



KITES TRUST 2023-2024

ANNUAL

REPORT

Respecting and Utilising
Lived Experience



www.kites.org.nz



hello@kites.org.nz



04 389 9677

Introduction

Welcome to our 2023-2024 Annual Report. We are so happy that you have taken the time to read this and are excited to share our kaupapa.

Kites has undergone a lot of changes in the past two years. We are still in the process of formalising our new strategy. During this time of change we were led by the strategy laid out in our business plan. We are delighted to share the following phases with you.



Phase 1

Redesigning our current operational model from a volunteer to paid peer support model, including ensuring structural supports are in place (e.g. recruiting a balance of necessary skill sets available on the Kites Trust board to support operations with this transition).

Phase 2

Design & implementation of Māori and Pacific Health & Disability policies and operational processes that elevate outcomes for Māori, Pacific, and disabled peoples. Cultural safety planning and upskilling of board and operations.

Phase 3

Co-developing new paid peer support models for clinical and community settings, in collaboration with MHAIDS secondary services.

Background

Kites Trust is a charitable trust, established in 2004, that empowers Tāngata Whaiora (people seeking wellness) by utilising their lived experience of mental health and/or addiction to support others in their journey of recovery, while reenforcing their own.

Things have changed and grown since 2004. Kites Trust was originally a Think Tank whose work was focused on systemic advocacy in the mental health system. We also designed and tested mental health pilot programs. They were our Kites – ideas that we'd let go of and see if they would fly. After we had built and strength-tested them, we handed them to others and got back to work making more.

As we enter 2025, our mission and vision are still the same, but our work is now more hands-on and community-based. What hasn't changed is that we are still flying high and working hard to empower Tāngata Whaiora, stamp out stigma, and create a world where we have equal opportunity to live, work and participate in our wider community.

Today Kites co-creates and delivers Whaiora-led mental health services that are informed by lived experience. These services support Whaiora in the acute recovery units at Te Whare o Matairangi and Te Whare Ahuru, as well as Rangatahi in various locations in the community.

Our work is about creating spaces that fulfill Whaiora needs. We know this works best when done by Peer kaimahi. Having someone who has walked a similar path brings a unique shared dynamic, understanding, and way of working that enriches experiences of healing.

When Whaiora engage with one of our services they are able to access free, non-judgmental support that engenders hope. Kites staff work with Whaiora through mutual goal setting, offering a space to express their feelings without shame, and practicing healthy boundaries. Together we build resilience and encourage better relationships in all areas of life.

Key Actions

2023/2024

Respecting and Utilising Lived Experience

Phase 1

- Requesting and gaining a reporting and service delivery break, to initiate operational model change.
- Designing the new office and Peer Support staff structure.
- Upskilling our board in governance to support the change.
- Keeping our partners informed of our progress and maintaining our relationships during the reporting break.
- Recruiting and training Peer Support staff for full time work in clinical environments.

Phase 2

- Designing and implementing Māori Health policy, Pacific Health policy, and Disability policy.
- Actively recruiting staff from these populations.
- Incorporating karakia and waiata into our operational events and rituals.
- Providing hands-on training through Manawa Ora to introduce Te Ao Maori health practices.
- Partnering with Health Pasifika to target Pasifika specific support into our services.
- Open discussions with our disabled staff to understand and meet individual needs.

Phase 3

- Meeting with MHAIDS partners to understand the needs of each site and how it operates.
- Ensuring Peer values are recognized and maintained during the design process.
- Recruit for leadership that has experience in service design process and peer support delivery.
- Active support, guidance and input from board members experienced in peer support delivery.

This report sets out our key activities throughout 2023/2024

It is a reflection of Kites impact in the Mental Health and Lived Experience community.



Our Dream

To create a world that no longer carries stigma towards people who experience mental health and/or addiction. To see community support funded, and operating to a capacity that support is universally accessible, easy to find and useful. To create a therapeutic community that heals community.

Our Vision

People who experience mental health and/or addiction have equal opportunities to work, live and participate in the community. Mental health services include peer & consumer led options and are informed by lived experience.

Our Why

At Kites Trust we are consumer led. That means we are all Tāngata Whaiora. We understand the true impact of what it means to live in a world that see mental health and/or addiction as a moral deficit rather than a human experience.

