaborate to develop and trial innovations to address  
those, with the goal of eventually handing on those  
innovations to become part of the system. That handover  
phase is crucial. It allows the innovations we've so carefully  
shaped and trialled to become 'business and usual' for  
some part of the system, and it means we can move on to  
the next pressing issue.

Last year we indicated we were working towards that  
handover phase for two of our campaigns, Talking Matters  
and Youth Employability. We are very excited to share the  
Talking Matters handover is now complete, with the Talking  
Matters Charitable Trust (TTMCT) beginning independent  
operations on July 16 2022, with a strong board, full staff  
and systems to ensure they continue to deliver to their  
usual high standards.

This is an important move for Talking Matters, increasing  
its profile and enabling it to attract a wider range of funders  
and project partners putting its important work on a more  
sustainable platform for the long-term. It's a very positive  
move for Te Hononga Akoranga COMET; the culmination  
of nearly seven years of work since Alison Sutton first  
conceived the idea that became Talking Matters back  
in 2014. The two organisations will continue to connect  
closely, and in fact Talking Matters will continue to share the  
Te Hononga Akoranga COMET office for the time being.

Meanwhile, after a successful handover of the Auckland  
delivery of our Youth Employability Programme Licence  
to Work (YEP) to Youthtown Inc in 2021, we are now  
working towards handing over the full national programme  
leadership role by early 2023. This will ensure YEP can  
continue to expand to more schools and youth providers  
around the country, enabling more rangatahi to gain the  
necessary insight, confidence and skills to get work, keep  
work and create careers.

### Vision

Tino rangatiratanga for everyone through lifelong  
learning

### Mission

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

### Strategic Shifts

- Sharpening our focus on elevating indigenous knowledge and worldviews**
  - Learning from under-served communities about what a decolonised education system could look like
  - Shaping, trialling and handing on innovations that shift towards a less colonised, more equitable system
- Partnering for sustainable, intergenerational change**
  - Reviewing our governance and staffing towards becoming a better Te Tiriti partner
  - Reviewing our approaches, systems and documents to strengthen our partnership approach
- Influencing the system for long-term systems change**
  - Elevating the voices of those less heard to influence decision-makers
  - Building our own and others' capability to influence the system through reciprocal ako relationships

Over recent years our board and staff have also been  
asking ourselves what it would look like for Te Hononga  
Akoranga COMET to be a better Te Tiriti partner, and what  
changes we need to make to move towards that goal.

We are privileged to have advice, support and challenge  
from a number of invaluable guides in this journey;  
our amohau, Tame te Rangi and Rereata Makiha,  
who guide our work; present and past Māori staff and  
board members; Joe Waru and Kim Penetito of Haua  
Partnerships who have led our board's reflection and  
planning process; Tony Kake and Professor Melani Anae  
who, with Tame, shared their wisdom in an unforgettable  
panel session at our 2022 team day; and Benita Tahuri who  
has been facilitating our annual staff strategic planning for  
the past four years.

We have a long way to go, and much more to learn along  
the way, but as we look back on the past year we can  
point to several significant changes which we hope will  
enable us to improve the way we listen to the aspirations  
of Māori learners, whānau, hapu and iwi, and to more  
effectively partner to support those aspirations.

After considerable reflection with Haua Partnerships on our  
Te Tiriti o Waitangi obligations and on possible governance  
models, the board has adopted a commitment to always  
have at least two members who whakapapa Māori and two  
with Pasifika descent. This new requirement transformed  
our latest board recruitment process, and we welcome  
our two newest board members, Narissa Lewis and Tavui'i  
Ioane Afoa, who both formally took up their roles from 1  
July 2022.

The board has also committed funds from our reserves  
to enable the creation of a Kaitūhono Māori role to work  
alongside Will Flavell, our Hautū Māori. This new role will  
significantly strengthen our capacity to deliver for Māori  
learners and communities.

At our February 2022 team strategic planning days, we  
were fortunate to hear from three very wise experts, Tame  
te Rangi, Tony Kaka and Professor Melani Anae, who  
each shared their thoughts on what equity would look  
like for their community, and how Te Hononga Akoranga  
COMET could contribute towards that. They talked about  
the impact of colonisation, not just in the past but also  
in the present; and the need for true partnership through  
relationship, and for valuing the voices of those less heard.

As a result of this panel session, we have revised our  
strategic plan towards a much clearer focus on addressing  
the educational impacts of colonisation and influencing  
changes towards an education system that better  
privileges indigenous knowledge. We've shared a summary  
of the revised plan on this page.

We look forward to continuing to work with you as we  
put this plan into action, striving towards our vision of tino  
rangatiratanga for everyone through lifelong learning.

Ngā mihi maioha ki a koutou,

Susan Warren,  
Te Hononga Akoranga  
COMET CE

Ginny Denny,  
Te Hononga Akoranga  
COMET Board Chair



# TE HONONGA AKORANGA COMET

## Education Māori

2012 – ongoing

Influencing teachers and decision makers to do right by Māori learners

Establishment of the **Tāmaki Makaurau Education Forum** to share effective practice for Māori learners

**20+** hui **400+** attended

**Research** to collect, collate and share rangatahi Māori voice on what works for them as learners

Rangatahi consultation culminating in a **youth presentation** at Ulearn conference 2018

Glenn Innes Tamariki Writers' Group (Yr 7 & 8 students) **published a book** of their stories

**600+**

**student-teachers** attended multiple lectures to learn how **to be more effective** for Māori learners

## The Auckland Financial Literacy Practitioners and Providers Network

2012 - 2017

Provided information and mutual support for organisations working in financial wellbeing

Reached **295** people from **135** organisations

**2** place based **financial literacy projects** in Tāmaki and Randwick Park

## STEM

2015 – ongoing

Empowering children to become leaders in STEM (science, technology, engineering, arts and mathematics) and encouraging mātauranga Māori education & innovation

Many **participatory based projects** involving teachers, community and STEM (detailed below)

### Curious Minds (South Auckland)

**5,300+** students reached **74** projects funded to the amount of

**250** experts involved in projects **\$1.07m**

**76%** of teachers said their **teaching practice improved after participating\***

### WeSTEM (West Auckland)

2020 – ongoing

**490** students **24** teachers **39** partners to the amount of **12** projects funded **\$145,030**

### Whānau Ara Mua (WAM)

(formerly Manukau Family Literacy Programme)

1998 – 2013

Intergenerational literacy programme nurtured through family networks

**15** years of development and delivery **150** learners per year after handover to Solomon Group in 2013

# 10 YEAR MILESTONES 2012 – 2022

## Talking Matters

2016 – 2022

Building language-rich environments in the first 1000 days of a baby's life by working directly with families and ECE teachers

**403** whānau involved **1,323** tamariki reached  
**581** practitioners engaged **36** ECE services reached **34** partnerships

Building influence through **partnership in:**

- Tāmaki Makaurau
- Waikato
- Bay of Plenty
- Eastern Bay of Plenty
- Ōtago

Talking Matters established as independent organisation 2022 and expands to work across Aotearoa

## Auckland Languages Strategy Working Group

2013 – ongoing

A diverse group advocating and supporting language diversity in Tāmaki Makaurau

**24** Organisations co-authored **Ngā Reo o Tāmaki Makaurau Auckland Languages Strategy** **168** Organisations completed survey to map language organisations across Aotearoa (2020 – 2021)

**Presentation** of findings at 2021 CLESOL conference

**A cross-agency working group** on language policy formed as a result of a visit by Professor Joseph Lo Bianco (Australian National Languages Policy)\*

## Youth Employability

2013 – ongoing

Youth Employability Aotearoa established to amplify outcomes and connect youth employability providers

Youth Employability Programme's **Reach**

**4,600** of young people reached

**96,000** student work experience and volunteering hours

Youth Employability added to the **Auckland Skills Alignment Sector Group's** key action points\*

MSD require **Youth Employability skills training included in contracts** with organisations that work with unemployed youth\*

Youth Employability Aotearoa established 2020

**Youth Employability Aotearoa Conference – Uniting for Change (2022)**

## Student Voice Magazine

(formerly Learning Auckland Magazine)

2012 - ongoing

Written by Tāmaki Makaurau students to inform educators and decision-makers about issues that affect students' learning

**147** students contributed **15** schools and universities involved **20** issues published and distributed to schools and decision makers

\* Example where our work has contributed to a change in behaviour, attitude, relationships or policies of other organisations or groups, in ways that are likely to increase equity for future cohorts of learners.



## Ko ngā reo me ngā rautaki

# TALKING MATTERS

## TALKING MATTERS IS NOW ALL GROWN UP

The [Talking Matters Charitable Trust \(TMCT\)](#) began operating as Talking Matters on the 1st of July 2022. The Talking Matters transition group successfully guided the new Talking Matters entity toward incorporation and gained Charitable Trust status in May 2022.

