

2023 - 2024

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# SKYLIGHT TRUST

Annual Report



# Report from the Chair

## Haere Mai, Haere Mai, Haere Mai!

Tēnā koutou katoa,

Ko te mihi nui ki a koutou, ngā kaiāwhina, ngā rangatira, ngā whānau me ngā hoa hoki, mō tō koutou tautoko, aroha me te mahi tahi i roto i tēnei tau.

## Friends, Supporters, and Partners

It is with great pride and a deep sense of gratitude that I present the 2023/24 Annual Report for Skylight Trust. This year has been one of remarkable resilience, growth, and impact, as we continue our vision to become the centre of excellence in Aotearoa for building resilient tamariki, rangatahi and their whānau. The ongoing challenges of a country in flux, have only strengthened our resolve to make a lasting difference. I am honoured to share with you the highlights of our collective achievements over the past year.

## Strategic Direction

At Skylight Trust, we have always been deeply committed to supporting those facing challenging times. This year we have placed a special focus on tamariki (children), rangatahi (youth), and their whānau (families) who are navigating the difficult journey of loss, grief, and tough times. We understand that these experiences can leave lasting emotional scars, and we are here to walk alongside them with compassion and care. Our unique approach offers a full spectrum of support for 5 - 18 year-olds dealing with mild to moderate mental health concerns. From emotional and psychological support to practical tools for coping, we are dedicated to helping young people and their families find strength, healing and hope, every step of the way. Our goal is to ensure that no one has to face these struggles alone, and that every tamariki and rangatahi receives the care they deserve, when they need it most.

## A Year of Resilience and Response

As Aotearoa grapples with complex socio-economic issues - ranging from the aftermath of the global pandemic to rising inequities, poverty, structural racism, and climate challenges - Skylight Trust has remained steadfast in its commitment to supporting those most affected by these circumstances. In 2024, we reached new milestones in our work across the key areas of education, mental health support, and community development.

# Report from the Chair contd.

Despite the challenging landscape, the team at Skylight Trust has demonstrated exceptional resilience and adaptability, ensuring that our services continued without interruption and that we were able to reach even more individuals and families in need. This was made possible through the dedication of our staff and supporters, whose tireless efforts and unwavering belief in our mission have been the backbone of our success.

## **Growth and Expansion**

This year marked a period of significant growth for Skylight Trust. We expanded our services to new regions launching several innovative programs that have proven to be game changers in the communities we serve.

One of our most exciting developments was the expansion of our Awhi Mai Awhi Atū Counselling Services for Students' Wellbeing in Primary and Secondary Schools, in Waikato, South Canterbury and Wellington. This initiative has already begun to show transformative results, helping young individuals improve their learning progress, mental wellbeing, and classroom engagement. It was particularly encouraging to note the uptake among Māori students and young boys.

In addition, our Programmes and Courses grew in both capacity and impact. We expanded our outreach programs, providing more resources to tamariki and rangatahi facing mental health challenges and created a new partnership with iwi. School based programmes like Travellers guiding tamariki through life's journey; Matika supporting loss and grief; Tai-Oranga and Awhi Mai Awhi Atū counselling have received positive feedback from educators, tamariki, rangatahi and their whānau.

We are proud of the role we continue to play in reducing the stigma around mental health and promoting overall well-being.

## **Impact in Numbers**

This year, Skylight Trust has reached:

- Over 1,643 tamariki and rangatahi through our programmes and counselling
- 1,305 students through the School Based Initiatives, enabling them to engage better in education, progress learning and mental wellbeing.
- 2029 individuals with our mental health support services, including counselling, therapy, and community-based peer support.

# Report from the Chair contd.

These figures are a testament to the incredible work of our team and the generosity of partners. However, they also serve as a reminder that there is still much work to be done. The need for our services continues to grow and we remain committed to scaling up our impact in the coming year.

## **Financial Health and Sustainability**

Skylight Trust's financial health has strengthened, thanks to the continued support of our funders and partners. Our grant writing success has allowed us to secure our new premises for the next six years.

## **Looking Ahead: A Vision for 2025 and Beyond**

As we look to the future, Skylight Trust remains focused on expanding its impact and deepening its roots in the communities we serve. In 2025, we will continue to build on the successes of this year, with plans to:

- Expand our Programmes - offering more, increasing outreach to underserved populations and developing new collaborations with iwi, Māori and NGOs.
- Enhance our School Based Programmes into other regions, empowering young people to remain engaged with education, progress their learning and transform their lives.

We also remain committed to the principles of inclusivity, equity, and ensuring that every aspect of our work contributes to a more just and resilient society. Our commitment to transparency, accountability, and the highest ethical standards will continue to guide us as we move forward.

## **Gratitude and Thanks**

None of this would be possible without the unwavering support of our Trust Board, Management, Staff, and Partners. Your dedication, generosity, and belief in Skylight Trust's vision are what make our work possible. As we reflect on the progress we have made this year, we are deeply grateful for each and every one of you.

I would like to personally acknowledge the massive voluntary mahi of Trustees Lesley Hoskin (Deputy Chair), and Nikki Franklin, in developing a new strategic plan, engaging new Trustees and a new CEO. This year we have welcomed Brendan Oakley, Jodie Black, Abdul Nishar, Maria Mitimeti-Clark, and Tania Vincent to the Board.

We have also appointed two youth advisory, non-voting members - Katharine Te Hau Bowden and Akasha Te Amo Liana Rio. Sadly, we said farewell to Sarah Roberts and Abdul Nishar as the year progressed.

# Report from the Chair contd.

What I do know, is that every one of the Trustees and advisors are deeply committed to the work of Skylight and to ensuring it becomes the centre of excellence for Aotearoa. To the Trustees, I thank you for your commitment to Skylight, the Kaupapa and to the building of resilient tamariki, rangatahi and their whānau.

I would like to acknowledge the efforts of outgoing CEO Anthony de Rose during a period of significant transition. We are grateful for Anthony's commitment to Skylight Trust and the work done to help navigate the complexities we face. We are thrilled to welcome new CEO Kathryn Ross, whose ability to hit the ground running has been nothing short of impressive. With a keen eye for detail and a deep understanding of our mission, she has quickly grasped the nuances of our work and implemented valuable efficiencies, to help us maximise our impact going forward. Her leadership brings both clarity and direction and we are excited for the future.

To our dedicated team, thank you for your tireless work and unshakable commitment to our vision. Your compassion and professionalism inspires us all.

As we move into the next chapter, we are filled with hope and determination. Together, we will continue to create a brighter future for those who need it most.

A big thank you to our funders, partners, philanthropic supporters and individuals who make this invaluable work possible, and an even bigger thank you to the staff and contractors that carry the work out on the Board's behalf.

Thank you for being part of this journey.

**Nāku noa nā**

*Dr Nicole Coupe*

# Chief Executive Report

Tēnā koutou katoa

As I reflect on the past three years at Skylight, I am filled with pride and gratitude. It has been an incredible journey as I write to you now as the outgoing CEO, deeply honoured to have led such a dynamic and high-performing team. Together, we have achieved remarkable success in a short period, and it is your dedication, talent, and collaboration that have made this possible.

Skylight has navigated significant changes with resilience and focus, ensuring we are well-positioned for continued growth and impact. I have no doubt that Skylight's future is bright, and I am excited to witness the extraordinary milestones that will be reached under new leadership.

## Strategic Milestones

In June we marked a major milestone with our relocation to a new office space in Te Whanganui-a-Tara. The official opening on 26 June 2024 was a testament to our collective vision and the support from key stakeholders, including mana whenua, the Chief Children's Commissioner, Dr Claire Achmad, and our Board. The successful completion of this project, supported by a Lotteries Facilities Grant, reflects our strategic focus on creating environments that foster innovation and collaboration. My thanks go out to Oranga Tamariki, Asian Family Services and Problem Gambling Foundation for their insight and willingness to co-locate with Skylight.