We have all made huge recovery strides through the people who supported us and offered hope in our time of need. We carry that hope to other Tāngata Whaiora in their hour of need and through this promote healing in our community.



Respecting and Utilising
Lived Experience

Our Values

Integrity

Following our ethical principles
Whaia tō mātou whanonga pono
tika

Creativity

Developing new ideas and applying
innovative approaches
Te whakatipuranga i ngā kaupapa hōu me te
whakamahia i ngā ara auaha hoki

Collaboration

Being cooperative and working well with
others
Whakaaro ngātahi tetahi ki tetahi

Social Justice

Acting with respect, fairness and equality
Me mahinga tatou kit e whakaute tika me te
ōritetanga I ngā mea katou

Openness

Being honest, respectful and
courageous
Te pononga, te whakaute me te mā



Respecting and Utilising
Lived Experience

Chairs Report

Respecting and Utilising Lived Experience



Tēnā koutou katoa,

He uri ahau nō Sāmoa, Tōnga, Wales & England. Kei Hāwea ahau e noho ana. Kō Vic tōkū ingoa. I am humbled to be writing this report on behalf of our board as the current chair of Kites Trust.

This past year, Kites has been through a significant period of change.

It's important to acknowledge that change comes hand in hand with challenge. Like a lava flow, change can catch us by surprise and seem destructive at the time. However, by its transformative nature, it enables fertile ground for resetting, renewal, and growth.

During the year of 2023/24, we've used curiosity, courage, and evidence to improve how we serve others. We've experienced some changes in staff and board members. We acknowledge all kaimahi & board, past and present, for their integrity, care and collaboration. We're incredibly proud of the impact our changes have made for the people we serve.

Our operational leadership are performing to a high level that we are immensely proud of. To contribute of ourselves as kaimahi or board members at Kites can be rewarding and challenging. We need to ensure there is balance in our personal lives, clear boundaries and accountability at work, and that accessing communities of care is championed within our organisation. We're ensuring we advocate for, and practice these things.

We're excited to support our team as they get into their new normal. We look forward to gathering new insights, alongside our partners, about our work and its associated impact for the people we serve. Coming up next, we're all set to develop our strategic vision. With our strategic planning well overdue, and our operating model renewed, it's a great time to gaze ahead to the horizon and consider how we'll support elevating lived experience voice and knowledge far into the future.

With gratitude and heartfelt acknowledgements to all tāngata whaiora and people elevating the lived experience kaupapa; to our funders, our clinical partners, and our superstar staff, bring on 2024/25!

Wrap Up 2023/2024

July

Kites entered into a new partnership with MHAIDS, being awarded 3 new contracts to co-design and deliver peer support services in clinical settings. This was an extremely uplifting event. It showed that our funders and the clinical mental health teams could see the long-term positive impact of peers working in their sites. This gave Kites the opportunity to begin to look at a future that had Peer Support workers in paid employment, a change that further aligned with one of our core goals of consumer involvement in the design and delivery of mental health services.



August

Our amazing crew of Buddies volunteers were nominated as finalists at the Wellington Airport Awards. It was such a thrill to see them recognized for all the amazing mahi they had done walking alongside Tāngata Whaiora. In our community. Thank you to all of the amazing volunteers that made Buddies.

September

We were so honoured to be supported by PATPAT community, along with our friends at Evolve Youth and invited to take part in the second annual get comfy festival.

The PATPAT Community was created due to the loss of a friend and family member to suicide and wanted to help other in the community who are struggling with mental health.

Talking about mental health struggles is the foundation of Kites work and we were so happy to share our Peer Support services at the festival. The power of healing through community never ceases to be amazing. It was great event and where we enjoyed some great chats, networking, helping, and some awesome live music.



October

An exciting month, our recruitment lead Charlie Millar took time out to welcome a new member to her family . As Kites had been awarded 3 new contracts, expansion in staffing was a must. We welcomed three new staff members: Georgia Trigg – Volunteer Coordinator, Madeleine Clarke – Recruitment Lead and Madeline Cook – Service Manager.

