

RĪPOATA Ā-TAU

ANNUAL REPORT

2022 – 2023



**TE HONONGA
AKORANGA
COMET**





MIHI

WHĀIA TE MĀTAURANGA,

KIA MĀRAMA

KIA WHAI TAKE NGĀ MAHI KATOA

TŪ MĀIA, TŪ KAHA

AROHA ATU, AROHA MAI

TĀTOU I A TĀTOU KATOA

HAUMI E, HUI E, TAIKI E.

Nā Te Hononga Akoranga COMET 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.



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ACKNOWLEDGMENTS

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:

- The Mayor, Councillors and Local Board members
- The many Council and CCO officers who liaise with and support our work
- The Independent Māori Statutory Board, Pacific People's Advisory Panel, Ethnic Peoples Advisory Panel and Youth Advisory Panel, who provide advice, challenge and support
- Bell Gully, who provide COMET with pro bono legal work
- The Clarity Business, Hight Design Studio, No Six Media and Polina Howe, who provide us with communications and design support
- Our generous sponsors this year: Auckland Council; Department of Internal Affairs; Four Winds Foundation; Lion Foundation; Lottery Grants Board; Ministry for Pacific Peoples; Ministry of Business, Innovation & Employment; Pub Charity Limited; The Trust Community Foundation; and Todd Foundation

- Our partners, who provide significant in-kind support: AUT, BNZ Partners, Centre for Pacific Languages, CLANZ, Education Counts, Education Today, EMA, ESR, Fisher & Paykel Healthcare, GHD Group, Glen Eden Intermediate School, Glen Innes School, Henderson Intermediate School, Manukau Institute of Technology, Ministry of Education, MOTAT, NIWA, Outward Bound, Plant and Food Research, Prince's Trust Aotearoa NZ, PWC, Smart Waikato Trust, South Auckland Young Entrepreneurs, Statistics NZ, Tāmaki College, Tāmaki Regeneration Company, Tararua REAP, Te Whare Wānanaga o Awanuiārangi, Te Wharekura o Maniapoto, Te Kura Kaupapa Māori o Puau Te Moananui a Kiwa, TESOLANZ, University of Auckland, Waka Aotearoa Education Ltd 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.



CHAIR AND CHIEF EXECUTIVE KŌRERO

Ngā Kōrero a te Tiamana me te Manahautū

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

This has been a year of change for Te Hononga Akoranga COMET. We had the excitement of Talking Matters becoming a fully separate organisation in July 2022, the culmination of seven years of scoping, trialling, learning and expanding an approach that is now making a significant impact for children and families in several regions. It's inspiring to watch the Talking Matters team going from strength to strength as they progress their long-term vision that all children in Aotearoa thrive as confident, competent and creative communicators.

In January 2023, we completed the final handover of our Youth Employability Programme (YEP) to Youthtown, so it can continue to expand, enabling more rangatahi across Aotearoa to gain the necessary insight, confidence and skills to get work, keep work and create careers.

Te Hononga Akoranga COMET is essentially an innovation engine, identifying equity issues in education and skills and bringing people together to design and trial innovations to address those issues. Our goal is always to bring our innovations to scale and hand them on for long-term sustainability, so the handovers of

Talking Matters and the Youth Employability Programme are important steps towards our systems change goals. You can see more about this innovation engine concept on pages 4–7 of this report.

This year we've also established a second Education Māori role, to strengthen our effectiveness for Māori learners and communities. An early outcome from this addition has been the expansion of our successful Whakarongo ki te Reo Mātātahi project, as well as early scoping on how beginning teachers of te reo Māori can be better supported. You can read more about our Education Māori work on pages 8–11.

After years of planning, we've also launched the STEM Alliance to grow effective, equitable STEM engagement and outreach. You can read about the goals of the Alliance and the two events held to date on page 14.

Our board has also seen some key changes this year, with Ginnie Denny stepping back after six impactful years as chair, and Tracy Massam ably taking on the chair role. We are grateful that Ginnie has agreed to stay on the board to support the transition. Meanwhile Fa'avae Gagamoe and Timmy Hu both resigned from the board in late 2022 due to overseas commitments. We thank them both for the invaluable insights and expertise they brought to the organisation. As a result of our 2022



board recruitment, Sulu Fitzpatrick and William Karaitiana joined the board as of July 2023.

Alongside all these positives, we also faced a significant challenge when the first draft of the Auckland Council budget proposed ending our core funding. After careful thought, the board took the strategic step of proposing a compromise, with reducing funding and a planned transition away from our current Council Controlled Organisation (CCO) status.

We were humbled by the number of our partners and stakeholders who expressed their concern, spoke out or made submissions on our behalf. Your support enabled us to retain a significant portion of our core council funding, while we work with council towards Te Hononga Akoranga COMET becoming a fully independent charitable trust. This is a planned, strategic shift, as we see it will enable us to be more responsive to the voice of our communities and to potentially widen our geographic reach over time.

As the organisation moves towards this exciting new direction, I (Susan) am looking to a transition of my own, as I make a long-planned shift to retirement at the end of this year. It has been a privilege to lead this unique organisation for the past twelve years. I've been fortunate to work with so many passionate and talented people:

colleagues, board, project partners, funders, advisors and other stakeholders, all bringing their diverse insights, expertise and sheer hard work to help create a more effective and equitable education system.

While I will miss being part of this amazing organisation, this feels like a good time to hand the reins on to the next CE, so they can work with our strong team and board to take Te Hononga Akoranga COMET to even greater effectiveness as it moves from CCO to fully independent trust. I will be cheering from the sidelines as the organisation continues to go from strength to strength.

Ngā mihi maioha ki a koutou,

Susan Warren
Te Hononga Akoranga
COMET
CE

Tracy Massam
Te Hononga Akoranga
COMET
Board chair

A PROVEN INNOVATION INCUBATOR

Te Hononga Akoranga COMET is an innovation engine and incubator. We identify issues in education and skills, then we bring people together to design and trial innovative solutions to address them.

OUR VISION

Tino rangatiratanga for everyone through lifelong learning.

OUR MISSION

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

OUR VALUES

Whanaungatanga
Manaakitanga
Mana Motuhake

WHAT DRIVES US

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
- **Equity** – driving change to balance biased systems

We apply Te Tiriti o Waitangi to embed the principles of Partnership, Participation and Protection into our decision making; ongoing commitments without which our work would not be effective.

WE BUILD SKILLS

Focused on strengthening the skills pipeline, we:

- Mobilise employers, educators, researchers and young people towards common goals
- Create and trial education and skills innovations, preparing them to succeed on their own
- Provide accessible data that drives decisions
- Advocate to Government for the needs of Aucklanders.

WHAT WE DO

LISTEN to community, learners, employers and educators, mapping data and evidence to identify and prioritise the most pressing areas of focus for equity.

CONNECT people around a common agenda to share the voices of those less heard and facilitate collaborative action.

INNOVATE – co-design, plan, scope, trial and incubate projects to address identified issues. These develop through to implementation and evaluation, with the goal of handing them on once they are fully developed and evidenced.

