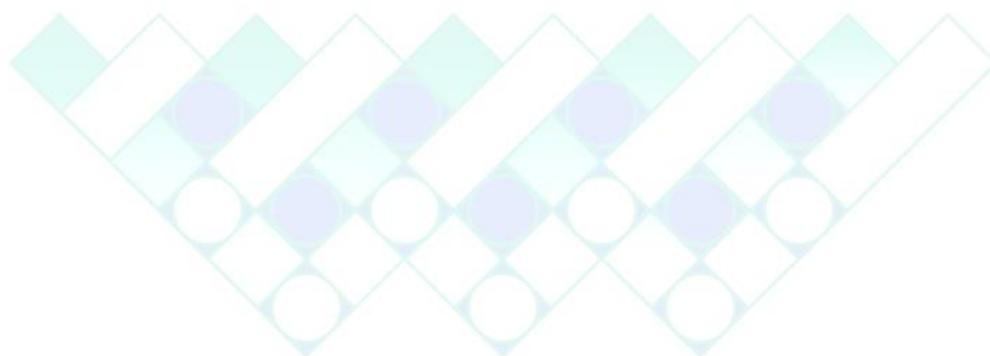




# STATEMENT OF INTENT 2017/18 TO 2019/20



## MAHERE WHĀINGA WHAKAARO

Community Education Trust Auckland, Te Hononga Akoranga (COMET Auckland).  
PO Box 3430, Shortland Street, Auckland 1140. Phone 09 307 2101.

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



An Auckland Council controlled organisation.

## HE WHAKATAUĀKĪ

E kore e taea e te whenu kotahi ki te raranga i te whāriki  
kia mōhio tātou ki ā tātou.  
Mā te mahi tahi o ngā whenu,  
mā te mahi tahi o ngā kairaranga,  
ka oti tēnei whāriki.  
I te otinga  
me titiro tātou ki ngā mea pai ka puta mai.  
Ā tana wā,  
me titiro hoki  
ki ngā raranga i makere  
nā te mea, he kōrero ano kei reira.

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

nā Kūkupa Tirikatene

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## PURPOSE OF STATEMENT OF INTENT

In accordance with the Local Government Act 2002, this annual Statement of Intent (SOI) publicly states the activities and intentions of Community Education Trust Auckland, Te Hononga Akoranga (COMET Auckland) for the next three years, and the objectives that those activities will contribute to. This SOI takes shareholder comments into consideration and includes performance measures and targets as the basis of organisational accountability.

## ABOUT COMET AUCKLAND

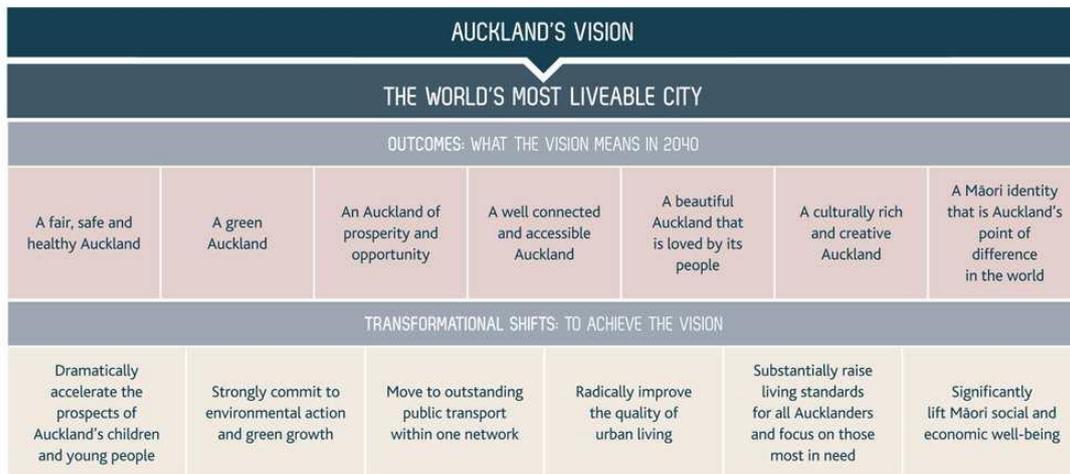
COMET Auckland is a Council Controlled Organisation of Auckland Council, and also an independent Charitable Trust. Our role is to support education and skills across Auckland, contributing to the relevant social and economic goals in the Auckland Plan.