November -December

Operations Manager Saskia Ymker and Kites Trust's board took the courageous leap to instigate a restructure to change the Kites operational model. Restructures are never easy, but this action paved the way to ensure that all Kites staff, who were delivering Peer Support, would now be paid for the essential mahi that they deliver in our community.

Our Youth Peer service closed for the holidays and everyone took a well-deserved break. We said goodbye to our amazing Youth Peer coordinator Georgia Collins as she set off on a new adventure to deliver Peer Support education at Whitireia Polytechnic. We wrapped up our mentors pilot at Kenepuru hospital. This pilot was our first paid peer support. It finished with a question from staff "When can you come back?"

January - February

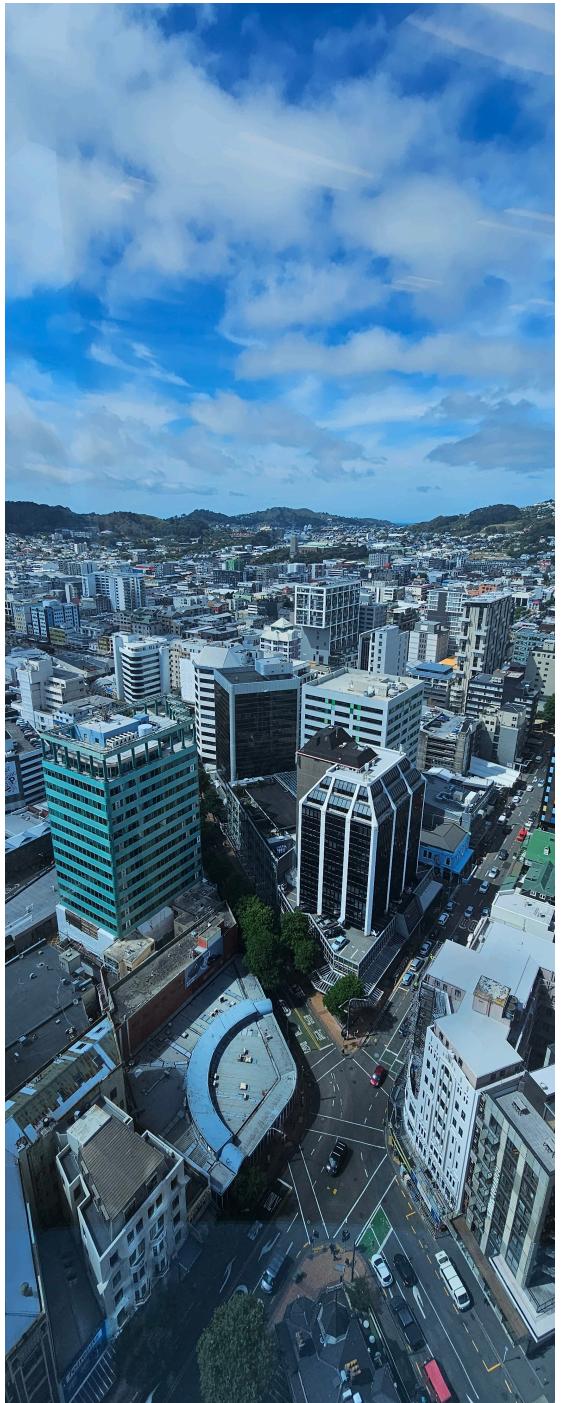
A return to Kites with a bittersweet twist. We launched our restructure plans to staff, with the sad news that we would be putting a temporary stop to service delivery and saying goodbye (hopefully not forever) to Buddies, the volunteering portion of our organization. Although this was an extremely hard thing to do, we were strong in our resolve to achieve the goal of paid peer support.

Volunteering and service is a key component to recovery, but we had unwavering conviction that the ethical move, for Whaiora and Peer Support, was to recognize the value in the work, the way that we do with other mahi and that was through renumeration for services.



March – April

Saw a slow and steady background progression at Kites. We said good bye to our CEO Saskia Ymker and temporarily dropped to 3 members of staff. During that time policies, systems and procedures were brought into line with our new operating model. Our staff, with board support, began designing with our new partner and the hunt for a new CEO was on.



June – July

Our Youth Peer support was relaunched with 3 new part time workers. They hit the ground running and began facilitating groups in the community space. A soft launch of our new adult service began at Te Whare o Matairangi with 3 full time Peer Support workers. The dream had become a reality.