We finished the year 2023/24 with the best financial results in Skylight's history, while also managing high access rates for all school aged children we care for, including Māori.

## Cultural Leadership and Growth

This year, we continued to deepen our commitment to becoming a Te Tiriti o Waitangi-led organisation. This remains central to our strategic priorities. The implementation of cultural supervision for our Clinical Teams, along with the appointment of a Pou Ārahi/Cultural Advisor beginning in mid-September, are key steps on this journey. These initiatives are not just about compliance but about embedding a culture of respect, understanding, and continuous learning that will drive Skylight forward.

# Chief Executive Report contd.

## **Programme Impact and Innovation**

Our work with the Ministry of Education through the Awhi Mai Awhi Atu – wellbeing in schools service has had a profound impact on tamariki in multiple schools across the Waikato, South Canterbury, and Wellington regions. This program exemplifies our strategic focus on expanding our reach and delivering tailored support where it is most needed.

A particular highlight this year was the Good Measure Report by ImpactLab on our Travellers Programme. Having delivered this programme since 2000, the evidence of its social value measured at \$1: \$3.30 - is a powerful affirmation of its impact and our ongoing commitment to delivering high-value, outcomes-driven services.

## **Investing in Future Leaders**

Our investment in the next generation of mental health professionals continues to pay dividends. Skylight remains a sought-after choice for Counselling Interns, and our engagement with education providers is a strategic move to attract and retain top talent. By supporting their development, we are ensuring that Skylight continues to lead in providing exceptional care to tamariki and rangatahi.

## **Legacy and Sustainability**

The formal handover of the Skylight Library to IHC Library and Information Resourcing ensures that this invaluable resource remains accessible and well-maintained. This strategic partnership will safeguard the library's future, ensuring it continues to serve as a vital resource for our community.

As I step down from my role, I do so with immense confidence in Skylight's direction and with deep appreciation. The past year has demonstrated what we are capable of achieving together. I am excited to see how Skylight will continue to thrive and make a difference in the lives of those we serve.

Ngā mihi nui,

*Anthony de Rose*

# Our year at a glance



107

PSYCHO-EDUCATION  
SESSIONS

Skylight delivers a range of psycho-education programmes for tamariki, rangatahi, and whānau in the Wellington region.

6,100

CLINICAL  
INTERACTIONS

These individual and group interactions can be for counselling, bereavement support, resilience, workshops, etc.

676

RESOURCES  
PACKS

Individually tailored resource packs to suit the needs of those seeking support were distributed by email or post.

29

SCHOOLS WITH  
SKYLIGHT  
COUNSELLORS

Skylight delivers support to tamariki in 29 schools in the Canterbury, Waikato & Wellington regions of Aotearoa.



# Skylight's Vision



Skylight's Vision is to become the centre of excellence in Aotearoa for building resilient tamariki, rangatahi, and whānau.

We will do this by providing leadership and services with tamariki, rangatahi and their whānau, who have experienced loss, grief and tough times.

Our unique offering is a full spectrum of care for those tamariki and rangatahi aged 5 - 18 with mild to moderate mental health concerns.

# Strategic Plan

## Strategic Priorities for 2023-2028 are:

1. To become a Te Tiriti o Waitangi-based organisation.
2. To collaborate with tangata whenua to meet their aspirations.
3. To ensure financial sustainability and growth through innovation and diversification.
4. To enhance our organisation's efficiency and effectiveness.

## Values

1. *Whakamana nga tamariki* - Children Centric
2. *Tū Māia* - Integrity
3. *Whakapiringa* - Empowered/uplifting relationships
4. *Ōritetanga* - Equity



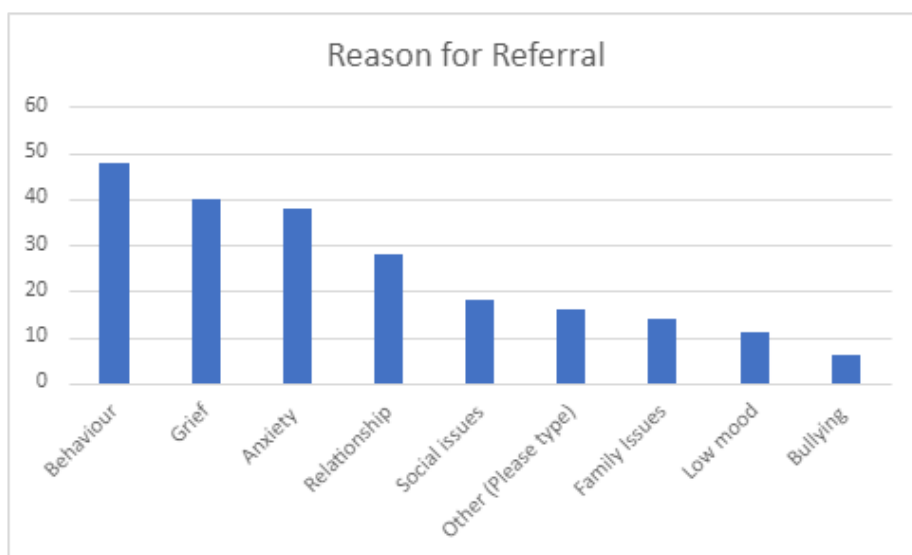
# Awhi Mai Awhi Atu



Awhi Mai Awhi Atu counselling in schools, responds to emerging wellbeing and mental health concerns in tamariki and rangatahi. Counsellors and therapists play an important role in supporting ākonga by strengthening hauora and enhancing engagement with school participation, learning and relationships with others.

Skylight Trust partners with the Ministry of Education and schools in South Canterbury, Waikato and the Wellington region. Our counsellors and creative arts therapists provide individual student sessions, group programmes, and psychoeducational learning for the whole class. Over the past year, an area of growth has been in the requests for a whole-school approach where our counsellors support teachers to promote wellbeing with ākonga and whānau. An example of this is a training package on using a trauma-informed approach in schools. This was delivered in five Hamilton schools. From July 2023 to June 2024, Sklylight school counsellors saw 671 ākonga for individual counselling sessions.

Group programmes are designed to build resilience, make friendships, manage change, grief, and loss. Some groups focus on social skills, using creative art therapy groups and board game groups to increase connectiveness. During the past year there have been 34 groups delivered with over 151 participants. The graph below highlights the main issues facing ākonga.



“In May 2023, we considered ourselves lucky in that we could now have access to a school counsellor for our Tamariki, one day a fortnight. This was the first time our wee rural school was able to access such a service. Since then, it became apparent that there was a greater need and so it grew to become 1 day a week.

Our counsellor has a steady stream of children wanting her support and skills. Once the children start their sessions, they are very keen to continue and look forward to their Tuesday time.”

Murry Davidson, Principal of St Andrews Primary School

# Awhi Mai Awhi Atu



The Education Review Office (ERO) looked at the effectiveness of Counselling in Schools, how well it reached the students it is targeted at, the impact it had, and some lessons for counselling programmes in the future. They found that counselling improves students' mental health, and also saw some encouraging signs of improved learning and wellbeing more widely. "We have found that counselling in primary schools can make a real difference. Eight in 10 students report improvements to their mental health after receiving counselling."

Teachers told ERO that over half of the students who attended counselling improved in their learning progress, and parents and students agreed. More than three quarters of teachers, students and parents also reported the counselling in primary schools improved attendance.

The greatest improvements are for students who experience the most severe mental distress. Two-thirds of students with the highest mental health needs saw improvement in their learning progress. These improvements last after counselling finishes. Four in five teachers told us that these improvements for mental health are still evident after six months.

It is particularly encouraging that counselling in primary schools is reaching groups who do not typically access counselling, such as Māori students and boys. The research found that counselling held on-site at schools improves access.

