



Kites Annual Operational Report 2019-2020

Valuing, respecting and utilising people's mental health experiences
Ka wāriu ka whakaute a ka whakapau e ngā wheako mate a hinengaro o ngā tangata

Report from the Manager

I am pleased to present the Kites Trust annual report for the period July 2019 to June 2020.

It has been a year of consolidation and re-evaluation for Kites, much needed to allow the organisation to take stock of its achievements and to consider how it moves forwards in an ever changing external environment.

We have taken time this year to reflect on the Kites journey and where this has taken us as an organisation and as a staff team. A great deal of thought from all the staff has been given to how Kites can grow its culture positively and develop projects and services in line with our purpose. I am confident these ideas will prove fruitful in the coming years and continue to reflect the passion and commitment of the Kites Staff and Board to the work we do.

This year has been challenging with Covid 19 having such an impact upon the world and the changes that people had to make.

Buddies Services as both Hutt Valley Hospital and Wellington were suspended due to District Health Board implementing there Covid 19 procedures. However, the Coordinators continued to keep in contact with the Buddies teams ensuring that pastoral support continued during these challenging times.

Peertree had their challengers but again the coordinator and the team looked at ways in which they could continue to offer and provided contact to the groups. it was fabulous to see the way that all the coordinators adapted to using Zoom/ Microsoft teams to continue the contact with people. Cat and her team were delighted with the number of new people that were accessing Peertree online.

Whitireia moved to learning via online which proved to be a challenge for the tutor's as they needed to look at ways to continue delivering learning to students outside of the classroom. Once again people responded and learning continued.

Towards to end of 2019 we upgraded our old, outdated IT system, and replaced desk top PC with laptops this proved to be invaluable during the pandemic months as it allowed us to continue to work from home when MOH and government restriction prevailed but also enabled the Kites team to continue to connect with each other. As a team we agreed to hold weekly Microsoft team meeting to ensure we all stayed connected and continued to share our teams' elements of work.

We have also continued to provide ongoing training for the New Zealand Police College, for First Voices and Medical Students from the University of Otago.

Peertree was successful in gaining a two-year contract with Ministry of Development which will help financially support the service.

We received our final grant from JR McKenzie and will await the organisations review of funding prior to seek further grant support.

The Peertree groups for people who associate themselves with the Rainbow community continue to be successful with numbers increasing.

During this year we have moved office and now reside at Room 19/20 Riddiford house, this was decided upon to reduce rental cost but to provide office space enabling a more cohesive working environment.

We have said goodbye to Susie Harris / Baird who has made a significant contribution to the work and success of Kites. Suzie has been successful in gaining a full-time position with Consumer Advisors and we wish her the best of luck in her new role. Hamish Thornton Peertree Coordinator left the organisation in October and has been replaced by Cat Webb.

I wish to take this time to acknowledge the dedication and hard work of the staff, board members, volunteers, and contractors during the past year, and thank you for your ongoing support.

A special mention to Peter and the Kites staff team during my longer than anticipated absence from work following my surgery they kept the organisation operating on a daily basis.

Police Officer training and resources

Kites has continued to contribute to eliminating stigma and discrimination through the national Like Minds, Like Mine programme Community Partnership Fund grant. Kites works closely with the New Zealand Police College and the Mental Health Intervention Team at Police Headquarters to create more positive attitudes in the New Zealand Police toward people who experience mental distress.

Kites has continued to deliver workshops to the Police recruits at the Police College, including the development of a team of First Voices speakers to co-deliver these workshops with Kites staff. The Police have provided positive feedback on the workshop facilitation and the information presented to the recruits.

Because of the positive feedback, the Police decided to add a mental health scenario into their RIPS training. Kites has been involved in some of the RIPS training days and the Police believe the theory from the Kites workshops is coming to life in the scenario approach.

Kites has developed a resource for the Police that provides guidelines on how to communicate with people experiencing mental distress and more resources are being considered.

Recovery training for medical students

Building on its successful work during the past three years, Kites has continued to work in collaboration with the School of Medicine at the University of Otago to deliver training on recovery by people with experience of mental distress.

This work comprises 6 interactive sessions which are funded directly by the University. Kites tutors work as equals with the medical students and their interactions are based on the conditions for effective contact described in *The Power of Contact* model. These include: equal status; the opportunity for individuals to get to know each other; information which challenges negative stereotypes; active co-operation; and pursuit of a mutual goal.

Our people

Kites strength lies in the people who support, volunteer and work for us, and we thank all the people who work for and with Kites for their hard work and support over 2019 - 2020:

Staff

Tane Rangihuna

Paul Ellis

Hamish Thornton

Helen Anderson

Cat Webb

Suzie Harris

Volunteers

To all our exceptional volunteers thank you for giving up your time to support our Peers.

Board Members

Peter Barnett (Chair)

Jay Brooker

Susan Prothero

David Johnson

Nick Laurence

Leah Kininmonth

Jonathan Beazer

Libby Greatnews

Contractors and consultants

Contractors: special thanks and acknowledgement to all our contractors for the excellent work that they undertake.

Support personnel: IT engine, Jane Howley (accounting administration consultant), David Crombie (auditor).

Supervisors: Colin Slade and Leo McIntyre

Our supporters – thank you

- Capital and Coast DHB
- Volunteer Wellington
- Ministry of Health
- Ministry of Social Development
- NZ Police
- Intentional Peer Support
- Regional Wellbeing Alliance members

Summary Financial Statements for the year ending 30 June 2020

Thank you to David Crombie of Crombie & Associates for undertaking our financial audit, and to Jane Howley for assisting in the preparation of the annual accounts.

INDEPENDENT AUDITOR'S REPORT

To the Trustees of Kites Trust

Report on the Performance Report

Opinion

We have audited the performance report of Kites Trust which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2020, the statement of financial position as at 30 June 2020, and the statement of accounting policies and other explanatory information.

In our opinion:

- (a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- (b) the accompanying performance report presents fairly, in all material respects:
 - the entity information for the year then ended;
 - the service performance for the year then ended; and
 - the financial position of Kites Trust as at 30 June 2020, and of its financial performance, and cash flows for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of Kites 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 auditors we have no relationship with, or interests in the Kites Trust.

Responsibilities of the Trustees for the Performance Report

The Trustees are responsible for:

- (a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- (b) the preparation and fair presentation of the performance report on behalf of the entity which comprises:

- the entity information;
- the statement of service performance; and
- the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and

(c) such internal control as the Trustees determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustees are responsible on behalf of the Kites Trust for assessing the entity'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 Trustees either intend to liquidate the Kites Trust or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (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 economic decisions of users taken on the basis of this performance report.

