



ANNUAL REPORT 2022



Counselling support, Early Intervention Programmes and information for tamariki, rangatahi and whānau

Chair's Report

Tēnā koutou

I was appointed as Chair of Skylight Trust's Board of Trustees in February 2022, and it has been a pleasure being part of an enthusiastic team dedicated to making a difference in the lives of children and young people. I thank past Chair Jim Donovan and Trustee David Clarke, who had contributed towards Skylight's mission for many years and ended their terms on the Board.



We welcome new Trustees Lesley Hoskin and Raniera Albert, bringing experience and skills that will add to the board's strengths. The small team successfully navigated the many disruptions during the year and thanks to their dedication, Skylight not only continues to provide much-needed services but managed to develop new programmes during the year.

Skylight ends the fiscal year ending June 2022 in a good financial position, with strong ongoing relationships and contracts in place. Skylight specialises in providing services for tamariki and rangatahi, especially support that will build resilience for their future. The highlight for the organisation this year, was being a part of the counselling in schools' initiative. Skylight was appointed by the Ministry of Education to deliver Awhi Mai, Awhi Atu - Counselling in schools for the Waikato and South Canterbury regions. Skylight Counsellors are working in twelve schools in the Waikato and five in South Canterbury. By connecting and forming a relationship with principals in the Eastern Wellington suburbs, chief executive Anthony de Rose was successful in bringing together a cluster of schools, where Skylight's counsellors provide counselling in schools.

Travellers, Skylight's flagship programme continues to be popular in New Zealand. It is currently being offered in over 260 schools with 12,000 student surveys undertaken annually.

During the year, new programmes were developed to further support tamariki and rangatahi wellbeing. Tai-oranga, a well-being and resilience workshop, has been piloted successfully in several schools in the Wellington region. We look forward to expanding the programme with the continued support from our funding partners and connecting with new partners. The next few years will see New Zealand endure changes in health, education and housing, and Skylight is well-poised to build resilient children, young people and their families.

I would like to thank the many philanthropic funders and individuals who support Skylight with its valuable work in the communities.

Finally, I want to acknowledge the passion of the CEO and his team who have made a positive difference to the lives of those we serve and to all my fellow trustees who have willingly given up their precious time to provide guidance and support to Skylight.

Ken Whelan
Chair

Tēnā koutou katoa

Along with the challenges and opportunities presented by Covid during 2021, the Skylight team had to contend with the change of CEO. It was also a time when our clients needed us most. The team promptly went about mobilising counselling and resources to best cater to the rising demand. The year helped us grow stronger together as a team, working on programmes, organisational structure, capability, culture and financial sustainability. We refocused most of our services towards the mild to moderate needs of school-aged tamariki and invested in early interventions, education, and preventative initiatives.



At a time when most organisations were happy with the status quo, the Skylight team were beavering away, creating and trialling four new programmes. A highlight of the year was being awarded a Ministry of Education contract to deliver counselling in schools in the Waikato and South Canterbury. This relationship helped the organisation build on the existing connections we have with the hundreds of schools delivering Travellers, Skylight's flagship resilience workshops for teenagers. We are pleased with the results of Tai-oranga, one of the new programmes designed and delivered for schools in partnership with Bupa New Zealand and the Winton and Margaret Bear Charitable Trust.

Crown funding is always welcomed and appreciated, but we seek more private and corporate partners to support Skylight's early intervention and prevention initiatives in schools. Early intervention and prevention are the poor cousin of mental health funding. Diverse funding partners help attract capability, capacity innovation and creativity, to address the growing need. This funding is not only needed but is vital post Covid.

While continuing to explore new partnerships and efficient ways to deliver services, we have had a successful year financially, delivering positive results. Given the mahi undertaken developing relationships, partnerships, systems, programmes and good financial performance, Skylight is better placed in caring for our tamariki and rangatahi well into 2022/23 and beyond.

Anthony de Rose
Chief Executive

Our day-to-day

Counselling

During the financial year, our team delivered 2,784 counselling sessions and completed the screening and triage of 921 new referrals.

Resource Centre

Resources were distributed via email and post, with over 654 information packs tailored to suit the needs of those seeking support.

Online webinars during Covid lockdowns

Skylight Team went over and above to support New Zealanders during the pandemic. The webinars coincided with level 2 and 3 Covid lockdowns and received very positive feedback. They were especially beneficial for tamariki and rangatahi in the Waikato and Auckland areas, where higher alert levels remained in place for longer.

The webinars covered: What is Trauma?, Is a Worry Worrying You?, Counselling – what is it all about?, Good Food and Mood? and The Power of Journaling.

Also released was an inspiring web series, where four New Zealanders shared their personal journey through methamphetamine addiction.