As a charitable trust and CCO of Auckland Council, we are uniquely placed to drive change in Auckland’s education and skills system because we are the only Auckland-based organisation that takes a cross-sector, helicopter view of our education and skills system and that can focus long-term on the learning-related goals and targets in the Auckland Plan.

**Note:** The Auckland Council funds some of COMET Auckland’s work towards these actions. The Trust also seeks funding from government, industry and philanthropic sources for specific projects. In general, we are able to obtain external funding for established projects. We depend on Auckland Council funding for our core strategic leadership role (on which all our other work depends), and also for the establishment phase of new projects, until we have amassed enough evidence of effectiveness to be able to attract other funding.

# COMET AUCKLAND CONTRIBUTION TO THE WORLD'S MOST LIVEABLE CITY

The Auckland Plan is the roadmap to deliver on Auckland's vision to be the most liveable city. This is a thirty year plan that is under pinned by a set of outcomes and transformational shifts to achieve this vision which help ensure we focus on the right things.



The Auckland Plan sets strategic direction and transformational shifts to achieve actions, targets and outcomes that are required to achieve the vision to be the world's most liveable city. COMET Auckland plays a critical part in delivering on actions and targets. In particular, COMET Auckland actions which contribute to the shifts are outlined in the table below:

AUCKLAND PLAN	DEGREE OF CONTRIBUTION	HOW COMET AUCKLAND CONTRIBUTES
Children and young people	Primary	COMET Auckland supports more effective and equitable learning pathways for children and young people, through our strategic leadership, data reports and policy advice, and through the following projects: <ul style="list-style-type: none"> <li>• Talking Matters – early oral language</li> <li>• Youth Employability Passport</li> <li>• SouthSci science in society project</li> <li>• Learning Auckland youth magazine</li> <li>• Franklin youth pathways</li> </ul>
Environmental action and green growth	Not applicable	-
Outstanding public transport	Not applicable	-
Quality urban living	Not applicable	-
Raised living standards	Primary	COMET Auckland supports skill-building for adults to enable their own and their family's economic development, through our strategic leadership, data reports and policy advice, and through the following projects: <ul style="list-style-type: none"> <li>• Foundation learning and adult literacy strands of Talking Matters</li> </ul>
Māori social and economic wellbeing	Primary	COMET Auckland supports more equitable learning outcomes for Māori and greater recognition of Māori knowledge and aspirations, through our strategic leadership, data reports and policy advice, and through the following projects: <ul style="list-style-type: none"> <li>• Tamaki Makaurau Education Forum</li> <li>• Te Reo normalisation</li> <li>• Kaupapa Māori youth employability model</li> </ul>

Other Auckland Council plans and documents that COMET Auckland's work contributes to include:

- I Am Auckland (Auckland Council's strategic plan for children and young people)
- Economic Development Strategy
- Shared Economic Agenda
- Independent Māori Statutory Board Plan
- Southern Initiative

## COMET AUCKLAND STRATEGIC OBJECTIVES

COMET AUCKLAND contributes towards systems change in education and skills in Auckland by identifying the most pressing gaps and opportunities and bringing the right people together across education, business, community and government to design, advocate and incubate actions that harness education to drive Auckland's economic and social development.

