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Cover: ***One of our kiwi pukupuku being checked and tagged before release***

Ka ngaro reoreo tangata,
kīkī e manu
*No human voices,
only the twittering of birds*



CHAIRMAN'S REPORT - MIKE GLOVER

This is my first report as the Chair of the Brook Waimārama Sanctuary Trust; I took over from Chris Hawkes in late November 2024, so my first job is to acknowledge the huge contribution that Chris has made to the Sanctuary in the last six years. Chris firstly stabilised and then improved the financial stability performance of the Sanctuary which enabled the commencement of the translocation programme that has culminated in the translocation of tuatara to the Sanctuary in November 2024 followed by the arrival of kiwi pukupuku (little-spotted kiwi) in May 2025. We all owe a debt of gratitude to Chris Hawkes for his unstinting commitment and leadership of the Sanctuary. Chris built on the legacy created by the founders and leaves the Sanctuary in a better place than when he first started as Trust Chair - there can be no greater accolade for a job well done.

I also need to acknowledge the contribution of Ru Collin as Chief Executive of the Sanctuary for the past 6 years. Ru resigned with effect from late March April 2025. Ru and Chris Hawkes worked closely together to secure the future of the Sanctuary through increased support from donors, sponsors and the general community. In late April 2025, Chris McCormack joined us as the new Chief Executive; with a background in conservation and eco-tourism in Otago, Chris brings expertise and enthusiasm to the role.

With the departure of Chris Hawkes from the board of trustees, we have welcomed Serean Gallagher as a new trustee formally joining the board in May 2025. Serean has a science-based background but also brings great governance skills to the table.

It certainly has been a year of huge significance to the Sanctuary. Firstly, 65 tuatara were introduced into their volunteer-built mouse-proof enclosure. They have settled in well, at home in their burrows, basking in the sun, a visual reminder of prehistoric times.

Then the introduction of 41 kiwi pukupuku (little-spotted kiwi) were translocated to the Sanctuary from Kapiti Island. These recent translocations are the culmination of the dreams and aspirations of all who have been involved in the Sanctuary since its inception twenty years ago. The kiwi are flourishing in their new environment. Ten birds are tracked via transmitters; they have moved around the Sanctuary and have established their own territories. Kiwi now bring the Sanctuary alive at night with their piercing calls. In June 2025, the Department of Conservation (DOC) undertook a survey of the numbers of kākārīki karaka in the Sanctuary as a result of the 2021 translocation of 124 birds.

The translocation has been an outstanding success with numbers increasing to over 250 birds, the largest population of this highly endangered bird.

Unfortunately, it was not all a good news story over the past financial year. In May 2025 the rain came! The May event was a downpour of biblical proportions that caused significant damage to the fence and the Sanctuary infrastructure of paths and tracks. The incredible thing was the reaction of all associated with the immediate campaign to raise funds to re-secure the Sanctuary fence. \$115k was raised in three days. For all involved it was an affirmation that the Sanctuary is a special place and we have in place a legacy that is worth protecting for future generations of Nelson/Tasman residents, and for visitors from beyond the region.

All this activity in the Sanctuary has been overseen by our Sanctuary management team led by Chris McCormack, Nick Robson and Nick Tilly. Every translocation requires coordination between external parties (DOC and iwi), volunteers and Sanctuary staff. It is time consuming but at the same time exciting to be part of creating the Sanctuary legacy.



Photo: Tim Cuff

A special thanks also goes to our volunteers; we have some 300+ active volunteers who accept responsibility for creating and maintaining the Sanctuary's physical infrastructure, ensuring that the Sanctuary remains predator-free and measuring the bird life within the Sanctuary. It is critical to the Sanctuary legacy that we maintain an active and engaged volunteer base.

From a financial perspective we have had a reasonable year. The objective is to break-even on a cash basis (before depreciation), and we very nearly achieved that. We do account for depreciation, which increased in the last year as a result of the revaluation of the Sanctuary assets. After depreciation there was a loss of \$418k for the year. We continue to look for ways to generate additional income streams from the Sanctuary while remaining true to our conservation objectives. Increasing our appeal to the broader tourism market through guided tours and the Brook Valley Holiday Reserve is part of our strategy to build new income flows. The first year of operation of the Brook Valley Holiday Reserve has not been without its challenges, but overall, has been positive from a financial perspective.

As a board we acknowledge that funding for the Sanctuary operations is always going to be a battle. We are privileged to enjoy strong support from the community, businesses, Nelson City Council, NBS (Nelson Building Society), DOC and Jasmine Social Investments. We manage our costs as tightly as possible. In 2020 we set up the Brook Waimarama

Sanctuary Foundation Trust. To the year ended 30 June 2025 the Foundation has assets of \$410k. In the new 2025/26 financial year, we expect to receive an additional \$500k through bequests which have been notified to us, these will be invested in the Foundation taking us very close to \$1m of assets in the Foundation. Our objective is to build the Foundation to \$10 million of assets. We believe that the Foundation is the key to securing the future of the Sanctuary; please encourage all you know to consider a bequest to the Sanctuary as part of their estate planning.