With the Talking Matters Board now fully operational, TMCT will begin to attract new trustees and grow the governance needed to support our new organisation into the future. Alongside this, Jilly Tyler and Madeleine Sheahan have successfully secured funding that will support the organisation's future and ensure financial viability.

Nearly all staff employed by Te Hononga Akoranga COMET to work on Talking Matters projects agreed to transfer to the Talking Matters Charitable Trust, with the remaining staff successfully deployed within Te Hononga Akoranga COMET's other campaigns.

The foundation of the new Talking Matters organisation began back in 2016 when Te Hononga Akoranga COMET successfully pitched for funding from Next Foundation

to create a campaign focused on early oral language; impacting children and their families and helping to influence policy and decision makers.

With the backing of Te Hononga Akoranga COMET and funding partners, Talking Matters has been able to spend the last five years campaigning to shed light on New Zealand's oral language and literacy challenges.

During that time Talking Matters has tested, validated, and improved a range of interventions to grow the capability of adults that are directly engaged in children's lives. From this early discovery work we have developed our principals-based strategy to partner with others.

The strategy aims to drive practical change through our work with those adults who have influence in children's lives including within whānau, communities, education, health and social services. As we upskill and empower these adults, we are progressively growing a cohort of Talking Matters coaches, champions and teachers and expanding our reach.



*"The biggest thing has been seeing other whānau on the waka. We live in Southland so there aren't many whānau down there. Just seeing other whānau so dedicated has been amazing".*

– He Waka Kōrero parent

*"I'm a lot more in tune with my child. I've changed from speaking around 60% te reo Māori to maybe 80 or 90% te reo Māori with them. I am feeling more confident as I can read to him a lot better. My partner has also helped me to communicate better and a lot more effectively. Being on the journey with everyone is beneficial."*

– He Waka Kōrero parent

## ADAPTING OUR DELIVERY WITH ENGAGING RESOURCES

Talking Matters has continued to adapt delivery to respond to the demands of living and working in extended lockdown periods, and while COVID 19 remains in the community.

A highlight of our work is our enhanced capability to mix online and in-person delivery, including the adaptation of tools and resources to suit a range of delivery options. This has brought efficiencies in the way we develop bespoke models of delivery for each partner.

### Tiakina Te Kōrero

Talking Matters has developed two sets of six modules for families and teachers respectively, called Tiakina Te Kōrero. The modules for teachers have been developed to include core knowledge about early language with an early childhood education lens. These are delivered as short videos and presentations. We expect to grow and develop this content over time.

The whānau modules were co-designed with whānau coaches in Tāmaki through a five-year partnership with the Glen Innes Family Centre. The modules are being trialled and continually improved with input so far from: Talking Matters to Tāmaki; East Bay REAP playgroups, Rangiatea school for young parents (Whakatane).

### The Hautū Waka navigational framework

This kaupapa Māori framework was gifted to Talking Matters by Matua Rereata Makiha in 2019. It is currently being trialed as a delivery framework to provide whānau and teachers with tools to navigate their early oral language journey.

Hautū Waka consists of six progressive phases: Whakarite, Te Rapunga, Te Kitenga, Te Whiwhinga, Te Whāinga and Te Rawenga. The metaphor of journeying on waka through new oceans guides whānau and teachers as they set goals and adopt new strategies to create language-rich environments.

An example of this framework in use is He Waka Kōrero, an online learning framework designed for whānau who are on a Te Reo Māori journey. There is a strong emphasis on Mātauranga Māori and Te Ao Māori recognising the importance of language, culture and identity to a rich environment. Whānau are supported and encouraged to explore whakapapa and create oriori (lullabies) telling stories of whakapapa. Whānau use the Hautū Waka Framework to plot their journey with the programme.





Feedback from the East Bay playgroups has helped steer this work and shows the impact of the resources available:

*"It was great to read the facilitator booklet first and have that knowledge before meeting with the parents. I also watched some resources on the Talking Matters website, especially the serve and return videos. That gave me more knowledge as well. It was good to have all these resources that I could access".*

– Jodeen, playgroup coordinator

## TALKING MATTERS – THE YEAR IN NUMBERS

92

Tāmariki reached

49

Whānau

7

ECE Services

58

ECE educators

17

Partnerships

## BUILDING IN THE BAY

We're delighted that our work has continued to grow in Te Moana-a-Toi (Bay of Plenty) over the last year.

Together with Eastbay REAP we have implemented some exciting work within the region. This includes a trial programme that trained Playgroup Coordinators to become Talking Matters Coaches. The programme has been co-designed to deliver a set of modules, adapted from the Talking Matters to Tāmaki coaching programme. It is delivered to parents and pēpi when they attend playgroups. The playgroups are in communities where there are limited opportunities for parents to come together including Kawerau, Whakatāne and Awatapu.

Through our active partnership with Eastbay REAP, Talking Matters has also been invited to partner with Ngāti Awa and the Whakatāne Kāhui Ako on two exciting initiatives:

Rangiatea Young Parents Unit – Talking Matters has initiated a programme alongside Ngāti Awa Rangiatea Young Parents Unit which is attached to Whakatāne High School and located at Te Tohu O Te Ora O Ngāti Awa.

Six weekly sessions are focused on different aspects of a language-rich environment, and adapting Talking Matters Kaupapa specifically for young parents. Our Community Activator for Ōpotiki-Whakatāne was once a teen parent and is excited to work with young parents and share early oral language strategies.

Whakatāne Kāhui Ako – Talking Matters has kicked off a partnership with this rōpū of early childhood services attached to the Kāhui Ako in Whakatāne. The initiative focuses on creating literacy rich environments for children in their first 1,000 days (from conception).

We look forward to seeing continual growth within Te Moana-a-Toi as we engage with those that influence the lives of young children.

Our work doesn't just stop with teachers, but integrates the whole whānau in the continuation of development and learning so they understand the positive impact:

*"Prior to the Talking Matters sessions, I would often not further my conversations with [pēpi] when I used Te Reo words because he would often look at me with the "what did you just say?" expression. Now I understand that even though he is not speaking he's still listening and taking it in. He also seems to really enjoy the waiata I'm learning. I have realised we are all in this learning journey together".*

– Playgroup māma

## MEASURING A LANGUAGE RICH ENVIRONMENT

The Talking Matters definition of Language-Rich Environments is: An environment that intentionally makes space for language/s to flourish. It is vibrant and contains all the languages of that community in the spoken, written, cultural, gestural, and artefactual form. A LRE combines cultural, linguistic, social, and pedagogical practices which enable children to develop the language skills they need to thrive as thinkers, talkers, and readers.

Access to Language Rich Environments (LRE) in a child's first 1,000 days is critical to their lifelong development, well-being and success. Over the last year, Talking Matters has developed an Outcome Indicator Framework to provide the information we need to expand and grow LRE across Aotearoa.

From the outset Talking Matters has aimed to implement a way to measure outcomes and impact to determine whether we are succeeding in creating the right conditions for rich early language experiences. This framework delivers the data to allow Talking Matters, whānau and teachers to challenge assumptions, improve strategies and increase impact.

By knowing these outcomes, we can look to upskill and empower the adults who are influential in children's lives; position whānau and practitioners as active agents of change; equip them with knowledge, tools and strategies to help drive that change.

All this work is underpinned by data, and through the process of collecting and responding to the outcomes, it looks to drive positive change measured against self-defined goals.

The key sources of data collected include:

- Data to track interactions – using a LENA Device (which is a talk pedometer that measures interactive talk between adults and children)
- Outcome measurement data in which responders reflect on their current situation, change over time and experience within Talking Matters initiatives
- Output data of the number and demographic of those impacted by Talking Matters initiatives.

*"When I see the data, it makes me go and seek out those kids that are quiet, the non-verbal ones. It takes time to see the benefit, but I am seeing changes in the kids, they're just more confident.*

*So now I try to be available for the kids and notice the same sort of things that I do when we're doing the recordings. I now try to offer my time to the babies who need it more and approach those pēpi who need us more. That was my goal."*

– Kaiako from the centre Te Puna O Tarawa



# Mātauranga Māori

## EDUCATION MĀORI

Dr Will Flavell, Kaihautū Māori at Te Hononga Akoranga COMET is a proud advocate for children. He believes we need to continue to provide them the skills and platform allowing them to speak for themselves through building confidence and encouraging them wherever possible.

With funding support from Tāmaki Regeneration Company, Will has been working with year 7 and 8 students at Te Kura Kaupapa Māori o Puau Te Moana Nui a Kiwa and Glen Innes School to create a book highlighting the issues that are important to these tamariki and their whānau.

These stories cover a wide range of subjects including environment, racism, bullying, discrimination, COVID-19 experiences, future of te reo Māori and allocation of resources to the local communities.

The stories all have a local flavour of what matters to the tamariki and impacts them, with far reaching subject matters including:

- Bullying within schools and providing solutions from personal experience and activities that look to bond people together and stamp bullying out in schools.
- If I was Prime Minister for the day – this touched on creating more job opportunities through green teams looking after our local environment and lowering petrol prices to enable them to visit friends and whānau.
- The inequity of Glen Innes not getting a fair share – the story highlights the standard and facilities of other adjoining suburbs such as Botany and Howick, asking why similar resources are not being allocated to Glen Innes.