"Another student is more happily engaging in class after having counselling, gaining confidence and stronger Wairua, and reduced playground issues."

Counsellor

"I've noticed a significant change in my children since they have been engaged in counselling. I've really noticed that x doesn't seem to be as muddled anymore as she was at the start of the year and doesn't seem so anxious. and x really enjoys coming to play games and having a space to talk about things that he knows the counsellor won't share with anyone."

Parent

"The counselling has given our children access to genuine personal help for them. Worries, anxiety, grief, and anger are all issues our children are trying to grapple with. A private and trusted 1 on 1 session for these children helps enable them to manage how they deal with these issues in a complex life."

Principal

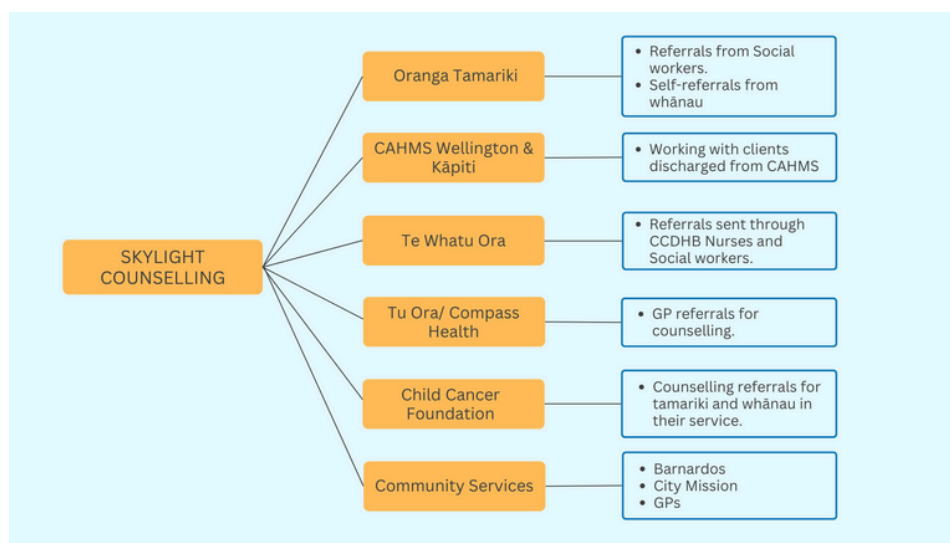
# Counselling in the Wellington Region



Skylight specialises in counselling support for tamariki, rangatahi aged 5 – 18, and their whānau. Over the past year, we have strategically focused on increasing the number of Creative Arts and Music Therapists within the service.

With the guidance of an arts or music therapist, tamariki and rangatahi can express emotions like fear, anxiety, and anger through their art and music making, in a safe and controlled environment. The practice builds trust, self-esteem, resilience, and cognitive function, all skills that help students succeed in school.

Skylight received 404 referrals between July 2023 - June 2024 and delivered 2,497 therapeutic sessions. There has been an increase in the number of partnerships Skylight has made, leading to referrals which are outlined below:



Skylight Counselling provides accessible counselling through online sessions for older tamariki, rangatahi, and whānau members where it is a safe option.

Clients enjoy the choice, privacy and flexibility of therapy online, especially in situations where one of the whānau is unwell, there are high levels of anxiety, or limited access to transport.

“Research confirms that online counselling can be an effective alternative or supplement to more traditional face-to-face and in-person therapeutic methods, or telephone counselling.”

Barak et al., 2008; Richards and Vignano, 2013.



# The Creative Therapies

## Creative Arts Therapy- CAT

Creative arts therapies are founded in the philosophy that creative expression can promote healing and well-being. Taking a holistic approach, creative arts therapy values emotional, cognitive, physical and spiritual wellness. People of all ages and backgrounds can benefit.

Creative arts therapy is a psychotherapeutic process that supports clients to explore and express feelings that may be hard to articulate into words, in a safe and welcoming space. The use of art, media, and the creative process can help facilitate the exploration of feelings, improve self-awareness, and reduce anxiety for clients.

Creative arts therapies are based on body awareness, which can effectively address trauma and emotional and physical dysregulation. CAT work can also increase resilience by improving the sense of agency of the client and their self-understanding through the ability to express feelings symbolically.



## Music Therapy

Music therapy supports personal expression and is especially relevant for those living with change, loss, grief or trauma. Engaging with the non-verbal qualities of music helps a person to actively process and integrate mind, heart and body. Engaging with the structured qualities of music, experienced through songs and therapeutic song writing, provide a safe framework through which people can verbally express themselves.

Music therapy sessions can be tailored to suit individuals, families or small groups. Typically, a music therapy session includes exploring music that is meaningful to the person; listening to music, playing instruments or singing; therapeutic song writing and relaxation. Music activities that focus on social processes – listening, interpreting and communicating may also be included. Music therapy helps people understand themselves and others.

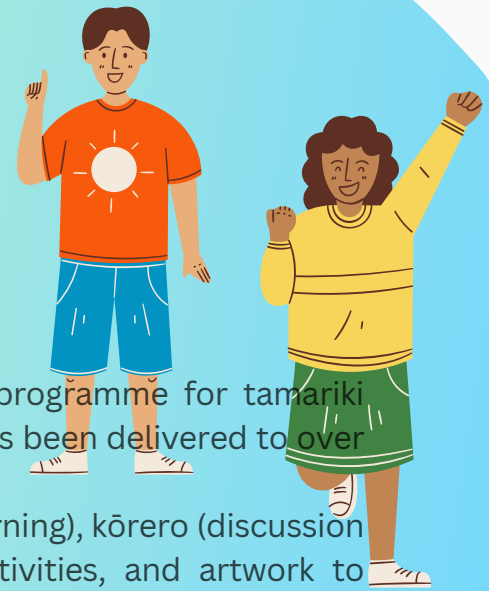


# Programmes

## Tai-oranga

Tai-oranga (Healing Tide) is a 4-hour school-based wellbeing programme for tamariki between 7 and 9 years old (years 3-5). Since 2022, Tai Oranga has been delivered to over 200 tamariki across 7 schools in the Wellington region.

The programme includes a combination of psychoeducation (learning), kōrero (discussion and reflections), movement-based and mindfulness-based activities, and artwork to promote wellbeing and resilience.



## Matika

Matika (*Stand Strong*) - a psychoeducational bereavement support programme for tamariki and rangatahi, was successfully launched and piloted in 2022. This programme provides an opportunity for tamariki and rangatahi who have experienced the death of someone close, to connect with others of a similar age in a similar situation. Tamariki and rangatahi find ways to cope with the grief and loss and continue to feel close to the person who has died.

## WAVES

Skylight Waves Programme – the eight-week programme for adults bereaved by suicide has been held in many parts of Aotearoa New Zealand since 2014. Since the release of the updated version in November 2022, 102 individuals throughout Aotearoa have trained as Facilitators. This year Waves Facilitator training was held in Christchurch, Hastings, and online.

## Parenting Through Separation

In the Wellington region, 190 participants attended this programme delivered by Skylight facilitators this year. The main objectives of this course are to help parents/caregivers to:

- Put the needs of their children/tamariki & young people/rangatahi first
- Achieve better outcomes for their tamariki and rangatahi, and reduce their exposure to conflict
- Reach agreement on their care arrangements without going to court

## Heart Song

The Heart Song support group meets monthly, offering understanding, friendship, hope, and a place to talk for parents who have lost a child, no matter how long ago.

# Pathfinders

In partnership with the Ministry of Youth Development, Skylight is delivering Pathfinders to young women and non-binary persons aged 12 to 16 years, in the Wellington, South Canterbury, and Waikato regions.