Programme Development

We have seen first hand the impact of the pandemic on the mental health and wellbeing of tamariki, rangatahi and their whānau. Increased anxiety, depression, disengagement from school and other issues motivated our team to create new programmes that can support people's wellbeing and address issues early. We have been very busy!



Skylight New Contract: Awhi Mai Awhi Atu

Skylight was successful in tendering to provide counselling services for students at 12 schools in the Waikato and five in South Canterbury.

Awhi Mai, Awhi Atu was launched by the Ministry of Education to provide good mental health and wellbeing for students.

Skylight's Counsellors in schools have received positive feedback about their contribution to the mental wellbeing of tamariki. Our agency has exceeded the expectations and we will increase the number of schools we support in the next financial year.



Skylight Partnerships

Working collaboratively with the Community

During the year we partnered with NZDSA to produce two full-length videos and a mini-series of four 10-minute videos aimed at building resilience in people with Downs Syndrome.

Four Skylight counsellors - including a registered Music Therapist - have produced informative and practical videos specifically for the audience covering:

- Strengthening Ourselves Through Challenging Times
- Strengthening My Skills Set (youth)
- Mindfulness
- Music Therapy (how music can be used therapeutically)
- Coping with Change
- Attachment



Our Programmes

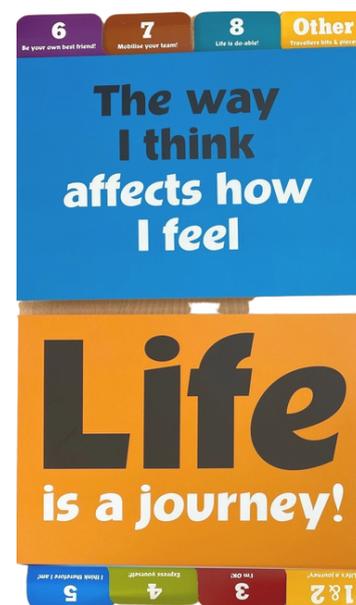
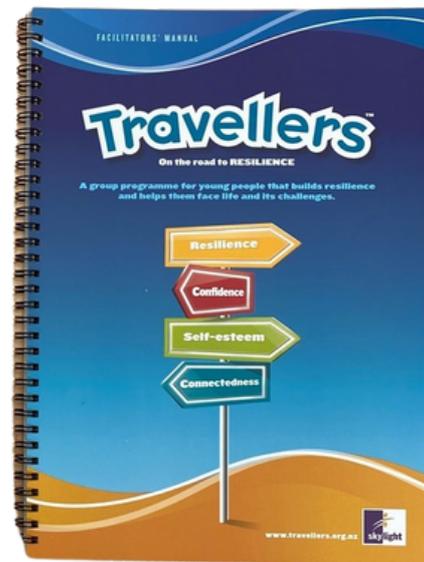
Travellers

With more than 20 years of successfully supporting tamariki and rangatahi, Skylight's Travellers programme continues to be in high demand.

Since the beginning of the pandemic programme deliver has increased. Due to multiple lockdowns, anxiety levels have had a huge impact on tamariki and rangatahi's wellbeing.

Travellers Facilitator training was held in Rotorua, Inglewood, Christchurch, Palmerston North, Invercargill, Nelson, Oamaru, Dunedin, Nelson, and two in both Auckland and Wellington. Demand for this programme has increased since the beginning of the pandemic.

Over 260 schools actively participated in the programme, with 100 facilitators trained and 11,135 students completing the survey and 266 students completed the programme.

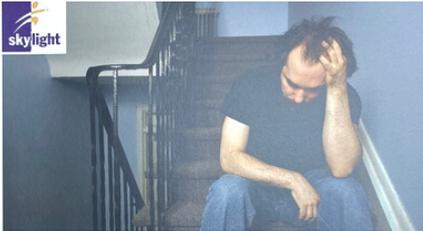
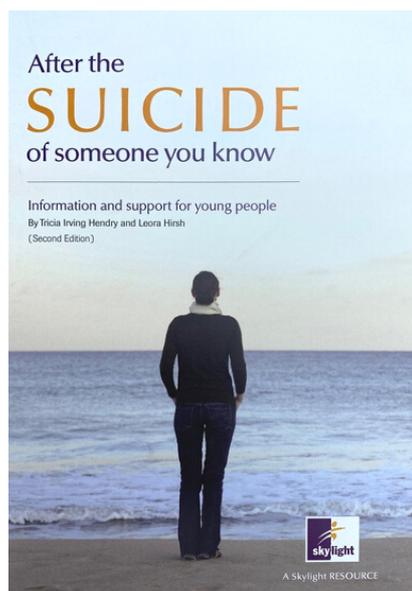
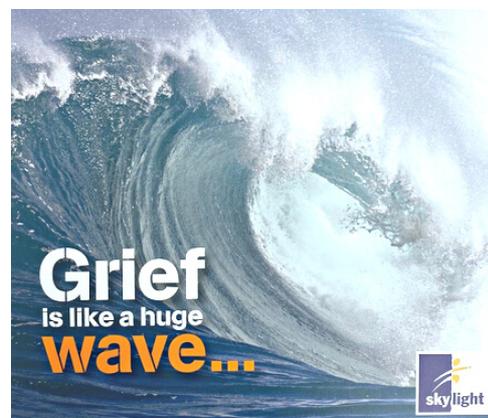