Our Impact

Respecting and Utilising Lived Experience

Social Media Reach 1,170

Buddies Peer Support Service

Interactions	817
Hours with Whaiora	782
Number of Volunteers	29
Service Locations	3

Youth Peer Support Service

Interactions	177
Hours with Whaiora	30
Coffee Groups	28
Art Groups	2
Number of volunteers	10

Our Impact

Respecting and Utilising Lived Experience

Health Impact

At Kites we increase people's access to various supports. We walk alongside Tāngata Whaiora at some of the most challenging times in their lives. We offer hope and hope primes the mind and the body for healing. We refer to mental health, but we are whole beings and must be treated as such. Our approach is not just talking based (although a lot of talking happens) we also engage through activities, waiata, and silence.

At the same time, we are doing this in clinical settings. So, we are exposing (and inspiring) our clinical colleagues to a different approach to support, that can work alongside and enhance clinical mental health interventions.

We are Whaiora-led and our primary mission will always be to prioritise the wellbeing of the people we serve. We also believe that support and change are only possible with a holistic view. Therefore, we also offer support to our clinical colleagues through education, real world examples of recovery, and help to bridge the gap between them and Whaiora.

Social Impact

Because our work is Whaiora-led, at Kites we are all Whaiora. We live the example that we are trying to promote. We show our wider community the value and use of lived experience, to enhance recovery. This adds to the ongoing work of social change around the attitudes that prevail, towards people who experience mental health and/or addiction. This is slow and steady work, but it has real world impact.

When we can be open about our weakness, as well as utilising our strengths, we give others permission to do the same. Mental health exists on a spectrum and even people who do not identify with having mental health distress still have their struggles. We know that our example can empower others to be open about their challenges and grow empathy for other people whose experiences are more extreme than their own.

Our Partners

Te Whatu Ora
Health New Zealand
Capital, Coast and Hutt Valley



workwise
employment agency



ZEAL

**changing
minds.**
He mana tō te mātau ā-wheako
Our lived experience is our strength

youthline te ara taiohi
whakatapua kia ora ai



Our Staff



Current

Madeleine Clarke
Riley Watkinson
Serena Lal
Madeline Cook
Dominic Coe
Damien Woods
Georgia Trigg
Adelaide Aydon
Jasmine Fannin

Departing

Charlotte Miller
Georgia Collins
Marie-Pascale Desjardins
Megan Lyster
Paul Ellis
Saskia Ymker

**Thank you for your contribution.
It wouldn't be Kites without you!!**

Living Life Utilising and Respecting Experience

Our Board



Victoria Parson
Chair



Dennis Duerr



Jane Patterson



Elise Watkins



Emma Pitt



Susan Prothero



Jonathan Beezer

Statement of Performance

Respecting and Utilising Lived Experience

Legal name of entity: Kites Trust

Other Name of entity: Kites

Type of entity and legal basis: Charitable Trust and Registered Charity

Registration Number: CC10276

Entity's Purpose and Mission: Kites Trust was registered as a charity in 2004 with the vision of social inclusion for people experiencing mental health distress and or addiction. We do this by:

- Offering peer support services in the acute recovery units at Wellington and Hutt hospital and Youth Peer support services in Wellington Central CBD
- Promoting education about people experiencing mental health by presenting to our clinical colleges and partnering with organisations to support delivery of scholarships
- Actively increasing the paid lived experience workforce, through paid employment at Kites and supporting the vocational training work done through Whitireia
- Running pilot programs that show the value of a lived experience workforce.
- Partnering and supporting like-minded organisations in their mahi in this field of work.

Statement of Performance

Respecting and Utilising Lived Experience

Trust Structure:

Our trust deed states that we must have at least five Trustees. As of June 2024, we had six Trustees that constituted our governance board, including 3 executive officer positions: Chair, Treasurer, and Secretary. Trustees and governance members may lead subcommittees as determined by our annual work plan and priorities.