Pathfinders delivers a 6-hour programme that covers the theme of identity through exploring:

- **Whakapapa/ancestry**
  - Where you come from
  - Cultural background
  - Traditions/stories/beliefs that have been passed down
- **Whānau**
  - Family, extended family, chosen family (friends, groups you belong to)
  - Roles/ways of expressing yourself within those groups
  - Family values and narratives
- **Me (sense of self)**
  - What makes you, you (unique)
  - What are your interests, hopes, values
  - What do you want your path to look like, moving forward



The participants are encouraged to explore these ideas through:

- Kōrero (break-out groups)
- Art (drawing, weaving, and collage)
- Music (a playlist is created together and played throughout the activities)
- Games (to bond and explore ideas in a fun way)

To create a comfortable and safe space for the participants, group rules are created and signed by everyone at the beginning and kai (usually for morning tea) is shared.

The programme contributes positively to the participants wellbeing, social connections, self-esteem and confidence.



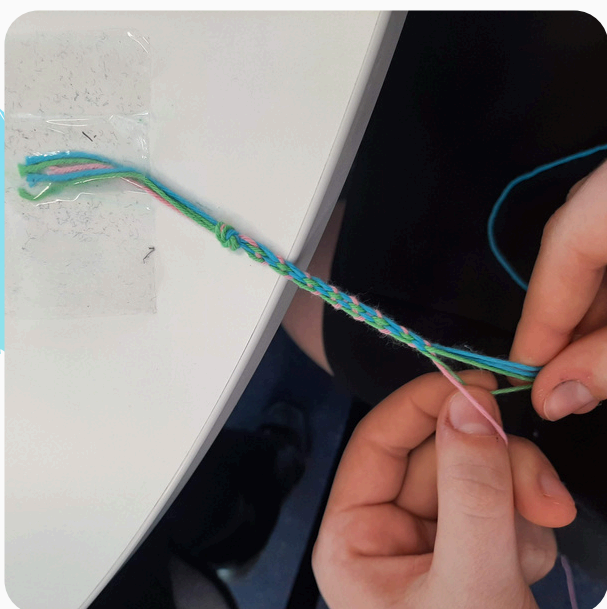
Tai-oranga



Matika



Pathfinders





# Travellers



The Travellers programme has been delivered in schools since 2001. The aim of the programme is to foster the health development of rangatahi/young people by:

- Developing new ways to navigate change in a safe and healthier way.
- Developing a sense of belong to a like-minded community.
- Improving resilience and the way to cope with change and future challenges.

“It was a really interesting course and informative. We were required to facilitate part of the course and it gave me confidence”

Tokoroa Facilitator

72

SCHOOLS

In 2023-24, 72 schools actively participated in the programme

14

TRAININGS  
DELIVERED

14 Travellers trainings were delivered across Aotearoa

11.8k

STUDENTS

Over 11.8k students completed the wellbeing survey

“Fantastic, comprehensive, adaptable, thank you!”

Wellington Facilitator

# GoodMeasure Report



This year Skylight Trust partnered with ImpactLab to unpack the **social value** of the Travellers Programme.



Social value is the impact a programme such as Travellers achieves for participants over their lifetime, measured in dollar terms. ImpactLab utilises data from global literature, population demographics, and our Travellers survey data to empower Skylight Trust in understanding their social value and impact stories. This enables Skylight Trust to focus on effective investment strategies, ensuring Travellers aligns with community needs.

The Travellers Programme targets students transitioning from intermediate to high school, addressing the challenges they face during this crucial period. From facilitator training to wellness surveys and student group sessions, Skylight employs a comprehensive approach to address transitional challenges, enhance coping mechanisms, and strengthen resilience. These impactful interventions and collaborative efforts with schools support students in navigating life transitions.

The results of the GoodMeasure Report revealed that Skylight Trust generates over \$1.1 million in social value, with a remarkable social return on investment of **\$1 : \$3.30**. Meaning, that for every \$1 invested, Aotearoa gets \$3:30 of social value in return. The majority of this value is attributed to improvements in mental health outcomes, academic achievement, and reducing risky behaviour among students. These outcomes directly contribute to social value calculations, highlighting the programme's effectiveness in creating measurable impact. These insights provide valuable guidance on targeting, delivery methods, and emotional/social learning, enhancing Skylight's approach to making a positive impact.

# Connections & Networking

## NZAC Conference - July 2023

The Skylight team attended the conference and welcomed visitors to learn more about our support services, publications, new programmes and counselling on site in schools. Some great conversations were had and it was a great opportunity to connect and also attend available workshops.



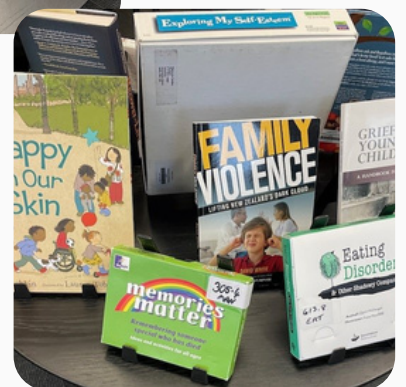
## Connecting Up - Waikato

Skylight's CEO and Counselling Team Leader for the Awhi Mai Awhi Atu team travelled up to the Waikato in April 2024. It was great to meet Skylight's Counsellors in Schools in the region and hear the impact the initiative is having on so many tamariki.



## Skylight Library - April 2024

In April, Skylight's library transferred to the IHC Library and Information Service. This handover ensures that dedicated library staff are available to keep the collection up to date. Books are still free of charge to those who sign up as borrowers. The handover ceremony was a very special occasion for everyone who attended.



# Office Relocation

In June 2024, we relocated to a new office space.

Planning for the move and selecting a property to suit both current needs and future growth was a time-consuming project. We felt it was important to share a space where we cohabit with like-minded organisations and also be in a building housing other community support services. This ensures support services are available locally.

We found the right space - and celebrated the move with Kaumātua, the Chief Children's Commissioner, other tenants of the building, friends of Skylight, staff, and Counsellors. Tamariki from Porirua School gave a beautiful performance of haka, poi dance and waiata.

Being able to update counselling rooms furnishings and contribute to other move expenses, was all thanks to a generous Lotteries Community Facilities Grant.



# Creation of bird paintings

With Skylight's move to a new office, the team decided to set up the counselling spaces in a way that would be appropriate for the tamariki, rangatahi, and whānau.

It was thought that native birds would be a good fit for our new space due to their rich colours and connection to the whenua.

The counselling team researched what native birds could fit with the space and input from our arts therapist, decided how they might look design-wise.

While it wasn't quite the same as the competition for 'Bird of the Year', the shortlist was sent to the CEO and Kaumātua to approve the final six native birds.



Once the birds were chosen, staff member Maggie Horrell began a mock up process, to ensure each bird design showcased the manu with dignity and grace.

The final acrylic paintings were then approved by the CEO and other team members to be professionally photo-scanned and sent to the signwriting team.

Choosing the bird name font and final design layout was a collaborative process as it was important that the birds conveyed a welcoming and grand feeling for all visitors of Skylight to enjoy.

Following the signs completion and installation on the counselling room doors, our Kaumātua came in to bless them, sharing stories about the manu and their significance in Te Ao Māori.



# Publications

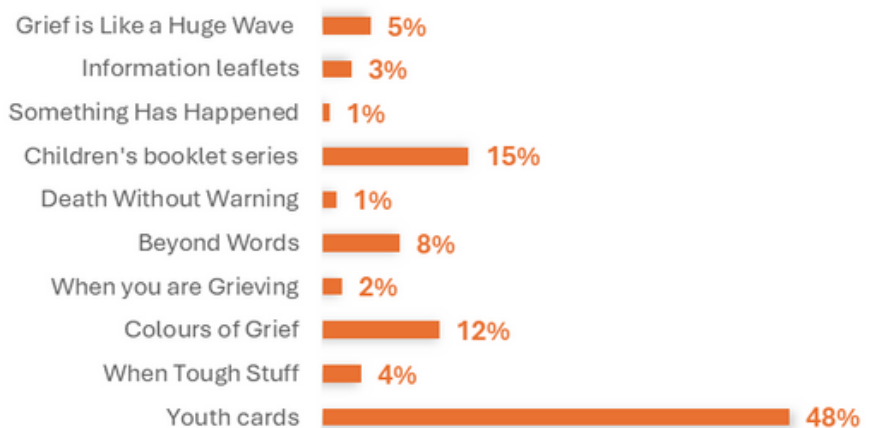
Sales increased by 15% compared to the 2022-2023 period, indicating a growing demand for our products. As in previous years, peak sales times are early in the school year and just before the end of the school year. Successful marketing campaigns during these peak times contributed to a 22% increase in sales - confirming our marketing efforts are impactful. We are still receiving orders from Australia. Hospital services in Perth, WA, are the largest purchasers.