Our Programmes

Waves

Skylight Waves Programme – the psychoeducational eight-week programme for adults bereaved by suicide – has been held in many parts of Aotearoa New Zealand since 2014.

A refresh of the programme is currently underway. Dr Chris Bowden from Victoria University is undertaking the refresh which is expected to be ready for launch late in 2022. All current facilitators will be invited to attend training in the new programme and it will mark the beginning of the new era for Waves.



SUPPORTING SOMEONE BEREAVED BY SUICIDE

Any kind of death is difficult. A suicide death is sudden and particularly tough to handle, even if a person has been talking about it or has made previous attempts. It leaves people with many questions which are difficult, if not impossible to answer, especially "Why?" It can naturally leave people with great frustrations and many "if only..." feelings.

A death by suicide will deeply affect close family and friends, but can also have a significant impact on others who knew the person less well, including workmates, team mates, acquaintances and neighbours.

WHAT CAN YOU LEARN ABOUT, AND WHAT CAN YOU DO, TO SUPPORT SOMEONE IN THIS SITUATION?

Firstly, keep in mind that you can't take the person's pain away. You won't even be able to ease it sometimes. You can only do what you can. Your ongoing support can make a big difference, but remember it's the person themselves who has to journey through their grief until the road becomes easier for them to travel on.

Because grief happens and support matters...

Our Programmes

Tai-oranga

Mental Agility & Resilience Workshops

The first pilot workshop was run in Wellington in April 2022. Tai-oranga wellbeing programme for tamariki in years 3 to 6 aims to support the participants resilience by:

- Supporting them to have a healthy mind: using mindfulness and relaxation techniques.
- Fostering an active lifestyle: using movement-based techniques in a group setting.
- Empowering them to make good nutritional decisions: by exploring different ingredients and preparing their own kai.
- Promote a positive self-esteem by using the principles of positive psychology and creative artwork.

These workshops have received positive feedback from participants, schools and parents.

We are currently planning for Tai-oranga to be a monthly feature during the next financial year. We are exploring the relationship with different partners who could contribute funding to support this wellbeing and resilience programme.



Our Programmes

Parenting Through Separation

Skylight is contracted by the Ministry of Justice to run this course in the Wellington area.

During the financial year, 162 people completed the course. Those attending complete an evaluation form following the course and respondents highlighted positive benefits of the information that they receive at this often-stressful time. In the words of the participants, after completing the programme they found themselves equipped with:



- Tips for language to use when talking to my child about his father, so it remains positive
- Parenting Plan information
- Understanding I can choose how I am, but how my ex-partner acts, is not in my control
- Supportive environment to bring issues relevant to my position
- Leaving with more knowledge than I came with.

Participant feedback

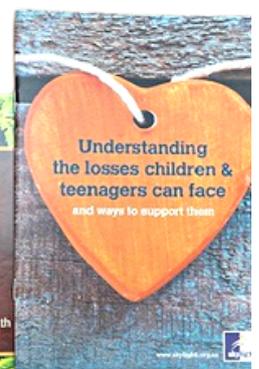
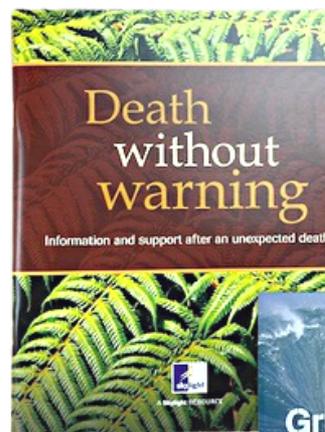
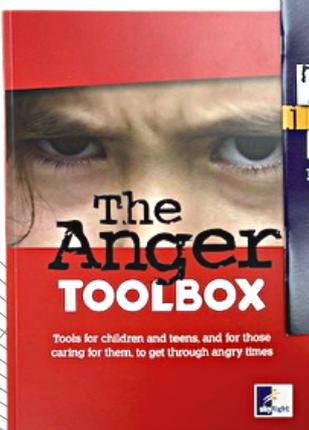
"The parenting through separation course was amazing last night. I love it. I just keep learning ideas. I cannot wait to go next week. Thank you so much."

Publications

Skylight publications were distributed free of charge to many primary and secondary schools in parts of the country.