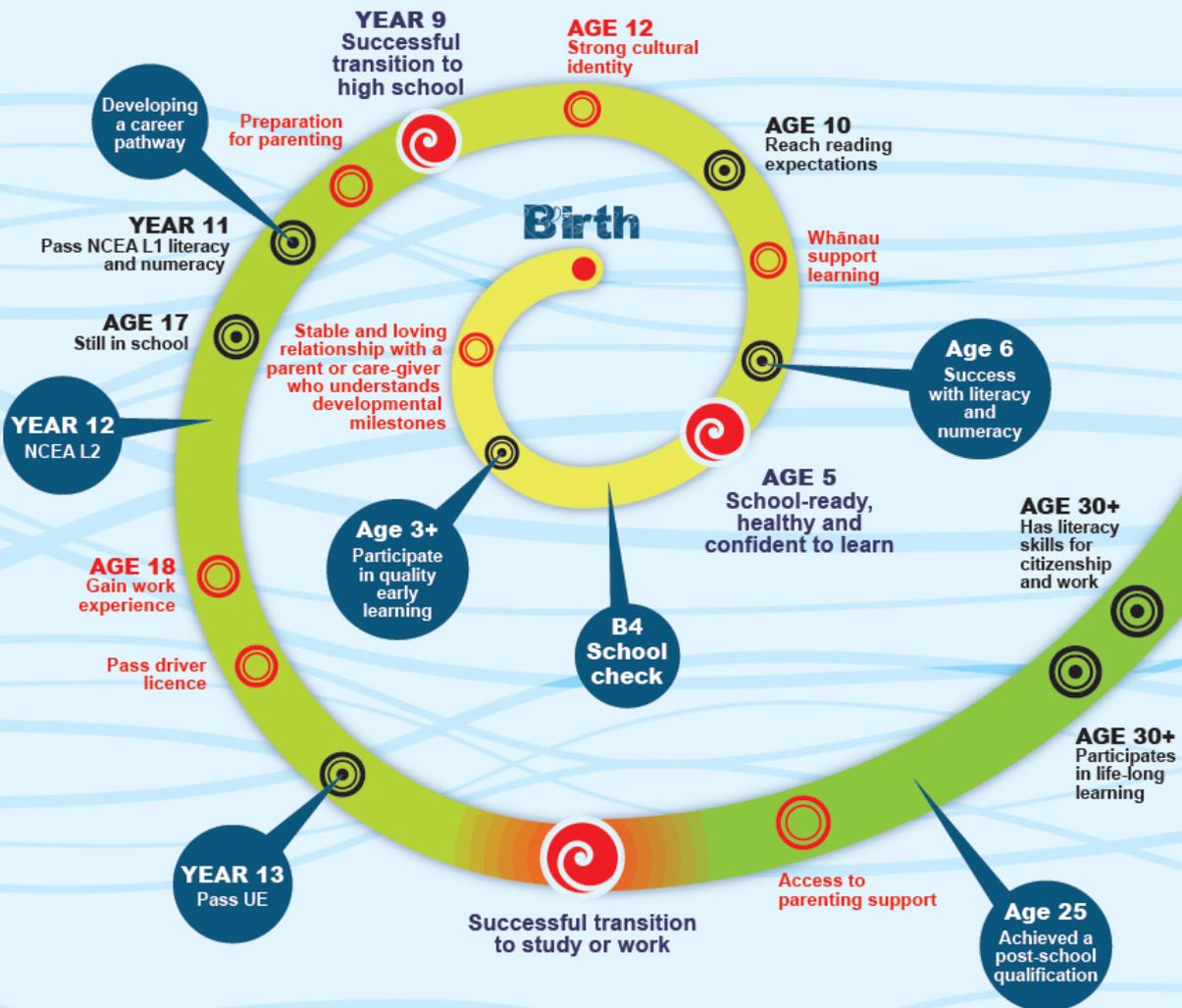
The diagram below sets out COMET Auckland's strategic objectives for the next three years, towards the above vision and mission.



The diagram on the next page identifies the key milestones that evidence shows enable learners to reach their aspirations and contribute to their family and community. Together these milestones create a continuous pathway of learning for Aucklanders of all ages. COMET Auckland's work aims to bring about greater equity of outcomes against these milestones.