ADVOCATE for system and policy changes arising from identified issues or innovations.

WE WORK TOWARDS SYSTEMS CHANGE

Real systems change requires changes in the structures (funding rules, policies, connections and relationships) that affect that aspect of the system, as well as changes in the mindsets of practitioners, whānau, students, decision-makers who interact with those systems.



MAKING A SIGNIFICANT IMPACT

We have made many contributions to the wellbeing of Aucklanders over the past 23 years, proving that we incubate projects of real value.

OUR TRACK RECORD OF INNOVATION

YOUTH EMPLOYABILITY

Our youth employability campaign gives 14–24-year-olds the skills and confidence to get work, keep work and create careers.

Growing from initial scoping in 2013, this initiative is now being delivered in most regions in Aotearoa and has been handed over to Youthtown to enable it to scale over the long term.

Our work has contributed to changes to the system that include:

- 100 organisations around Aotearoa now provide youth employability programmes
- There is now an employability framework agreed across government departments
- MSD now includes employability skill-building as a requirement in all contracts with organisations working with unemployed young people.

TALKING MATTERS

Created in 2014, Talking Matters is a campaign to get everyone talking more to babies and small children. Talking Matters partners with whānau, communities, practitioners, iwi and government to build and support language-rich environments for children in their first 1,000 days of life — proven to set them up to achieve more at school and throughout their lives.

Winning sustained and flexible funding from the NEXT Foundation in 2016 enabled the campaign to evolve. Talking Matters then became an independent, standalone organisation in July 2022, partnering with 20 organisations, 90+ educators and 70+ whānau, reaching 1,728 tamariki and making their language environments richer.

EDUCATION MĀORI

Inspired by our vision to do right by Māori learners, we collaborate with people, schools and organisations to advocate for rangatahi Māori and their whanau. We also guide, advise and influence educators to ensure effective change for Māori learners. This has led to the establishment and development of:

- Whakarongo ki te reo Mātātahi — started in 2022 to give tamariki Māori a platform to voice their views, publishing their stories annually in a book.
- Tāmaki Māori Education Forum (TMEF) — an annual forum for educators to come together and share experiences, pedagogies and resources for the betterment of Māori learners.

Our work leads directly to economic and social benefits:

- Increased employment/skills and being an independent advocate for our city
- The collaboration and community connections that lead directly to mana motuhake — empowering people to reach their own aspirations

AN EXCITING FUTURE AWAITS

During 2023 we proposed a plan to Auckland Council to transition Te Hononga Akoranga COMET away from our CCO status to become a fully independent charitable trust. Council agreed to work with us and to provide transitional funding to give us time to activate other funding sources.

We are excited about this new direction, which will enable us to be more responsive to the needs that the data, evidence, learner voice and our stakeholders raise — and potentially widen our geographic reach over time.

Nationally recognised education and skills data snapshots



DATA,
EVIDENCE &
ADVOCACY



★ YOUTH ★
EMPLOYABILITY
PROGRAMME

4,600

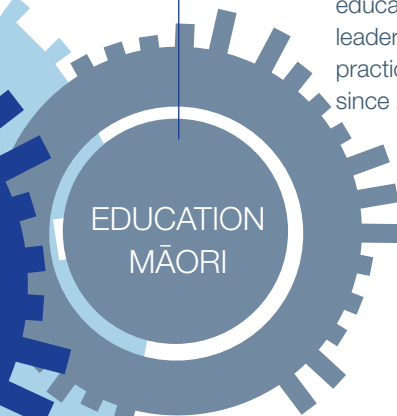
young people were supported in the transition to work through our Youth Employability Programme (now available nationally through Youthtown) since 2014

500

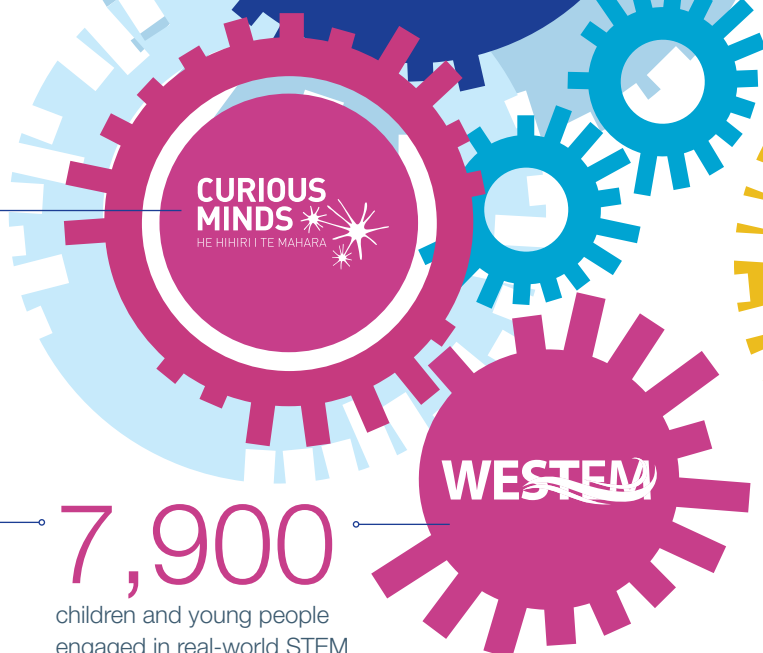
educators and community leaders have shared effective practice for Māori learners since 2012



TE HONONGA
AKORANGA
COMET



EDUCATION
MĀORI



CURIOUS
MINDS
HE HIHIRI I TE MAHARA



talking
matters
Kōrerotia mai!

7,900

children and young people engaged in real-world STEM projects since 2015.



WESTERN

403

whānau have strengthened their babies' brain development in the first 1,000 days through Talking Matters – now a stand-alone trust



THE YEAR IN NUMBERS

Tamariki writers group

2

schools

15

students

20

facilitated workshops

22

stories

EDUCATION MĀORI

Mātauranga Māori

WILL'S FULBRIGHT SCHOLARSHIP EXPERIENCE

Dr Will Flavell, our Kaihautū Māori, won a Fulbright scholarship this year to look at education for indigenous young people in the USA. This is his account of his experiences.

*Ko te manu e kai ana i te miro,
nōna te ngahere; te manu e kai ana
i te mātauranga nōna te ao*

*The bird who partakes of the miro berry owns the forest;
the bird who partakes in education owns the world.*

I was honoured to be the recipient of the Ngā Pae o te Maramatanga — Fulbright Scholar Award 2022. I acknowledge the past recipients of this award — academics whom I deeply respect for their contributions to Māori communities. The opportunity to represent Aotearoa on an international stage was an incredible moment in my life.

Last year, I arrived in Boston, Massachusetts, on a snowy and cold winter December morning. The first thing I did in the morning was drop my suitcase off at the hotel and walk to the University of Massachusetts Boston campus. It was beautiful and surreal. This university is the only public university in Boston that aligns with my values of public and accessible education. The slogan for the university is “We are for the times, no matter the times”. UMass Boston brings diverse people and ideas together to seek knowledge and improve lives — in Boston, across the nation and around the world.