Skylight's CEO introduced himself in a letter accompanying the mail out. He expressed his hopes that the resources would be useful in building emotional intelligence and teaching tamariki life skills such as self-belief and resilience. We received feedback that schools appreciated the resources.

'Recently we received in the mail some samples of Skylight's publications. (Grief/Anger/ Picture Books plus more.) I just wanted to say a huge 'Thank You!'. These resources are excellent! Outstanding publications which are so well presented, so informative and so relevant! To whoever is responsible for creating them, I'd like to acknowledge the amazing mahi they have put into them. I will definitely use and refer to them when needed Again, Thank You!'



Staff Training

Skylight continues to support its team by ensuring access to relevant and up to date training in different areas.

Management and office staff attended Customer Service Training with Ian Harper from STEM:NZ in November. The session was a positive experience and we all gained new insight into what qualities are needed to provide great client services.

We were grateful to have received a grant for this training, from the Wellington Community Fund.

Lego Based Therapy Training

A group of Skylight counsellors attended a comprehensive Lego Therapy Training session, upskilling themselves to better support tamariki and rangatahi. This therapy model encourages a group of tamariki to work as a team, using LEGO in a structured way to achieve an outcome. The intrinsic value of LEGO for the participants means that motivation and volition is naturally high, so learning of the social skills is accelerated. Research has also shown the skills learned in the group naturally transfer well to other settings such as school or home.



"Inspiring People to improve through new knowledge and skills"



What are we planning for 2022 - 2023?

Kokonga - This is Me!

A creative, journal-based resilience building programme for tamariki and rangatahi ages 7 to 17.

This is a 10-week programme where the participants get to explore who they are, improve their self-esteem and learn to have a growth mindset where they can learn things and achieve their goals.

It will reconnect the participants with their sense of purpose. This is especially relevant in this time of increasing disengagement from school, and other protective community environments.

The programme is really accessible to all. Participants can join:

- Face-to-face sessions at school
- Face-to-face individual sessions
- Online group sessions (rural-based, remote locations)
- Online individual sessions

The programme is facilitated by a Skylight Counsellor and supported by a trained assistant facilitator. We are interested in collaborating with different organisations that can support the delivery of this programme, in different ways.



What are we planning for 2022 - 2023?

Matika

Matika is Skylight's flagship group programme for bereaved tamariki and rangatahi. The programme's name, *Matika*, was gifted to Skylight by Skylight's Kaumatua. It means to rise or stand up or come out. Grief is an active process and one that requires the bereaved (irrespective of age) to be proactive in learning ways to adapt to the change and manage their grief (to metaphorically 'stand up' in their grief). The name *Matika* encapsulates both the uniqueness of each young persons' story and experience, in which they will stand, and the togetherness and support they will experience as a roopu, as they stand together. This programme will be piloted in Term 4, 2022. We would be very interested in discussing how different partners could support the delivery of *Matika*, ensuring it is accessible for all tamariki and rangatahi when needed.



This is Mati, the Matika Buddy who support tamariki through their grieving journey



What are we planning for 2022 - 2023?

Adjusting our Sails

Adjusting our Sails is a programme developed to support primary-age tamariki in strengthening their emotional resilience skills. The programme is based upon the theme of taking a hikoi/journey together and the parallels this has with our daily life journeys.

The programme looks at what is required to take the hikoi, as individuals and as a group. It looks at challenges that may arise and how we may access support from ourselves and others in completing the journey. Through a supportive and safe environment children will develop self-awareness, strengthen self-esteem and confidence, and learn self-management strategies for difficult situations.



Acknowledgement of our Funders, Sponsors & Donors

During the financial year end 30 June 2022, these contracts supported Skylight in delivering:



We thank philanthropic funders for investing in their communities and supporting initiatives and programmes to benefit local outcomes.



Acknowledgement of our Funders, Sponsors & Donors



To our Donors - we really appreciate your continued generosity. Spontaneous donations were received from many New Zealanders throughout the year. These donations go towards the provision of counselling services and the Flashlight Fund to assist those who cannot otherwise afford Counselling.

To our Patrons Louise Nicholas and Judy Bailey.

To our Volunteers and Interns who spend their practical placements and time with the organisation. We appreciate your valuable contribution.