# Learning Auckland:

# Pathway to success for Aucklanders



**LEARNING AUCKLAND**

Ako Tāmaki Makaurau

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

Auckland Plan Target

Key transition points

Social and emotional factors

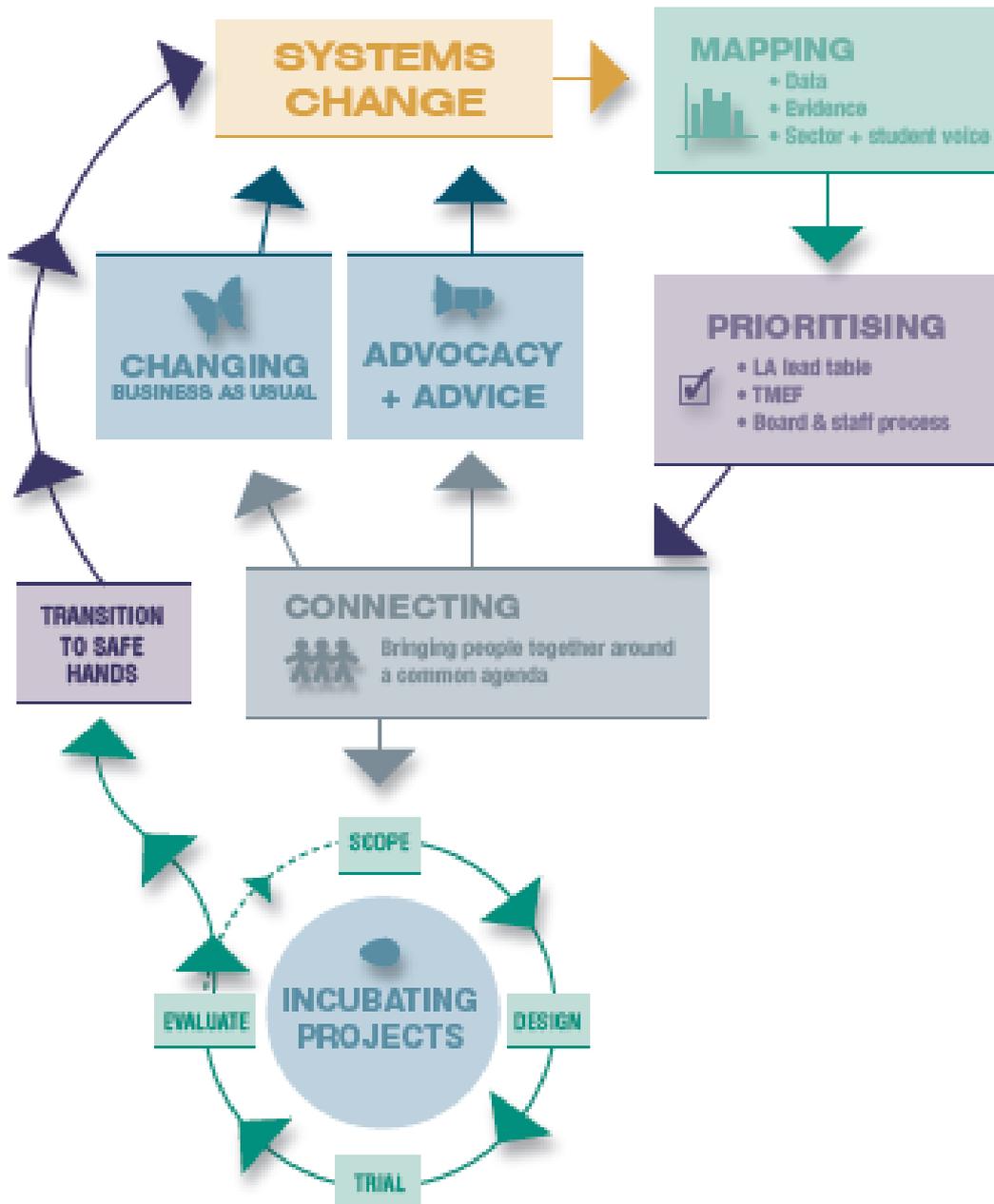
Academic Factors

The diagram below summarises how our work contributes to systems change, towards the identified milestones.

The key part of our role is sector leadership – mapping data and evidence, working with sector leaders to prioritise areas for focus, and connecting people around that common agenda, to plan collaborative action.

That can then lead to advocacy or changes to partners' business as usual, or sometimes to planning and trialling new ways of working (incubation projects).

In general, our advocacy and sector leadership roles are funded by Auckland Council and our innovation projects are funded externally.



## THREE YEAR WORKPLAN TO DELIVER ON STRATEGIC DIRECTION

The following are the key initiatives/projects to deliver on COMET Auckland's strategic objectives.

Note that items marked "leveraged with external funds" can only proceed if we are able to obtain the additional funds required.