In summary, the 2024/25 financial period was a year of change with significant challenges - but we have prevailed. The Sanctuary is fulfilling its overriding objective of restoring the land and species in a protected environment. We are now pushing to integrate the Sanctuary into the wider Nelson tourist infrastructure as a 'must-see' destination for domestic and overseas visitors, this is work in progress.

Lastly, my thanks to my fellow trustees who have provided wise counsel and support as we oversaw this milestone year in the evolution of the Sanctuary.

Mike Glover
Trust Chair



CHIEF EXECUTIVE'S REPORT - CHRIS MCCORMACK

It is my privilege to present the Chief Executive's Report for the Brook Waimārama Sanctuary Trust for the year ending 30 June 2025. The past 12 months have been both rewarding and challenging, with a tough economic environment testing us while also underscoring the Sanctuary's importance as a centre of conservation excellence, community engagement, ecological restoration, and as a premier visitor destination for Nelson and the wider region.

This year also marked the completion of our first full year managing the Brook Valley Holiday Reserve under lease from Nelson City Council. Considerable work has gone into enhancing the campground, from beautifying cabins to developing an education space for school groups and workshops — with the vision of establishing it as a high-quality nature campground and complementary asset to the Sanctuary.

Key Achievements

The Trust has made significant progress during the year, including:

- Translocation of 41 kiwi pukupuku / little spotted kiwi from Kāpiti Island.
- Introduction of 65 tuatara to the mouse-free enclosure, with a further 35 planned for 2025–26.
- Successful application to the Department of Conservation's Community Fund, supporting core biodiversity work for Kākāriki karaka / Orange-fronted parakeet.
- Emergency Flood Appeal, which raised over \$115,000 to repair weather-related damage in the May weather event.
- Additional bequests have been notified to the Trust, but not yet received, these will be invested in the Foundation Trust once received, further strengthening long-term financial security.
- First year operating the Brook Valley Holiday Reserve, laying the groundwork for its future potential.

Conservation and Biodiversity

Our ecological restoration work has continued to deliver strong results. Monitoring shows rapidly increasing populations of previously translocated species, including the critically endangered kākāriki karaka / orange-fronted parakeet. Pest incursions remain at historically low levels, reflecting the success of our ongoing vigilance and volunteer efforts.

Community and Volunteers

At the heart of the Brook Waimārama Sanctuary are its people. Volunteers again contributed thousands of hours across pest monitoring, track maintenance, guiding, asset support, visitor host and governance. Their commitment remains the foundation of everything we achieve.

Educational engagement also expanded, with more schools, youth groups, and community organisations visiting the Sanctuary. As a living classroom, we connect people of all ages to te taiao — the natural world, while weaving cultural and historical narratives into our visitor experience.

Partnerships and Support

The Sanctuary's resilience is underpinned by the strong support of our partners and funders. We are deeply grateful to Nelson City Council, national and regional funders, philanthropic donors, local businesses, members, and the wider community whose contributions sustain our mission.

Financial Sustainability

The operating environment remains challenging, with rising costs and increasing competition for charitable funding. Despite this, prudent management, strong visitor revenues, successful grant applications, and diversification efforts have enabled us to meet our commitments. Growing membership, expanding visitor numbers, and strengthening revenue streams remain central to our strategy.



Photo: Tim Cuff

Value to the Nelson Community

The Brook Waimārama Sanctuary is far more than a conservation project; it is a significant community asset for Nelson. The support through Nelson City Council is a cornerstone of our success, and the Sanctuary in turn delivers strong financial and social returns.

Visitor numbers grow each year, contributing to the local economy through tourism, hospitality, and retail, while the addition of the Brook Valley Holiday Reserve is encouraging longer stays and greater regional spend.

Education programmes and conservation tourism generate employment, sustain local businesses, and enhance Nelson's reputation as a leading eco-tourism destination.

Every ratepayer dollar invested is amplified through grants, philanthropy, and visitor income, ensuring a strong return on the community's contribution. Beyond these financial impacts, the Sanctuary safeguards biodiversity, provides a living classroom for young people, strengthens wellbeing through recreation and connection with nature, and builds social capital through the commitment of hundreds of volunteers – but enhancing the opportunity of future translocations and the last 12 months have proven successful with kiwi and tuatara added to the species at the Sanctuary.

In an era of climate change and biodiversity loss, the Sanctuary is a place of resilience and hope — a taonga supported by the Nelson community but delivering benefits that extend well beyond the city's boundaries.

Looking Ahead

The year ahead will focus on deepening our conservation impact and enhancing financial sustainability. We will continue to build ecological resilience, broaden revenue generation, expand partnerships, and inspire the next generation of environmental kaitiaki. With climate change and biodiversity loss presenting unprecedented challenges, the Sanctuary stands as both a refuge for native flora and fauna and a beacon of what is possible through community collaboration.