Financial Statements for the Year ended 30 June 2022

Directory

Legal Name of Entity

Skylight Trust

Charities Commission Registration Number

CC27206

Nature of business

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

Board of Trustees

Jim Donovan (resigned 30 April 2022)

Ken Whelan (appointed 26 October 2021)

Sarah Roberts

David Clarke (resigned 3 February 2022)

Nikki Franklin

Marcus Porter

Nicole Coupe

Lesley Hoskin (appointed 26 October 2021)

Daniel Karamea (appointed 26 October 2021)

Independent Auditor

Grant Thornton New Zealand Audit Limited

Financial Statements for the Year ended 30 June 2022

Statement of Comprehensive Revenue and Expenses

Skylight Trust
For the year ended 30 June 2022

	NOTES	2022	2021
Revenue - Exchange		\$	\$
Core Service Delivery	5	265,192	257,565
Other revenue	6	56,779	30,291
Interest		1,097	285
Total Revenue - Exchange		323,068	288,141
Revenue - Non Exchange			
Contract Income		1,233,509	945,403
Donations		6,958	9,399
Grant Income		231,514	150,020
Sponsorship		862	950
Other revenue	6	33,236	-
Total Revenue - Non Exchange		1,506,079	1,105,772
Total Revenue		1,829,147	1,393,913
Expenses			
Administration Expenses	9	620,740	529,365
Depreciation and Amortisation		43,330	43,050
Publications Cost of Sales	8	57,532	61,066
Service Provision	7	986,116	777,419
Other expenses	11	6,601	2,095
Total Expenses		1,714,319	1,412,995
Surplus/(Deficit) for the Year		114,828	(19,082)



Financial Statements for the Year ended 30 June 2022

Statement of Changes in Net Assets

Skylight Trust
For the year ended 30 June 2022

Notes	Accumulated Surpluses \$	Flashlight Fund \$	General Reserve \$	Total \$
Opening Balance 1 July 2020	222,642	14,224	97,366	334,232
Net Deficit for the year	(19,082)	-	-	(19,082)
Movement to General Reserves	21 (50,632)	-	50,632	-
Donations for Flashlight	21 (22,747)	22,747	-	-
Flashlight Funds Utilised	21 4,440	(4,440)	-	-
Closing Balance 30 June 2021	134,621	32,531	147,998	315,150

Notes	Accumulated Surpluses \$	Flashlight Fund \$	General Reserve \$	Total \$
Opening Balance 1 July 2021	134,621	32,531	147,998	315,150
Net Surplus for the year	114,828	-	-	114,828
Movement from General Reserves	21 10,000	-	(10,000)	-
Donations for Flashlight	21 (2,948)	2,948	-	-
Flashlight Funds Utilised	21 4,394	(4,394)	-	-
Closing Balance 30 June 2022	260,896	31,085	137,998	429,979



Financial Statements for the Year ended 30 June 2022

Statement of Financial Position

Skylight Trust As at 30 June 2022

	NOTES	2022	2021
		\$	\$
Assets			
Current Assets			
Bank Accounts and Cash	12	677,378	472,306
Receivables from Exchange Transactions	18	28,520	18,890
Receivables from Non-exchange Transactions	18	39,204	-
Inventory	13	60,083	71,179
Total Current Assets		805,185	562,375
Non-Current Assets			
Property, Plant and Equipment	14	13,640	15,518
Intangible Assets	15	41,496	82,991
Total Non-Current Assets		55,136	98,509
Total Assets		860,321	660,884
Liabilities			
Current Liabilities			
Creditors and Accrued Expenses	16	98,393	82,343
Employee Entitlements	19	72,037	45,089
Revenue in Advance	17	259,912	218,301
Total Current Liabilities		430,342	345,733
Total Liabilities		430,342	345,733
Total Assets less Total Liabilities (Net Assets)		429,979	315,151
Accumulated Funds			
Accumulated Surpluses		260,896	134,621
Reserves	21	169,083	180,530
Total Accumulated Funds	20	429,979	315,151

Signed for and on behalf of the Board of Trustees who authorised these financial statements for issue on
Date: 6 October 2022



Trustee



Trustee

Financial Statements for the Year ended 30 June 2022

Statement of Cash Flows

Skylight Trust For the year ended 30 June 2022

	2022	2021
	\$	\$
Cash Flows from Operating Activities		
Receipts from Exchange Transactions	416,862	442,536
Receipts from Non-exchange Transactions	1,485,472	1,050,548
Interest	973	285
GST Paid	636	7,620
Payments to Suppliers	(719,781)	(854,749)
Payment to Employees	(979,090)	(706,639)
Total Cash Flows from Operating Activities	205,072	(60,399)
Total Cash Flows from Financing Activities	-	-
Cash Flows from Investing Activities		
Cash Flows from Purchase of Intangible Assets	-	-
Cash Flows from Other Investing Activities	-	-
Total Cash Flows from Investing Activities	-	-
Net Increase in Cash	205,072	(60,399)
Cash Balances		
Cash and cash equivalents at beginning of period	472,306	532,705
Cash and cash equivalents at end of period	677,378	472,306
Net change in cash for period	205,072	(60,399)



Financial Statements for the Year ended 30 June 2022

Notes to the financial statements

Skylight Trust For the year ended 30 June 2022

1. Reporting entity

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

The financial statements are presented for the year ended 30 June 2022.