Key projects and initiatives	Description	Contribution to strategic objectives
<p>Youth Employability Passport</p> <p>(Leveraged with external funds)</p>	<p>Implement an expanded trial of the YEP in at least 20 Auckland sites during 2017</p> <p>Publish finalised materials and guides by 2018 to support consistent implementation</p> <p>Support sustainability trials and connect with relevant government departments and providers to support sustainable handover and rollout by 2018</p>	<p>Incubation project to ensure young people have the employability skills they need to gain and retain stable work</p> <p>Contributes to the learning pathway milestone "successful transition to study or work"</p>
<p>Talking Matters</p> <p>(Leveraged with external funds)</p>	<p>Implement a community-based project to support parents to build their young children's oral language, over five years (late 2016 to 2021)</p> <p>Build capability of family-facing organisations to support families' oral language building</p> <p>Support development of oral language components within foundation learning and/or adult literacy courses</p> <p>Develop and publish tools and resources to support long-term rollout of Talking Matters processes</p>	<p>Incubation project to support literacy and success at school through building pre-schoolers' oral language</p> <p>Contributes to the learning pathway milestones "Stable and loving relationship with care-giver who understands developmental milestones" and "school-ready, healthy and confident to learn"</p>
<p>SouthSci Science in Society</p> <p>(Leveraged with external funds)</p>	<p>Select, monitor and support at least six community-based science projects in 2017</p> <p>Promote ongoing coordination between science-focused corporates and communities</p>	<p>Incubation project to enable children, young people and community members to work with scientists to answer questions that are relevant to them</p> <p>Contributes to increasing engagement in science, aligning with workforce needs</p>
<p>Franklin youth pathways</p>	<p>Coordinate a multi-sector collaboration to support school to tertiary and career pathways for young people in Franklin</p>	<p>Incubation project to support Franklin young people to build the skills needed for local work opportunities</p>
<p>Highlight priority education and skills issues</p>	<p>Publish a summary of Auckland education and skills data at least annually</p> <p>Publish information to raise awareness of key education and skills issues</p> <p>Coordinate the Learning Auckland leadership table to scope at least one</p>	<p>Mapping system performance</p> <p>Providing data and evidence to support decision-making by education and community organisations</p> <p>Prioritising the future actions that will make the greatest difference for Auckland's goals</p> <p>Supporting student voice in their</p>

<b>Key projects and initiatives</b>	<b>Description</b>	<b>Contribution to strategic objectives</b>
	<p>new action in the cradle to career pathway in 2017 for implementation from 2018</p> <p>Coordinate the Learning Auckland student magazine (3 per year)</p>	education
Policy input	<p>Make submissions and representations on emerging education and skills issues</p> <p>Monitor action towards the Auckland Languages Strategy and report on progress annually</p>	<p>Advocacy and advice for greater effectiveness and equity in the system</p> <p>Coordinating actions to support the social and economic benefits of language learning and use across all age groups</p>

## **SPECIFIC PROJECTS DELIVERING ON MĀORI RESPONSIVENESS**

<b>Key projects and initiatives</b>	<b>Description</b>	<b>Contribution to uplifting Maori wellbeing or enabling better outcomes for Maori</b>
Mātauranga Māori	<p>Work with Tohunga Waka to develop a STEM-aligned waka education programme to be available to Auckland schools from November 2017</p> <p>Coordinate the Tāmaki Makaurau Education Forum to develop and share models of Māori success</p> <p>Work with the Forum to prioritise at least one new action for scoping in 2017 and implementation from 2017/18</p> <p>Support development and implementation of a kaupapa Māori youth employability model with kura</p>	<p>Incubation project to enable schools and kura to use the recently-built waka tangata for Mātauranga Māori learning across the curriculum</p> <p>Contributes to the learning pathway milestone “strong cultural identity”</p> <p>Prioritising the future actions that will make the greatest difference to enable Māori young people and whānau to reach their own goals and aspirations</p>
Te Reo Māori Normalisation	<p>Work with key stakeholders to scope a plan to support improved Te Reo Māori learning pipelines in Tāmaki Makaurau</p>	<p>Contributes to the learning pathway milestones “strong cultural identity” and “participates in life-long learning”</p>

## PERFORMANCE OUTLOOK

COMET Auckland has an agreed set of performance measures and targets which form the basis for accountability to delivering on council's strategic direction, priorities and targets. These are reported on a six-monthly basis.