Acknowledgements

In closing, I extend my heartfelt thanks to the Board of Trustees for their guidance and governance, to our volunteers whose dedication underpins all that we achieve, and to our staff — both at the Sanctuary and the Campground, including Nick Tilly, Nick Robson, Robert Schadewinkel, Murray Neil, Jazz Scott, Steffi Kuenstle, Chelsea Haley, Henry Hart, Rick Field, Tui Fisher and Kim Batchelor, and Claude Gavey for their professionalism and passion. My thanks also to our part-time/casual staff, Mary-Ann Cameron, Rebecca Fisher, Eve Newton and Jenny Smith.

I am equally grateful to the Nelson community and our supporters nationwide for believing in and investing in the Sanctuary's future.

Together, we are ensuring that this taonga will flourish for generations to come.

Chris McCormack
Chief Executive

SOCIAL CAPITAL

This is the value generated from social networks of groups of people who work for the common good for the community of Nelson and Tasman region.



The Sanctuary is part of an active network supported by Nelson City Council (NCC) called Nelson Nature. The two projects of most relevance to the BWST are the Wildlife Halo / Nelson Halo and Biodiversity Corridors.

From July 2024 we also gave something back to the community by providing free Sanctuary general admission passes to various organisations seeking support for their fundraising events. The passes were gladly accepted and have been used throughout 2024 and 2025.

Volunteer Effort

The contribution of our volunteers has been essential to achieving this goal, spanning both operational and governance roles. The total recorded and estimated hours reflect a remarkable level of commitment and dedication from many individuals.

Our volunteer representatives

Our volunteer representatives, Dave Garnett and Annette Cunningham, play a vital role in ensuring volunteers' voices are heard at the highest level. As official links between the volunteer team and the Board, they provide valuable advice and perspectives that help strengthen communication and collaboration across trustees, staff, and volunteers.

We also acknowledge the important contribution of Sabrina Malcolm, our Volunteer Connector, whose role continues to enhance engagement and connection within the volunteer community.

We extend special thanks to the thirteen volunteer team leaders who have consistently dedicated their time and energy to Sanctuary projects and initiatives. Their commitment — along with the efforts of all our volunteers has brought us closer together and enabled us to work more effectively as one team.

Our volunteer connector - Sabrina Malcolm

The role is to manage enquiries and to meet prospective volunteers and manage their team selection, induction, training, and allocation to a team. This past year 5-20 new volunteers were placed in volunteer teams each month. Sabrina also helps with:

- streamlining the volunteer intake process reviewing the volunteer introduction booklets, covering many Sanctuary-related topics in a concise format

- placing interested volunteers into the teams and making volunteers feel welcome
- highlighting a volunteer perspective to topics discussed at operations committee meetings.

Volunteer involvement in hours 2024/2025

1 July - 30 June	2025	2024	2023
Administration	1,160	2,600	2,515
Assets Team	3,264	2,818	4,020
Biodiversity Monitoring	1,534	1,235	1,770
Fence Inspection	312	449	323
Fence Maintenance	895	437	882
Other/General uncoded	4,573	5,061	2,418
Pest Detection	5,011	5,470	7,052
Pest Detection Cards	1,758	1,444	1,837
Planting	173	200	362
Track maintenance	3,997	4,277	4,179
Visitor Centre	1,609	1,792	2,184
Weeding	868	919	708
TOTAL HOURS	25,151	26,702	28,247

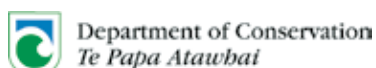
Notes to table for 2025

- Volunteer hour totals taken from Infoodle (database) and Attendance app, our digital recording systems. We are confident of the number being reported due to the introduction of these new systems
- Total administration hours are reducing each year as more work is undertaken by staff, and less additional work required by trustees
- Volunteer inputs increased in assets, planting and in general uncoded due to the visitor experience enhancement project and building improvements
- Pest monitoring, cards and detection in response to added Sanctuary wide surveys and to grid responses were again, significant.
- 'General uncoded' represents hours recorded, but not coded, with most to pest detection or survey work.

OUR SUPPORT PARTNERS, SPONSORS AND DONORS

Donations, bequests, grants and inkind support continue to be very important to Brook Waimārama Sanctuary.

We wish to sincerely thank our supporters in 2024-2025



STRATEGIC SUPPORTERS

Department of Conservation
– DoC Community Fund
Jasmine Social Investments
Nelson City Council
Nelson Building Society

MAJOR SUPPORTERS:

Booster Wine Group
Bowater Motor Group
Cutting Edge Signs & Graphics (DDL) Digital Diligence Ltd
Downing Design
Jens Hansen Jeweller
J&E Reuhl
Kūmānu
Macpac
Mediaworks
Nelson Pine Industries Ltd
Nelson Airport
Nelson Marina Ltd
One Forty One
Rata Foundation
RWCA
Sunroom Design
SeeReed Visual Communication
Stanley Black & Decker

There are other supporters, who wish to remain anonymous.