The purpose of the Fulbright award was to undertake a small research project interviewing Native American youth (18–24 years old) in Massachusetts about their school experiences and whether their native language, culture and identity were featured in their schooling experiences. I interviewed several young Native American leaders who shared their time and stories with me.

The experiences of the young people differed. For example, one of the students attended a public school that offered Wampanoag language classes. She spoke about being able to do a prayer in her indigenous language. At the



same time, another young person in a different school spoke about the limited exposure of his language and culture in his schooling experiences. He also faced racist taunts regarding his ethnicity. As an undergraduate student, he actively makes space for other native students at his university. Some of the recommendations that the young people put forward were more training for teachers to learn about local tribal stories and for indigenous experts to come into schools to work with teachers and students.

I had the opportunity to visit several schools, including the Wampanoag Mashpee Tribal School located in Massachusetts, a 90-minute drive from downtown Boston. It has 25 students, with about six teachers. The school's focus is language instruction in the Wampanoag language. It was beautiful to see the language exposed to the tamariki, and the passion for revitalising their language was evident from the teachers. I also visited the Cochiti Reservation in New Mexico, which exposed me to how indigenous communities operate in other parts of America.

Another highlight for me was the number of public lectures that I gave. I was fortunate to speak at the University of Massachusetts Boston, the University of Massachusetts Amherst, and Harvard University. It was an opportunity to share my purpose for being in the States and talk about my previous work as a secondary school teacher and my current work Te Hononga Akoranga COMET. I wanted to show what can be achieved in the advocacy space and how possibilities are unlimited for creating change that supports the livelihood of indigenous communities. My Harvard guest lecture looked at the goals, values, and practices of bilingual learners at home and in school in an Aotearoa context.

Some of my personal challenges were the unique New Zealand accent, the large food portions, and tipping. As I had decided not to drive in America because of the different road rules, being able to navigate the public transport system was very important.

Since returning home in May, I have continued to share my findings education conferences, journal articles and our recent Tamaki Makaurau Education Forum. This has been my life's most significant international experience, and I am thankful for all the people who supported me.





WHAKARONGO KI TE REO MĀTĀTAHI: LISTEN TO THE VOICES OF TAMARIKI IN GLEN INNES

In 2021 and 2022, Whakarongo ki te reo Mātātahi took flight, elevating the voices of the tamariki in Glen Innes. This project was a collaborative effort between Te Hononga Akoranga COMET and two local schools — Glen Innes School and Te Kura Kaupapa Māori o Puau Te Moananui a Kiwa. Together, we embarked on a journey to nurture the storytelling abilities of the tamariki, allowing them to reflect on community and national issues important to them and their whānau.

We had the support of Nerissa Henry, an elected member of the Maungakiekie Tamaki Local Board. With her tautoko and passion for empowering local tamariki, the writing workshops commenced, providing a safe and inclusive space for the children to share their perspectives.

Last September, we celebrated the hard work of the tamariki during the book launch of Whakarongo ki te reo Mātātahi at Te Oro in Glen Innes. This event was held as part of the Tāmaki Makaurau Education Forum, symbolising the growing importance of nurturing and amplifying the voices of our tamariki.

The book launch was a success, with more than 80 attendees. Among them were the ākonga from the kura, their peers, and kaiako. The event also saw the attendance of representatives from Tāmaki Regeneration Company, Ruapōtaka Marae, Te Kawerau a Maki, and Maungakiekie-Tāmaki Local Board, further validating the significance of the project within the wider community.

Several of the tamariki had publicly shared their individual stories. After the formal part of the forum, the tamariki and community leaders engaged in brainstorming sessions. They explored actionable ways to implement the innovative ideas and insights of the young voices into the community's work plans and strategies. This interaction laid the groundwork for meaningful collaboration between the youth and the leaders.

Building on the mahi of the Whakarongo ki te reo Mātātahi project, the journey continues into the next phase. We are planning a two-day event in 2023, focusing on further elevating the voices of the Glen Innes tamariki. We look forward to finding ways of allowing tamariki to voice their views.



WHAKARONGO KI TE REO MĀTĀTAHI: WEST AUCKLAND

Following on from the success of Whakarongo ki te reo Mātātahi in Glen Innes, we set our sights on two key suburbs in the heart of west Auckland: Henderson and Glen Eden. We are working with Henderson Intermediate School's bilingual unit and also Māori students from Glen Eden Intermediate School.

Although both schools are based in west Auckland, they are each unique in the way they operate and how their tamariki view the world. We are currently working alongside these young people on crafting their whakaaro on issues that are important to them.

We look forward to creating a second volume of 'Whakarongo ki te reo Mātātahi' to elevate the voices of rangatahi living in west Auckland later this year.

SUPPORTING BEGINNING KAIAKO MĀORI

Amongst our time working within communities and schools, we see an overwhelming amount of pressure put on our Māori teachers. This is an even bigger problem when our Kaiako Māori are beginning teachers and do not know how to say 'no'. This observation sparked an idea which we have been trialling.

The goal is to assist beginning Kaiako Māori to navigate the relentless systems of mainstream education. We give the opportunity for beginning Kaiako Māori to come together, share experiences, stories, and resources in a safe environment amongst like-minded people in similar situations.

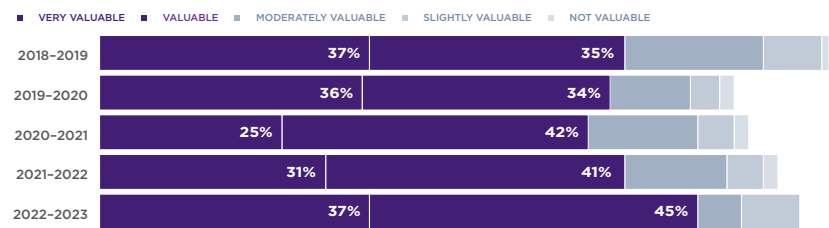
During an online hui in March, we invited the kaiako to share their experiences, both positive and negative, at mainstream schools so far. Going forward, we intend to have our next meeting in person, where we will again invite the kaiako to share ideas and experiences.

DATA AND EVIDENCE

Te Hononga Akoranga COMET strives to address the pressing challenges in education and empower students from all backgrounds. The use of infographics and visualisations has proven effective in sharing data and evidence and making complex concepts and data more accessible to individuals. By utilising these tools, we highlight areas where our collective efforts need to be focused to drive action and promote informed decision-making.

Over the years, we have asked our stakeholders to what degree the data snapshots and infographics we release adds value to their organisations.

Data Snapshots and Infographics: Value for Stakeholders



In addition to last year's 2022 Tāmaki Makaurau snapshot, we have released a 2023 STEM snapshot and a 2023 series of Local Board snapshots.

When asked, 83% of our stakeholders rated the data snapshots and infographics as very valuable to valuable (Stakeholder Engagement Survey for 2022-2023).