The result will be a book that represents these stories and will be distributed to local schools and libraries across Tāmaki Makaurau.

On September 16, the tamariki will have the opportunity to discuss and present their stories to the local board and Tāmaki Regeneration Company – highlighting the issues that are important to them with the hope that the conversations will enable change in the local area. This opportunity also coincides with a Tāmaki Makaurau Education Forum hui and the hope is that it will galvanise discussion and debate among the Māori educators who attend, as well as with the local board leaders, iwi, council and those who are interested in Māori education.

Will is working closely with the students to build confidence and presentation skills providing them the tools and confidence to lead and deliver a discussion point, and ensure their voices are heard. Based on the success of the pilot programme, he is excited to expand the project into West Auckland in early 2023.

### Advocating for Change

We were invited to provide written and oral submissions to the Māori Affairs Select Committee for their Inquiry into Learning Support for Ākonga Māori.

When addressing Select Committee, Will discussed the critical need to bring Māori language learning into the curriculum vs the difficulty of accessing local Māori immersion schools.

With access to immersion schools being the biggest barrier of entry, the ideal outcome would be to bring te reo as a core subject within the curriculum taught across the education sector. Currently we are seeing that students transitioning from immersion schools into mainstream schools at year 9 are under-supported and this is resulting in a massive cultural and learning shift for the student at a critical educational milestone.

Recommendations made by Te Hononga Akoranga COMET were numerous and included:

- Strengthen the learning opportunities in initial teacher education institutions so all graduating primary teachers are equipped to teach te reo Māori and all graduating secondary teachers are equipped to incorporate te reo Māori in their teaching and classroom environment.
- Provide funding to groups like Te Reo Tuatahi that support te reo Māori teaching in English-medium schools, where teachers do not yet have the capability to effectively teach the language themselves.
- Encourage more Māori to become teachers and pathways into leadership opportunities such as faculty leaders and/or senior leadership roles.
- Incorporate more in-depth training on te reo Māori, tikanga Māori and Māori worldviews in initial teacher education and ongoing professional development, to address teachers' negative assumptions and low expectations of ākonga Māori.

Te Hononga Akoranga COMET will continue to advocate for these groups and look to provide the best outcome possible for all students to reach their full potential.



## ENABLING THE VOICES OF OUR TAMARIKI

Students in Glen Innes tamariki writers' group (2021 & 2022)

2

Schools

20

Students

18

Stories published

### Tāmaki Makaurau Education Forums

2

Online hui

236

Engagements

1

In-person hui

30+

Participants





## Pūkenga Whai Mahi YOUTH EMPLOYABILITY

Back in 2014 youth employability was being exacerbated by South Auckland's high rate of structural unemployment. Alongside employers not being able to find rangatahi with employability skills, many young people were reporting that the step from school to work was too large and they felt ill-equipped to navigate it.

An Employers and Manufacturers Association report in 2012 highlighted that 76% of employers weren't satisfied with the skills that young people were bringing into to the workforce. Employability skills such as teamwork, communication and problem solving were rated as the third most important competence behind prior work experience and having a driver's licence, well above the need for a qualification.

Something needed to change. Michael Barnett from the then Auckland Chamber of Commerce and Shirley Johnson, then our Skills Manager and now Youth Employability Director, co-facilitated an Employment Forum symposium. Youth Employability Programme: Licence to Work (YEP) became an incubator project at Te Hononga Akoranga COMET, growing from just two schools to nine regions across Aotearoa in the space of eight years.

Now you can't turn on the news or open the newspaper without some element of youth employability being discussed. This is the progress Te Hononga Akoranga COMET wanted to achieve, at the same time acknowledging there is still a long journey ahead. Having these discussions, debates and spotlight on issues has helped us navigate our way to focus on providing

opportunities for our rangatahi to enable them to reach their full potential.

On reflection, Shirley is most proud of getting YEP off the ground. Shirley states, "Eight years ago, there was minimal discussion around the difference between employment and youth employability, so we've come a long way. Our YEP whānau is massively generous with their time and shares knowledge collaboratively. It is a values-based group and if we could replicate this across the system we would achieve so much together."

YEP is far reaching and was never only a programme, it was a movement. Each of the nine regions have passionate leaders embedding it into their areas, role modelling collaboration and showcasing the value of sharing knowledge and people. When one part succeeds the others begin to succeed also.

It became evident after leading YEP for several years that providers nationwide were encountering the same systemic challenges. A more focused solution was required to bring the system and advocacy body together. Te Hononga Akoranga COMET played a key role in the creation and support of Youth Employability Aotearoa which focuses on breaking down the systemic issues the sector faces and delivering the right advocacy resources into the right places. The YEA hosted the Aotearoa Youth Employability 2022 Conference: Uniting for Change on May 26.

The last two years have seen the Covid lockdowns delivering a continued detrimental and disruptive effect to education. Fewer students are attending programmes,

## YEP – THE YEAR IN NUMBERS

	2021		2022	
	Auckland	rest of NZ	Auckland	rest of NZ
Sites	6	25	8	20
Facilitators trained	22	111	15	32
Students enrolled	359	490	222	464
Certificates awarded	202	326		

### YEA Youth Employability Conference 2022: Uniting for Change

337

Tickets were sold for YEA conference

15

Hubs set up around the country for the event.

4

Keynote speakers at the Conference

9

Pecha Kucha presentations at the Conference

242

Views of the recorded presentations of the speakers available on YouTube

less funding is available and there is a heightened focus on helping deliver more mental health and wellbeing support to our rangatahi as they try to navigate through these trying times. Programmes like YEP are more critical now than ever before and we remain strong advocates.

A new chapter is beginning for YEP in 2023 with the leadership of the programme moving to Youthtown. Shirley says, "Te Hononga Akoranga COMET is an incubator for projects and programmes. YEP is at the point where the programme has grown nationally but needs the capacity, presence and reach of an organisation like Youthtown to facilitate the growth. The programme is sustainable and can only become better. We're excited to see and support this into the future."







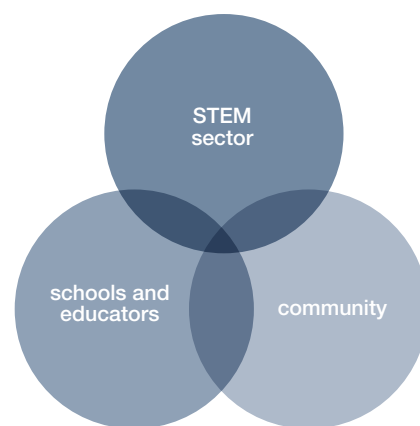
## Pūtaiao, Hangarau, Pūkaha, Pāngarau

# STEM

Te Hononga Akoranga COMET's STEM Alliance team aims to create and strengthen connections between educators, whānau and community groups with the science, technology, engineering, maths, and mātauranga (STEM) sector. This cross-sector collaboration is vital for increasing students' exposure to career pathways, relatable role models and authentic science, technology and mātauranga learning opportunities.

Persistent inequities and accessibility constraints result in a large number of students across Auckland lacking this exposure to engaging, relevant, hands-on STEM learning opportunities. Our team look to increase students' exposure to STEM learning and showcase the value in engaging with these subjects, helping them to consider a future in the STEM sector.

In this way, we hope to build greater STEM literacy in our communities, increase participation in STEM education at all ages and ultimately grow a more diverse and equitable STEM workforce for New Zealand's future.



STEM Alliance advocates for greater investment in effective outreach, engagement and support of the STEM business sector enabling them to connect with more schools and communities and heightening the understanding and value of STEM.

In 2021, STEM Alliance launched a new website <https://www.stemalliance.org.nz> to engage with current and potential organisations, educators, facilitators and students. This dedicated platform provides a method to deliver resources, advice and further connections to grow STEM community engagement across Tāmaki Makaurau.

One of the resources launched in May 2022, A Practical Guide to STEM Community Engagement In Aotearoa offers a research-based guide underpinned by evidence and practical tips and templates for the STEM sector. The aim is to encourage more involvement with the community by sharing the process and making the journey as easy as possible. We encourage you to order your copy or download the free E-Book by visiting <https://www.stemalliance.org.nz/stembook>

## WeSTEM – THE YEAR IN NUMBERS

2021

5

Projects funded

\$20K

Funding

126

Students

7

Teachers

15

STEM / community partners

2022

7

Projects funded

\$58K

Funding

325+

Students (150+ Pasifika, 56 Māori)

10

Scientists

## WeSTEM

### Leata'ata o Tupulaga Preschool – Sina and the Eel

Guided by the legend of Sina ma le Tuna, the tamariki at Leata'ata preschool in Massey West Auckland conducted a scientific inquiry on the important role eels play in our ecosystem.