A further description of our responsibilities for the audit of this performance report is located at the External Reporting Board (XRB) website at:

<https://www.xrb.govt.nz/Site/Auditing Assurance Standards/Current Standards/>

This description forms part of our Independent Auditor's Report.

Crowther & Associates.

Chartered Accountants
Lower Hutt

21 April 2021

*A Jones
Alan Jones
Manager 27/4/21
Peter A. Barnes
BOARD CHAIR
5/5/21*

Kites Trust

Performance Report

For the Year Ended 30 June 2020

Kites Trust

Index

For the Year Ended 30 June 2020

	Page
Entity Information	3
Approval of Financial Report	4
Statement of Service Performance	5
Statement of Financial Performance	6
Statement of Financial Position	7
Statement of Cash Flows	8
Statement of Accounting Policies	9 -10
Notes to the Performance Reports	11 - 14
Independent Auditor's Report	15

Entity Information

Kites Trust

For the year ended 30 June 2020

Legal Name of Entity

Kites Trust

Entity Type and Legal Basis

Kites Trust is a Registered Charity under the Charities Act 2005

Registration Number

CC10276

Entity's Purpose or Mission

Kites Trust advocates equal opportunities for, and consumer leadership by, people with mental distress and/or addiction issues. Our vision is equal citizenship for people who experience distress.

Entity Structure

Charitable Trust

Main Sources of Entity's Cash and Resources

Contracts with Capital and Coast District Health Board and Health Promotion Agency, and with funding applications.

Main Methods Used by Entity to Raise Funds

Contracts and funding applications.

Entity's Reliance on Volunteers and Donated Goods or Services

Kites Trust relies on volunteers for three services Wellington Buddies, Hutt Valley Buddies and Peertree youth services. All volunteers are managed by CoOrdinators.

Physical Address

Level 1, Riddiford House, 94 Riddiford Street, Newtown, Wellington, New Zealand

Postal Address

PO Box 9392, Marion Square, Wellington, New Zealand, 6141

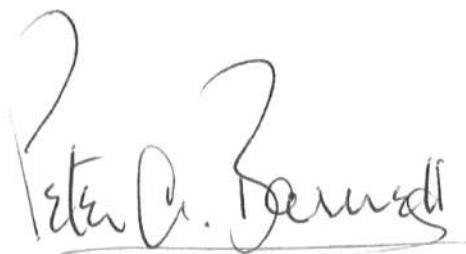
Approval of Financial Report

Kites Trust

For the year ended 30 June 2020

The Trust Board are pleased to present the approved financial report including the historical financial statements of Kites Trust for year ended 30 June 2020.

APPROVED



Peter Barnett

Chairperson

Date 21/6/21

Statement of Service Performance

Kites Trust
For the year ended 30 June 2020

Description of Entity's Outcomes

Kites Trust has three strategic goals; to increase the influence and accountability of consumers in decision making positions, to increase the effectiveness and availability of peer support, and to eliminate stigma and discrimination. Our services are driven and evaluated by outcomes rather than outputs.

Kites Trust Outputs

Contracted Services and Outcomes:

Contract with CCDHB for full year to provide volunteer service of peer support into Te Whare O Matairangi; the Acute Psychiatric ward.

Contract to help deliver training to Medical School students begun February 2018. This project is due to expire in January 2021.

Whitireia - Contract with School of Health for full year to provide advice and support on lived experience in relevant courses as delivered by Whitireia.

Contract with HVDHB for full year to provide volunteer services of peer support into Te Whare Ahuru, the Acute Inpatients Unit.

Ministry of Social Development - This project commenced in July 2019 and is due to run until June 2021. The project to support, in partnership with youth development programmes and services, the well-being of young people. Peertree has been organising and facilitating social events /groups and is also running a pilot LGBTI+ group that will focus on offering peer support for young adults with experiences of mental distress that identify as being LGBTI+.

Statement of Financial Performance

Kites Trust

For the year ended 30 June 2020

Account	Notes	2020	2019
Revenue			
Donations, fundraising and other similar revenue	1	20,385	37,105
Revenue from providing goods or services	1	394,733	330,988
Interest, dividends and other investment revenue	1	4,570	5,233
Other revenue	1	90	-
Total Revenue		419,778	373,326
Expenses			
Volunteer and employee related costs	2	255,696	270,323
Costs related to providing goods or service	2	26,976	27,439
Project Expenses	2	79,689	56,272
Occupancy Expenses	2	31,290	27,635
Other expenses	2	11,056	5,472
Total Expenses		404,707	387,142
Surplus/(Deficit) for the Year		15,071	(13,816)

The financial statements should be read in conjunction with the statements of accounting policies and notes to the performance report.

Statement of Financial Position

Kites Trust

As at 30 June 2020

Account	Notes	30-Jun-20	30-Jun-19
Assets			
Current Assets			
Bank accounts and cash	3	382,075	369,484
Debtors and prepayments	3	42,239	46,165
Total Current Assets		424,314	415,648
Non-Current Assets			
Property, Plant and Equipment	5	14,406	7,319
Investments	3	149,224	145,657
Total Non-Current Assets		163,630	152,976
Total Assets		587,944	568,624
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	19,081	20,242
Employee Costs Payable		23,663	18,254
Unused donations and grants with conditions	4	1,362	1,362
Total Current Liabilities		44,106	39,858
Total Liabilities		44,106	39,858
Total Assets less Total Liabilities (Net Assets)		543,838	528,766
Accumulated Funds			
Accumulated surpluses or (deficits)	6	218,838	203,766
Reserves	6	325,000	325,000
Total Accumulated Funds		543,838	528,766

The financial statements should be read in conjunction with the statements of accounting policies and notes to the performance report.

Statement of Cash Flows

Kites Trust

For the year ended 30 June 2019

Account	2020	2019
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	37,385	37,105
Receipts from providing goods or services	381,360	318,510
Interest, dividends and other investment receipts	3,777	4,055
Cash receipts from other operating activities	(2,862)	7,230
GST	(389,121)	(385,981)
Payments to suppliers and employees		
Total Cash Flows from Operating Activities	30,539	(19,081)
Cash Flows from Investing and Financing Activities		
Payments to acquire property, plant and equipment	(14,381)	
Investment Interest Reinvested	(3,567)	(3,665)
Cash Flows from Other Investing and Financing Activities		
Total Cash Flows from Investing and Financing Activities	(17,948)	(3,665)
Net Increase/ (Decrease) in Cash	12,591	(22,746)
Cash Balances		
Cash and cash equivalents at beginning of period	369,484	392,230
Cash and cash equivalents at end of period	382,075	369,484
Net change in cash for period	12,591	(22,746)

The financial statements should be read in conjunction with the statements of accounting policies and notes to the performance report.