Social media data

10

posts

26

shares

143

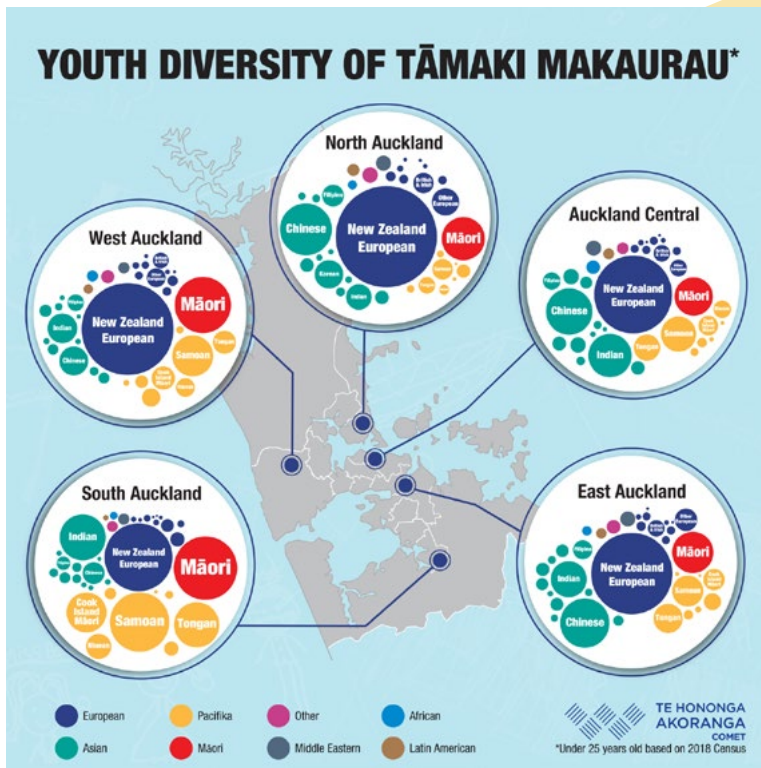
likes

194

engagements

2022 - 2023 Stakeholder survey - responses filtered for most recent publications/snapshots

- 50% **Rated very valuable** in helping people identify or prioritise issues relevant to their work
- 50% **Rated very valuable** in equipping organisations with knowledge to make informed decisions
- 75% **Rated very valuable** in providing data to share with others
- 75% **Rated very valuable** in connecting people with other organisations
- 75% **Rated very valuable** in connecting people with other events or opportunities



The 2023 STEM Snapshot highlights the latest data in student participation, achievement and pathways in STEM education and employment.

STEM Alliance manager Ying Yang explains, “The 2023 STEM Snapshot highlights that equity in STEM is a complex, long-term challenge. We need innovative, cross-sector collaborations to address these challenges, and that is what STEM Alliance hopes to facilitate. Presenting data and evidence clearly supports informed discussions and allows us to bring people together around a common issue, enabling different perspectives to be shared and heard.”

[Download your copy of the STEM Snapshot here](#)

When asked specifically how the data snapshots and infographics have contributed to their work, one stakeholder responded:

“The snapshot hard copy allowed valid sharing, engagement and promotion of Te Hononga Akoranga COMET within hui environment attended. As well as speaking about other STEM/tech related info I could share. Similar topic different information points. This helps understanding and further learning inquiry.”

The theme of the Tāmaki Makaurau and Local Board snapshots was ‘Equity in Education’ shedding light on the clear differences in ethnicity, economic status and education levels within Tāmaki Makaurau. This reinforced the need for diverse and tailored solutions to address educational equity.

These snapshots continue to be a valuable avenue to highlight the differences in population as well as educational and employment opportunities of each local board, so interventions can be tailored to the needs and opportunities of each area.

[Download your copy of the Equity in Education Tāmaki Makaurau & Local Board Snapshots here](#)



Sharing best practice
in STEM community
engagement

2

presentations

16

articles published

90+

copies of STEM
Book distributed

**Growing connections
between STEM industry
and educators**

2

in-person
networking events

50+

attendees

101

subscribers



STEM

*Pūtaiao, Hangarau,
Pūkaha, Pāngarau*

STEM ALLIANCE ADVOCATING FOR CHANGE AND COLLABORATION IN STEM EDUCATION

Since the launch of a new STEM Alliance website in 2021, this initiative has grown to be a hub for information and connections supporting more effective collaboration between the STEM industry, educators and community partners.

Our mission is to connect schools/kura, businesses and STEM outreach providers to enhance STEM education, giving every learner the opportunity to engage with real-world mātauranga Māori, science and technology.

Data and research underpins our advocacy work. We need to understand the root causes of inequities to identify the best solutions for our communities. On 20 April, STEM Alliance and AUT co-hosted a networking evening to celebrate the release of our latest STEM Snapshot.

This event created a space for dialogue around educational equity challenges in STEM. It was well attended by 30 passionate participants from across the STEM sector including teachers, academics, engineers, STEM outreach providers and representatives from the Ministry of Education.

The breadth of attendees attests to the multi-faceted challenge associated with improving STEM equity. It also points to the power of connection and collaboration.

STEM Alliance also continues to profile a wide range of STEM outreach and engagement initiatives that are successfully operating across Aotearoa New Zealand. Our digital Info Hub offers a range of resources including case studies and evidence-backed guides to support organisations and education providers to learn about, design and evaluate more effective STEM engagement programmes.

We look forward to working with more partners in the coming year as we continue to test our offerings, build connections and grow the STEM Alliance network.

To learn more, follow us on social media or subscribe to our newsletter, visit stemalliance.org.nz.



WESTEM
THE YEAR IN NUMBERS

EXPANDING PARTICIPATORY SCIENCE TO WEST AUCKLAND YOUTH

The WeSTEM participatory science programme has continued successfully thanks to support from the Ministry for Pacific Peoples. Since the pilot in 2021, we have distributed \$136,000 across 19 projects undertaking community-based STEM research in west Auckland.

In May 2023, we released the first WeSTEM Showcase, an exhibition of the projects that have been funded since 2021 and the outcomes this programme has achieved.

As WeSTEM project manager Dr Sneh Patel highlights, many of these projects feature a connection to Te Taiao, reflecting the west Auckland spirit of caring for their environment:

“It is incredible to offer these opportunities for ākonga to study their local area and investigate issues that are important to them. These projects have showcased an effective way to engage ākonga in STEM through hands-on learning.”

WeSTEM has an aim to engage more young Pacific students in STEM by making research and design relevant, hands-on and connected with community partners and science mentors. We are proud to have supported over 800 youth participants through this programme so far, and this showcase shares their learning stories and voices.

[Download the WeSTEM 2021–2022 Project Showcase here](#)

PROJECT SPOTLIGHT: FUNGI FUN WITH SUMMERLAND PRIMARY SCHOOL

Aotearoa New Zealand is home to over seven thousand species of native fungi. An exploration of this plant kingdom was the driving force behind a research enquiry led by 57 tamariki at Summerland Primary School in 2022, aged 9–11.