Pre-project the students were asked to draw what they knew about eels, with many featuring a long snake-like creature alongside a few eggs, with art featuring heavily throughout the STEAM learning process.

The children partnered with Mountains to Sea Conservation Trust and together they explored the lifecycle of an eel and the conditions eels need to thrive. As part of this process students visited their local awa to find eels and investigate the environment the eels were living in helping them understand how essential a healthy environment is for eels to thrive.

The project was completed by undertaking a clean-up of the local awa ensuring the eels were taken care of and had the best environment to thrive in. The tamariki presented a school play on Sina ma le Tuna, inviting whānau and family members to share in their learnings.

This project was a simple yet effective way to incorporate guided inquiry with traditional knowledge engaging youth through language and culture.



*"This was the first time the preschool had worked with an external science expert on a project and the teachers really enjoyed it – they learnt a lot themselves from the scientists. Teaching resources and learnings from the project were shared by teachers to their local network of ECE teachers (five Samoan preschools in west Auckland).*

*The partnership with Laura from Whitebait Connection was really good – she had a lot of knowledge and the kids engaged with her. She built a relationship really quickly with them and knew how to explain things clearly at their level."*

– Extract from the project report





## CURIOUS MINDS – THE YEAR IN NUMBERS

	2021	2022
Projects funded	11	9
Organisations involved	35	48
Schools involved	15	22
Young people engaged	353	467
Funds distributed	\$178,253	\$158,459

## 2020 – 2022 CURIOUS MINDS SHOWCASE

Amidst a world pandemic and countless disruptions, the Curious Minds programme has continued to reach ākonga in South Auckland. We are grateful for the input of project leads and partners in championing these projects and the resilience the students continue to show through their engagement with these programmes with many positive outcomes and experiences being enjoyed.

<https://cometauckland.org.nz/resources/curious-minds-south-auckland-showcase-2020-2022>



### Outcomes Snapshot

Our recent outcomes harvesting work has highlighted some important results from the participatory science programme:

- An increased awareness of STEM in everyday life and of STEM careers
- A stronger engagement by the wider community in science
- Greater teacher confidence in STEM teaching and growing collaborations

This outcome harvesting work has been continued with our intern thoroughly analysing the post-project surveys of four projects funded through Curious Minds South Auckland. These results highlighted that specifically:

- Participants gained an increased exposure to, and awareness of, STEM in relatable contexts through the project
- Participants find that STEM skills are more accessible (less challenging, more interesting and/or relevant) to them post-project
- Participants built partnerships that were successful and may continue beyond the duration of the PSP-funded project
- Teachers/educators gained insight and/or resources to employ in STEM teaching in future, beyond the PSP project

<https://www.stemalliance.org.nz/post/evaluating-the-outcomes-of-the-curious-minds-south-auckland-participatory-science-platform>

## CURIOUS MINDS SOUTH AUCKLAND

### Panama Road School – Tipu Whare Community Water Testing

Students from Panama Road School in Ōtāhuhu observed rubbish lining their local awa. This led them to ask the question: “Is there evidence of water pollution and unsustainable disposal of community rubbish in the Tāmaki River region of South Ōtāhuhu?”

Partnering with PRS, MIT, Litter Intelligence Education Programme (LIEP) and School Squad, the students learned about the impacts of potential pollutants on their local awa waterways, as well as participating in a briefing with MIT to select collection techniques to use in their research.

From March to May 2021, data samples were collected from four locations three times a week. The results were compared to similar sites around Tāmaki Makaurau using the Litter Intelligence Education Programme. While findings indicated normal levels of phosphorus, nitrate, dissolved oxygen, biochemical oxygen demand, pH, and temperature, all four sites displayed a disappointing 100% presence of coliform bacteria from sewage contamination, making the water unsafe for consumption.

Unsustainable illegal dumping of community rubbish was also a problem at all four sites. Using the Sea Cleaners Kit provided by School Squad, students determined that the most common litter was glass bottles, followed by bottle caps, and then plastics.

The tamariki shared their findings at a local board meeting with Auckland Council and Kāinga Ora, as well as at the University of Auckland. Live tests were conducted on water samples and findings were showcased in infographics and shared as posters within the community.

During an onsite visit, MIT students participated in a hackathon to develop a mobile app which would collect and analyse more data in the future. The resulting app will enable them to create science-based solutions for improving water quality with the students planning to use this data to support a school-wide Education for Sustainability project initiative to minimise waste.

*“From knowing nothing about water safety and conservation, the students understood and can korero about the importance of water conservation and the factors that influence water safety.”*

*“The students were also able to present the data and infographic to the public during the public events such as the Book Launch and the symposium at University of Auckland. This is a big step for most of the students and we were glad that they conquered their fear and stepped out.”*

– Extract from the project report



# Te raraunga me te taunakitanga

## DATA & EVIDENCE

### Learning from Our Students' Voices

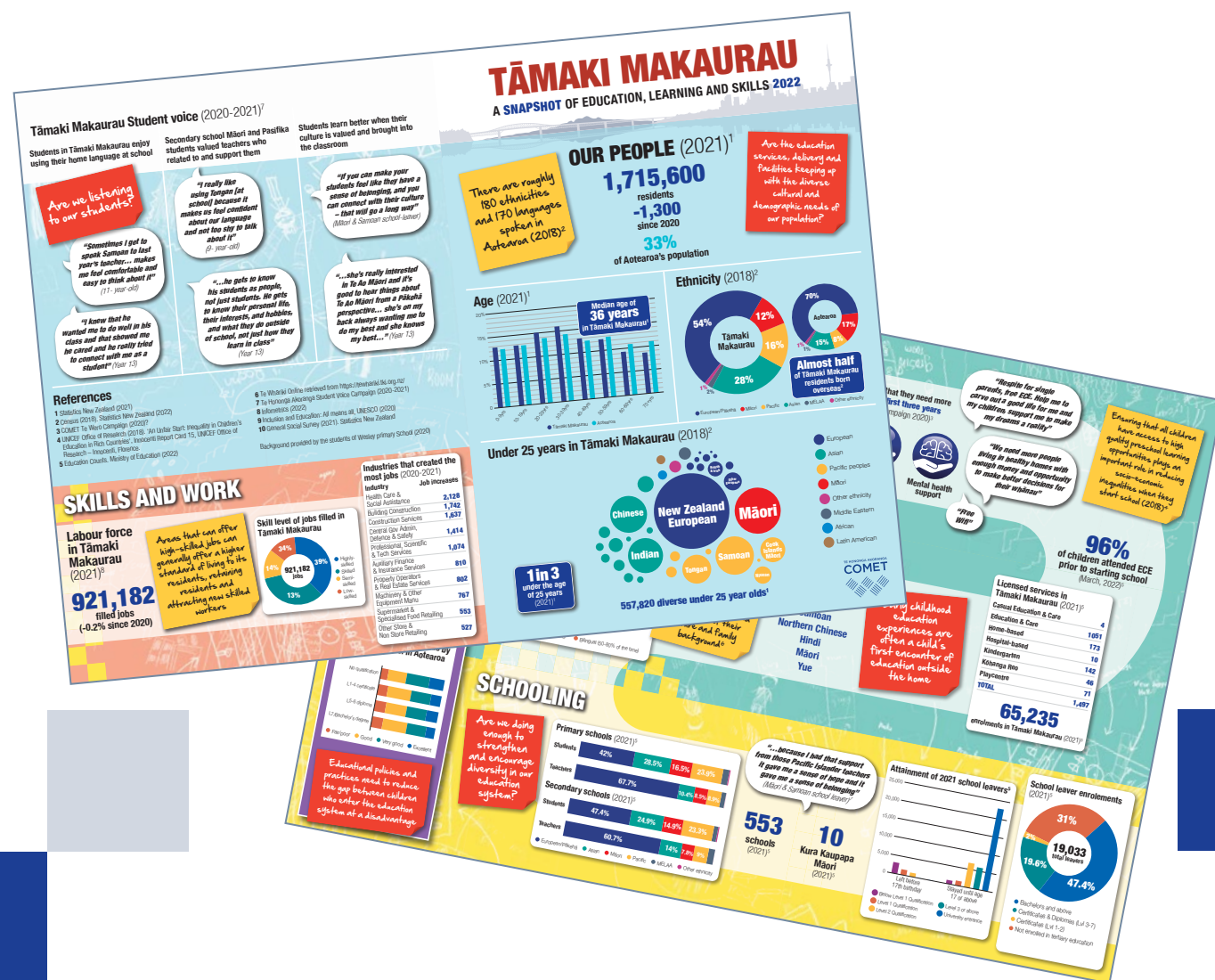
As part of Te Hononga Akoranga COMET's continued focus on raising the voice of learners, videos were created from the Student Voice Campaign that ran from 2020 – 2021. These highlighted the importance of students' culture, language and identity in schools as well as the high value of positive teacher student relationships. Included within the videos was advice from teachers on how to cultivate positive relationships, as well as senior leadership on how schools can better engage with and leverage off their community.