We have reduced the number of publications we sell, offering fewer external publications. Skylight's publications, especially the Youth Cards and Children's Booklets, are still very popular.



"**Grief is Like A Huge Wave,**" has been updated and received positive feedback from customers. We are looking to update other popular publications next year.

## OVERALL BEST SELLERS 23-24



# Thank you!

Our special thanks to Skylight Patrons, contract funders, supporters, one off generous donations and regular donors - Alice Huia Trust, TF Hughes, PM Hesketh, Willis Bond & Company (M McGuinness), Garrylyn Trust.



**Health New Zealand**  
Te Whatu Ora



Dentons



T Ranchhod & M Ranchhod  
*Webb Street Holdings*



# Financial Statements for the Year ended 30th June 2024

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Moore Markhams Wellington Audit  
Audit and Assurance

# Directory

## Skylight Trust For the year ended 30 June 2024

### Legal Name of Entity

Skylight Trust

### Charities Commission Registration Number

CC27206

### Nature of business

Supporting children, young people, and their whānau to navigate through tough times by building resilient individuals and communities.

### Board of Trustees

Nicole Coupe

Sarah Roberts (resigned 07/12/2023)

Nikki Franklin

Marcus Porter (resigned 01/08/2023)

Brendon Oakley (appointed 12/10/2023)

Lesley Hoskin

Jodie Black (appointed 12/10/2023)

Daniel Karamea (resigned 08/08/2023)

Maria Mitimeti-Clark (appointed 26/06/2024)

Tania Louise Joe Vincent (appointed 26/06/2024)

Akasha Te Amo Liana Rio - Non Voting Board Member (appointed 26/06/2024)

Katharine Te Hau Bowden - Non Voting Board Member (appointed 26/06/2024)

### Physical Address

Level 3

39 Webb Street

Te Aro

Wellington 6011

### Postal Address

P O Box 7309

Wellington

New Zealand 6242

### Website

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

### Phone Number

0800 299 100

### Independent Auditor

Moore Markhams Wellington Audit

# Statement of Performance

## Skylight Trust

"What did we do?" "When did we do it?"

For the year ended 30 June 2024

<b>Vision: Resilient children, young people, whānau and communities</b>
<b><u>Strategic Objective</u></b>
To become the National Information and Support Hub for children, young people, whānau going through grief, loss, and trauma and anyone supporting these vulnerable groups
<b><u>Key Short-Term Deliverables</u></b>
Facilitate and improve access to expert information, education, and counselling services to education providers, children, young people and whānau

<b>1. Working with Community Education Providers</b> (Number of active education partners in the year)	<b>2023/24</b> <b>Target</b>	<b>2023/24</b> <b>Actual</b>	<b>2022/23</b> <b>Actual</b>	<b>2021/22</b> <b>Actual</b>
Based on the need in the community Skylight works with education providers to deliver information and education on well-being, resilience mental agility and programmes.	150	169	125	85

<b>2. Providing clinical interactions with children and young people</b> (no of interactions in the year)	<b>2023/24</b> <b>Target</b>	<b>2023/24</b> <b>Actual</b>	<b>2022/23</b> <b>Actual</b>	<b>2021/22</b> <b>Actual</b>
Skylight team interacts with children, young people whānau, and communities. These individual and group interactions can be for counselling, bereavement support, resilience workshops, etc.	7,500	6,100	5,349	3,393

<b>3. Working with whānau</b> (Number of workshop participants in the year)	<b>2023/24</b> <b>Target</b>	<b>2023/24</b> <b>Actual</b>	<b>2022/23</b> <b>Actual</b>	<b>2021/22</b> <b>Actual</b>
Skylight provides information and training workshops offering practical advice to help parents understand and manage the needs of their children during challenging times like separation.	280	241	204	163

<b>4. Resource Material</b> (Number of free resource pack recipients in the year)	<b>2023/24</b> <b>Target</b>	<b>2023/24</b> <b>Actual</b>	<b>2022/23</b> <b>Actual</b>	<b>2021/22</b> <b>Actual</b>
Skylight provides information and resources to help people during challenging times like grief, loss or relationship breakdown.	570	676	567	593

# Statement of Comprehensive Revenue and Expenses

**Skylight Trust**  
For the year ended 30 June 2024

	NOTES	2024	2023
<b>Revenue - Exchange</b>		\$	\$
Core Service Delivery	5	87,192	148,433
Other revenue	6	76,453	74,354
Interest		29,577	13,043
<b>Total Revenue - Exchange</b>		<b>193,222</b>	<b>235,830</b>
<b>Revenue - Non Exchange</b>			
Contract Income		1,998,856	1,782,356
Donations		13,464	11,506
Grant Income		215,381	246,196
Publications		47,375	61,399
Sponsorship		292	556
Other revenue	6	-	-
<b>Total Revenue - Non Exchange</b>		<b>2,275,368</b>	<b>2,102,013</b>
<b>Total Revenue</b>		<b>2,468,590</b>	<b>2,337,843</b>
<b>Expenses</b>			
Administration Expenses	9	693,604	686,705
Depreciation and Amortisation		4,865	43,689
Publications Cost of Sales	8	27,732	53,401
Service Provision	7	1,358,494	1,430,675
Other expenses	11	27,407	2,351
<b>Total Expenses</b>		<b>2,112,102</b>	<b>2,216,821</b>
<b>Surplus/(Deficit) for the Year</b>		<b>356,488</b>	<b>121,022</b>

# Statement of Changes in Net Assets

## Skylight Trust For the year ended 30 June 2024

	Notes	Accumulated Surpluses \$	Flashlight Fund \$	General Reserve \$	Total \$
Opening Balance 1 July 2022		260,896	31,085	137,998	429,980
Net Deficit for the year		121,022	-	-	121,022
Movement to General Reserves	21	-	-	-	-
Donations for Flashlight	21	(418)	418	-	-
Flashlight Funds Utilised	21	5,640	(5,640)	-	-
<b>Closing Balance 30 June 2023</b>		<b>387,139</b>	<b>25,864</b>	<b>137,998</b>	<b>551,001</b>

	Notes	Accumulated Surpluses \$	Flashlight Fund \$	General Reserve \$	Total \$
Opening Balance 1 July 2023		387,139	25,864	137,998	551,001
Net Surplus for the year		356,488	-	-	356,488
Movement from General Reserves	21	-	-	-	-
Donations for Flashlight	21	-	-	-	-
Flashlight Funds Utilised	21	2,917	(2,917)	-	-
<b>Closing Balance 30 June 2024</b>		<b>746,544</b>	<b>22,947</b>	<b>137,998</b>	<b>907,489</b>