GRANTS

Air New Zealand
City of Nelson Civic Trust
Nelson City Council
– Sculpt Nature Event Grant
– Trainee Ranger Grant
– Waste Minimisation grant
– TUKU 25 grant
– Climate Change Grant
– Lizard Monitoring Grant
Rata Foundation
The Kiwi Trust (Save the Kwi)
WWF – New Zealand

BROOK BUSINESS CLUB (BBC)

Absolute Energy
ADAMA New Zealand Ltd
BECA Ltd
Booster Wine Group Ltd
C & F Legal Limited
CB and BR Kidson Family Trust
Chapman Employment Relations
COR Associates Ltd
Cutting Edge Signs & Graphics
Duke & Cooke Ltd
Duncan Cotterill
Elevated Events
FSL Foods Ltd
Gibbons
Insite Nelson
Kimi Ora Eco Resort
Laser Plumbing Nelson
Latitude South Travel Company Ltd
Little Bird Audiology
MTF Finance Nelson

Neil Whittaker Medical Ltd
Nelson Coachlines Ltd
Nelson Dental Centre
Nnul Workshop
PaperPlus Nelson
Pitt & Moore Lawyers
Prego Mediterranean Foods
Rezource Ltd
Staig & Smith Ltd
Sunrise Cleaning Services (Nelson) Ltd
Tahuna Beach Holiday Park
Taylors Contracting
Te Rūnanga o Ngāti Kuia Trust
The Free House
Titoki Nursery Ltd
Upshift Limited
Venue Tech
Viridian Glass
Wine Art & Wilderness

And all volunteers, in-kind supporters and individual donors (too many to name individually)

ECOLOGICAL CAPITAL

Environmental capital includes all aspects of the natural environment needed to support life in the Sanctuary, including soil, water, plants, and animals.



Tuatara (Sphenodon punctatus)

Tuatara translocation

With the release of 65 tuatara into the mouse free enclosure in November and April/May, the financial year 2024/25 brought to fruition years of preparation for returning tuatara to Whakatū / Nelson. The release of 56 individuals in November last year initiated the second reintroduction attempt of tuatara in the South Island (Orokonui EcoSanctuary near Dunedin being the other site). The Sanctuary holds a permit for the release of up to 100 tuatara and staff are currently planning for a final translocation of up to 35 further tuatara in late spring 2025. This will ensure a genetically diverse founding population is established.

The return of tuatara to Te Tau Ihu / Top of the South is of highest significance to Te Tau Ihu iwi and, as the kaitiaki / guardians of Takapourewa tuatara, Ngāti Koata in particular. The tuatara translocations to the BWS are a joint undertaking between Ngāti Koata and the Sanctuary supported by the Department of Conservation and captive tuatara breeding facilities.

Shaeleigh Read, a Master of Wildlife Management student from the University of Otago, spent three months at the Sanctuary carrying out post-release tuatara monitoring for her course research project. She was assisted by and utilised data previously collected by the Sanctuary tuatara volunteer monitoring team with support by qualified staff.

Kiwi pupukupu translocation

The release of 41 kiwi pukupuku / little spotted kiwi in May 2025 marked a significant milestone for the Sanctuary. The return of kiwi has been a key priority of the Sanctuary founders from the outset. When it comes to species reintroductions, kiwi pukupuku and large ring-fenced sanctuaries, like the Sanctuary, are a perfect match: Kiwi pukupuku are hyper vulnerable to predation by introduced predators, especially stoats, ferrets and dogs. Post-release dispersal beyond the fence is a serious problem when trying to re-establish a lost species in a fenced sanctuary. Being a flightless species, kiwi pukupuku are contained in the



Kiwi pukupuku, little spotted kiwi (Apteryx owenii)



Kākāriki karaka, orange-fronted parakeet (Cyanoramphus malherbi)
Photo: Sean McGrath

safety of the Sanctuary. The fence is fulfilling a double service in this case – keeping pests out and keeping kiwi within the Sanctuary. The combination of primeval forest, abundant food and water resources, and a sufficiently large area (690 ha) makes Brook Waimārama Sanctuary the only mainland site suitable for supporting a self-sustaining kiwi pukupuku population.

Ten male kiwi have been fitted with transmitters and their movements have been monitored by a dedicated kiwi monitoring team consisting of volunteers. The monitors have been tracking the movements of the birds using a VHF radio receiver. Some of the monitored birds have dispersed far into the Sanctuary while others have stayed close to their release sites around The Loop Track. In June a health check on the ten tracked kiwi was carried out by two experienced kiwi handlers supported by staff and volunteers; none of the kiwi had lost weight with the majority having gained significantly in weight indicating a good supply of food and suitable habitat.

Sanctuary supporters, volunteers, staff and trustees are looking forward to the first sighting of kiwi chicks this spring / summer.

Kākāriki karaka Survey

The kākāriki karaka translocation continues to be the BWST's single biggest conservation achievement since the successful eradication of all pests in 2017/18.

Volunteers play a vital role through ad hoc nest searches and monitoring, providing valuable data that underpins the ongoing management of this critically endangered species.

The Sanctuary now manages the world's largest wild population of kākāriki karaka, making it the single most important site for the species' survival. This achievement not only safeguards the local population but also contributes substantially to national recovery efforts for a bird once on the brink of extinction. The BWST can take immense pride in leading such a remarkable conservation story, highlighting the protection provided by the pest fence and the pest-free primeval beech forest. This habitat is perfectly suited to this tree-hole nesting species that is reliant on beech seeds and vulnerable to predation by stoats and rats, offering the ideal conditions for kākāriki karaka to thrive.