Working closely with local mycologist, Dr Chris Smith, the students began by conducting an audit of the fungi species currently inhabiting the school grounds. Next, the students learnt about the various types of mushrooms and fungi that grow in their local area and worked actively with their whānau to identify the fungi growing in their own backyards.

8
projects

10
schools involved

31
organisations involved

600+
students

\$62,000+
distributed



Their research of fungi drew the students' attention to aspergillosis, a dangerous fungus mould that wiped out 10% of Aotearoa's kākāpō population in 2019. This pushed some of the tamariki into action. Hosting a sausage sizzle at school, they raised \$150 to aid in the recovery of the endangered species — a wonderful example of community action spurred by real science learning.

Lead teacher Amanda Signal summed up the success of the project in saying that it was *"hugely helpful in showing students how learning scientific concepts can be both practical and fun."*

The project's success has also encouraged Dr Chris Smith to expand his school outreach work. With further support from WeSTEM, Dr Smith is now running the Exploring Fungi project at three west Auckland schools: Waitākere College, St Dominic's Catholic College and Kelston Intermediate School.



ART EVALUATIONS SHOW PROMISING OUTCOMES OF PARTICIPATORY SCIENCE

In a bid to continually improve and grow our data collection and assessment process, the STEM team explored using visual assessments with our younger participants to gauge both their learning and the overall success of their project. We not only learnt that the students increased their understanding of the topics they explored but also that art is an excellent way for students to communicate their understanding.

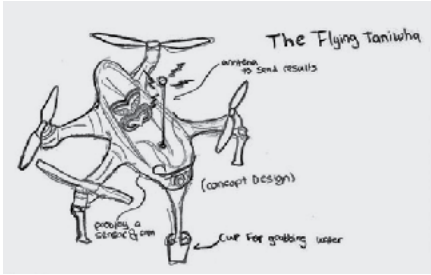
Visual assessment, or visual evaluation, is the process of using drawings to assess learning outcomes and retention of information. This process involves the use of visual aids — such as drawings, diagrams or charts — to evaluate learning outcomes and assess the effectiveness of teaching methods or educational interventions.

Advocates also argue that integrating art into STEM subjects helps students understand the inter-relatedness of everything they learn and promotes creativity and collaboration. The arts also play a role in the development of reading, imagination, creativity and more. Integrating art makes STEM subjects more engaging and accessible. Art can help students visualise complex concepts and retain information more effectively.

Art evaluations were used to determine the outcomes of the Exploring Fungi project at Summerland Primary School. Through various art and question prompts, it became evident that many of the tamariki had gained new knowledge of fungi biology and ecology, as well as an increased interest in exploring nature through a scientific lens. The difference in pre- and post-project drawings was evident, with increased details and more elaborate explanations of drawings in the post-project evaluation.

Using art to evaluate learning was also useful in enabling students to express their learning creatively and share the things that they found most fascinating, engaging or enjoyable, which can provide valuable feedback for teachers.





ŌTARA TO THE WORLD – CURIOUS MINDS SCIENCE INVESTIGATION INSPIRES RANGATAHI ACTION AND INNOVATION

Between 2019 and 2022, the Curious Minds South Auckland PSP has supported the Ōtara-based community organisation, Accelerating Aotearoa Inc, to run their highly successful and engaging 'Geek Camp' school holiday programme.

The project started with a simple question: how can we improve the health of our awa?

Since the first Geek Camp STEM project in 2019, over 150 taura aged 5–18 have participated in a wide range of investigations in and around Ōtara Creek, including water sampling, biodiversity monitoring, pest control and learning about the stormwater network.

A strength of the programme has been the wide range of participants. The educators have created a strong tuakana-teina approach to support authentic learning across all ages. Over time, returning students have 'grown up' with the project and become the next generation of leaders.

One example of this success is Geek Camp rangatahi leader, Jah Cameron, who was announced the winner of the Penny Hulse Supreme Environmental Award at the 2022 Ngā Tohu Tiaki Taiao a te Koromatua / Mayoral Conservation Awards. She was particularly praised for her bespoke approach to learning, in which she took time to understand the needs of her rangatahi community and supported their learning with a range of engagement opportunities.

Also in 2022, Geek Camp evolved from simply learning about the awa, to innovating and advocating for change. Their previous research had shown that Ōtara Creek faced significant pollution problems, particularly arising from wastewater overflow issues.

To advocate for more education and accountability around wastewater overflow issues, a group of rangatahi started the 'Curious Minds Podcast'. They built a podcast studio and recorded a series of interviews with scientists, engineers, urban planners, community leaders and local kaumātua about the current state of the awa and possible solutions.

Another group of Geek Camp rangatahi designed a practical solution for collecting water samples. They worked alongside experts from Microsoft NZ to compete in the Imagine Cup Junior, an international design competition which seeks to solve local problems using AI technologies. The group's design, named the Flying Taniwha, was a drone that would automatically deploy when it rained, collect samples from the awa and then return to base.

The success of Geek Camp highlights the wide range of skills and experiences that rangatahi can gain from hands-on, practical STEM projects. We are proud to be supporting young people to learn about science, and empower the next generation of innovators, scientists, problem solvers, creatives, and leaders.

“Of greatest significance ... is the emerging youth leadership and confidence we have had the delight of witnessing. It is this impact and what happens next that will be the truly transformational impact of this [Curious Minds] investment.”

– Judy Speight, Accelerating Aotearoa project lead

CURIOUS MINDS SOUTH AUCKLAND
THE YEAR IN NUMBERS

9

projects

11

schools involved

22

organisations

750+

students

\$151,000+

distributed

YOUTH EMPLOYABILITY
THE YEAR IN NUMBERS

Auckland

9

delivery sites

1

facilitator
workshops
held

4

facilitators
trained

232

young people
enrolled

87

total
certificates
awarded

Rest of NZ

21

delivery sites

9

facilitator
workshops
held

97

facilitators
trained

483

young people
enrolled

174

total
certificates
awarded



YOUTH EMPLOYABILITY

YEP

Whilst our main focus this year was preparing for the handover to Youthtown, we also worked to ensure quality delivery on the ground. In the face of ongoing COVID-related challenges, we continued to support our provider organisations to grow their capacity and capability to support regional autonomy, sustainability and the improvement of delivery outputs and outcomes.

We also sought to capture and integrate youth voices into the design of YEP policy, practices and resources, as well as in the measurement of success; and to strengthen Kaupapa Māori principles into YEP delivery and assessment, including a te reo version of the programme trialled by Number Twelve in Te Kūiti.

ANNUAL HUI

The 2022 annual YEP hui was held in Taupō. The two-day event saw approximately 60 people attend in person or online to hear from 10 guest speakers. Topics ranged from effective group work practices to establishing social connections for addiction recovery. During the hui, representatives from Youthtown led a productive discussion on the programme transition.