# Statement of Financial Position

## Skylight Trust As at 30 June 2024

	NOTES	2024	2023
<b>Assets</b>		\$	\$
<b>Current Assets</b>			
Bank Accounts and Cash	12	584,699	702,474
Receivables from Exchange Transactions	16	5,659	8,281
Receivables from Non-exchange Transactions	16	22,062	2,031
Inventory	13	31,927	29,166
Prepayments	16	13,908	2,500
Term Deposits		370,000	150,000
<b>Total Current Assets</b>		<b>1,028,255</b>	<b>894,452</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	14	200,125	27,999
Intangible Assets	15	-	-
<b>Total Non-Current Assets</b>		<b>200,125</b>	<b>27,999</b>
<b>Total Assets</b>		<b>1,228,380</b>	<b>922,451</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and Accrued Expenses	16	154,310	141,933
Employee Entitlements	18	66,749	102,123
Revenue in Advance	17	99,832	127,394
<b>Total Current Liabilities</b>		<b>320,891</b>	<b>371,450</b>
<b>Total Liabilities</b>		<b>320,891</b>	<b>371,450</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>907,489</b>	<b>551,001</b>
<b>Accumulated Funds</b>			
Accumulated Surpluses		746,543	387,139
Reserves	20	160,946	163,862
<b>Total Accumulated Funds</b>	19	<b>907,489</b>	<b>551,001</b>

Signed for and on behalf of the Board of Trustees who authorised these financial statements for issue on  
Date: 31 August 2024



Trustee



Trustee

# Statement of Cash Flows

## Skylight Trust

For the year ended 30 June 2024

	2024	2023
<b>Cash Flows from Operating Activities</b>	<b>\$</b>	<b>\$</b>
Receipts from Exchange Transactions	355,004	460,414
Receipts from Non-exchange Transactions	2,170,813	1,932,362
Interest	29,577	13,167
GST Paid	(20,021)	28,455
Payments to Suppliers	(1,262,909)	(1,032,908)
Payment to Employees	(1,013,631)	(1,208,263)
<b>Total Cash Flows from Operating Activities</b>	<b>258,833</b>	<b>193,227</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Cash Flows from Purchase of Fixed Assets	(156,608)	(18,131)
Cash Flows from Other Investing Activities	(220,000)	(150,000)
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>(376,608)</b>	<b>(168,131)</b>
<b>Net Increase in Cash</b>	<b>(117,776)</b>	<b>25,096</b>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	702,474	677,378
Cash and cash equivalents at end of period	584,699	702,474
<b>Net change in cash for period</b>	<b>(117,776)</b>	<b>25,096</b>

# Notes to the financial statements

## Skylight Trust For the year ended 30 June 2024

### 1. Reporting entity

The reporting entity is Skylight Trust (The Trust). The Trust is domiciled in New Zealand and is a charitable organisation registered under the Charitable Trust Act 1957 and the Charities Act 2005.

The financial statements are presented for the year ended 30 June 2024.

The financial statements summarise the financial results of activities carried out by The Trust. The Trust provides counselling services and support for community and social benefit.

These financial statements have been approved and were authorised for issue by the Board of Trustees on 31 August 2024.

### 2. Statement of compliance

The financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand ("NZ GAAP"). They comply with Public Benefit Entity International Public Sector Accounting Standards Reduced Disclosure Regime ("PBE IPSAS RDR") and other applicable financial reporting standards as appropriate that have been authorised for use by the External Reporting Board for Not-For-Profit entities. For the purposes of complying with NZ GAAP, the Trust is a public benefit not-for-profit entity and is eligible to apply PBE IPSAS RDR on the basis that it does not have public accountability and it is not defined as large.

The Board of Trustees has elected to report in accordance with Tier 2 Not-For-Profit PBE Accounting Standards and in doing so has taken advantage of all applicable Reduced Disclosure Regime ("RDR") disclosure concessions.

### 3. Changes in Accounting Policies

Changes due to the initial application of new, revised, and amended PBE Standards.

#### PBE IPSAS 41 Financial Instruments

PBE IPSAS 41 Financial Instruments is effective for periods beginning after 1 January 2022 and was adopted by the Society on 1 December 2022.

PBE IPSAS 41 introduces new recognition and measurement requirements for financial assets and restricts the ability to measure financial assets at amortised cost to only those assets that are held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. In addition, measurement of financial assets at fair value through other comprehensive revenue and expense is also restricted.

PBE IPSAS 41 has not had a material impact on the Trust's measurement and recognition of financial instruments.



# Notes to the financial statements

## Skylight Trust For the year ended 30 June 2024

### 4. Summary of accounting policies

#### 4.1 Basis of measurement

These financial statements have been prepared on the basis of historical cost.

#### 4.2 Functional and presentation currency

The financial statements are presented in New Zealand dollars which is the functional currency and has been rounded to the nearest dollar.

#### 4.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Trust and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.

##### Revenue from non-exchange transactions

###### Donations

Donations are recognised as revenue upon receipt and include donations from the general public, donations received for specific programme or services or donations in-kind. Donations in-kind include donations received for services, furniture and volunteer time and is recognised in revenue and expense when the service or good is received. Donations in-kind are measured at their fair value as at the date of acquisition, ascertained by reference to the expected cost that would be otherwise incurred.

###### Grant Revenue

Grant revenue includes grants given by other charitable organisations, philanthropic organisations and businesses. Grant revenue is recognised when the conditions attached to the grant have been complied with. Where there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to revenue as the conditions are fulfilled.

##### Revenue from exchange transactions

###### Publication Revenue

Publication revenue is recorded as revenue when the publication has been ordered.

###### Interest revenue

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

# Notes to the financial statements

## Skylight Trust For the year ended 30 June 2024

### 4.4 Financial Instruments

#### Recognition and initial measurement

Trade 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, for an item not at FVTSD, transaction costs that are directly attributable to its acquisition or issue. At initial recognition, an entity may measure short term receivables and payables at the original invoice amount if the effect of discounting is immaterial. The Trust derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Trust neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

#### Classification and subsequent measurement

##### Financial assets

On initial recognition, a financial asset is classified as measured 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 FVTSD:

- 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.

##### Financial assets – Assessment whether contractual cash flows are solely payments of principal and interest

For the purposes of this assessment, 'principal' is defined as the fair value of the financial asset on initial recognition. 'Interest' is defined as consideration for the time value of money and for the credit risk associated with the principal amount outstanding during a particular period of time and for other basic lending risks and costs (e.g. liquidity risk and administrative costs), as well as a profit margin.

In assessing whether the contractual cash flows are solely payments of principal and interest, the Trust considers the contractual terms of the instrument. This includes assessing whether the financial asset contains a contractual term that could change the timing or amount of contractual cash flows such that it would not meet this condition. In making this assessment, the Trust considers:

- contingent events that would change the amount or timing of cash flows;
- terms that may adjust the contractual coupon rate, including variable-rate features;
- prepayment and extension features; and
- terms that limit the Trust's claim to cash flows from specified assets (e.g., non-recourse features).

##### Financial assets – Subsequent measurement and gains and losses

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

# Notes to the financial statements

## Skylight Trust For the year ended 30 June 2024

### Financial liabilities – Classification, subsequent measurement and gains and losses

Financial liabilities are classified as measured at amortised cost and are subsequently measured using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in surplus or deficit. Any gain or loss on derecognition is also recognised in surplus or deficit.

### Derecognition

### Financial assets

The Trust derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Trust neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

### Financial liabilities

The Trust derecognises a financial liability when its contractual obligations are discharged or cancelled or expire. The Trust also derecognises a financial liability when its terms are modified and the cash flows of the modified liability are substantially different, in which case a new financial liability based on the modified terms is recognised at fair value.

On derecognition of a financial liability, the difference between the carrying amount extinguished and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognised in surplus or deficit.

### Impairment of non-derivative financial assets

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

The Trust measures loss allowances at an amount equal to lifetime ECLs, except for the following, which are measured at 12-month ECLs:

- debt securities that are determined to have low credit risk at the reporting date; and
- other debt securities and bank balances for which credit risk (i.e., the risk of default occurring over the expected life of the financial instrument) has not increased significantly since initial recognition.

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.