Service level statement	Measure	2015/16 actual	2016/17 forecast	2017/18	2018/19	2019/20
Delivering initiatives and projects to agreed timeframes and outputs	% of initiatives that fully meet timelines and outputs as listed in the SOI	87%	87.5%	85%	85%	85%
Quality of work to support education and skills	% of stakeholders who rate COMET Auckland's work as valuable or very valuable	Not measured	71.2%			
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	74.2%	73.6%	75%	75%	75%
Raising awareness of key education and skills issues	Number of media articles generated	37	35	35	38	38
Providing data and information that is valued and used by stakeholders	% of stakeholders rating COMET Auckland reports as moderately to highly valuable	82.7%	84.6%	80%	80%	80%
Recognition of expertise	Number of requests to present at conferences or serve on advisory groups	Not measured	Establish measure and baseline			
Leveraging Auckland Council support	Value of external funding as a percentage of Auckland Council grant	66%	183%*	184%*	80%	85%

\* Note: The 2016/17 and 2017/18 external funding levels are significantly higher than normal due to the large one-off funding from NEXT Foundation for Talking Matters.

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

## SUMMARY OF FINANCIALS NGĀ PŪTEA WHAKAPAE

### Operating expenditure (\$ thousands)

	2015/16 Actual	2016/17 Forecast	2017/18 Budget	2018/19 LTP	2019/20 LTP
Personnel costs	619	815	791	563	573
Other expenses	397	695	774	426	442
Interest	-	-	-	-	-
Depreciation	7	10	15	15	15
<b>Total operating expenditure</b>	<b>1,023</b>	<b>1,520</b>	<b>1,580</b>	<b>1,004</b>	<b>1,030</b>
<b>Operating expenditure to be funded<sup>1</sup></b>	<b>1,016</b>	<b>1,510</b>	<b>1,565</b>	<b>989</b>	<b>1,015</b>
Funded by:					
External grants and other revenue	411	1,012	1,024	446	472
Auckland Council funding	626	553	558	558	558
<b>Total revenue</b>	<b>1,037</b>	<b>1,565</b>	<b>1,582</b>	<b>1,004</b>	<b>1,030</b>
<b>Surplus/ (deficit)</b>	<b>14</b>	<b>45</b>	<b>2</b>	<b>0</b>	<b>0</b>

### Capital expenditure (\$ thousands)

	2015/16 Actual	2016/17 Forecast	2017/18 Budget	2018/19 LTP	2019/20 LTP
Growth	4	21	-	-	-
Level of service	-	-	-	-	-
Renewals	-	-	20	12	18
<b>Total capital expenditure</b>	<b>4</b>	<b>21</b>	<b>20</b>	<b>12</b>	<b>18</b>
Funded by:					
Debt	-	-	-	-	-
External grants and other revenue	4	21	20	12	18
Auckland Council funding	-	-	-	-	-
<b>Total</b>	<b>4</b>	<b>21</b>	<b>20</b>	<b>12</b>	<b>18</b>

Please note: all figures in this page are in thousands.

### Māori responsiveness expenditure (\$ thousands)

<b>Initiative</b> <b>Contribution to uplifting Māori well-being or enabling better outcomes with Māori</b>	<b>2015/16 Actual</b>	<b>2016/17 Forecast</b>	<b>2017/18 Budget</b>	<b>2018/19 LTP</b>	<b>2019/20 LTP</b>
Maori Education Leadership (including coordination of TMEF, Maturanga Maori projects and Te Reo Revitalisation projects)	102	105	134	150	170
<b>Total expenditure</b>	<b>102</b>	<b>105</b>	<b>134</b>	<b>150</b>	<b>170</b>

### Other financial information

<b>Current value of assets</b>	The current value of COMET Auckland assets as at 30 June 2017 is \$403,258.	
<b>Shareholder equity ratio</b>	The latest shareholder equity ratio for COMET Auckland as at 30 June 2017 is 100%.	
<b>Accounting Policies</b>	COMET Auckland accounting policies are consistent with those of the Auckland Council group policies.	
<b>Financial Reporting</b>	COMET Auckland financial reporting is in accordance with requirements of the CCO Governance Manual.	
<b>Asset sales (\$ million)</b>	2015/16 Actual	-
	2016/17 Forecast	-
	2017/18 Budget	-
	2018/19 LTP	-
	2019/20 LTP	-

# **ACCOUNTING POLICIES**

## **NGĀ KAUPAPA TŪPONO PŪTEA**

### **REPORTING ENTITY**

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

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

### **BASIS OF PREPARATION**

#### **Statement of compliance**

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

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

#### **Going concern**

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

#### **Measurement base**

The financial statements are prepared on a historical cost basis.