TRANSITION TO YOUTHTOWN

We formally handed ownership of the Youth Employability Programme to Youthtown with the signing of a deed of gift on 25 January 2023. This handover was an exciting milestone for us as Youthtown is well-placed to further grow YEP's long-term reach and impact.

To learn more, visit www.youthtown.org.nz/youth-employability



YEA

The Youth Employability Aotearoa (YEA) initiative continued to pursue its goal of amplifying the youth employability agenda through advocacy, raising awareness, promoting funding sustainability, changing narratives and ensuring that youth employability is on the national government agenda.

To achieve this goal, Shirley Johnson (Director – Youth Employability and convener of YEA) held regular meetings with national and local representatives from the Ministry of Social Development; Ministry of Education; and Ministry of Business, Innovation & Employment. She presented at conferences and workshops around the country, including at CDANZ and the CATE regional symposium. She also posted regular advocacy pieces on social media.

LUNCH BITES

The YEA held a series of six online 'Lunch Bite' micro-events covering a range of topics. Starting with an introduction to the YEA, the series continued with guest speakers, including Wendy Robertson from Driving Change Network, Cory and Cera James from Tuhiata Mahiora Trust, Jay Haerewa from Youth Employment Success and more. These events were well attended by interested parties from across the youth employability network.

TRANSITION TO REAP AOTEAROA

We formally handed the coordination and fund-holding roles for the YEA to REAP Aotearoa in February 2023.



4

formal submissions on
education and skills issues

20

media articles featuring our
work and issues

83%

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

Submissions for the year:

- Joint advocacy on language requirements at entry to initial teacher training
- Oral submission on NZ's 4th Universal Periodic Review to the UN Human Rights Council
- Submission on Auckland Council 2023/24 Budget
- Written submission on He Tohu Huarahi Māori bilingual traffic signs



ADVOCACY AND LANGUAGES

MAPPING LANGUAGE ORGANISATIONS

Over 160 languages are spoken across Aotearoa. This rich linguistic diversity is an invaluable resource for our social, cultural and economic wellbeing.

For the past 10 years we have been convening the Auckland Languages Strategy Working Group (ALSWG), which aims to create connections among individuals and groups working to support language diversity, as well as to advocate for more coherent support for languages in Aotearoa.

This year the ALSWG's has focussed on developing a report on the language sector in Aotearoa. The report is based on both an internet search identifying 538 organisations that support languages in some way and a survey designed to gain more detail on these organisations' location, size, breadth of services and funding sources. We hope to publish the report in late 2023.

We are grateful to the many people from across the language sector who have contributed advice, suggestions and feedback on early drafts of the report to date. The process of consultation has led to some important conversations about issues for language diversity – in particular:

- the lack of funding for community language classes (for children or adults)
- the need for greater coordination and communication among communities and organisations that work in the language diversity arena
- the need for greater recognition of the value of language diversity in general.

These messages have informed our advocacy to government and our work plans for Te Hononga Akoranga COMET and for the ALSWG.

The finished report will be a valuable resource for the language sector as well as for officials and others who make decisions affecting the sector and language communities in general.

GENERAL PURPOSE FINANCIAL REPORT

Pūrongo Pūtea Whānui

FOR THE YEAR ENDED 30 JUNE 2023

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ENTITY INFORMATION

Legal Name

Community Education Trust Auckland

Other Name

Te Hononga Akoranga COMET,
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

Trustees

Ioane Afoa
(appointed 1 July 2022)

Melissa Crawford
(appointed 1 November 2019)

Ginnie Denny
(appointed 1 July 2015)

Fa'avae Gagamoe
(resigned 13 December 2022)

Timmy Hu
(resigned 28 Feb 2023)

Narissa Lewis
(appointed 1 July 2022)

Tracy Massam, Chairperson
(appointed 1 December 2018)

Jignasha Patel
(appointed 8 August 2016)

Judith Thompson
(appointed 1 July 2020)

Richard Thornton
(appointed 1 December 2018)

STATEMENT OF SERVICE PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2023

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.



The following table summarises our performance against our organisation-wide targets from our 2022/23 to 2024/25 Statement of Intent, which was approved by Auckland Council in August 2022. These measures track the effectiveness of our overall work towards our vision and mission.

Service level statement	Measure	2023 Actual	2023 Budget	2022 Actual
Delivering initiatives and projects to agreed timeframes and outputs	% of initiatives that fully meet timelines and outputs as listed in the SOI	97%	90%	88%
Quality of work to support education and skills	% of stakeholders who rate COMET Auckland's work as valuable or very valuable	92%	75%	78%
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	96%	75%	81%
Raising awareness of key education and skills issues	Number of media articles generated	20	18	25
	Total social media followers (at end of period)*	1,797	3,800	14,323**
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	88%	80%	86%
Leveraging Auckland Council support	Value of external funding as a percentage of Auckland Council grant	123%	>120%	316%**
Commitment to Te Tiriti o Waitangi	% of stakeholders agree or strongly agree that COMET Auckland shows a commitment to Te Tiriti o Waitangi through the way they engage and work *	93%	N/A	95%

* These are two new performance measures added this year. Budget for the second new measure was not available.

** The 2018/19 to 2021/22 external funding levels and social media reach were significantly higher than normal due to the large limited-term funding from NEXT Foundation for Talking Matters. We handed over Talking Matters in July 2022, as part of our systems change plan. This handover has brought COMET's size, income, media profile and social media reach back towards our pre-2018 levels.

The handover of the Youth Employability Programme (including its Facebook page) and our decision on ethical grounds to delete our Twitter accounts has reduced our reach. However the COMET and STEM LinkedIn and Facebook accounts have all grown significantly this year.

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 2023

	Notes	2023	2022
Revenue		\$	\$
Revenue from exchange transactions			
Funding from central or local government		319,819	366,464
Interest earned		40,657	14,752
Membership fee received		-	2,000
Other revenue		88,640	53,845
Project contribution revenue		2,100	87,600
Revenue from non-exchange transactions			
Auckland Council grant	7	558,000	558,000
Grants		147,255	145,753
Donations		38,120	102,603
Government wage subsidy		1,200	600
Total revenue	7	1,195,791	1,331,617
Expenses			
Operating expenses	8	305,760	263,864
Human resource expenses	9	870,534	897,424
Partnership contributions		58,000	53,900
Trustees' expenses		3,399	5,060
Loss on disposal of property, plant, and equipment		4,893	211
Total expenses		1,242,586	1,220,459
(Deficit)/Surplus for the year from continuing operations		(46,795)	111,158
Discontinued operations			
Revenue from discontinued operations	4 7	46,625	991,089
Expenses from discontinued operations		60,319	988,267
(Deficit)/Surplus for the year from discontinued operations		(13,694)	2,822
(Deficit)/Surplus for the year		(60,489)	113,980
Total comprehensive revenue and expense for the year		(60,489)	113,980