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

These financial statements have been approved and were authorised for issue by the Board of Trustees on 6 October 2022.

2. Statement of compliance

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

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



Financial Statements for the Year ended 30 June 2022

Notes to the financial statements

Skylight Trust For the year ended 30 June 2022

3. Summary of accounting policies

3.1 Basis of measurement

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

3.2 Functional and presentation currency

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

3.3 Revenue

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

Revenue from non-exchange transactions

Donations

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

Grant Revenue

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

Revenue from exchange transactions

Publication Revenue

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

Interest revenue

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

3.4 Financial Instruments

Financial instruments are comprised of trade debtors and other receivables, cash and cash equivalents, investments, trade creditors and other payables and borrowings. The Trust held no derivative financial instruments (i.e. hedging instruments) in the years reported.

The Trust has no off-balance sheet financial instruments.

Recognition and de-recognition of financial assets and liabilities

Financial assets and financial liabilities are recognised when the Trust becomes a party to the contractual provisions of the financial instrument.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred.

A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Financial assets and financial liabilities are measured initially at fair value plus transaction costs, except for those carried at fair value through surplus or deficit, which are measured at fair value.

Subsequent measurement of financial assets

The subsequent measurement of financial assets depends on their classification. The classification depends on the purpose for which financial assets were acquired. Management determines the classification of financial assets at initial recognition and re-evaluates this designation at each reporting date.

The Trust currently holds financial assets in two classifications:

(i) Loans and receivables

Financial assets that are non-derivative with fixed or determinable payments that are not quoted in an active market. After initial recognition these are measured at amortised cost using the effective interest method, less provision for impairment. Discounting is omitted where the effect of discounting is immaterial.

(ii) Financial assets at fair value through surplus or deficit

Financial assets at fair value through surplus or deficit include investments, which were designated upon initial recognition at fair value through surplus or deficit. Financial assets at fair value through surplus or deficit are carried in the Statement of Financial Position at fair value with changes in fair value recognised in the Statement of Comprehensive Revenue and Expense.

(iii) Impairment

All financial assets are subject to review for impairment at least once each reporting date. Accounts receivable are reviewed for impairment when accounts are past due or when other objective evidence is received that a specific counterparty will default.

Impairment of trade receivables are presented in the Statement of Comprehensive Revenue and Expense, within expenses

Subsequent measurement of financial liabilities

All financial liabilities held by the Trust are designated as "loans and advances", being non-derivative financial liabilities with fixed or determinable payments that are not quoted in an active market. After initial recognition these are measured at amortised cost using the effective interest method.



Financial Statements for the Year ended 30 June 2022

Notes to the financial statements

Skylight Trust For the year ended 30 June 2022

3.5 Cash and cash equivalents

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

3.6 Inventories

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

3.7 Reserves

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

Flashlight Fund

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

General Reserve

The General Reserve fund has been created to ensure reserves are recognised in our reporting. No further funds have been added to the reserve during the 2022 year, but there has been some utilisation of the reserves. This reserve is used at the discretion of the Board.

3.8 Property, plant and equipment

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

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

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

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

3.9 Leases

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

3.10 Income Tax

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

3.11 Equity

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

3.12 Intangible Assets

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

3.13 Comparative Information

To provide meaningful and relevant information to the users of the Trust's financial statements, the following reclassifications have been made to comparative information between Administration Expenses, Service Provision Expenses and Other Expenses.

- Receipts included in the cash flows from operating activities in Statement of Cash Flows have been reclassified between exchange and non-exchange.
- Two line items included in Other Income have been reclassified to be disclosed under Revenue – Exchange in the Statement of Comprehensive Revenue and Expenses.

The net impact of this on the Statement of Comprehensive Revenue and Expenses is nil.



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Financial Statements for the Year ended 30 June 2022

Notes to the Financial Statements

Skylight Trust For the year ended 30 June 2022

5. Core Service Delivery Revenue	2022	2021
	\$	\$
Community Organisation Grants Scheme	10,500	19,119
Counselling Services Income	171,084	100,989
Publication Income	67,928	124,268
Training & Development	8,660	6,236
Travellers Programme	7,021	6,953
Total Core Service Delivery	265,192	257,565

6. Other Revenue	2022	2021
	\$	\$
Other Revenue	24,375	0
Rental Revenue	32,404	30,291
Covid-19 Wage Subsidy	33,236	0
Total Other Revenue	90,015	30,291

7. Service Provision Expenses	2022	2021
	\$	\$
Advertising and Promotion	2,147	2,000
Advisory/Consulting	-	42,600
Service Delivery Contractors	249,605	183,212
Programme Development	-	1,530
Programme Evaluation	-	11,948
Expenses related to establishment and support of Louise Nicholas Trust	28,387	48,092
Salaries - Service Delivery	667,253	461,415
Supervision	3,266	3,220
Travel and Accommodation	28,558	15,871
Venue Hire and/or Catering	6,900	7,531
Total Service Provision Expenses	986,116	777,419

* There are also expenses that are captured in other expense categories that also related to Service Provision. These include, but are not limited to depreciation/amortisation, advisory/consultancy, professional and consulting fees, IT costs, staff costs, printing, stationary and freight, utilities, salaries and rent. The total costs are approximately \$295,690.53 (2021: \$327,245.39).