Operational structure:

Our operational model has changed during this reporting time period. In June 2023 we consisted of five full-time members of staff and one part-timer who managed and supported a team of 39 volunteers. We employed an Operations Manager, Two adult volunteer coordinators, one recruitment coordinator, one youth peer volunteer coordinator, and one part-time youth peer coordinators assistant. In addition to our employees, we employed one contractor as our bookkeeper.

Now as of March 2025 we consist of 12 full-time staff, 3 part-time and 2 part-time contractors. We employ a Chief Executive Office, an Executive Assistant, a Service Manager, a Strategic Projects Manager, a Team Admin, 7 full-time clinical peer supporters, including a Team Lead, 3 part-time Youth Peer supporters, including a Team Lead, a contract Community of Practice Lead, and a contract Bookkeeper.

Main Sources of the Entity's Cash and Resources:

Kites Trust receives funds in the form of government contracts. Our main funders are the Mental Health and Intellectual Disabilities Services, and Te Whatu Ora Central | Te Ikaroa, which are respectively branches of Hospital & Specialist Services and Commissioning of Te Whatu Ora - Health New Zealand.

Statement of Performance

Respecting and Utilising Lived Experience

Main Methods used by the Entity to Raise Funds:

Kites Trust's operations are primarily funded through government contracts. Additional funds are raised through grant bodies and philanthropic trusts. We have received some one-off funding from other organisations who had left over grant capacity that was aligned with Kites work.

Entity's Reliance on Volunteers and Donated Goods

The operations of Kites Trust in 2023 relied on a team of Peer Support volunteers and the volunteers Trustees.

As of April 2024, the operation of Kites Trust does not rely on volunteers, other than the volunteer Trustees.

Contact Details:

Phone: (04) 389 9677

Physical Address: Level 1 Riddiford House, 94 Riddiford Street, Newtown Wellington 6021

Postal Address: PO Box 7017, Newtown, Wellington 6242

Email: hello@kites.org.nz

Website: www.kites.org.nz

Facebook: www.facebook.com/KitesTrust/

Instagram: www.instagram.com/kitestrust/

THANKS FOR READING

SEE YOU NEXT YEAR



www.kites.org.nz



hello@kites.org.nz



04 389 9677



Kites Trust
Performance Report
For year ended 30 June 2024

Kites Trust

Performance Report

For the year ended 30 June 2024

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Entity Information
Kites Trust
For the year ended 30 June 2024

'Who are we?', 'Why do we exist?'

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 Hutt District Health Board, 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 Youth Peer services. All volunteers are managed by

Additional Information

No additional information

Physical Address

Level 1 - Riddiford House, 94 Riddiford Street, Newtown, Wellington 6021

Postal Address

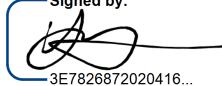
PO Box 7017 Newtown, Wellington 6242

**Approval of Financial Report
Kites Trust
For the year ended 30 June 2024**

The Trustees are pleased to present the approved financial report including the historical financial statements of Kites Trust for year ended 30 June 2024.

APPROVED

Victoria Parsons
Chairperson

Signed by:

3E7826872020416...

Date 3/17/2025

Jane Patterson
Treasurer

Signed by:

9A370D6A7D474B1...

Date 3/19/2025

Statement of Service Performance

Kites Trust

For the year ended 30 June 2024

Description of Entity's Outcomes

Kites Trust aims to improve the long-term outcome of Tāngata Whai ora (a person seeking wellness/health/healing) accessing care in Wellington and Hutt hospitals' acute psychiatric units. This is achieved by delivering peer support to Tāngata Whai ora during their time in the wards. Peer support provides a therapeutic and relational space for a person who has had a similar experience as the person currently accessing care. This improves the person's ability to feel hope for recovery and engage in their treatment. It gives them a sense of autonomy and understanding. Unlike traditional therapy Peer Support is a reciprocal relationship.

This means Tāngata Whai ora have things that they are expected to be accountable for during their treatment process. This helps maintain independence and smooths the transition back into the community, where there is less day to day support.

During this financial year, Kite Trust restructured its operations from a volunteer model to a paid model. This means that all our Peer Supporters are now paid to deliver our service. This is a great change as it recognises the value in the work done by Peer Supporters, allows current service user to see their experience as building skills rather than just being an illness and contributes to Peer Support's transition into a professional industry.