Statement of Accounting Policies

Kites Trust

For the year ended 30 June 2020

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Measurement Base

The general accounting policies recognised as appropriate for the measurement of results, and financial position have been followed in the preparation of these financial statements with the exception of certain items for which particular accounting policies have been identified. The measurement base adopted is historical cost.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Kites Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

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. All policies have been applied on a basis consistent with those used in previous years.

Particular Accounting Policies

In the preparation of these financial statements, the particular accounting policies are as follows:

Fixed Assets & Depreciation

The entity has the Following classes of fixed assets - motor vehicles, furniture & fittings and computer equipment. All fixed assets are initially recorded at cost with depreciation being deducted on all tangible fixed assets in accordance with rates set out in the Income Tax Act 2007.

Depreciation Rates

Computer Equipment and Software 48% DV

Furniture & Fittings 10-5% - 30% DV

Motor Vehicles 12% DV

Website 48% DV

Receivables

Receivables are stated at their estimated realisable value. Bad debts are written off in the year in which they are identified.

Revenue Recognition

Grant revenue includes grants given by other charitable organisations, government, 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 income as the conditions are fulfilled.

Notes to the Performance Report

Kites Trust

For the year ended 30 June 2020

	2020	2019
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Donations	-	1,015
J R McKenzie Trust	20,385	27,000
T G McCarthy Trust	-	9,090
Total Donations, fundraising and other similar revenue	20,385	37,105
Revenue from providing goods or services		
CCDHB Buddies	120,197	117,386
Contracts	172,658	116,392
Grants	17,000	-
HVDHB Buddies	84,878	82,210
MYD Contract	-	15,000
Total Revenue from providing goods or services	394,733	330,988
Interest, dividends and other investment revenue		
Interest Income	4,570	5,233
Total Interest, dividends and other investment revenue	4,570	5,233
Other revenue		
Other Income	90	-
Total Other revenue	90	0
 2. Analysis of Expenses		
Volunteer and employee related costs		
ACC levies	-	264
Buddies Supervision	6,220	2,900
Buddies Training Costs	3,594	3,092
KS employer Deductions	5,856	5,603
Recruitment	-	470
Staff Training & supervision	518	2,964
Sub Contractors	38,053	71,020
Wages & Salaries	201,455	184,009
Total Volunteer and employee related costs	255,696	270,323
Costs related to providing goods or services		
Admin Management	249	-
Board Meeting Expenses	-	94
Computer Expenses	5,317	1,866
Consultancy Legal & Profession	325	2,232
Insurance	2,324	2,324
Koha/Donations	450	130
Meeting Expenses	502	643
Postage & Couriers	170	205
Print / Stationery / Copying	5,132	5,284
Promotion & Marketing	-	100
Subs & Membership	857	497
Sundry & Office Maint Expenses	4,816	7,071
Telecommunications	6,216	3,658
Travel (local)	618	1,446
Whitireia	-	1,890
Total Costs related to providing goods or services	26,976	27,439

	2020	2019
Project Expenses		
Buddies Reimbursement	3,936	6,169
Buddies Events	296	193
Buddies General Expense	1,510	2,148
IPS Project	-	1,648
LMLM	-	103
Med Student Training	18,610	16,116
Police Project UO	47,305	24,563
Speak Our Minds Training	152	422
Youth Peer Support Expenses	7,880	4,910
Total Project Expenses	<u>79,689</u>	<u>56,272</u>
Occupany Expenses		
Power	166	222
Rent	30,746	27,132
Repairs & Maintenance	378	281
Total Occupany expenses	<u>31,290</u>	<u>27,635</u>
Other Expenses		
Audit Fees	3,500	3,500
Bank Fees & Interest	262	286
Depreciation	7,294	1,686
Total Other expenses	<u>11,056</u>	<u>5,472</u>
Total Expenses	<u>404,707</u>	<u>387,142</u>

	2020	2019
3. Analysis of Assets		
Bank accounts and cash		
Buddies Bank Account	179	69
Cheque Account	80,150	67,949
On Call Account	301,483	301,313
Youth Peer Support Eftpos	263	153
Total Bank accounts and cash	<u>382,075</u>	<u>369,484</u>
Debtors and prepayments		
Accounts Receivable	19,724	37,840
Accrued Interest	2,025	1,232
Prepayment & Other current Assets	-	652
Provision for Contract Income	20,490	6,440
Total Debtors and prepayments	<u>42,239</u>	<u>46,165</u>
Investments		
Term Deposits	149,224	145,657
Total Investments	<u>149,224</u>	<u>145,657</u>

	2020	2019
4. Analysis of Liabilities		
Creditors and accrued expenses		
Accrued Expenses	3,500	5,823
GST	8,411	11,784
Kites Trust - Manager's Credit Card	761	44
Trade Creditors	6,409	2,591
Total Creditors and Accrued Expenses	<u>19,081</u>	<u>20,242</u>
Employee Costs Payable		
PAYE Tax Payable	3,651	4,639
Provision for Holiday Pay	13,042	9,291
Wages Due Year End	6,970	4,324
Total Employee Costs Payable	<u>23,663</u>	<u>18,254</u>
Unused donations and grants with conditions		
Balance Funds Held	1,362	1,362
Total Unused donations and grants with conditions	<u>1,362</u>	<u>1,362</u>

	2020	2019
5. Property, Plant and Equipment		
Motor Vehicles		
Vehicles owned	10,000	10,000
Accumulated depreciation - vehicles owned	(7,843)	(7,549)
Total Motor Vehicles	<u><u>2,157</u></u>	<u><u>2,451</u></u>
Furniture and Fittings		
Furniture and fittings owned	13,867	13,867
Accumulated depreciation - furniture and fittings owned	(11,012)	(10,668)
Total Furniture and Fittings	<u><u>2,855</u></u>	<u><u>3,199</u></u>
Website		
Website	1,500	1,500
Website - Accum Depreciation	(1,140)	(420)
Total Website	<u><u>360</u></u>	<u><u>1,080</u></u>
Plant and Equipment		
Plant and machinery owned	33,148	18,767
Accumulated depreciation - plant and machinery owned	(24,114)	(18,178)
Total Plant and Equipment	<u><u>9,034</u></u>	<u><u>589</u></u>
Total Property, Plant and Equipment	<u><u>14,406</u></u>	<u><u>7,319</u></u>

	2020	2019
6. Accumulated Funds		
Accumulated Funds		
Opening Balance	203,767	217,583
Accumulated surpluses or (deficits)	15,071	(13,816)
Total Accumulated Funds	<u><u>218,838</u></u>	<u><u>203,767</u></u>

	2020	2019
7. Breakdown of Reserves		
Reserves		
Lease Contingency Reserves	125,000	125,000
Operating Reserves	150,000	150,000
Redundancy Reserves	50,000	50,000
Total Reserves	<u><u>325,000</u></u>	<u><u>325,000</u></u>

2020 Commitments	Current	Term	Total
Photocopier lease	3,677	1,533	5,210
Riddiford House Sublease	19,975	79,900	99,875
	<u><u>23,652</u></u>	<u><u>81,433</u></u>	<u><u>105,085</u></u>

2019 Commitments	Current	Term	Total
Photocopier lease	3,677	5,210	8,887
Jackson St lease	4,160	-	4,160
Riddiford House Sublease	19,975	-	19,975
	<u><u>27,812</u></u>	<u><u>5,210</u></u>	<u><u>33,022</u></u>

9. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2020 (Last year - nil).