### 2022 SNAPSHOTS

Scoping for the 2022 snapshots is now complete and will include a Tāmaki Makaurau and local board snapshots. The theme of the snapshots is Equity Through Education.

The videos were distributed through Te Hononga Akoranga COMET's Facebook page and to participating schools in April 2022.

- *Language, Culture and Identity in schools:* <https://vimeo.com/670926186>
- *The importance of positive teacher & student relationships:* <https://vimeo.com/672174218>
- *What creates positive experiences in school:* <https://vimeo.com/673416899>



## THE YEAR IN NUMBERS

3

Videos published

4

Schools involved

4

Interns (2021)

6

Interns (2022)

### Intern Programme Success Continues

Our interns programme led by Dr Rajshree Krishnan continues to be successful with the number of interns increasing again in 2022. This programme hosts 3rd year tertiary students with varying educational foci (e.g., Education, Economics, Psychology, Population Health) and provides benefits to Te Hononga Akoranga COMET as well as the participating students as they gain employability skills alongside insight into how they may be able to use their degree in the NGO sector.

This year four interns from Auckland University of Technology and two interns from the University of Auckland worked on various campaigns including Youth Employability Programme, STEM, the languages strategy as well as data and evidence. Their work included data collection (e.g., outcomes mapping and harvesting, interviews) and data visualisation (e.g., creating data posters, working on presentations). The work had them engaging not only with the staff and stakeholders of Te Hononga Akoranga COMET, but also with our external partners.

### Same Data, New Evidence – Harvesting Pre-Existing Data To Gather New Information

Borrowing from outcomes mapping and harvesting methodology, we have reviewed previously collected project-based data to further identify changes in behaviour, attitude, relationship and policy that our work has contributed towards. This was done by re-examining previous data such as reports and/or interviews using a different lens; with a specific focus on changes in people and groups, why they occurred and what they imply.

For example, evidence obtained by reinvestigating the project reports submitted by Curious Minds South Auckland participants at the end of their journey has shown that the experience has given students the opportunity to recognise the importance of STEM skills in their everyday lives. Teachers who supported students' participation have gained new insights and knowledge they can apply to their teaching and have built partnerships with community members and STEM experts as they worked together to answer the science question posed via the programme. Although there was little evidence to suggest that those teachers gained confidence in developing new partnerships – due perhaps to the timing of the post-project reports – the hope is that the teachers continue to benefit from the relationships established during their participation in the programme.

One long term impact of schools' participation was the attainment of science-based teaching and learning materials. We aim to continue to investigate other long-term benefits of participatory programmes by carrying out follow up interviews with teachers and students.

You can see more about the outcomes mapping findings in the Curious Minds report on page 16. You can also find out more at: Evaluating the outcomes of the Curious Minds South Auckland Participatory Science Platform ([stemalliance.org.nz](http://stemalliance.org.nz))

# LANGUAGES AND ADVOCACY

## BRINGING A WORLD OF LANGUAGE TO AOTEAROA

Aotearoa's language diversity is a huge strength for increasing social cohesion, identity, trade, tourism, education achievement and intercultural understanding. Maintaining a first or heritage language or learning another language is a powerful way to understand other cultures and is inextricably linked with an expanding worldview. Even relatively minimal learning of another language can bring insights into the culture and customs related to that language and improve intercultural understanding and awareness.

Unfortunately, our education system often ignores the linguistic strengths that so many of our nation's children bring to their learning. Instead, speaking a language other than English is often treated as a disadvantage. The result is that children enter school multilingual and leave monolingual – a loss to the individual, the family and to Aotearoa as a whole.

To address these issues, since November 2012 we have been convening and supporting the Auckland Languages Strategy Working Group (ALSWG), an unaffiliated working group that includes members from a wide range of language-related organisations.

A key part of the ALSWG's work is advocacy. This year they made two formal submissions to the MPP Pacific Languages Strategy and on the Consultation on Inclusion and Social Cohesion. They also provided expertise and advice towards a planned ERO Long Term Insights Briefing on Responding to Diverse Cultures; and to Litmus Research on the possibility of establishing an Ethnic Community-led Research and Evaluation Centre.

A key focus for the group this year has been completing and beginning to share the results from a survey undertaken to clarify and showcase the diversity of

these organisations, the languages supported, activities undertaken to promote the language and identify how they fund their work. The aim was to gain information that could be widely used for funding applications, planning and connecting organisations together to share knowledge and resources.

The survey was a follow-up to an extensive online search for which found more than 600 organisations offering language support spanning the country. Many of these organisations hold community events to celebrate, promote and use their language underlining further the importance of language weeks throughout Aotearoa.

For one-third of the organisations, programme funding was through individual participant fees with only 21% of the organisations surveyed having any access to central or local government funds.

This type of data shines a light on how even minimal funding could have an enormous impact within local communities and the importance of support to maintain our diverse cultures and languages. The Government must take this sector more seriously and see the long-term and international value it provides to Aotearoa. If we do nothing migrant families are likely to lose their language and culture within two generations and Aotearoa will lose the benefit of having a wider mindset in terms of trade, international relations, social cohesion and understanding of each other.

Te Hononga Akoranga COMET will be publishing the data on this survey early 2023. When presenting the preliminary results to participants at the CLESOL conference in October, many comments were around the struggle to deliver their work and the benefit that could come from working together.

*"Considering the huge demands there are for a family and individuals to navigate the new culture and language worlds of immigrants, what support is available is frighteningly limited."*

– CLESOL conference participant

*"Thank you so much Susan. I really enjoyed the information and opportunity to comment, and the hard work behind a significant data gathering event of an exciting project."*

– CLESOL conference participant

### ADVOCACY – THE YEAR IN NUMBERS

7

Formal submissions to government

25

Media articles featuring COMET work and issues

168

Organisations completed a survey of the language sector in Aotearoa

54

Teachers successfully graduated from the VLVC Pasifika Bilingual professional development

79%

Of stakeholders rated our advocacy on key education and skills issues as valuable or very valuable

#### Submissions for the year:

Te Hononga Akoranga COMET made seven formal submissions to central government this year, on:

1. Parent-Teacher Interview Leave
2. Productivity Commission Breaking the Disadvantage Cycle
3. School Attendance
4. MPP Pacific Languages Strategy
5. Towards a Digital Strategy for Aotearoa
6. Oranga Tamariki Oversight Bill
7. Inquiry into Learning Support for Ākonga Māori



# FINANCIAL STATEMENTS

## Ngā Kōrero Pūtea

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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.

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

#### Trustees

Ginnie Denny, Chairperson  
(appointed 1 July 2015)

Melissa Crawford  
(appointed 1 November 2019)

Fa'avae Gagamoe  
(appointed 1 December 2019)

Timmy Hu  
(appointed 1 July 2020)

Tracy Massam  
(appointed 1 December 2018)

Jignasha Patel  
(appointed 8 August 2016)

Judith Thompson  
(appointed 1 July 2020)

Richard Thornton  
(appointed 1 December 2018)

FOR THE  
YEAR ENDED  
30 JUNE 2022

## STATEMENT OF SERVICE PERFORMANCE

### FOR THE YEAR ENDED 30 JUNE 2022

Community Education Trust Auckland (also known as Te Hononga Akoranga COMET) is a Council Controlled Organisation of Auckland Council, and also an independent Charitable Trust, working towards systems change for equity in education and skills.

As outlined in our 2022/23 to 2024/25 Strategic Plan, our work stands on two pou (pillars) that are central to our efforts to drive systems change for equity: Mana motuhake (by whānau, for whānau) and Equity (driving change to balance biased systems).

Te Tiriti o Waitangi is the lens we use to embed the principles of Partnership, Participation and Protection into our decision making. These are ongoing commitments without which our work would not be effective.

<b>Vision</b>	Tino rangatiratanga for everyone through lifelong learning.
<b>Mission</b>	Driving systems change to make education and skills more effective and equitable across Auckland
<b>Values</b>	<ul style="list-style-type: none"><li>Whanaungatanga: At Te Hononga Akoranga COMET we build relationships, collaborate and partner.</li><li>Manaakitanga: At Te Hononga Akoranga COMET we care, respect &amp; embrace the diversity and mana of our team and our communities.</li><li>Mana Motuhake: At Te Hononga Akoranga COMET we affirm and work towards all people having control of their future through learning.</li></ul>
<b>Outputs</b>	<ul style="list-style-type: none"><li>create campaigns of significance, based on well-researched evidence of need</li><li>drive sustainable systems change that provides on-going improvements in the spaces related to our campaigns</li><li>build a sustainable organisation with the expertise, resources and mana to deliver on our mission</li><li>be a trusted source of data and solutions for external organisations.</li></ul>

The following table summarises our performance against our organisation-wide targets from our 2021/22 to 2023/24 Statement of Intent, which was approved by Auckland Council in August 2021. These measures track the effectiveness of our overall work towards our vision and mission.