The next phase in Kites Trust's evolution is to build ongoing peer support groups in the community. These groups will help keep Tāngata Whai ora on a healing path by providing engagement, ongoing support, activities that are centred around building collaborative social relationships and stop isolation. We have begun the strategic planning and implementation of this next phase during this financial period.

Description and Quantification of the Entity's Outputs		2024
Hours of Clinical Peer Support		495.3
Hours of Community Peer Support (Youth Peer Support)		42
Number of Social Media Followers Across Platforms		1,170
Number of Community of Practice Scholarships awarded		nil
Total sum of Donation Received		\$282.00
Number of New Staff		14
Number of Partnerships		7

Proportion of Peer Support Hours in a 32-Hour Week

- Group work
- 1:1 session
- Outings (community group)



Service delivered is Peer Support. Peer support provides a therapeutic and relational space from a person who has had a similar experience as the person currently accessing care. This improves the person's ability to feel hope for recovery and engage in their treatment. It gives them a sense of autonomy and understanding. Unlike traditional therapy Peer Support is a reciprocal relationship.

This is measured by using quantitative and qualitative data collected in Microsoft forms. As this is a new service, we will not have comparative data until next financial year. But our initial reports from workers, clinical staff and Tāngata Whai ora show that having regular and consistent Peer Support is making an improvement in the clinical environment for everyone. For example:

Tāngata Whai ora feel more comfortable opening to peer supporters about their challenges. Peer supporters can help Tāngata Whai ora understand and accept treatment programmes

Peer Supporters have provision to spend more time engaging with Tāngata Whai ora. This is not always possible for other hospital workers as their jobs are more task focused and they do not have the time.

Course development. Kites Trust has initiated the development process for a vocational Peer Support course. This course is designed to be a short introduction to Peer Support in a clinical setting to prep our new workers for the hospital environment and prime them for the more in-depth level 4 qualification at Whitireia. We hope to extend this course to anyone interested in learning about Peer Support in a clinical setting. This could be people wanting to break into Peer Support, hospital workers, other health professionals outside the clinical setting, and individuals who would like a short overview of Peer Support.

Partnerships

Te Whare o Matairangi Inpatient Service, Changing Minds, Lived Experience Advisory Group, Whitireia, Health Pasifika, Te Whare Ahuru Acute Inpatient Unit, Mind & Body [Emerge Aotearoa]

Additional Output Measures

Outside of the Peer Support service Kites Trust has restructured its operational model. This has made provision for the new Peer Support structure (discussed above) and resourced the Trust to invest in strategic planning. Kites has plans to push into the educational space. Have more skill and social based community engagement and plan the beginnings of a Peer Support community of practice. We have invested in upskilling our board. This will enable us to achieve our strategic goals through robust oversight and governance. We have also been able to invest in our workers through ongoing training and the provision of an EAP service.

Additional Information

We can report an increase in:

Peer Support weekly hours. This is from the restructuring of our operational model. The transition from volunteer to paid peer supporters allowed people to be resourced, which led to more time with Tāngata Whai ora.

Funding. Kites Trust has a long a trusted reputation in providing Peer Support. We pitched and were awarded new contracts by our funders

Staff. Because of our funding and service expansion we were able to hire more staff. This had led to more peer support and beginning the strategic planning to expand and extend peer support learnings into other areas.

Statement of Financial Performance
Kites Trust
For the year ended 30 June 2024

	Notes	2024	2023
Revenue			
Donations, Fundraising and other similar income	1	1,364	-
Revenue from providing goods or services	1	839,966	396,254
Interest, dividends and other investment revenue	1	21,074	10,764
Total Revenue		862,404	407,018
Expenses			
Volunteer and employee related costs	2	497,990	280,080
Costs related to providing goods or service	2	88,971	56,572
Grants and donations made	2	24,159	-
Other expenses	2	29,036	7,767
Total Expenses		640,156	344,419
Surplus/(Deficit) for the Year		222,248	62,599

This statement should be read in conjunction with the notes to the financial statements