10. Assets Held on Behalf of Others

Kites is holding \$1,362 for Balance group. These funds are to enable the group to hold regular meetings. No meetings were held in the 2019-20 year and as a consequence there were no calls on the fund.

11. Related Parties

There were no transactions involving related parties during the financial year. (Last year - nil)

12. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

13. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

INDEPENDENT AUDITOR'S REPORT

To the Trustees of Kites Trust

Report on the Performance Report

Opinion

We have audited the performance report of Kites Trust which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2020, the statement of financial position as at 30 June 2020, and the statement of accounting policies and other explanatory information.

In our opinion:

- (a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- (b) the accompanying performance report presents fairly, in all material respects:
 - the entity information for the year then ended;
 - the service performance for the year then ended; and
 - the financial position of Kites Trust as at 30 June 2020, and of its financial performance, and cash flows for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of Kites 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 auditors we have no relationship with, or interests in the Kites Trust.

Responsibilities of the Trustees for the Performance Report

The Trustees are responsible for:

- (a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- (b) the preparation and fair presentation of the performance report on behalf of the entity which comprises:

- the entity information;
- the statement of service performance; and
- the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and

(c) such internal control as the Trustees determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustees are responsible on behalf of the Kites Trust for assessing the entity'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 Trustees either intend to liquidate the Kites Trust or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (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 economic decisions of users taken on the basis of this performance report.

A further description of our responsibilities for the audit of this performance report is located at the External Reporting Board (XRB) website at:
<https://www.xrb.govt.nz/Site/Auditing Assurance Standards/Current Standards/>

This description forms part of our Independent Auditor's Report.

Crowther & Associates

Chartered Accountants
Lower Hutt

21 April 2021

of ones. Alan Jones Kites Manager.

Wellington Buddies

Its been a year full of making rapid adjustments and accommodations for the Wellington Buddies peer support service.

In the months prior to this report there was a fire at Te whare o Matarangi (Ward 27 Wellington) which seen Buddies peer support service move its base of operations initially to Te whare Ahuru (Lower Hutt),then to the Regional Rangatahi Adolescent Inpatient Service based at Kenepuru ,which C.C.D.H.B. staff from Te whare o Matarangi had transferred all of its services temporarily too, while its Wellington base was refurbished ,this took until September of 2019 at which point the Buddies once again resumed its service back in Wellington.

This ability to pick up and adapt our entire operation, firstly shows the importance that our Buddies Volunteers, place on their ongoing commitment to deliver the message of recovery during / post mental health crisis as well as connection to community, non-clinical comradery , de-stigmatisation and hope, through the power of Contact ,walking alongside non-judgmental support ,and the benefit of their own Lived Experience and personal recovery stories having benefit to their Tangata whaiora (people seeking wellness) . This ongoing commitment and delivery of the recovery message and willingness to "get the Job done "regardless of circumstance must be applauded and it continues to be my proud duty to work alongside people of such high calibre.

Secondarily, if has highlighted the ongoing level of ongoing cooperation, communication, logistical coherency between the C.C.D.H.B. staff and Buddies Peer support service (highlighting the value placed on the Buddies by the Staff at Te Whare o matarangi).

Then later on in the year the service once again was forced to adapt, when the country went into level four lockdown due to covid-19 and the subsequent inability to access Te whare o Matarangi and our Tangata whaiora (people seeking wellness) ,during the months of march until June 2020.

With this inability to concentrate our efforts at Te whare o matarangi and all Kites staff working from home ,it was decided to concentrate the services effort on the wellbeing and support of our Buddies Volunteers by setting up on social media with the opportunity for one to one pastoral virtual meetings and the continuation of group (virtual) meetings and supervision.

Over this reporting period the service had the pleasure on been able to share its Kaupapa with other community bodies and organizations including.

- The 6th International Conference of Te Ao Maramatanga - New Zealand College of Mental Health Nurses Inc
- Whitireia New Zealand: New Zealand Diploma in Enrolled Nursing (Level 5) and The New Zealand Certificate in Health and Wellbeing Peer Support (level 4)
- Workwise Wellington
- O.T. department and support staff at Te Whare O Matarangi
- Staff from emerge Aotearoa
- Newtown community centre

And many public inquiries fielded both by face to face meetings, emails, and telephone.

At the time of this report Buddies Peer support service Wellington had Twenty one Buddies on its roll ,achieving 202 two hourly visits (404 volunteer hours) and had 682 face to face meetings with their Tangata whaiora (people seeking wellness) and their Hoa me te whanau (friends and family).

We held one graduation (six months of service) were we had the enormous sense of pride to graduate eleven Buddies and celebrate their achievement with themselves O ratau hoa me to ratau whanau (their friends and family) and Buddies and Kite staff and board members .

We also had six Buddies use the service as a stepping stone to gain part/fulltime employment ,so we took the time to celebrate their own ongoing journeys of recovery and to value the time that they had be able to contribute to our Tangata whaiora (people seeking wellness) The Buddies service and their wider community.

The Buddies continued to hold monthly Team meetings, ongoing inhouse training and are provided with group supervision. Many thanks to Esther Bukholt our group supervisor.

It is worth noting that over this time Kites review the timing and value of the way it was delivering its training, including Buddies training.

As a result of this revision Buddies training moved from a four-day block course held over a week to that of a core training held over a day (Saturday) with supplementary trainings held on a weekday evening, once a month.

These trainings are on a rotation so if you are unable to attend one it will come around again.

We hope this now reflex the value Buddies Peer support service and Kites, places on people's time and also has the advantage of pulling together what had become duplicated and sometimes fragmented training across all of Kites services Eg: Buddies lower hutt , Buddies Wellington , the Peer tree and Kites work with student nurses and police recruits. With the aim of our Kaupapa from our trainings and trainers being consistent with Kites principles of "*Valuing, respecting and utilising people's mental health experiences* "

A Buddie must now, have attended all of these trainings before they can graduate to the level of mentor Buddie. These are the topics Covered by this new presentation of training.