Service level statement	Measure	2022 Actual	2022 Budget	2021 Actual
Delivering initiatives and projects to agreed timeframes and outputs	% of initiatives that fully meet timelines and outputs as listed in the SOI	88%	90%	90%
Quality of work to support education and skills	% of stakeholders who rate COMET Auckland's work as valuable or very valuable	78%	75%	87%
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	81%	75%	67%
Raising awareness of key education and skills issues	Number of media articles generated	25	25	20
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	86%	80%	82%
Leveraging Auckland Council support	Value of external funding as a percentage of Auckland Council grant	316%	>200%	367%

In addition to the above organisation-wide quantitative measures, Te Hononga Akoranga COMET tracks measures for each of our campaigns, and examples of systems change that result from our work. A selection of these are reported as data and case studies in the performance reporting pages of our Annual Report.

# STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE FOR THE YEAR ENDED 30 JUNE 2022

	Notes	2022	2021
<b>Revenue</b>		<b>\$</b>	<b>\$</b>
Revenue from exchange transactions			
Funding from central or local government		366,464	400,313
Interest earned		14,752	8,245
Membership fee received		2,000	–
Other revenue		53,845	62,588
Project contribution revenue		87,600	98,331
Revenue from non-exchange transactions			
Auckland Council grant	8	558,000	558,000
Grants		145,753	128,157
Donations		102,603	70,058
Government wage subsidy		600	6,600
<b>Total revenue</b>	<b>8</b>	<b>1,331,617</b>	<b>1,332,292</b>
<b>Expenses</b>			
Operating expenses	9	263,864	216,023
Human resource expenses	10	897,424	971,589
Partnership contributions		53,900	74,100
Trustees' expenses		5,060	2,948
Loss on disposal of property, plant, and equipment		211	46
<b>Total expenses</b>		<b>1,220,459</b>	<b>1,264,706</b>
<b>Surplus for the year from continuing operations</b>		<b>111,158</b>	<b>67,586</b>
<b>Discontinuing operations</b>	<b>5</b>		
Revenue from discontinuing operations	8	991,089	1,274,221
Expenses from discontinuing operations	8	988,267	1,280,496
<b>Surplus/(deficit) for the year from discontinuing operations</b>		<b>2,822</b>	<b>(6,275)</b>
<b>Surplus for the year</b>		<b>113,980</b>	<b>61,311</b>
<b>Total comprehensive revenue and expense for the year</b>		<b>113,980</b>	<b>61,311</b>

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

# STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	Notes	2022	2021
<b>Assets</b>		<b>\$</b>	<b>\$</b>
<b>Current assets</b>			
Cash and cash equivalents		476,609	410,356
Receivables from exchange transactions		144,108	14,616
Accrued interest		6,098	2,084
GST refund		14,963	2,738
Prepayments		19,762	15,306
Short term investments		815,234	917,530
<b>Total current assets</b>		<b>1,476,774</b>	<b>1,362,630</b>
<b>Non-current assets</b>			
Property, plant, and equipment	11	46,123	50,861
Intangible assets	12	3,888	7,776
<b>Total non-current assets</b>		<b>50,011</b>	<b>58,637</b>
<b>Total assets</b>		<b>1,526,785</b>	<b>1,421,267</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Accounts payable		47,320	71,153
Provision for holiday pay		84,030	93,220
Accrued expenses		68,222	93,203
Revenue received in advance	7	645,565	566,417
Lease Liability		–	553
Project funding held for MBIE		14,624	43,677
<b>Total current liabilities</b>		<b>859,761</b>	<b>868,223</b>
<b>Total liabilities</b>		<b>859,761</b>	<b>868,223</b>
<b>Net assets</b>		<b>667,024</b>	<b>553,044</b>
<b>Represented by:</b>			
<b>Trustees funds</b>			
Retained earnings		340,024	163,044
Forward operating expenses reserve		327,000	300,000
Future project development reserve		–	90,000
<b>Total Trustees funds</b>	<b>14</b>	<b>667,024</b>	<b>553,044</b>

Approved for and on behalf of the Board of Trustees this 31st day of August 2022.

*Ginnie Denny*

Ginnie Denny (Aug 31, 2022 07:32 GMT+12)

Chairperson

*M Crawford*

M Crawford (Aug 31, 2022 10:02 GMT+12)

Trustee

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



# STATEMENT OF CHANGES IN TRUSTEES FUNDS

## FOR THE YEAR ENDED 30 JUNE 2022

	Notes	Retained Earnings	Forward Operating Expenses Reserve	Future Project Development Reserve	Total
		\$	\$	\$	\$
Balance at 1 July 2021		163,044	300,000	90,000	553,044
Total comprehensive revenue and expenses for the year		113,980	–	–	113,980
<b>Transactions with Trustees</b>					
Transfer from Future Project Development Reserve		90,000	–	(90,000)	–
Addition to Forward Operating Expenses Reserve		(27,000)	27,000	–	–
<b>Total transactions with Trustees</b>		<b>63,000</b>	<b>27,000</b>	<b>(90,000)</b>	
<b>Balance at 30 June 2022</b>	14	<b>340,024</b>	<b>327,000</b>	<b>–</b>	<b>667,024</b>
Balance at 1 July 2020		107,733	294,000	90,000	491,733
Total comprehensive revenue and expenses for the year		61,311	–	–	61,311
<b>Transactions with Trustees</b>					
Addition to Forward Operating Expenses Reserve		(6,000)	6,000	–	–
<b>Total transactions with Trustees</b>		<b>(6,000)</b>	<b>6,000</b>	<b>–</b>	<b>–</b>
<b>Balance at 30 June 2021</b>	14	<b>163,044</b>	<b>300,000</b>	<b>90,000</b>	<b>553,044</b>

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

# STATEMENT OF CASH FLOWS

## FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
<b>Cash flows from operating activities</b>	<b>\$</b>	<b>\$</b>
<b>Cash was received from:</b>		
Funding from central or local government	889,581	1,008,112
Receipts from non-governmental organisations	1,338,951	1,611,448
Donations	16,500	150,445
Interest received	10,738	9,766
Net GST received	–	10,442
<b>Cash was applied to:</b>		
Payments to suppliers and employees	2,250,587	2,452,133
Net GST paid	30,202	–
<b>Net cash inflow/(outflow) from operating activities</b>	<b>(25,019)</b>	<b>338,080</b>
<b>Cash flows from investing activities</b>		
<b>Cash was received from:</b>		
Cash receipts from sale of property, plant and equipment	–	522
Decrease in short term investments	102,297	–
<b>Cash was applied to:</b>		
Payments to acquire property, plant and equipment	11,025	8,565
Cash paid to acquire short term investments	–	307,310
<b>Net cash inflow/(outflow) from investing activities</b>	<b>91,272</b>	<b>(315,353)</b>
<b>Net increase in cash and cash equivalents</b>	<b>66,253</b>	<b>22,727</b>
<b>Opening cash and cash equivalents</b>	<b>410,356</b>	<b>387,629</b>
<b>Closing cash and cash equivalents</b>	<b>476,609</b>	<b>410,356</b>
<b>This is represented by:</b>		
BNZ current account	276,609	410,312
Petty cash	–	44
Term deposits with original maturities of 3 months or less.	200,000	–
<b>Total cash and cash equivalents</b>	<b>476,609</b>	<b>410,356</b>

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

# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2022

### 1. 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 purposes of financial reporting in accordance with the Local Government Act 2022, the Financial Reporting Act 2013, and the Charities Act 2005.

### 2. Basis of Preparation

#### Statement of compliance

The financial statements of the Trust have been prepared in accordance with New Zealand generally accepted accounting practice (NZ GAAP). They comply with the Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") as appropriate for Tier 2 public sector public benefit entities, and disclosure concessions have been applied.

The Trust has elected to report in accordance with PBE Standards RDR on the basis that it does not have public accountability and it has annual operating expenditure of less than \$30 million. Therefore, the Trust is eligible to report in accordance with PBE Standards RDR.

This is the Trust's first set of financial statements presented in accordance with PBE Standards RDR. More information on the Trust's adoption of these standards is provided in Note 3.

#### Measurement Basis

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\$).

#### Estimates and Judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that may affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from those estimates.

There are no significant estimates or judgements made by management on behalf of the Trust.

#### Going Concern

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

### 3. Adoption of PBE Standards RDR

The financial statements have been prepared in accordance with PBE Standards RDR. These are the Trust's first financial statements under PBE Standards RDR. The Trust has elected to present comparatives for the year ended 30 June 2021 in accordance with PBE Standards RDR.

The financial statements of the Trust until 30 June 2021 had been prepared in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Public Sector) (PBE SFR-A (PS)). PBE SFR-A (PS) differs in certain respects from PBE Standards RDR.

There were no significant accounting policy changes from the previous financial statements. The recognition and measurement of the particular balances and transactions of the Trust are similar under both frameworks. There has been no impact on the Trust's overall financial position or financial performance due to the adoption of PBE Standards RDR. The Trust is required to present revenue as either revenue from exchange transactions or revenue from non-exchange transactions. This additional classification requirement did not result in any measurement differences on transition.