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

STATEMENT OF FINANCIAL POSITION

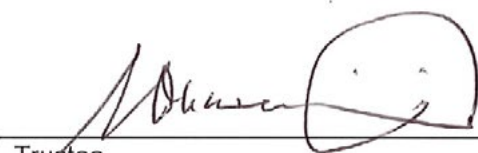
AS AT 30 JUNE 2023

	Notes	2023	2022
Assets		\$	\$
Current assets			
Cash and cash equivalents		225,674	476,609
Receivables from exchange transactions		34,500	144,108
Accrued interest		7,351	6,098
GST refund		21,293	14,963
Prepayments		12,767	19,762
Short term investments		611,313	815,234
Total current assets		912,898	1,476,774
Non-current assets			
Property, plant, and equipment	10	23,690	46,123
Intangible assets	11	1,944	3,888
Total non-current assets		25,634	50,011
Total assets		938,533	1,526,785
Liabilities			
Current liabilities			
Accounts payable		46,726	47,320
Provision for holiday pay		19,206	84,030
Accrued expenses		38,554	68,222
Revenue received in advance	6	209,854	645,565
Project funding held for MBIE		17,658	14,624
Total current liabilities		331,998	859,761
Total liabilities		331,998	859,761
Net assets		606,535	667,024
Represented by:			
Trustees funds			
Retained earnings		150,535	340,024
Forward operating expenses reserve		456,000	327,000
Total Trustees funds	13	606,535	667,024

Approved for and on behalf of the Board of Trustees this 29 day of August 2023.



 Chairperson



 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 2023

	Notes	Retained Earnings	Forward Operating Expenses Reserve	Future Project Development Reserve	Total
		\$	\$	\$	\$
Balance at 1 July 2022		340,024	327,000	-	667,024
Total comprehensive revenue and expenses for the year		(60,489)	-	-	(60,489)
Transactions with Trustees					
Addition to Forward Operating Expenses Reserve		(129,000)	129,000	-	-
Total transactions with Trustees		(129,000)	129,000	-	-
Balance at 30 June 2023	13	150,535	456,000	-	606,535
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
Transactions with Trustees					
Transfer from Future Project Development Reserve		90,000	-	(90,000)	-
Addition to Forward Operating Expenses Reserve		(27,000)	27,000	-	-
Total transactions with Trustees		63,000	27,000	(90,000)	-
Balance at 30 June 2022	13	340,024	327,000	-	667,024

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 2023

	2023	2022
	\$	\$
Cash flows from operating activities		
Cash was received from:		
Funding from central or local government	916,034	889,581
Receipts from non-governmental organisations	262,286	1,338,951
Donations	37,920	16,500
Interest received	39,404	10,738
Net GST received	9,084	-
Cash was applied to:		
Payments to suppliers and employees	1,335,186	2,250,587
Payments to The Talking Matters Charitable Trust on Separation	379,191	-
Net GST paid	-	30,202
Net cash inflow/(outflow) from operating activities	(449,649)	(25,019)
Cash flows from investing activities		
Cash was received from:		
Cash receipts from sale of property, plant and equipment	7,576	-
Decrease in short term investments	203,921	102,297
Cash was applied to:		
Payments to acquire property, plant and equipment	12,783	11,025
Net cash inflow/(outflow) from investing activities	198,714	91,272
Net increase/(decrease) in cash and cash equivalents	(250,935)	66,253
Opening cash and cash equivalents	476,609	410,356
Closing cash and cash equivalents	225,674	476,609
This is represented by:		
BNZ current account	225,177	276,609
BNZ cash account	497	-
Term deposits with original maturities of 3 months or less.	-	200,000
Total cash and cash equivalents	225,674	476,609

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 2023

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 general purpose financial report of the Trust has been prepared in accordance with New Zealand generally accepted accounting practice (NZ GAAP). It complies 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.

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 general purpose financial report 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. The measures included in the Trust's statement of service performance are based on the measures included in the Trust's Statement of Intent, agreed with Auckland Council.

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. 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.

The Trust adopted two new accounting standards for the first time in this general purpose financial report as set out below:

PBE FRS 48 Service Performance Reporting

PBE FRS 48 is effective for annual periods beginning on or after 1 January 2022, therefore it was effective for the Trust for the year ended 30 June 2023 (with comparatives required). This standard establishes principles and requirements for presenting service performance information useful for accountability and decision making purposes. There are limited changes for the Trust as it already presented service performance information. Some changes to disclosures have been made to ensure compliance with the new standard.

PBE IPSAS 41 Financial Instruments

PBE IPSAS 41 supersedes PBE IPSAS 29 Financial Instruments: Recognition and Measurement. The Trust has adopted PBE IPSAS 41 retrospectively (as allowed by the standard) from 1 July 2021. Due to the nature of the Trust's financial instruments, there have been no significant impacts due to the adoption of the standard.

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

(1) Recognition and initial measurement

Receivables are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Trust becomes a party to the contractual provisions of the instrument.

A financial asset or financial liability is initially measured at fair value plus transaction costs that are directly attributable to its acquisition or issue. At initial recognition, short-term receivables and payables may be measured at the original invoice amount if the effect of discounting is immaterial.

(2) Classification and subsequent measurement

Financial assets

All of the Trust's financial assets meet the definition of financial assets at amortised cost. A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at fair value through surplus or deficit:

- It is held within a management model whose objective is to hold assets to collect contractual cash flows; and
- Its contractual terms give rise on

specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

The Trust's financial assets comprise cash and cash equivalents, short term investments, and receivables.

Cash and cash equivalents represent highly liquid investments that are readily convertible into a known amount of cash with an insignificant risk of changes in value, with original maturities of three months or less. Short term investments are those with an original maturity of more than three months.

These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income and impairment are recognised in surplus or deficit. Any gain or loss on derecognition is recognised in surplus or deficit.

Financial liabilities

All of the Trust's financial liabilities meet the criteria to be classified as measured at amortised cost. These financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense is recognised in surplus or deficit. Any gain or loss on derecognition is also recognised in surplus or deficit.

The Trust's financial liabilities comprise payables.

(3) Impairment of financial assets

The Trust recognises loss allowances for expected credit losses (ECLs) on financial assets measured at amortised cost.

Loss allowances for trade receivables are always measured at an amount equal to lifetime ECLs. When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECLs, the Trust considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Trust's historical experience and informed credit assessment and including forward-looking information.

The Trust assumes that the credit risk on a financial asset has increased significantly if it is more than 30 days past due.

The Trust considers a financial asset to be in default when:

- the borrower is unlikely to pay its credit obligations to the Trust in full, without recourse by the Trust to actions such as realising security (if any is held); or
- the financial asset is more than 90 days past due.

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	25% - 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.

4. DISCONTINUED OPERATION

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.