Statement of Financial Position
Kites Trust
As at 30 June 2024

	Notes	2024	2023
Assets			
Current Assets			
Bank accounts and cash	3	886,607	502,676
Debtors and prepayments	3	99,956	75,974
Total Current Assets		986,563	578,650
Non-Current Assets			
Property, Plant and Equipment	5	3,772	4,989
Total Non-Current Assets		3,772	4,989
Total Assets		990,335	583,639
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	59,549	19,851
Employee costs		15,751	19,243
Unused donations and grants with conditions	4	148,501	1,361
Total Current Liabilities		223,801	40,455
Total Liabilities		223,801	40,455
Total Assets less Total Liabilities (Net Assets)		766,534	543,184
Accumulated Funds			
Accumulated surpluses or (deficits)	6	503,319	218,184
Reserves	6	263,215	325,000
Total Accumulated Funds		766,534	543,184

This statement should be read in conjunction with the notes to the financial statements

Statement of Cash Flows
Kites Trust
For the year ended 30 June 2024

	2024	2023
Cash Flows from Operating Activities		
Donations received	1,365	-
Receipts from providing goods or services	959,665	378,752
Interest, dividends and other investment receipts	24,952	7,644
GST	27,008	480
Payments to suppliers and employees	(603,566)	(343,576)
Donations, grants or scholarships paid	(24,159)	-
Total Cash Flows from Operating Activities	385,265	43,300
Cash Flows from Investing and Financing Activities		
Purchase property plant and equipment	(1,334)	-
Funds re-invested in term deposits	-	-
Total Cash Flows from Investing and Financing Activities	(1,334)	-
Net Increase/(Decrease) in Cash	383,931	43,300
Bank Accounts and Cash		
Opening cash	502,676	459,376
Closing cash	886,607	502,676
Net change in cash for period	383,931	43,300

This statement should be read in conjunction with the notes to the financial statements

**Statement of Accounting Policies
Kites Trust
For the year ended 30 June 2024**

'How did we do our accounting?'

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.

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.

Grant and contract income

Where grants have been received to cover expenses in future years, the unapplied portion is retained to cover the future expenses or capital expenditure and is credited to income over the relevant future period or refunded back to the provider of the grant if not required in respect to the conditions of the grant.

Property, plant and equipment and depreciation

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.

Depreciation rates applied are as follows:

Motor vehicles 12% DV

Furniture & Fittings 10% - 30% DV

Office Equipment 10% - 30% DV

Changes in Accounting Policies and Comparisons

Some of the expenses reported in the 30 June 2022 financial statements have been reclassified to provide better disclosure of operating expenses in the statement of financial performance. There have been no other changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Notes to the Performance Report
Kites Trust
For the year ended 30 June 2024

	2024	2023
1. Analysis of Revenue		
Donations, Fundraising and other similar income		
Donations received	1,364	-
Revenue from providing goods or services		
CCDHB Buddies	416,940	274,964
Changing Minds for LEAG	13,916	-
Frozen Funds Trust Income	19,988	-
Grants	11,000	11,610
HVDHB Buddies	110,438	105,179
MHAIDS Pasifika Income	54,384	-
MHAIDS Tuhonohonoho Income	181,280	-
MHWF PS Scholarship Revenue	24,159	-
MSD Contracts	7,861	4,500
Total Revenue from providing goods or services	839,966	396,254
Interest, dividends and other investment revenue		
Interest Income	21,074	10,764
Total Interest, dividends and other investment revenue	21,074	10,764
	2024	2023
2. Analysis of Expenses		
Volunteer and employee related costs		
ACC Levies	1184	-
Buddies Pastoral Care	117	-
Buddies Supervision	2,530	3,981
Buddies Training Costs	645	5,742
Consultancy Employment Relations	26,472	-
KiwiSaver Employer Deductions	12,557	7,908
Miscellaneous Employment Expenses	50,923	-
Recruitment	12,743	472
Staff supervision	5,011	4,492
Staff Training	3,121	-
Wages & Salaries	382,687	257,484
Total Volunteer and employee related costs	497,990	280,080
Costs related to providing goods or services		
Buddies Events	696	993
Buddies General Expense	339	655
Buddies Travel	1,801	1,966
Buddies Visits	44	816
Computer Expenses	100	270
Low value office equipment	1,163	1,546
Meeting Expenses	1,905	287
Mentor Travel	354	-
Mentor Visits	79	-
Postage & Couriers	243	215
Print / Stationery / Copying	4,095	4,754
Rent	37,462	27,391
Repairs & Maintenance	1,064	276
Sub Contractors	15,249	3,811
Subs & Membership	3,774	2,627
Sundry & Office Maintenance Expenses	523	109
Telecommunications	14,269	7,735
Travel (local)	449	496
Youth Peer Support Expenses	5,362	2,623
Total Costs related to providing goods or services	88,971	56,572