Welcome to Kites, what is a 'peer' and what is 'peer support', The Power of Contact, Recovery concepts, It is all about communication, Re-framing language, Confidentiality and Professionalism, Boundaries and Ethics, Buddies Reporting, The treaty of Waitangi, Code of Health and disability services consumers rights, Advocate v Peer support, Stress and self-care Meaning and value of Supervision, Diversity and stereotypes ,Discrimination and stigma, Maori ethics in culture, Te Whare Tapa Whā, Responding positively to challenging situations and De-escalation.

We held three recruitment rounds, shortlisted 85 application's, had numerous face to face" meet and greets" and phone conversations, had interviews and held one traditional Block course training and two using the new format.

Had one Wellington Buddies Team event, a night at the carter observatory finding out about Matariki: The Māori New Year.

Finished the biannual policy and procedure review.

As for Admin, Daily ward reports logged, quarterly M.O.H. reports completed, board reports done, Buddies six monthly reviews ongoing, there were six exit interviews, fortnightly reimbursements,

free and ongoing communication with the Buddies, the staff at Te whare o Matarangi, other N.G.O.s and Kites' and Buddies coordinators meetings

Plus, real time roster management and updates with both the ward and Buddies.

A great deal of my time was spent on one to one pastoral catch ups with the Buddies.

So, in summary, the Buddies Peer support service is solution based and it is still going strong despite eighteen years' worth of small increases to or stagnated funding, acts of nature and dealing with an outdated bureaucratic system better suited for colonial times and devoid of caring with the one exception being the staff who care and keep caring to the point of burn out. Buddies continues to deliver the message to those in the Inpatient Unit at Te Whare O Matarangi and the world that there is life after diagnosis and recovery if you what it.

Kites – Hutt Buddies 2019 / 20 Service Report.

Hutt Buddies is into its third year of operation. The kites Manager, Hutt Buddies Co-ordinator and our volunteers make a conscience effort to build a good working relationship with all the contactable staff of the Hutt Hospital's Te Whare Ahuru (TWA), Mental Health Unit.

During the reporting period of July 2019 – June 2020, the number of volunteers fluctuated. In July, the team consisted of 9 Buddies. In December it reached 15, and by June it decreased down to 9. The three main factors were individuals' levels of wellness, school holidays and COVID-19.

Unfortunately, COVID-19 impacted heavily on our main task, which is to visit the clients of TWA. Our visits give hope to our peers by displaying the values of empathy, compassion, and active listening throughout our interactions. Unfortunately, the team was only able to visit the ward once during the April-June quarter. Therefore, our total ward visits dropped to 90, and the total of connections through conversation fell to 600.

However, there have been many positives that have strengthened the team.

1. Ongoing training within the team covering topics such as Ethics, boundaries, de-escalation, and the disability code. Before a Buddy attends their initial walkthrough of the ward, they have a day of core training and monthly subject training sessions. Feedback is requested and then reviewed.
2. The Co-ordinator has attended a workshop on three subjects that Buddies may face on the ward in their conversations with their peers: Gambling, Suicide Prevention and Fitness to stand trial. Another worthwhile course attended was the 'How to create great volunteers' by Exult.
3. During COVID-19 the Co-ordinator participated in the many webinars offered through Volunteer NZ. Explored online study for own professional development. Also, completed the many Microsoft tutorials on programmes for all aspects of role.
4. All appropriate COVID-19 updated information was forward on to the team.
5. Also, during COVID-19, the Co-ordinator communicated with her team of Buddies through, phone calls, text, and emails. The level of communication varied between the Buddies and Co-ordinator to suit the needs of each individual Buddy.
6. The Co-ordinator in a mentor role has assisted 4 Buddies into paid and other volunteer work.
7. Monthly Hutt Buddies team meetings were held when accessible.
8. The team attended monthly supervision with two independent approved supervisors.
9. The Co-ordinator whose main base is an office in Petone, meet other paid Kites staff at Kites Newtown office or through Microsoft teams for weekly meetings. We also used Microsoft teams for daily wellbeing chats among our paid staff. Plus, had separate supervision with an independent approved supervisor.
10. Monthly one on ones between Co-ordinator and volunteer Buddy to discuss any ward concerns, and personal/professional wellbeing and development happened regularly.

11. The Co-ordinator emailed a weekly updated roster, accompanied by current and relevant information, and optional mental health readings.
12. Celebrations of personal development of each Buddy have been held at the team meetings with extra yummier food and certificates.
13. Two evening get togethers were held, plus quarterly lunch gatherings when accessible.
14. The Co-ordinator attended monthly Lower Hutt and bi-monthly Upper Hutt network meetings with other local social agencies.
15. Advertised Hutt Buddies by advertising through local social agency network and libraries.
16. The Co-ordinator promoted Buddies and brought social awareness of our peers at TWA by giving a speech to nurses at the Australasian Nurses Conference.
17. 14 interviews were held with only 6 successful, due to the candidate's personal wellbeing status and their misunderstanding of the Buddies task and values.
18. The Co-ordinator promoted Kites sponsored projects such as the NZ Cert in Health & Wellbeing Peer Support level 4 course. The Co-ordinator also promoted other social agencies wellbeing courses such as Atareira's Anxiety course.
19. Policies and procedures were review in meetings.
20. All HVDHB reporting requirements were fulfilled.

Whitireia Polytechnic Year Report 2019/2020

Background.

In 2018 Kites and Whitireia collaborated on a piece of research which Whitireia headed and was focused around the impact of having a service user in academia working directly within and across the school of health.

The feedback from this piece of research was very positive and highlighted the huge impact that having a service user in academia as part of the school of health has had not just for students but also for staff members.

Originally Tane was contracted to Whitireia to work solely within the mental health nursing stream but due to the important messaging and skills in terms of educating people around mental distress 2018 saw Tane being utilised across the entire school of health and not just within the mental health nursing stream.

Kites also sponsored 25 student nurses to attend the Wellington Nurses conference.

In 2019 saw NZQA accreditation successfully agreed for the first ever level 4 NZQA Peer Support course. Once we had gained NZQA accreditation work started on setting up content to deliver the course.

A lot of focus in 2019 was placed on developing content and resources for the Peer Support course. Tane was still doing lots of teaching across the school of health at Whitireia as well as providing cultural support to students and staff. Tane helped to host the Te Aomaramatanga conference which was held at Whitireia Kites also presented at this conference together as an organisation.

Tane also presented at the Service User in Academia conference, which was held in Wellington, Tane was successful in winning the Sarah Gordan award for best presentation at this conference.

Covid19 impacted upon the college with students and tutors having to learn new skills around online learning.