	Notes	2023	2022
(1) Cash flows from (used in) discontinued operations		\$	\$
Net cash from operating activities		(406,885)	141,078
Net cash used in investing activities		406,885	(139,675)
Net cash flow for the period		-	1,403

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

	Notes	2023	2022
Property, plant, and equipment		-	(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	6	-	401,054
Net assets/equity and liabilities		-	(13,694)

5. FUNDERS FOR THE YEAR

Auckland Council	Ministry for Pacific Peoples
Department of Internal Affairs	Ministry of Business, Innovation & Employment
Four Winds Foundation	Pub Charity Limited
Lion Foundation	The Trust Community Foundation
Lottery Grants Board	Todd Foundation

6. REVENUE RECEIVED IN ADVANCE

	2023	2022
	\$	\$
YEA	-	10,000
YEP	2,160	16,958
Science in Society	117,109	83,411
Talking Matters	-	401,054
WESTEM	14,961	36,318
Total from exchange transactions	134,230	547,741
YEP	-	97,024
Youth Voices	75,624	-
Other	-	800
Total from non-exchange transactions	75,624	97,824
Total	209,854	645,565

7. REVENUE

	2023	2022
	\$	\$
Revenue from continuing operations	1,195,791	1,331,617
Revenue from discontinued operations	46,625	991,089
Total Revenue	1,242,416	2,322,706
Contributions from Auckland Council		
Base grant	558,000	558,000
Subtotal	558,000	558,000
Contributions from all other sources	684,416	1,764,706
Total	1,242,416	2,322,706

8. OPERATING EXPENSES

	Notes	2023	2022
		\$	\$
Audit Fees		20,006	22,583
Legal Fee		2,520	-
Bank charges		613	862
Computer & ICT expenses		16,468	9,079
Depreciation & amortisation exps	10, 11	12,997	12,004
Events & seminars		30,037	28,565
General expenses		1,568	1,096
Insurance		5,055	4,818
Local travel & parking		5,945	4,080
Office supplies		1,880	2,435
Postage & courier		2,126	2,279
Printing & copying		2,890	1,441
Professional services		46,225	71,695
Project Evaluation		970	10,365
Publications, brochures & media		50,110	21,482
Rental	14	79,799	37,561
Telephone & cellphone		9,405	8,584
Travel & accommodation		15,314	7,721
Website		1,832	17,214
Total operating expenses from continuing operations		305,760	263,864
Operating expenses from discontinued operations		3,946	214,348
Total operating expenses		309,706	478,212

9. HUMAN RESOURCE EXPENSES

	2023	2022
	\$	\$
ACC levy	3,118	3,813
Health & safety	1,022	1,854
Professional development-staff	23,817	23,467
Recruitment expenses	-	7,346
Salaries & wages	816,761	835,607
KiwiSaver employer contributions	25,345	25,169
Other employment expenses	471	168
Total human resource expenses from continuing operations	870,534	897,424
Human resource expenses from discontinued operations	32,600	773,484
Total human resource expenses	903,134	1,670,908

10. PROPERTY, PLANT AND EQUIPMENT

	Furniture & Fittings	Office equipment	Computers	Total
Cost	\$	\$	\$	\$
Balance as at 1 July 2022	53,726	13,841	79,252	146,819
Additions (exchange)	-	2,329	10,453	12,782
Disposals	(22,489)	(9,299)	(64,545)	(96,333)
Balance as at 30 June 2023	31,237	6,871	25,160	63,268
Accumulated depreciation				
Balance as at 1 July 2022	27,767	10,721	62,208	100,696
Depreciation	2,764	1,523	6,766	11,053
Disposals	(12,701)	(7,085)	(52,385)	(72,171)
Balance as at 30 June 2023	17,830	5,159	16,589	39,578
Net book value				
Balance as at 1 July 2022	25,959	3,120	17,044	46,123
Balance as at 30 June 2023	13,407	1,712	8,571	23,690

11. INTANGIBLE ASSETS

Cost	Note	\$
Balance as at 1 July 2022 and 30 June 2023		27,049
Accumulated depreciation		
Balance as at 1 July 2022		23,161
Depreciation		1,944
Balance as at 30 June 2023		25,105
Net book value		
Balance as at 1 July 2022		3,888
Balance as at 30 June 2023		1,944

12. CAPITAL MANAGEMENT

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

13. TRUSTEES FUNDS

	2023	2022
	\$	\$
Allocation of Reserves		
Contingency funds		
– Forward operating expenses reserve	456,000	327,000
Retained earnings	150,535	340,024
Total Trustees funds	606,535	667,024

Contingency funds are part of the reserves that are set aside for a specific purpose. Forward operating expenses provide funds for at least three months' operating expenses.

14. LEASE AND CAPITAL COMMITMENTS

	2023	2022
	\$	\$
Non-cancellable operating lease payments		
Not later than one year	1,907	70,300
Later than one year and not later than 5 years	-	1,748
Later than five years	-	-
Total	1,907	72,048

The Trust's leases comprise of premises lease and equipment lease. The fixed term premises lease contract expired during 2023 financial year and now is in open term.

The Trust had no capital commitments at 30 June 2023 (2022: nil).

15. CONTINGENCIES

There were no contingencies as at 30 June 2023 (2022: \$NIL).

16. RELATED PARTY TRANSACTIONS

Auckland Council

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

The total amount of income received from Auckland Council was \$558,000 (2022: \$558,000). There was no outstanding balance at 30 June 2023 (2022: \$NIL).

Goods and services of \$10,727 (2022: \$5,983) were purchased from Auckland Council. The balance of payables at 30 June 2023 was \$164 (2022: \$NIL).

The Talking Matters Charitable Trust (TTMCT)

TTMCT is a related party of the Trust due to commonality of trustees, Ginnie (Virginia) Denny and Melissa Crawford.

The Trust granted to TTMCT a non-transferrable license to occupy the current office from 16 July 2023. \$50,936 (2022: NIL) was received for license to occupy fees and disbursements of power and photocopier usages. There was no outstanding balance at 30 June 2023 (2022: \$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:

	2023	2022
	\$	\$
Total Remuneration	261,932	388,755
Number of Persons	2	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 (2022: \$NIL).

17. EVENTS AFTER REPORTING DATE

Two new trustees Sulu Fitzpatrick and William Karaitiana were appointed on 1 July 2023.

INDEPENDENT AUDITOR'S REPORT TO THE READERS OF COMMUNITY EDUCATION TRUST AUCKLAND'S FINANCIAL STATEMENTS AND PERFORMANCE INFORMATION FOR THE YEAR ENDED 30 JUNE 2023

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 31, that comprise the statement of financial position as at 30 June 2023, 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 pages 22 to 23.

In our opinion:

- the financial statements of the Trust on pages 24 to 31:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2023; 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 pages 22 to 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 2023.

Our audit was completed on 29 August 2023. 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

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 Ō NGĀ KAIRARANGA, KA OTI TĒNEI WHĀRIKI.

I TE OTINGA ME TITIRO TĀTOU KI NGĀ MEA PAI KA PUTA MAI.

Ā TANA WĀ, ME TITIRO HOKI KI NGĀ RARANGA I MAKERE.

NĀ TE MEA, HE KŌRERO 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)

TE HONONGA
AKORANGA
COMET



Te Hononga Akoranga
COMET, 2023

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Auckland 1140

www.cometauckland.org.nz