#### **Functional and presentation currency**

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest dollar. The functional currency of the Trust is New Zealand dollars (NZ\$).

#### **Bank Accounts and Cash**

Bank Accounts and Cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

#### **Changes in Accounting Policies**

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

### **SIGNIFICANT ACCOUNTING POLICIES**

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

#### **Revenue**

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

## *Grants*

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

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

## *Interest income*

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

## *Partnership contributions received*

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

## **Expenses**

Expenses are recorded on the occurrence of recognition events.

## *Partnership contributions*

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

## **Property, plant, and equipment**

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

## *Disposals*

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

## *Depreciation*

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

- |                          |           |
|--------------------------|-----------|
| • Furniture and fittings | 0% - 16%  |
| • Office equipment       | 20% - 67% |
| • Computers              | 30% - 50% |

## **Intangible assets**

Costs of software license, website design and database development are capitalised. Amortisation is calculated at 40% - 80% per annum on a diminishing value basis over the expected useful economic lives.

## **Impairment**

### *Financial assets*

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

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

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

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

#### *Property, plant, and equipment and intangible assets*

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

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

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

#### **Employee benefits**

##### *Short-term employee benefits*

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

A liability for sick leave is recognised to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date, to the extent that it will be used by staff to cover those future absences.

##### *Defined contribution pension plans*

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

#### **Deposits for future services**

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

#### **Goods and services tax**

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

#### **Income tax**

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

## APPROACH TO GOVERNANCE

### TE TAKOTO HUANGA, TIKANGA WHAKAHAERE

Auckland Council works in partnership with its CCOs and the agreed approach to governance, including risk management, is outlined within the CCO Governance Manual which sits alongside this SOI. COMET Auckland will act in accordance with guidance provided within the CCO Governance Manual.

Auckland Council CCOs are required to hold public board meetings. In particular two public meetings a year are required for the following purposes:

Purpose	Date	Form of Public Notification
Consider shareholder comments on draft SOI	May	Newsletter invite Website
Consider performance against SOI targets	October	Newsletter invite Website Public notice in newspaper

### REPORTING

This draft Statement of Intent will be delivered to Council by March 1, 2017 and will be revised based on feedback from Council and stakeholders at a consultation meeting in May. The final draft, based on further stakeholder feedback will be delivered by June 30<sup>th</sup> 2017. The Council is required to approve the Statement of Intent by August 1<sup>st</sup>, 2017.

A draft half-yearly report and draft annual report will be available within four weeks of the end of the respective financial periods. These reports will contain the information necessary to enable an informed assessment of the Trust's operations, including a comparison of the performance of the Trust with this Statement of Intent.

COMET Auckland aspires to be a high quality, high performance Trust that leads innovative, leading edge local government practice in education and learning.

The Trust will provide reports to other parties, as agreed. The Trust is committed to maintaining an open, co-operative and harmonious relationship with Council.

### GOVERNANCE

COMET Auckland (The Trust) was established on July 1<sup>st</sup> 2012, by re-settlement from the City of Manukau Education Trust (the former trust).

The Trust's Constitution is the Trust Deed. Up to twelve trustees may be appointed for three –year terms, and a maximum of two terms. Trustees are not paid. The Trust has proposed a change to the Trust Deed to move towards staggered board terms, to ensure continuity. As at July 1<sup>st</sup> 2017, the trustees are:

GINNIE DENNY (Chairperson. Appointed July 2015; first term expires July 2018)  
 ANDREW ABERNETHY (appointed July 2015; first term expires July 2018),  
 ANNE CANDY (appointed August 2016; first term expires August 2019)  
 BARBARA CAVANAGH (appointed August 2016; first term expires August 2019)  
 BRIAN PUTT (appointed July 2012; second term expires July 2018)  
 CAROLINE HARRIS (appointed August 2016; first term expires August 2019)  
 JANNITTA PILISI (Appointed July 2015; first term expires July 2018)  
 JAYNE MAYERHOFLER (appointed August 2016; first term expires August 2019)  
 JIGNASHA PATEL (appointed August 2016; first term expires August 2019)  
 JULIE DENT (appointed December 2012; second term expires July 2018)

**Kaumātua** SONNY RAUWHERE, KŪKUPA TIRIKATENE

**Chief Executive Officer** SUSAN WARREN