OVERVIEW

Over the course of 2019/2020, The Peer Tree has continued to expand and develop in order to meet the needs of our growing community, while also working to strengthen our connections with our core community, and build a close-knit team of volunteers and staff. Despite some of the challenges we have faced in the last year, such as our service changing managers twice in 2019, a high turnover rate for some coordinator positions, and navigating the best ways to sustain our community as we evolve, The Peer Tree is now running a record number of peer support groups! And, to achieve, that we are creating more paid positions on-staff and bringing many wonderful new volunteers into the fold of our whānau.

PEER SUPPORT GROUPS

CBD Rainbow Group – since its conception in July 2019, we have acquired a committed group of regular attendees at Rainbow Group that find a great sense of solace and community within the relaxed nature of this peer support group.

Newtown Coffee & Vibes Group/Kenepuru Coffee Group – due to a fire occurring at Te Whare o Matairangi in February 2019, all tangata whaiora were shifted from their usual ward out to Kenepuru Hospital in Porirua until October 2019. To accommodate these changes and ensure that we could offer continued support and community to those at Te Whare o Matairangi, The Peer Tree suspended the Newtown Coffee & Vibes Group in order to facilitate a coffee group within Kenepuru until everyone could move back into Newtown Hospital.

Milkcrate Coffee & Vibes Group – this group has continued to be an absolute cornerstone of The Peer Tree. Over the last year we have developed a solid crew of regulars and then several peers who enter into our community on an as-needed basis, in such numbers that our table at Milkcrate has at times been overflowing with participants at this group.

EIS Writing Group – after a request from a client at Early Intervention Services for a peer support group centered around writing and creativity, The Peer Tree and EIS partnered up to help make this group a reality! This group aims to provide participants with the tools and confidence to creatively explore and reflect on their experiences with mental distress.

Sunday Funday – after running this once-monthly Sunday Funday for a year in 2018, there have been many requests from our community to bring this activity back to our service. So far, we have run one Sunday Funday in 2020 that brought together several of our long-standing community members and some new faces for three hours of board games, jigsaws and drawing! We had seven total attendees for this first Sunday Funday, and we are hopeful about being able to reach even more peers as the months go on!

WORKSHOPS

After a hiatus over 2019 to rework our workshop content, The Peer Tree is excited to delve back into facilitating workshops this year! We are fortunate to have two staff members who are championing our Leaders Training and our two-day Speak Our Minds workshop respectively, with a third workshop in the making around body image awareness.

During 2020 we will be running Speak Our Minds four times, with the aim of providing both our volunteer team and peers in the wider community with opportunities to share their experiences of mental distress and learn new tools and skills to support one another and themselves in their mental wellbeing.

Our Leaders Training workshop is designed to be a core training opportunity for The Peer Tree's volunteers, wherein they will gain an in-depth understanding of The Peer Tree's kaupapa, and be provided with a kete of skills to help them out in any challenging situations they may encounter during our groups and activities.

THE PEER TREE TEAM

At the heart and soul of The Peer Tree is our magnificent team of predominantly volunteers and a few staff members who dedicate their time and energy to holding and sharing our precious kaupapa. At present we have four coordinators that spearhead different areas of our service (Wellington Region, Lower Hutt Region, Rainbow/LGBT+ Relations, and Social Media). We also have a team of six volunteers that take charge of facilitating our groups, cultivating a positive group culture and supporting their peers safely and effectively.

As we look to the future of The Peer Tree, our aim is to continue uplifting and empowering our team to maintain our current trajectory of growth and development, while also recruiting new volunteers that unique passion and drive for contributing to our safe and inclusive community.

GOOD STORIES

1. The nature of our staff/volunteer team at The Peer Tree is a wonderfully good story. A significant element of our kaupapa is to provide volunteer work, pastoral care, and development opportunities to people who have their own lived experience of mental distress and are looking to contribute more to our community. It has been a blessing to provide paid employment to some individuals who have grown through The Peer Tree over the years into these positions – one example being our Social Media Coordinator, who has been with us for almost three years and has grown from being a peer in our community to

the person responsible for The Peer Tree's design, marketing, and online presence! This is also true of our Wellington Coordinator, who had trained and volunteered with Buddies for years before moving into a coordination role with The Peer Tree.

2. Since July 2019, The Peer Tree has created and sustained two new peer support groups (CBD Rainbow Group and EIS Writing Group), reinstated Sunday Funday, taken our biggest-ever crew (12 people!) on a three-day retreat, on top of currently making moves to pilot a second Rainbow Group at Victoria University and trial a peer support group hosted at Te Whare o Matairangi.

HOPES FOR THE FUTURE

The Peer Tree is looking ahead to 2020 with excitement and anticipation! We are hopeful that this year will be full of exciting new endeavours as we widen our outreach, particularly into the student body at Victoria University and to tangata whaiora at Te Whare o Matairangi and Early Intervention Services. As our need for more hands on-deck increases with our growth as a service, we will be recruiting new volunteers who are passionate about utilizing the lived experience they intrinsically possess as a rich resource that can be harnessed to bring about change in the mental health sector.

Kites Trust

Performance Report

For the Year Ended 30 June 2020

Kites Trust

Index

For the Year Ended 30 June 2020

	Page
Entity Information	3
Approval of Financial Report	4
Statement of Service Performance	5
Statement of Financial Performance	6
Statement of Financial Position	7
Statement of Cash Flows	8
Statement of Accounting Policies	9 -10
Notes to the Performance Reports	11 - 14
Independent Auditor's Report	15

Entity Information

Kites Trust

For the year ended 30 June 2020

Legal Name of Entity

Kites Trust

Entity Type and Legal Basis

Kites Trust is a Registered Charity under the Charities Act 2005

Registration Number

CC10276

Entity's Purpose or Mission

Kites Trust advocates equal opportunities for, and consumer leadership by, people with mental distress and/or addiction issues. Our vision is equal citizenship for people who experience distress.

Entity Structure

Charitable Trust

Main Sources of Entity's Cash and Resources

Contracts with Capital and Coast District Health Board and Health Promotion Agency, and with funding applications.

Main Methods Used by Entity to Raise Funds

Contracts and funding applications.

Entity's Reliance on Volunteers and Donated Goods or Services

Kites Trust relies on volunteers for three services Wellington Buddies, Hutt Valley Buddies and Peertree youth services. All volunteers are managed by CoOrdinators.

Physical Address

Level 1, Riddiford House, 94 Riddiford Street, Newtown, Wellington, New Zealand

Postal Address

PO Box 9392, Marion Square, Wellington, New Zealand, 6141

Approval of Financial Report

Kites Trust

For the year ended 30 June 2020

The Trust Board are pleased to present the approved financial report including the historical financial statements of Kites Trust for year ended 30 June 2020.