### 4. Significant Accounting Policies

The following significant accounting policies, which materially affect the measurement of earnings and financial position, have been applied consistently to both years presented in these financial statements.

#### Revenue

Revenue is recognised when the amount of revenue can be measured reliably and it is probable that economic benefits will flow to the Trust. Revenue is measured at the fair value of consideration received or receivable.

The following specific recognition criteria in relation to the Trust's revenue streams must also be met before revenue is recognised.

#### (1) Revenue from exchange transactions Membership fee received

Revenue is recognised over the period of the membership. Amounts received in advance for memberships or subscriptions relating to future periods are recognised as a liability until such time that period covering the membership or subscription occurs.

#### Rendering of services

Revenue from services includes funding from central or local government, where the funding is based on the achievement of detailed milestones and mutually agreed KPIs. This is because the services provided by the Trust constitute the performance of agreed tasks over an agreed period of time, with the direct exchange of approximately equal value, being the provision of services on behalf of central or local government.

Revenue from services rendered is recognised in surplus or deficit in proportion to the stage-of-completion of the transaction at the reporting date. The stage of completion is assessed by reference to completion of the criteria specified in the funding agreements. Where some or all of the criteria have not been met, the amounts are recorded as revenue received in advance in the statement of financial position until such time as the criteria are satisfied.

#### Project contribution revenue and other revenue

All project contribution revenue and other revenue is recognised when the related goods or services are delivered.

#### (2) Revenue from non-exchange transactions

Non-exchange transactions are those where the Trust receives an inflow of resources (i.e. cash and other tangible or intangible items) but provides no (or nominal) direct consideration in return.

With the exception of services-in-kind, inflows of resources from non-exchange transactions are only recognised as assets where both:

- It is probable that the associated future economic benefit or service potential will flow to the Trust, and
- Fair value is reliably measurable.

Inflows of resources from non-exchange transactions that are recognised as assets are recognised as non-exchange revenue, to the extent that a liability is not recognised in respect to the same inflow.

Liabilities are recognised in relation to inflows of resources from non-exchange transactions when there is a resulting present obligation as a result of the non-exchange transactions, where both:

- It is probable that an outflow of resources embodying future economic benefit or service potential will be required to settle the obligation, and
- The amount of the obligation can be reliably estimated.

The following specific recognition criteria in relation to the Trust's non-exchange transaction revenue streams must also be met before revenue is recognised.

#### Auckland Council grant

Auckland Council grants is 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 Auckland Council grant is provided in accordance with a Funding Agreement that specifies funding for each financial year. The grant is recognised as revenue in the financial year it relates to.

#### Grants, donations, and government wage subsidy

The recognition of non-exchange revenue from grants, donations, and government wage subsidy depends on the nature of any stipulations attached to the inflow of resources received, and whether this creates a liability (i.e. present obligation) rather than the recognition of revenue.

Stipulations that are 'conditions' specifically require the Trust to return the inflow of resources received if they are not utilised in the way stipulated, resulting in the recognition of a non-exchange liability that is subsequently recognised as non-exchange revenue as and when the 'conditions' are satisfied.

Stipulations that are 'restrictions' do not specifically require the Trust to return the inflow of resources received if they are not utilised in the way stipulated, and therefore do not result in the recognition of a non-exchange liability, which results in the immediate recognition of non-exchange revenue.

#### 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. Partnership contributions are recognised as expenses when the contracts are signed, and they become payable.

#### Financial instruments

The Trust initially recognises financial instruments when the Trust becomes a party to the contractual provisions of the instrument.

The Trust derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially

all the risks and rewards of ownership of the financial asset are transferred. Any interest in transferred financial assets that is created or retained by the Trust is recognised as a separate asset or liability.

The Trust derecognises a financial liability when its contractual obligations are discharged, cancelled, or expire. The Trust also derecognises financial assets and financial liabilities when there has been significant changes to the terms and/or the amount of contractual payments to be received/paid.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Trust has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

The Trust classifies its financial assets as loans and receivables and all its financial liabilities as at amortised cost. Financial instruments are initially measured at fair value plus directly attributable transaction costs.

#### Amortised cost financial liabilities

Financial liabilities classified as amortised cost are non-derivative financial liabilities that are not classified as fair value through surplus or deficit financial liabilities. Financial liabilities classified as amortised cost are subsequently measured at amortised cost using the effective interest method. Financial liabilities classified as amortised cost comprise accounts payable and accrued expenses.

#### Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less any allowance for impairment. The Trust's cash and cash equivalents, short-term investments, accounts receivable and accrued interest fall into this category of financial instruments.

Loans and receivables are assessed at each reporting date to determine whether there is objective evidence that they are impaired. A financial asset is impaired if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset, and that the loss event(s) had an impact on the estimated future cash flows of that asset that can be estimated reliably. Objective evidence that financial assets are impaired includes default or delinquency by a counterparty, restructuring of an amount due to the Trust on terms that the Trust would not consider otherwise, or indications that a counterparty will enter bankruptcy.

#### Cash and cash equivalents

Cash and cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of

changes in value, with original maturities of 3 months or less.

#### Short Term Investments

Short term investments comprise term deposits which have a term of greater than three months and therefore do not fall into the category of cash and cash equivalents.

#### Property, Plant, and Equipment

Items of property, plant, and equipment are initially measured at cost. They are subsequently measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in surplus or deficit.

#### Depreciation

Depreciation is based on the cost of an asset less its residual value. For significant components of individual assets that have a useful life that is different from the remainder of those assets, those components are depreciated separately.

In general, depreciation is recognised in surplus or deficit 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.

Depreciation methods, useful lives, and residual values are reviewed at reporting date and adjusted if appropriate.

#### Intangible Assets

Costs of website design and database development are classified as intangible assets. Intangible assets are initially measured at cost and subsequently measured at cost less accumulated amortisation and impairment. Amortisation is calculated at 50% per annum on a diminishing value basis over the expected useful economic lives. Amortisation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

#### Employee Benefits

##### Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating sick leave expected to be wholly 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.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department is included in the statement of financial position.

Cash flows are included in the statement of cash flows on a net basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the Inland Revenue Department is classified as part of operating cash flows.

#### Income Tax

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

#### Discontinued Operations

A discontinued operation is a component of the Trust, being one whose operations and cash flows are clearly distinguishable from the rest of the Trust, that has either been disposed of or held for sale, and which:

- Represents a separate major line of business or geographic area of operations
- Is part of a single coordinated plan to dispose of a separate major line of business or geographic area of operations, or
- Is a controlled entity acquired exclusively with a view to re-sale.

Classification as a discontinued operation occurs at the earlier of disposal or when the operation meets the criteria to be classified as held-for-sale. When an operation is classified as a discontinued operation, the comparative statement

of comprehensive revenue and expense is re-presented as if the operation had been discontinued from the start of the comparative year.

#### 5. Discontinuing Operation

On 14 June 2022, the Trustees approved the separation of the Talking Matters activities from the Trust. The Talking Matters related assets and liabilities, and related funding agreements were transferred for no consideration to the newly created The Talking Matters Charitable Trust on 16 July 2022.

	Notes	2022
<b>(1) Cash flows from (used in) discontinuing operations</b>		<b>\$</b>
Net cash from operating activities		141,078
Net cash used in investing activities		(139,675)
<b>Net cash flow for the period</b>		<b>1,403</b>

#### (2) The effect of disposal on the financial position of the Trust

Property, plant, and equipment	11	(13,694)
Accounts receivable		(60,000)
Prepayments		(3,775)
Short term investments		(406,885)
Accounts payable		16,432
Provision for holiday pay		32,000
Accrued expenses		21,174
Revenue received in advance	7	401,054
<b>Net assets/equity and liabilities</b>		<b>(13,694)</b>

#### 6. Funders for the Year

Allan & Gill Gray Philanthropy Australasia	Ministry for Pacific Peoples
Auckland Council	Ministry of Business, Innovation & Employment
B Moss-S Dunbier Charitable Trust	Ministry of Social Development
Cognition Education Trust	Next Foundation
Department of Internal Affairs	Oranga Tamariki-Ministry for Children
Lion Foundation	The Trusts Community Foundation
Lottery Grants Board	Todd Foundation

#### 7. Revenue Received in Advance

	2022	2021
	\$	\$
Māori Rangatahi Writers	–	9,170
Vaka Leo Voices	–	98,610
YEA	10,000	10,996
YEP	16,958	4,275
Science in Society	83,411	42,245
STEM Alliance	–	2,000
Talking Matters	401,054	204,013
WESTEM	36,318	2,428
<b>Total from exchange transactions</b>	<b>547,741</b>	<b>373,737</b>
YEA	–	88,603
YEP	97,024	104,077
Other	800	–
<b>Total from non-exchange transactions</b>	<b>97,824</b>	<b>192,680</b>
<b>Total</b>	<b>645,565</b>	<b>566,417</b>

Talking Matters has been identified as a discontinuing operation on the basis that it has been classified as held for separation and represents a separate major activity.