Powelliphanta

The translocation and release of 39 *Powelliphanta hochstetteri consobrina* giant land snails in June 2022 remain key milestones in rebuilding indigenous invertebrate populations. These iconic carnivorous land snails hold high conservation value, and their presence reinforces the Sanctuary's broader ecological and advocacy goals.

Formal monitoring requirements for the translocated population are guided by the Department of Conservation's permit conditions. Given the slow life cycle of *Powelliphanta*, population recruitment is not expected for several years, and disruptive monitoring techniques are being delayed until the snails have had time to adjust. For the next few years, monitoring will be limited to visual ad-hoc checks of the release site and recording of any found shells from monitoring tracks only, with the first full survey by 10 m x 10 m plots scheduled for 2027 and then repeated every five years. Informal records from volunteers, staff, and visitors reporting shells will supplement this effort.

While the long-term success of the reintroductions has yet to be determined, the BWST remains confident in the project's success.

BIOSECURITY

Incursions are ongoing; various controls and monitoring disciplines are in place with improvements made all the time.

Surveys

Three Sanctuary-wide Surveys (SWS) were conducted during the year, with mice detected on each occasion. Three rats were also detected and subsequently eradicated.

Ecosystem restoration

The understory which gives valuable protection to our native species, is growing fast and through most of the Sanctuary, thriving. Several features of 2024-2025 included increased endemic birds from our bird monitoring surveys and the discovery of more plant species, especially fungi and orchids. This gives us cause to celebrate what we have. We also initiated much more effort

on pest weed control with both a paid team and a volunteer team working at controlling target species including old man's beard and wilding pines. The Sanctuary is accurately weed mapped, and we see this activity as ongoing and important to restoring an ecosystem.

Example of birdlife in the Sanctuary

The growth of populations of endemic species such as bellbirds, tūī, tomtits and robins is consistent with findings in other fenced sanctuaries. In the absence of introduced mammals, endemic species thrive and outcompete many non-endemic species.

DOC Community Fund – Pūtea Tautiaki Hapori

The DOC Community Fund backs community-led conservation initiatives across public and private land.

\$9.2 million from DOC's Community Fund has been allocated to 20 groups safeguarding threatened species and ecosystems throughout Aotearoa New Zealand.

This 2025 funding round focused criteria on protecting and restoring threatened ecosystems and species. Projects run for up to three years and include a variety of threatened species and habitats in Aotearoa New Zealand, covering plants, invertebrates, and birds such as tara iti/ fairy tern, New Zealand's rarest bird.

The fund received 291 applications, requesting more than \$141 million. This marked the highest demand ever made through the fund, compared to \$77 million in 2023. With an average award of \$450,000, the fund prioritises strong conservation outcomes, while promoting collaboration and engagement with iwi and local communities.

The Sanctuary submitted its application in 2024 and was chosen as one of 20 successful DOC Community Fund 2025 projects. \$351,232 was granted over 3 years to secure the national kākāriki karaka stronghold, enhance biosecurity and ensure the nationally critical kākāriki karaka remains safe in a predator-free environment, enabling population recovery. Other threatened species within the Sanctuary will also benefit from increased monitoring, including starred gecko, large land snail (*Powelliphanta hochstetteri*), Fisher's egg fungus and kārearea.

HUMAN CAPITAL

Human capital is the collective skills, knowledge and talents of the individuals that are involved with the Sanctuary and wider community.



As at 30 June 2025, we are proud to report significant progress for the Sanctuary. This includes advancing plans for the reintroduction of lost species—among them some of the most endangered—and establishing a major visitor attraction. These achievements have been made possible through the guidance of a strong Board of Trustees, the dedication of

our skilled and committed staff, and the steadfast support of our volunteers and wider community.

We also acknowledge with gratitude the crucial financial contributions of our key funding partners, whose continued confidence enables us to deliver meaningful outcomes for both today's community and future generations.

Non-financial performance measures 1 July 2024–30 June 2025	Actual
Paying Visitors¹ • Nelson/Tasman Residents: 68% • NZ other regions: 15% • International: 17%	14,387
Free-of-charge entries (visiting supporters and others with complimentary status entry)	6,538
Members (excludes Business Club members)	2,416
Volunteers	300+
Sanctuary surveys	3
Fence breaches (biosecurity issues with the pest proof fence)	11
Conservation count events conducted • 5-minute bird counts • Kākāriki karaka population survey • Kiwi and tuatara post-release monitoring • Photo-point monitoring	