	2024	2023
Grants and donations made		
MHWF PS Scholarship Revenue	24,159	-
Total Grants and donations made	24,159	-

	2024	2023
Other expenses		
Audit Fees	3,500	3,500
Bank Fees & Interest	511	262
Board expenses	770	-
Board meeting expenses	497	-
Legal and professional fees	18,850	-
Depreciation	1,332	1,583
Insurance	2,404	2,422
Loss on disposal of assets	1,172	-
Total Other expenses	29,036	7,767

	2024	2023
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3. Analysis of Assets

Current assets

Bank accounts and cash

Buddies Bank Account	367	546
Cheque Account	415,811	52,954
On Call Account	299,661	291,665
Youth Peer Support Eftpos	409	393
	716,248	345,557
Term Deposits	170,358	157,118
Total Bank accounts and cash	886,606	502,676

Debtors and prepayments

Accounts Receivable	99,873	69,588
Accrued Interest	83	3,960
Prepayment & Other current Assets	-	2,426
Total Debtors and prepayments	99,956	75,974

	2024	2023
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4. Analysis of Liabilities

Creditors and accrued expenses

Accrued Expenses	3,500	3,500
GST	43,084	9,720
Kites Trust - Alan Credit Card	838	1,048
Provision for Fees & Other Liabilities	-	(236)
Trade Creditors	12,127	5,820
Total Creditors and accrued expenses	59,549	19,851

Employee costs

Provision annual leave	6,354	8,664
Wages due	9,397	10,579
Total Employee costs	15,751	19,243

Unused donations and grants with conditions

Balance Funds Held	-	1,361
MHWF PS Scholarship Funds	125,841	-
MHAIDS Tuhonohonoho Funds	22,660	-
Total Unused donations and grants with conditions	148,501	1,361

5. Property, Plant and Equipment

2024

Asset Class	Opening Carrying Amount	Purchases	Sales / Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Motor Vehicles	1,470	1,637	17	1,117	1,987
Furniture and fixtures	2,035	-	33	216	1,786
Office equipment	1,484	-	1,412	58	-
Total	4,989	1,637	1,462	1,391	3,773

2022

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Last Year Depreciation and Impairment	Closing Carrying Amount
Motor Vehicles	1,670	-	-	200	1,470
Furniture and fixtures	2,277	-	-	242	2,035
Office equipment	2,624	-	-	1,140	1,484
Total	6,571	-	-	1,582	4,989

6. Accumulated Funds

2024

2023

Retained earnings

Opening balance	218,184	155,586
Surplus/(Deficit) for the Year	222,248	62,598
Other prior year adjustments	1,102	-
Transfer from operational reserve	61,785	-
Closing balance	503,319	218,184

Reserves

Lease Contingency Reserves	125,000	125,000
Operating Reserves		
Opening balance	150,000	150,000
Transfer to retained earnings	(61,785)	-
Closing balance	88,215	150,000
Redundancy Reserves	50,000	50,000
Total Reserves	263,215	325,000
Total Accumulated Funds	766,534	543,184

8. Commitments

2024

2023

Commitments to lease or rent assets

Lease on photocopier due in less than 12 months	2,679	2,486
Lease on photocopier due in more than 12 months	2,679	4,660
Total	5,358	7,146
Lease on office premise due in less than 12 months	35,838	25,238
Lease on office premise due in more than 12 months	26,878	44,167
Total	62,716	69,405
Total Commitments to lease or rent assets	68,074	76,551

10. Related Parties

There were no transactions involving related parties during the financial year. Last year: nil

12. 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 2024, the statement of financial position as at 30 June 2024, 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 2024, 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.

Crouse & Associates.

Chartered Accountants
Lower Hutt

19 March 2025