Prior to the beginning of the current reporting period, the Talking Matters project was not classified as a discontinuing operation. The comparative statement of comprehensive revenue and expense has been restated to show the results of discontinuing operations separately from continuing operations.



## 8. Revenue

	2022	2021
	\$	\$
Revenue from continuing operations	1,331,617	1,332,292
Revenue from discontinuing operations	991,089	1,274,221
<b>Total Revenue</b>	<b>2,322,706</b>	<b>2,606,513</b>
<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	1,764,706	2,048,513
<b>Total</b>	<b>2,322,706</b>	<b>2,606,513</b>

## 9. Operating Expenses

	Notes	2022	2021
		\$	\$
Audit Fees		22,583	15,207
Bank charges		862	807
Computer & ICT expenses		9,079	7,470
Depreciation & Amortisation exps	11, 12	12,004	17,395
Events & seminars		28,565	33,698
General expenses		1,096	1,531
Insurance		4,818	4,399
Local Travel Expenses		3,732	10,117
Office supplies		2,435	4,247
Parking		348	1,316
Postage & courier		2,279	1,627
Printing & copying		1,441	3,240
Professional services		71,695	24,102
Project Evaluation		10,365	434
Publications, brochures & media		21,482	17,873
Rental	15	37,561	39,380
Telephone & cellphone		8,584	11,120
Travel & accommodation		7,721	14,670
Website		17,214	7,391
<b>Total operating expenses from continuing operations</b>		<b>263,864</b>	<b>216,024</b>
<b>Operating expenses from discontinuing operations</b>		<b>214,348</b>	<b>221,470</b>
<b>Total operating expenses</b>		<b>478,212</b>	<b>437,494</b>

## 10. Human Resource Expenses

	2022	2021
	\$	\$
ACC levy	3,813	2,451
Health & safety	1,854	4,060
Professional development-staff	23,467	16,709
Recruitment expenses	7,346	2,648
Salaries & wages	835,607	917,760
KiwiSaver employer contributions	25,169	27,194
Other employment expenses	168	767
<b>Total human resource expenses from continuing operations</b>	<b>897,424</b>	<b>971,589</b>
<b>Human resource expenses from discontinuing operations</b>	<b>773,484</b>	<b>988,472</b>
<b>Total human resource expenses</b>	<b>1,670,908</b>	<b>1,960,061</b>

## 11. Property, Plant and Equipment

	Furniture & Fittings	Office equipment	Computers	Total
Cost	\$	\$	\$	\$
Balance as at 1 July 2021	53,726	12,846	70,375	136,947
Additions (exchange)	–	995	10,629	11,624
Disposals	–	–	(1,752)	(1,752)
<b>Balance as at 30 June 2022</b>	<b>53,726</b>	<b>13,841</b>	<b>79,252</b>	<b>146,819</b>
<b>Accumulated depreciation</b>				
Balance as at 1 July 2021	22,632	8,923	54,531	86,086
Depreciation	5,135	1,798	8,619	15,552
Disposals	–	–	(942)	(942)
<b>Balance as at 30 June 2022</b>	<b>27,767</b>	<b>10,721</b>	<b>62,208</b>	<b>100,696</b>
<b>Net book value</b>				
Balance as at 1 July 2021	31,094	3,922	15,845	50,861
<b>Balance as at 30 June 2022</b>	<b>25,959</b>	<b>3,120</b>	<b>17,044</b>	<b>46,123</b>

## 12. Intangible Assets

Cost	Note	\$
<b>Balance as at 1 July 2021 and 30 June 2022</b>		<b>27,049</b>
<b>Accumulated depreciation</b>		
Balance as at 1 July 2021		19,273
Depreciation		3,888
<b>Balance as at 30 June 2022</b>		<b>23,161</b>
<b>Net book value</b>		
Balance as at 1 July 2021		7,776
<b>Balance as at 30 June 2022</b>		<b>3,888</b>

## 14. Trustees Funds

	2022	2021
Allocation of Reserves	\$	\$
Contingency funds		
Forward operating expenses reserve	327,000	– 300,000
Future project development reserve	– 327,000	90,000 390,000
Retained earnings	340,024	163,044
<b>Total Trustees funds</b>	<b>667,024</b>	<b>553,044</b>

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.

## 16. Contingencies

There were no contingencies as at 30 June 2022 (2021: \$NIL).

## 13. 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.

## 15. Lease and Capital Commitments

	2022	2021
Non-cancellable operating lease payments	\$	\$
Not later than one year	70,300	66,981
Later than one year and not later than 5 years	1,748	67,634
Later than five years	–	–
<b>Total</b>	<b>72,048</b>	<b>134,615</b>

The Trust's leases comprise of premises lease and equipment lease.

The Trust had no capital commitments at 30 June 2022 (2021: nil).

17. 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 was \$558,000 (2021: \$558,000). There was no outstanding balance at 30 June 2022 (2021: \$NIL). Goods and services of \$5,983 (2021: \$7,708) were purchased from Auckland Council. There was no outstanding balance at 30 June 2022 (2021: \$NIL).

Key Management Personnel

The Trust classifies its key management personnel into one of two classes:

- Members of the governing body
- Senior executive team, responsible for planning, directing, and controlling the activities of the Trust

Members of the governing body are the trustees of the Trust. All trustees are volunteers. There was no remuneration provided by the Trust to the trustees of the Trust.

Senior executive team are employed as employees of the Trust, on normal

employment terms. The aggregate level of remuneration paid and number of persons (measured in 'full-time-equivalents' (FTE's)) are presented below:

	2022	2021
	\$	\$
Total Remuneration	388,755	382,789
Number of Persons	3	3

Remuneration and Compensation Provided to Close Family Members of Key Management Personnel

During the reporting period, there was no remuneration and compensation provided by the Trust to close family members of key management personnel (2021: \$NIL).

18. Events After Reporting Date

On 15 July 2022, the Trust has signed the Transfer Deed with The Talking Matters Charitable Trust (TTMCT). From 16 July 2022, all employment contracts, assets, funding agreements, and intellectual property which are related to the Talking Matters project have been transferred to TTMCT with no consideration. All related responsibilities have also transferred to TTMCT.

The Trust grants to TTMCT a non-transferrable license to occupy the current office until 31 December 2022. TTMCT will pay the Trust a monthly fee of \$4,200 plus GST.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF COMMUNITY EDUCATION TRUST AUCKLAND'S FINANCIAL STATEMENTS AND PERFORMANCE INFORMATION FOR THE YEAR ENDED 30 JUNE 2022

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 financial statements and the performance information of the Trust on his behalf.

Opinion

We have audited:

- the financial statements of the Trust on pages 24 to 32, that comprise the statement of financial position as at 30 June 2022, the statement of comprehensive revenue and expense, 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 performance information of the Trust on page 23.

In our opinion:

- the financial statements of the Trust on pages 24 to 32:
  - present fairly, in all material respects:
    - its financial position as at 30 June 2022; 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 Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR"); and
- the performance information of the Trust on page 23 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 2022.

Our audit was completed on 31 August 2022. This is the date at which our opinion is expressed.

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

Basis for opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

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

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

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

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

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

In preparing the financial statements and the performance information, the Board of Trustees is responsible on behalf of the Trust for assessing the Trust's ability to continue as a going concern. The Board of Trustees 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 financial statements and the performance information

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

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

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

We did not evaluate the security and controls over the electronic publication

of the financial statements and the performance information.

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

- We identify and assess the risks of material misstatement of the financial statements and the performance information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We evaluate the appropriateness of the reported performance information within the Trust's framework for reporting its performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the performance information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the performance information, including the disclosures, and whether the financial statements and the performance information 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 financial statements and the performance information, and our auditor's report thereon.

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

In connection with our audit of the financial statements and the performance information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the performance information or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Trust in accordance with the independence requirements of the Auditor General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *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





For our Annual Report cover, we held an art competition with several schools in Tāmaki Makaurau. We asked for artwork that represented our vision 'Tino rangatiratanga for everyone through lifelong learning'.

The winning entry which graces our Annual Report cover this year was created by Roman Fruean, a year 8 student at St Paul's College. Here's Roman's description of his creative process:

*"I gathered ideas from my art teacher, Mr Webby, my former teacher, Mr Webster, and [Gateway coordinator] Ms Brayshaw. The first thing that came in our minds were books. We thought it was the best example of life-long learning. We also chose one of our boys (it was actually me) instead of having a famous person who's already on the cover of multiple posters".*

TE HONONGA  
AKORANGA  
COMET



Te Hononga Akoranga  
COMET Auckland, 2022  
PO Box 3430, Shortland St,  
Auckland 1140  
[www.cometauckland.org.nz](http://www.cometauckland.org.nz)

# 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 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)