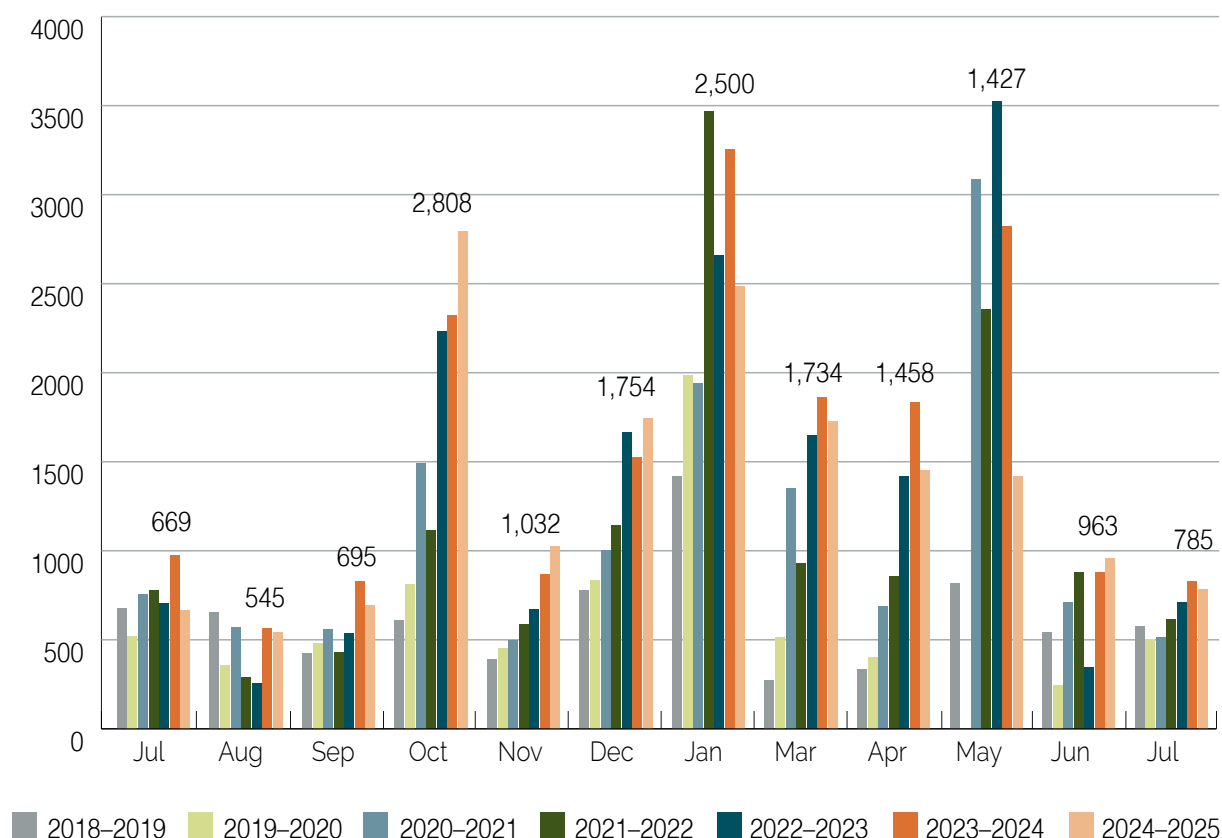
Financial performance measures 1 July 2024–30 June 2025	Actual \$	Target \$
Sanctuary admission fees	133,197	162,369
Total Koha/donations¹ at gate	4,285	8,199
Non council donations/funding	610,351	185,840
Net loss before depreciation (cash surplus)	(1,189)	(18,500)
Membership subscription revenue²	68,900	114,745
Revenue from Campground operations (excluding NCC management fee)	352,706	182,868

1. Koha/donations based on donations received at the Sanctuary Visitor Centre (this revenue is additional to entry fees), entry fees were introduced in Jan. 2020
2. Excludes business club membership revenue



Photo: Tim Cuff

Experiencing nature; our visitors



Total: Paid entries 14,387; Free-of-charge entries 6,538; Combined total: 20,925

Monthly average: 1,744

Highlights include:

- **Supporter numbers:** We started the financial year with 2,007 supporters and finished with 2,416 at 30 June.
- **Revenue through the Visitor Centre** averaged \$16,370 per month (GST exc., up from \$16,000 in the previous year), December and January were our busiest months (in the previous year February was our second busiest month). December revenue was up 39% compared with the previous year, but the month with the highest revenue growth was November 2024 up 95% compared with the previous year.
- **The Sanctuary website** continues to serve us well. New content was added to the website in the year ending June 2025; a particular highlight was our appeal for donations for flood damage repairs, the Nelson/Tasman community strongly supported our appeal over \$85k in donations was received through the website, lifting total revenues from the website for supporter payments, donations, merchandise sales etc. to \$125,280 (net after fees) – well up on \$47k in the previous year.

BROOK VALLEY HOLIDAY RESERVE

This year marked an important milestone for the Brook Waimārama Sanctuary Trust with the first full year of operation of the Brook Valley Holiday Reserve. The Trust formally took on the lease and management of the campground on 1 June 2024, appointing Tui Fisher and Kim Batchelor as Camp Managers.

The decision to take on the Holiday Reserve was driven by a vision to build a sustainable future for the Sanctuary — enhancing visitor access, improving the entrance and journey through to the Visitor Centre, and creating a welcoming space that reflects the Sanctuary's conservation values while also supporting local tourism and recreation.