# Notes to the financial statements

## Skylight Trust For the year ended 30 June 2024

### 4.5 Cash and cash equivalents

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

### 4.6 Inventories

For inventory that was acquired through non-exchange transactions, the cost of the inventory is its fair value at the date of acquisition. For inventory held for distribution or consumption in providing goods and services to be distributed at no charge or for nominal charge, these are measured at cost adjusted for any loss of service potential.

### 4.7 Reserves

The Trust creates and maintains reserves in terms of specific requirements.

#### *Flashlight Fund*

The Flashlight Fund was created when a previous client and a Trust left a substantial donation to Skylight Trust to reduce the costs of counselling for those who can least afford it. New donations are also recognised as revenue in the reporting period they are received and they are held in the reserve account until utilised.

#### *General Reserve*

The General Reserve fund has been created to ensure reserves are recognised in our reporting. No further funds have been added to the reserve during the 2024 year, nor any funds utilised from the reserves. This reserve is used at the discretion of the Board.

# Notes to the financial statements

## Skylight Trust For the year ended 30 June 2024

### 4.8 Property, plant and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. Where an asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of the transaction.

Depreciation is charged on a diminishing value basis over the useful life of the asset, except for land and buildings. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life.

- Computing equipment 48%
- Office equipment 26.4% - 39.6%
- Furniture 12% - 18%
- Leasehold Improvements 10%

Depreciation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if there is a change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset.

### 4.9 Leases

Payments on operating lease agreements, where the lessor retains substantially the risk and rewards of ownership of an asset, are recognised as an expense on a straight-line basis over the lease term.

### 4.10 Income Tax

Due to its charitable status, the Trust is exempt from income tax.

### 4.11 Equity

Equity is the community's interest in the Trust, measured as the difference between total assets and total liabilities. Equity is the accumulated comprehensive revenue and expense since formation.

### 4.12 Intangible Assets

Intangible assets comprises of the Resilience Hub transformation that was recognised as work in progress in the 2018 financial year, and capitalised in the 2019 year. The Resilience Hub was amortised on a 5 years straight line basis and 2023 was the final year of this.

### 4.13 Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST except for receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department is included as part of receivables or payables 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 all cash flows arising, which is recoverable from, or payable to, the Inland Revenue Department is classified as part of operating cash flows.

# Notes to the financial statements

## Skylight Trust For the year ended 30 June 2024

### 5. Significant accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

#### Judgements

In the process of applying the accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the financial statements:

#### Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are outlined in note 25. The Trust based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Trust. Such changes are reflected in the assumptions when they occur.

# Notes to the Financial Statements

## Skylight Trust For the year ended 30 June 2024

<b>5. Core Service Delivery Revenue</b>	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Community Organisation Grants Scheme	5,000	12,000
Counselling Services Income	75,342	128,416
Training & Development	-	1,807
Travellers Programme	6,850	6,210
<b>Total Core Service Delivery</b>	<b>87,192</b>	<b>148,433</b>

<b>6. Other Revenue</b>	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Other Revenue	20,335	22,226
Rental Revenue	56,118	52,128
Covid-19 Wage Subsidy	-	-
<b>Total Other Revenue</b>	<b>76,453</b>	<b>74,354</b>

<b>7. Service Provision Expenses</b>	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Advertising and Promotion	8,144	6,385
Advisory/Consulting	-	-
Service Delivery Contractors	608,101	429,723
Programme Development	1,307	2,335
Programme Evaluation	15,000	15,019
Expenses related to establishment and support of Louise Nicholas Trust	-	2,666
Salaries - Service Delivery	634,646	872,019
Supervision	8,390	9,636
Travel and Accommodation	61,961	76,536
Venue Hire and/or Catering	20,946	16,356
<b>Total Service Provision Expenses</b>	<b>1,358,494</b>	<b>1,430,675</b>

\* There are also expenses that are captured in other expense categories that also related to Service Provision. These include, but are not limited to depreciation/amortisation, advisory/consultancy, professional and consulting fees, IT costs, staff costs, printing, stationary and freight, utilities, salaries and rent. The total costs are approximately \$305,576 (2023: \$352,499).

<b>8. Publications Cost of Sales</b>	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Resources - Cost of Sales	17,279	19,082
Resources - Purchases/development/printing	10,845	14,431
Resources - Damages/losses/giveaways/adjustments	(391)	19,888
<b>Total Publications Cost of Sales</b>	<b>27,732</b>	<b>53,401</b>

# Notes to the Financial Statements

## Skylight Trust

For the year ended 30 June 2024

<b>9. Administration Expenses</b>	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Advisory/consultancy	45,826	27,500
Audit fees	14,257	16,006
Bank fees	149	138
Foreign exchange	40	93
Credit card & EFTPOS commission	1,898	3,067
Event costs	12	1,090
General expenses	257	1,163
Interest and other Finance Charges	2,855	129
IT Costs	80,845	75,145
Loss on disposal/scrapping of assets	10,603	1,578
Staff costs	16,227	12,121
Payroll fees	3,147	2,986
Printing, stationary, freight	33,699	28,940
Special projects	-	120
Subscriptions (non IT)/membership fees	1,388	1,813
Utilities	25,287	30,230
Insurance	7,800	5,940
Rental and lease payments	98,090	103,188
Repairs & maintenance	117	2,508
Salaries - Administration	340,229	366,953
Staff Training	10,878	5,997
<b>Total Administration Expenses</b>	<b>693,604</b>	<b>686,705</b>
<b>10. Employee Expenses</b>	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Employee Remuneration has been allocated to the following categories:		
Service Provision Expenses	634,646	872,019
Administration Expenses	340,229	366,953
<b>Total Employee Expenses</b>	<b>974,875</b>	<b>1,238,972</b>



# Notes to the Financial Statements

## Skylight Trust

For the year ended 30 June 2024

<b>11. Components of other expenses</b>	<b>2024</b>	<b>2023</b>
Total expenses include the following specific expenses:	\$	\$
Bad Debts	-	793
Moving Costs	19,420	-
Trustees and related party fees	7,007	1,454
Grants and Donations made	980	104
	<b>27,407</b>	<b>2,351</b>

<b>12. Cash and Cash Equivalents</b>	<b>2024</b>	<b>2023</b>
	\$	\$
ANZ Accounts	584,699	702,474
<b>Total Cash and Cash Equivalents</b>	<b>584,699</b>	<b>702,474</b>

<b>13. Inventories</b>	<b>2024</b>	<b>2023</b>
	\$	\$
Inventory held for sale	35,472	50,600
Less provision for obsolete stock and other adjustments	(3,545)	(21,434)
<b>Total Inventory</b>	<b>31,927</b>	<b>29,166</b>

## 14. Property, Plant and Equipment

	<b>Leasehold Improvements</b>	<b>Computer Equipment</b>	<b>Furniture and Fittings</b>	<b>Office Equipment</b>	<b>Total</b>
<b>30 June 2024</b>	\$	\$	\$	\$	\$
Opening balance	8,490	(0)	19,509	0	27,999
Additions/(Disposals)	175,061	-	12,511	-	187,572
Loss on Disposal	(8,490)	-	(2,114)	-	(10,603)
Depreciation Recovery	-	-	23	-	23
Depreciation	(2,431)	-	(2,434)	-	(4,865)
Closing balance	<b>172,630</b>	<b>(0)</b>	<b>27,495</b>	<b>0</b>	<b>200,125</b>

	<b>Leasehold Improvements</b>	<b>Computer Equipment</b>	<b>Furniture and Fittings</b>	<b>Office Equipment</b>	<b>Total</b>
<b>30 June 2023</b>	\$	\$	\$	\$	\$
Opening balance	9,433	26	4,028	153	13,640
Additions	-	-	18,131	-	18,131
Loss on Disposal	-	(26)	(1,399)	(153)	(1,578)
Depreciation	(943)	-	(1,250)	-	(2,194)
Closing balance	<b>8,490</b>	<b>(0)</b>	<b>19,509</b>	<b>0</b>	<b>27,999</b>