APPROVED

Peter Barnett

Chairperson

Date

Statement of Service Performance

Kites Trust

For the year ended 30 June 2020

Description of Entity's Outcomes

Kites Trust has three strategic goals; to increase the influence and accountability of consumers in decision making positions, to increase the effectiveness and availability of peer support, and to eliminate stigma and discrimination. Our services are driven and evaluated by outcomes rather than outputs.

Kites Trust Outputs

Contracted Services and Outcomes:

Contract with CCDHB for full year to provide volunteer service of peer support into Te Whare O Matairangi, the Acute Psychiatric ward.

Contract to help deliver training to Medical School students begun February 2018. This project is due to expire in January 2021.

Whitiriea - Contract with School of Health for full year to provide advice and support on lived experience in relevant courses as delivered by Whitiriea.

Contract with HVDHB for full year to provide volunteer services of peer support into Te Whare Ahuru, the Acute Inpatients Unit.

Ministry of Social Development - This project commenced in July 2019 and is due to run until June 2021. The project to support, in partnership with youth development programmes and services, the well-being of young people. Peertree has been organising and facilitating social events /groups and is also running a pilot LGBTI+ group that will focus on offering peer support for young adults with experiences of mental distress that identify as being LGBTI+.

Statement of Financial Performance

Kites Trust

For the year ended 30 June 2020

Account	Notes	2020	2019
Revenue			
Donations, fundraising and other similar revenue	1	20,385	37,105
Revenue from providing goods or services	1	394,733	330,988
Interest, dividends and other investment revenue	1	4,570	5,233
Other revenue	1	90	-
Total Revenue		<u>419,778</u>	<u>373,326</u>
Expenses			
Volunteer and employee related costs	2	255,696	270,323
Costs related to providing goods or service	2	26,976	27,439
Project Expenses	2	79,689	56,272
Occupancy Expenses	2	31,290	27,635
Other expenses	2	11,056	5,472
Total Expenses		<u>404,707</u>	<u>387,142</u>
Surplus/(Deficit) for the Year		<u>15,071</u>	<u>(13,816)</u>

The financial statements should be read in conjunction with the statements of accounting policies and notes to the performance report.

Statement of Financial Position

Kites Trust
As at 30 June 2020

Account	Notes	30-Jun-20	30-Jun-19
Assets			
Current Assets			
Bank accounts and cash	3	382,075	369,484
Debtors and prepayments	3	42,239	46,165
Total Current Assets		424,314	415,648
Non-Current Assets			
Property, Plant and Equipment	5	14,406	7,319
Investments	3	149,224	145,657
Total Non-Current Assets		163,630	152,976
Total Assets		587,944	568,624
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	19,081	20,242
Employee Costs Payable		23,663	18,254
Unused donations and grants with conditions	4	1,362	1,362
Total Current Liabilities		44,106	39,858
Total Liabilities		44,106	39,858
Total Assets less Total Liabilities (Net Assets)		543,838	528,766
Accumulated Funds			
Accumulated surpluses or (deficits)	6	218,838	203,766
Reserves	6	325,000	325,000
Total Accumulated Funds		543,838	528,766

The financial statements should be read in conjunction with the statements of accounting policies and notes to the performance report.

Statement of Cash Flows

Kites Trust

For the year ended 30 June 2019

Account	2020	2019
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	37,385	37,105
Receipts from providing goods or services	381,360	318,510
Interest, dividends and other investment receipts	3,777	4,055
Cash receipts from other operating activities		
GST	(2,862)	7,230
Payments to suppliers and employees	(389,121)	(385,981)
Total Cash Flows from Operating Activities	30,539	(19,081)
 Cash Flows from Investing and Financing Activities		
Payments to acquire property, plant and equipment	(14,381)	
Investment Interest Reinvested	(3,567)	(3,665)
Cash Flows from Other Investing and Financing Activities		
Total Cash Flows from Investing and Financing Activities	(17,948)	(3,665)
 Net Increase/ (Decrease) in Cash	12,591	(22,746)
 Cash Balances		
Cash and cash equivalents at beginning of period	369,484	392,230
Cash and cash equivalents at end of period	382,075	369,484
 Net change in cash for period	12,591	(22,746)

The financial statements should be read in conjunction with the statements of accounting policies and notes to the performance report.

Statement of Accounting Policies

Kites Trust

For the year ended 30 June 2020

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Measurement Base

The general accounting policies recognised as appropriate for the measurement of results, and financial position have been followed in the preparation of these financial statements with the exception of certain items for which particular accounting policies have been identified. The measurement base adopted is historical cost.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Kites Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

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. All policies have been applied on a basis consistent with those used in previous years.

Particular Accounting Policies

In the preparation of these financial statements, the particular accounting policies are as follows:

Fixed Assets & Depreciation

The entity has the Following classes of fixed assets - motor vehicles, furniture & fittings and computer equipment. All fixed assets are initially recorded at cost with depreciation being deducted on all tangible fixed assets in accordance with rates set out in the Income Tax Act 2007.

Depreciation Rates

Computer Equipment and Software 48% DV

Furniture & Fittings 10-5% - 30% DV

Motor Vehicles 12% DV

Website 48% DV

Receivables

Receivables are stated at their estimated realisable value. Bad debts are written off in the year in which they are identified.

Revenue Recognition

Grant revenue includes grants given by other charitable organisations, government, 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 income as the conditions are fulfilled.

Notes to the Performance Report

Kites Trust

For the year ended 30 June 2020

	2020	2019
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Donations	-	1,015
J R McKenzie Trust	20,385	27,000
T G McCarthy Trust	-	9,090
Total Donations, fundraising and other similar revenue	20,385	37,105
Revenue from providing goods or services		
CCDHB Buddies	120,197	117,386
Contracts	172,658	116,392
Grants	17,000	-
HVDHB Buddies	84,878	82,210
MYD Contract	-	15,000
Total Revenue from providing goods or services	394,733	330,988
Interest, dividends and other investment revenue		
Interest Income	4,570	5,233
Total Interest, dividends and other investment revenue	4,570	5,233
Other revenue		
Other Income	90	-
Total Other revenue	90	0

	2020	2019
2. Analysis of Expenses		
Volunteer and employee related costs		
ACC levies	-	264
Buddies Supervision	6,220	2,900
Buddies Training Costs	3,594	3,092
KS employer Deductions	5,856	5,603
Recruitment	-	470
Staff Training & supervision	518	2,964
Sub Contractors	38,053	71,020
Wages & Salaries	201,455	184,009
Total Volunteer and employee related costs	255,696	270,323
Costs related to providing goods or services		
Admin Management	249	-
Board Meeting Expenses	94	94
Computer Expenses	5,317	1,866
Consultancy Legal & Profession	325	2,232
Insurance	2,324	2,324
Koha/Donations	450	130
Meeting Expenses	502	643
Postage & Couriers	170	205
Print / Stationery / Copying	5,132	5,284
Promotion & Marketing	-	100
Subs & Membership	857	497
Sundry & Office Maint Expenses	4,816	7,071
Telecommunications	6,216	3,658
Travel (local)	618	1,446
Whitiria	-	1,890
Total Costs related to providing goods or services	26,976	27,439