The first year has already shown the value of this venture, with encouraging growth in visitor numbers and the foundations of a financially sustainable operation. While managing the campground has not been without its challenges, the Trust remains focused on the long-term benefits it will bring to both the Sanctuary and the wider Nelson community.

Over the past 12 months, a number of improvements have been completed, with further upgrades planned for the coming financial year to continue enhancing the facilities and overall visitor experience.

Highlights from the First Year

- **Visitor Numbers:** Over 17,500 guests stayed at the Campground, with occupancy peaking during summer months, more than 10% increase from the previous year.
- **Beautification on cabins:** campground cabins were painted to improve the visual quality as well as complimenting the Sanctuary values.
- **Visitor and community feedback:** Observations indicate a gradual shift in the campground's atmosphere as the Trust works toward establishing a family-friendly environment.

Looking Ahead

In the coming year, the Trust is focused on building upon the strong foundations of the Brook Valley Holiday Reserve. Key priorities include:

- Continuing to enhance the beautification and landscaping of the campground.
- Upgrading the entrance, signage, and wayfinding to create a more welcoming arrival experience.
- Expanding marketing efforts to attract both regional visitors and international eco-tourists.
- Further improving campground facilities to meet the needs of a diverse range of guests.
- Strengthening connections between the campground and the Sanctuary's educational programmes.
- Developing visitor packages that combine accommodation with Sanctuary entry and guided tours.

Acknowledgements

The Brook Waimārama Sanctuary Trust extends its heartfelt thanks to our dedicated staff — especially Camp Managers Tui Fisher and Kim Batchelor, who have poured their heart and soul into the campground, our tireless volunteers, Nelson City Council for their ongoing support, and the local community and visitors who chose the Brook Valley Holiday Reserve for their holidays.



FLOOD IMPACT AND RECOVERY

The extreme rainfall on 26 May was one of the most intense the Sanctuary has experienced since the pest-proof fence was completed in 2016. Exact measurements are unknown, as both the Third House rain gauge and river flow monitoring systems failed during the deluge.

The storm caused several significant issues requiring immediate attention:

- A hole under the fence with a large slip below it
- Erosion of the track around the fence
- Swales and culverts blocked with rock and soil
- A culvert stuck open, triggering a pest incursion response
- A slip and washout on The Loop Track
- A large slip near Totara Crossing
- Damage to the Nikau and Carters tracks
- Six slips on monitoring tracks.

The local community responded with overwhelming support. Volunteers and staff have made substantial progress addressing the damage. The hole under the fence was secured with steel cables anchoring it to bedrock, and a pest-proof access point has been created to allow ongoing assessment and repairs.

Contractors have worked with machinery to repair the surface of the fence bench and clear culverts of rock and soil. Slips along the track network have been repaired or temporarily bypassed, allowing most visitor tracks to reopen. The exception is the Valley Track between the Forks and Flagstone Bridge, which remains closed due to safety concerns.

Complete restoration of all damage will take several months. However, the success of the Emergency Flood Appeal will accelerate repairs and allow the Trust to improve the resilience of the fence and stormwater systems, helping the Sanctuary better withstand future extreme weather events.

Emergency Flood Appeal

In the aftermath of the extreme weather event that affected the Brook Waimārama Sanctuary, the Trust was deeply moved by the generosity and aroha shown by our community.

We extend our heartfelt thanks to the volunteers who responded immediately, assisting with emergency repairs, clearing storm damage, and establishing track diversions to keep the Sanctuary safe and accessible.

Thanks to the incredible support of our community, the Emergency Flood Appeal raised over \$115,000. These vital funds are helping us respond to the damage, stabilise affected areas, and protect the Sanctuary's precious biodiversity. A generous contribution of \$15,000 from Air New Zealand further underscores the Sanctuary's significance as a treasured community asset.

Every donation has made a meaningful difference. Any surplus funds from the appeal will be retained to support future emergency relief efforts, ensuring the Trust can respond quickly and effectively to any challenges ahead.

We also extend a huge thanks to our dedicated staff and tireless volunteers. Your resilience and swift action from inspecting fences and clearing slips to assessing vulnerable tracks and infrastructure have been instrumental in safeguarding the Sanctuary's future.

While recovery is ongoing in the 2025-26 financial year, the extraordinary support we have received is a reminder that the Sanctuary is more than a place; it is a community. Together, we are helping it recover, thrive, and continue to be a source of inspiration for all who visit.



FUTURE ACTION

This annual report not only reflects on the year past but also sets out our intentions for the years ahead.

Our immediate priorities for the coming financial year focus on safeguarding the integrity of our primary asset, the pest fence — while also advancing initiatives that strengthen the Sanctuary's long-term financial sustainability. These include building the Foundation Trust — the Sanctuary's legacy, expanding guided tours and experiences, creating events, and enhancing our educational programmes.

We are committed to enhancing the well-being benefits the Sanctuary provides to the community. Over the past 12 months, we have expanded and improved our communications, resulting in encouraging growth in membership and ongoing positive visitor feedback.