8. Publications Cost of Sales	2022	2021
	\$	\$
Resources - Cost of Sales	22,261	23,934
Resources - Purchases/development/printing	33,437	37,537
Resources - Damages/losses/giveaways/adjustments	1,834	(405)
Total Employee Expenses	57,532	61,066



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Financial Statements for the Year ended 30 June 2022

Notes to the Financial Statements

Skylight Trust For the year ended 30 June 2022

9. Administration Expenses	2022	2021
	\$	\$
Advisory/consultancy	18,000	31,246
Audit fees	12,622	12,158
Bank fees	165	184
Foreign exchange	102	102
Credit card & EFTPOS commission	3,994	4,560
Event costs	380	-
General expenses	682	308
IT Costs	55,471	61,734
Loss on disposal/scraping of assets	43	636
Staff costs	17,630	21,364
Payroll fees	2,654	2,289
Printing, stationary, freight	16,486	12,119
Special projects	104	-
Subscriptions (non IT)/membership fees	1,018	1,211
Utilities	31,612	37,389
Insurance	5,146	4,706
Rental and lease payments	103,823	102,024
Repairs & maintenance	2,684	1,170
Salaries - Administration	348,124	236,163
Total Administration Expenses	620,740	529,365

10. Employee Expenses	2022	2021
	\$	\$
Employee Remuneration has been allocated to the following categories:		
Service Provision Expenses	667,253	461,415
Administration Expenses	348,123	236,163
Total Employee Expenses	1,015,376	697,578



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Financial Statements for the Year ended 30 June 2022

Notes to the Financial Statements

Skylight Trust For the year ended 30 June 2022

11. Components of other expenses

	2022	2021
Total expenses include the following specific expenses:	\$	\$
Bad Debts	3,913	574
Trustees and related party fees	0	727
Grants and Donations made	2,688	794
	6,601	2,095

12. Cash and Cash Equivalents

	2022	2021
	\$	\$
ANZ Accounts	677,378	472,136
Cash float	0	20
Petty cash	0	150
Total Cash and Cash Equivalents	677,378	472,306

13. Inventories

	2022	2021
	\$	\$
Inventory held for sale	65,372	77,117
Less provision for obsolete stock and other adjustments	(5,289)	(5,938)
Total Inventory	60,083	71,179



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Financial Statements for the Year ended 30 June 2022

14. Property, Plant and Equipment

	Leasehold Improvements	Computer Equipment	Furniture and Fittings	Office Equipment	Total
30 June 2022	\$	\$	\$	\$	\$
Opening balance	10,481	93	4,726	217	15,518
Additions	0	0	0	0	0
Loss on Disposal	0	(43)	-	-	(43)
Depreciation	(1,048)	(24)	(698)	(64)	(1,834)
Closing balance	9,433	26	4,028	153	13,640

	Leasehold Improvements	Computer Equipment	Furniture and Fittings	Office Equipment	Total
30 June 2021	\$	\$	\$	\$	\$
Opening balance	0	324	5,947	404	6,675
Additions	11,033	0	0	0	11,033
Loss on Disposal	0	(145)	(395)	(96)	(636)
Depreciation	(552)	(86)	(825)	(92)	(1,554)
Closing balance	10,481	93	4,726	217	15,518



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Financial Statements for the Year ended 30 June 2022

Notes to the Financial Statements

Skylight Trust For the year ended 30 June 2022

15. Intangible Assets

30 June 2022

Opening balance
Amortisation
Closing balance

Resilience Hub	Total
\$	\$
82,991	82,991
(41,496)	(41,496)
41,496	41,496

30 June 2021

Opening balance
Amortisation
Closing balance

Resilience Hub	Total
\$	\$
124,487	124,487
(41,496)	(41,496)
82,991	82,991

16. Creditors

Backorders
Credit cards
Creditors and accrued expenses
PAYE payable
GST
Total Trade and Other Creditors

2022	2021
\$	\$
116	0
898	1,316
56,369	57,777
24,179	14,840
16,831	8,410
98,393	82,343



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Financial Statements for the Year ended 30 June 2022