	2020	2019
Project Expenses		
Buddies Reimbursement	3,936	6,169
Buddies Events	296	193
Buddies General Expense	1,510	2,148
IPS Project	-	1,648
LMLM	-	103
Med Student Training	18,610	16,116
Police Project UO	47,305	24,563
Speak Our Minds Training	152	422
Youth Peer Support Expenses	7,880	4,910
Total Project Expenses	<u>79,689</u>	<u>56,272</u>
Occupany Expenses		
Power	166	222
Rent	30,746	27,132
Repairs & Maintenance	378	281
Total Occupany expenses	<u>31,290</u>	<u>27,635</u>
Other Expenses		
Audit Fees	3,500	3,500
Bank Fees & Interest	262	286
Depreciation	7,294	1,686
Total Other expenses	<u>11,056</u>	<u>5,472</u>
Total Expenses	<u>404,707</u>	<u>387,142</u>

	2020	2019
3. Analysis of Assets		
Bank accounts and cash		
Buddies Bank Account	179	69
Cheque Account	80,150	67,949
On Call Account	301,483	301,313
Youth Peer Support Eftpos	263	153
Total Bank accounts and cash	<u>382,075</u>	<u>369,484</u>
Debtors and prepayments		
Accounts Receivable	19,724	37,840
Accrued Interest	2,025	1,232
Prepayment & Other current Assets	-	652
Provision for Contract Income	20,490	6,440
Total Debtors and prepayments	<u>42,239</u>	<u>46,165</u>
Investments		
Term Deposits	149,224	145,657
Total Investments	<u>149,224</u>	<u>145,657</u>

	2020	2019
4. Analysis of Liabilities		
Creditors and accrued expenses		
Accrued Expenses	3,500	5,823
GST	8,411	11,784
Kites Trust - Manager's Credit Card	761	44
Trade Creditors	6,409	2,591
Total Creditors and Accrued Expenses	<u>19,081</u>	<u>20,242</u>
Employee Costs Payable		
PAYE Tax Payable	3,651	4,639
Provision for Holiday Pay	13,042	9,291
Wages Due Year End	6,970	4,324
Total Employee Costs Payable	<u>23,663</u>	<u>18,254</u>
Unused donations and grants with conditions		
Balance Funds Held	1,362	1,362
Total Unused donations and grants with conditions	<u>1,362</u>	<u>1,362</u>

	2020	2019
5. Property, Plant and Equipment		
Motor Vehicles		
Vehicles owned	10,000	10,000
Accumulated depreciation - vehicles owned	(7,843)	(7,549)
Total Motor Vehicles	<u><u>2,157</u></u>	<u><u>2,451</u></u>
Furniture and Fittings		
Furniture and fittings owned	13,867	13,867
Accumulated depreciation - furniture and fittings owned	(11,012)	(10,668)
Total Furniture and Fittings	<u><u>2,855</u></u>	<u><u>3,199</u></u>
Website		
Website	1,500	1,500
Website - Accum Depreciation	(1,140)	(420)
Total Website	<u><u>360</u></u>	<u><u>1,080</u></u>
Plant and Equipment		
Plant and machinery owned	33,148	18,767
Accumulated depreciation - plant and machinery owned	(24,114)	(18,178)
Total Plant and Equipment	<u><u>9,034</u></u>	<u><u>589</u></u>
Total Property, Plant and Equipment	<u><u>14,406</u></u>	<u><u>7,319</u></u>

	2020	2019
6. Accumulated Funds		
Accumulated Funds		
Opening Balance	203,767	217,583
Accumulated surpluses or (deficits)	15,071	(13,816)
Total Accumulated Funds	<u><u>218,838</u></u>	<u><u>203,767</u></u>

7. Breakdown of Reserves

Reserves			
Lease Contingency Reserves	125,000	125,000	
Operating Reserves	150,000	150,000	
Redundancy Reserves	50,000	50,000	
Total Reserves	<u><u>325,000</u></u>	<u><u>325,000</u></u>	

8. Commitments

2020 Commitments	Current	Term	Total
Photocopier lease	3,677	1,533	5,210
Riddiford House Sublease			
	19,975	79,900	99,875
	<u><u>23,652</u></u>	<u><u>81,433</u></u>	<u><u>105,085</u></u>
2019 Commitments			
Photocopier lease	Current	Term	Total
	3,677	5,210	8,887
	4,160	-	4,160
	19,975	-	19,975
	<u><u>27,812</u></u>	<u><u>5,210</u></u>	<u><u>33,022</u></u>

9. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2020 (Last year - nil).

10. Assets Held on Behalf of Others

Kites is holding \$1,362 for Balance group. These funds are to enable the group to hold regular meetings. No meetings were held in the 2019-20 year and as a consequence there were no calls on the fund.

11. Related Parties

There were no transactions involving related parties during the financial year. (Last year - nil)

12. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

13. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

INDEPENDENT AUDITOR'S REPORT

To the Trustees of Kites Trust

Report on the Performance Report

Opinion

We have audited the performance report of Kites Trust which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2020, the statement of financial position as at 30 June 2020, and the statement of accounting policies and other explanatory information.

In our opinion:

- (a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- (b) the accompanying performance report presents fairly, in all material respects:
 - the entity information for the year then ended;
 - the service performance for the year then ended; and
 - the financial position of Kites Trust as at 30 June 2020, and of its financial performance, and cash flows for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of Kites 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 auditors we have no relationship with, or interests in the Kites Trust.

Responsibilities of the Trustees for the Performance Report

The Trustees are responsible for:

- (a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- (b) the preparation and fair presentation of the performance report on behalf of the entity which comprises:

- the entity information;
- the statement of service performance; and
- the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and

(c) such internal control as the Trustees determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustees are responsible on behalf of the Kites Trust for assessing the entity'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 Trustees either intend to liquidate the Kites Trust or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (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 economic decisions of users taken on the basis of this performance report.

A further description of our responsibilities for the audit of this performance report is located at the External Reporting Board (XRB) website at:

https://www.xrb.govt.nz/Site/Auditing_Assurance_Standards/Current_Standards/

This description forms part of our Independent Auditor's Report.

Crowe & Associates.

Chartered Accountants
Lower Hutt

21 April 2021