# Notes to the Financial Statements

## Skylight Trust For the year ended 30 June 2024

### 15. Intangible Assets

	Resilience Hub	Total
<b>30 June 2024</b>	<b>\$</b>	<b>\$</b>
Opening balance	-	-
Amortisation	-	-
Closing balance	-	-
	<b>Resilience Hub</b>	<b>Total</b>
<b>30 June 2023</b>	<b>\$</b>	<b>\$</b>
Opening balance	41,496	41,496
Amortisation	(41,496)	(41,496)
Closing balance	-	-

### 16. Financial Instruments Categories

The following tables are comparisons of carrying amounts of the Trust's financial assets and liabilities in each of the financial instrument categories:

<b>Financial Assets</b>	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Cash and Cash Equivalents	584,699	702,474
Receivables from Exchange Transactions	5,659	8,281
Receivables from Non-exchange transactions	22,062	2,031
Prepayments	13,908	2,500
<b>Total Financial Assets</b>	<b>626,328</b>	<b>715,286</b>
	<b>\$</b>	<b>\$</b>
<b>Financial Liabilities</b>		
Backorders	116	116
Credit cards	(1,617)	2,505
Creditors and accrued expenses	126,061	81,114
PAYE payable	21,418	24,801
GST	8,332	33,396
<b>Total Financial Liabilities</b>	<b>154,310</b>	<b>141,933</b>

# Notes to the Financial Statements

## Skylight Trust

For the year ended 30 June 2024

<b>17. Revenue in Advance</b>	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Ministry of Youth Development - Pathfinders	69,283	33,204
Ministry of Health - Travellers	20,124	20,000
Ministry of Health - Waves	10,425	19,000
Ministry of Social Development - Louise Nicholas Trust establishment	-	4,946
Te Puni Kokiri	-	50,244
<b>Total Revenue in Advance</b>	<b>99,832</b>	<b>127,394</b>

<b>18. Employee Entitlements</b>	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Accrued Wages	36,313	53,884
Annual Leave Accrued	30,436	48,238
<b>Total Employee Costs Payable</b>	<b>66,749</b>	<b>102,123</b>

<b>19. Accumulated Surpluses and Reserves</b>	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Opening Balance	551,001	429,980
Movements in Net Surplus and Reserves	356,488	121,022
<b>Total Surpluses and Reserves</b>	<b>907,489</b>	<b>551,001</b>

<b>20. Restricted Funds</b>	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>These funds are allocated to the Flashlight Fund:</b>		
Opening Balance	25,864	31,085
Incoming	-	418
Outgoing	(2,917)	(5,640)
<b>Closing Balance</b>	<b>22,947</b>	<b>25,864</b>

<b>These funds are allocated to the General Reserve:</b>	<b>\$</b>	<b>\$</b>
Opening Balance	137,998	137,998
Incoming	-	-
Outgoing	-	-
<b>Closing Balance</b>	<b>137,998</b>	<b>137,998</b>

# Notes to the Financial Statements

## Skylight Trust For the year ended 30 June 2024

### 21. Guarantees and Operating Lease Commitments

There are no guarantees as at reporting date (2023: Nil).

	2024	2023
Operating Leases:	\$	\$
Within 1 year	71,721	100,500
1-5 years	275,760	28,050
5+ years	51,863	-
	<u>399,344</u>	<u>128,550</u>

### 22. Related Parties

Key Management Personnel:

The key management personnel, as defined by PBE IPSAS 20 Related Party Disclosures, are the members of the governing body which is comprised of the Board of Trustees which constitutes the governing body of the Group and includes other persons having the authority and responsibility for planning, directing and controlling the activities of the reporting entity such as CEO and Director of Operations. No remuneration is paid to members of the Board of Trustees.

Trustee Nicole Coupe is the CEO for the Kirikiriroa Family Services Trust. Skylight received \$0 from Kirikiriroa Family Services Trust (2023: \$6,279).

### 23. Capital Commitments

There were no capital commitments at the reporting date (2023: nil).

### 24. Contingent Assets and Liabilities

There were no contingent assets or liabilities at the reporting date (2023: nil).

# Notes to the Financial Statements

## Skylight Trust For the year ended 30 June 2024

### 25. Going Concern

During the year ended 30 June 2024 Skylight Trust had a profit for the year of \$356,488 (2023: \$121,022), reported working capital of \$707,364 (2023: \$523,002), and positive equity of \$907,489 (2023: \$551,001).

The Trust continues to remain dependent (as in previous years) on funding from various Government ministries, including five main funders, and in the event future funding is not received (or a Ministry cancels an existing contract and requires repayment of funds, although we have no reason to expect this), the Trust may not be able to realise the assets and discharge its liabilities in the normal course of completing its normal activities, however, over the years, Skylight Trust has successfully diversified their revenue to be derived from Ministry of Youth Development, Ministry of Education and from corporates like Bupa New Zealand, reducing their reliance of funding from a single entity such as Ministry of Health. In light of this, the Trustees have concluded that Skylight Trust remains a going concern on the basis that the Trust regularly receives government contract extensions, and continues to seek new additional government contracts.

2023 - 2024 Surplus Funds have been ring-fenced for IT Development (website update), Skylight publications refresh and the development of new resources.

# Independent auditor's report

## To the Trustees of Skylight Trust

### Opinion

We have audited the general purpose financial report of Skylight Trust which comprise the financial statements on pages 5 to 22 and the service performance information on page 4. The complete set of financial statements comprise the statement of financial position as at 30 June 2024, the statement of financial performance/statement of comprehensive revenue and expense, statement of changes in net assets/equity, statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying general purpose financial report presents fairly, in all material respects:

- the financial position of Skylight Trust as at 30 June 2024, and (of) its financial performance,
- and its cash flows for the year then ended; and
- the service performance for the year ended 30 June 2024 in that the service performance information is appropriate and meaningful and prepared in accordance with the entity's measurement bases or evaluation methods

in accordance with Public Benefit Entity Standards Reduced Disclosure Regime (PBE Standards RDR).

### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the service performance information in accordance with the ISAs (NZ) and New Zealand Auditing Standard (NZ AS) 1 (Revised) *The Audit of Service Performance Information*. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the general purpose financial report section of our report.

We are independent of Skylight Trust in accordance with Professional and Ethical Standard 1 (Revised) 'Code of ethics for assurance practitioners' issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Other than our capacity as auditor we have no relationship with, or interests in, Skylight Trust.

### Responsibilities of the Board for the General Purpose Financial Report

the Board are responsible on behalf of Skylight Trust for:

- a) The preparation, and fair presentation of the general purpose financial report and service performance information in accordance with the applicable financial reporting framework;
- b) The selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with PBE Standards RDR;
- c) The preparation and fair presentation of service performance information in accordance with the entity's measurement bases or evaluation methods, in accordance with PBE Standards RDR;

- d) The overall presentation, structure and content of the service performance information in accordance with PBE Standards RDR; and
- e) such internal control as the Board determine is necessary to enable the preparation of the general purpose financial report and service performance information that are free from material misstatement, whether due to fraud or error.

In preparing the general purpose financial report, the Board are responsible for assessing the Skylight Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

### **Auditor's Responsibilities for the Audit of the General Purpose Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole, and the service performance information 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 conducted in accordance with ISAs (NZ) and NZ AS 1 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this general purpose financial report.

A further description of the auditor's responsibilities for the audit of the general purpose financial report is located at the XRB's website at <https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-14/>

This report is made solely to the trustees of Skylight Trust. Our audit has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the trustees, for our audit work, for this report, or for the opinions we have formed.



**Moore Markhams Wellington Audit** | Qualified Auditors, Wellington, New Zealand  
2 September 2024