Notes to the Financial Statements

Skylight Trust For the year ended 30 June 2022

17. Revenue in Advance	2022	2021
	\$	\$
Kirikiriroa Family Services	-	21,739
Ministry of Health - Travellers	77,525	48,773
Ministry of Health - Waves	47,698	27,424
Ministry of Social Development - Louise Nicholas Trust establishment	9,446	37,833
New Zealand Lotteries Grant Board	40,000	-
Oranga Tamariki	-	6,325
Te Puni Kokiri	58,867	58,867
Vodafone	-	12,910
Wellington Community Trust	16,696	4,430
Wellington Community Trust Lift	9,680	-
Total Revenue in Advance	259,912	218,301

18. Categories of Financial Assets	2022	2021
	\$	\$
Cash and Cash Equivalents	677,378	472,306
Receivables from Exchange Transactions	28,520	18,890
Receivables from Non-exchange transactions	39,204	-
	745,102	491,196



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Financial Statements for the Year ended 30 June 2022

19. Employee Entitlements

	2022	2021
	\$	\$
Accrued Wages	27,175	20,817
Annual Leave Accrued	44,862	24,271
Total Employee Costs Payable	72,037	45,089

20. Accumulated Surpluses and Reserves

	2022	2021
	\$	\$
Opening Balance	315,151	334,233
Movements in Net Surplus and Reserves	114,828	(19,082)
Total Surpluses and Reserves	429,980	315,151

21. Restricted Funds

These funds are allocated to the Flashlight Fund:

	2022	2021
	\$	\$
Opening Balance	32,531	14,224
Incoming	2,948	22,747
Outgoing	(4,394)	(4,440)
Closing Balance	31,085	32,531



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Financial Statements for the Year ended 30 June 2022

Skylight Trust For the year ended 30 June 2022

21 Restricted Funds cont...

These funds are allocated to the General Reserve:

	2022	2021
	\$	\$
Opening Balance	147,998	97,366
Incoming	-	75,000
Outgoing	(10,000)	(24,368)
Closing Balance	<u>137,998</u>	<u>147,998</u>

22. Guarantees and Operating Lease Commitments

There are no guarantees as at reporting date (2021: Nil).

	2022	2021
	\$	\$
Operating Leases:		
Within 1 year	89,154	17,363
1-2 years	178,308	-
3-5 years	16,830	-
	<u>284,292</u>	<u>17,363</u>

23. Prior Period Adjustment

During the 2022 financial year, Skylight restated the prior year figures relating to Core Service Delivery Revenue and Other Expenses by \$161,847. The Other Expense line item included Product Subsidised from Funding expenditure which should have been derecognised together with the equivalent revenue included in Core Service Delivery Revenue.

The derecognition is required as these amounts represent subsidised counselling sessions which are accounted for in the Grant Income line item, thereby resulting in duplication of revenue. Similarly, expenditure is also duplicated as the expenditure relating to counselling sessions are accounted for within the Service Provision expenditure line item.

The net impact of the restatement on accumulated surplus / deficit is nil.

24. Related Parties

Key Management Personnel:

The key management personnel, as defined by PBE IPSAS 20 Related Party Disclosures, are the members of the governing body which is comprised of the Board of Trustees which constitutes the governing body of the Group. No remuneration is paid to members of the Board of Trustees.

Chair Jim Donovan is an independent member of the advisory audit and risk committee for the Ministry of Justice. Skylight received \$38,244 from the Ministry of Justice (2021: \$0).

Trustee Nicole Coupe is the CEO for the Kirikiriroa Family Services Trust. Skylight received \$43,478.26 from Kirikiriroa Family Services Trust (2021: \$21,739.13).



Jim Donovan

Financial Statements for the Year ended 30 June 2022

25. Capital Commitments

There were no capital commitments at the reporting date (2021: nil).

26. Contingent Assets and Liabilities

There were no contingent assets or liabilities at the reporting date (2021: nil).

27. Covid-19

Covid-19 continues to affect both demand and occasionally service provision, but the effect is much less than in the 2020 and 2021 financial years. There was wage subsidies received of \$33,236 during the financial year (2021: nil).

28. Going Concern

During the year ended 30 June 2022 Skylight Trust had a profit for the year of \$114,828 (2021: (\$19,081)), reported working capital of \$374,843 (2021: \$216,643), and positive equity of \$429,979 (2021: \$315,151).

The Trust continues to remain dependent (as in previous years) on funding from various Government ministries, including five main funders, and in the event future funding is not received (or a Ministry cancels an existing contract and requires repayment of funds, although we have no reason to expect this), the Trust may not be able to realise the assets and discharge its liabilities in the normal course of completing its normal activities. Notwithstanding this, the Trustees have concluded that Skylight Trust remains a going concern on the basis that the Trust regularly receives government contract extensions, and continues to seek new additional government contracts.



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