Maintaining this momentum is essential. Strong and enduring relationships remain central to the Sanctuary's success, and we will continue to deepen connections with iwi, strategic partners, the Department of Conservation, Jasmine Social Investments, NBS, Nelson City Council, funders, business supporters, volunteers, and our donor community.

In addition, the Trust will focus on the operation and performance of the Brook Valley Holiday Reserve. Improving its financial outcomes while strengthening its image is a key objective. Significant investment both in time and resources is being directed toward upgrading the campground's appearance and enhancing facilities.

OUR PEOPLE

Management and staff

Our key achievements this year highlight the strong engagement, commitment, and dedication of our people.

Looking ahead, we plan to further enhance the Sanctuary visitor experience through improved messaging, expanding our guided tours, new events, and interactive opportunities designed to deepen visitor connection and enjoyment.

Ecological restoration remains at the heart of our mission. We will continue to advance species re-introduction projects, strengthen biosecurity surveillance and response, and develop restoration initiatives that secure long-term ecological outcomes.

In addition, the Trust will continue the management of the Brook Valley Holiday Reserve, under contract and lease from Nelson City Council, and will focus on improving its facilities and performance.

Maintaining and growing our supporter base and volunteer community will also be a priority. At the same time, we are preparing for financial challenges ahead, with inflationary pressures and ongoing uncertainty around government funding expected to impact our cost base. These factors will place continued pressure on meeting our annual budget, but with the commitment of our people and supporters, we remain confident in our ability to deliver.

OUR TRUSTEES



Mike Glover,
Chair, Trustee

Mike Glover is a professional director with considerable experience in corporate governance. Mike has an honours degree in law. Mike joined the Trust in August 2019.



Maurice Woodhouse,
Trustee, Treasurer

Maurice Woodhouse has had a long career in the accounting industry and was a founding partner of one of Nelson's most respected accountancy firms, RWCA. Maurice became a BWST trustee in 2017.



Christine Hemi,
Trustee, iwi Representative

Christine Hemi has served in various leadership roles with Ngati Kuia and has been a BWST trustee since 2006.



Paul Russell,
Trustee

Paul is a retired consulting Civil Engineer having worked in the Nelson Marlborough region since 1978. He managed the Nelson office of MWH Global for over ten years and during his career worked in Australia, England, Laos, Hongkong, USA and Fiji. Paul was a trustee on the board of Central School, serving 5 years as chairman, and currently is also a Trustee on the Nelson Tasman Housing Trust. Paul has been a BWST trustee since 2017.



Brian Olorenshaw,
Trustee

Brian has enjoyed a successful career in marketing, from larger corporates to smaller enterprises. He currently assists small to medium sized businesses with business advice and marketing strategies. Brian is a member of the Institute of Directors and is an active volunteer at the Sanctuary as part of the pest detection team.



Deryk Mason,
Trustee, Iwi representative

Ko Parapara te maunga. Ko Pariwhakaoho te awa. Ko Tokomaru te waka. Ko Ngāti Tama - Te Ātiawa ngā iwi. Ko Meihana taku whānau. Ko taku tūpuna ko Iharaia Meihana. After 25 years on the management team of a global packaging manufacturer in Auckland Deryk returned to Nelson and became a dedicated Sanctuary volunteer for the past 6 years with a focus on the biosecurity fence. Deryk represents his iwi, Ngāti Tama ki Te Waipounamu and Te Ātiawa o te Waka a Māui on the Trust.



Joanne Holdaway,
Trustee

Joanne was born and bred in Palmerston North (great place!), and a lawyer by trade having done her tertiary studies in Law and Commerce at Victoria University of Wellington. Since graduating Joanne has done a mixture of work in private practice and business management, latterly having been in a hybrid legal and business governance role with Perpetual Guardian for just short of 5 years. Outside of work Joanne enjoys getting up into the hills either trail running, tramping, or on a mountain bike.



Serean Gallagher,
Trustee, from April 2025

Serean's professional background is in science and research. She worked for several years at Nelson's Cawthron Institute in Aquaculture Research and is now a Science Manager at a Nelson-based biotech company. Serean is currently a member of the Nelson Marlborough Conservation Board and has held previous governance roles on the board of Clifton Terrace Primary School and the Society for Cryobiology. Serean was recently awarded the Institute of Directors' Emerging Director Award and has joined the Network Tasman Board as an Associate Director as part of receiving this award. Serean has a strong interest in conservation and the environment. Serean joined the Board in May 2025.

HEALTH, SAFETY AND WELLBEING

The H&S Committee, trustees and staff aim to keep the Sanctuary and the Brook Valley Holiday Reserve safe for our workers and visitors.

The Health, Safety and Wellbeing Committee is responsible for complying with the Board's obligations under the Health and Safety Act. While the Board cannot contract out of these responsibilities the Trustees rely upon the H&S Committee to ensure risks are identified and are managed and that Trustees obligations are being met. The goal is to provide a safe environment resulting in zero accidents with everyone returning home safely every day.

Two notable improvements have been made to increase safety over the past year;

- To improve safety of our visitors and personnel, the track team have put a huge effort into creating a new track between Totara Crossing and Flagstone Bridge. This track has allowed the closure of the stream crossing at Totara Crossing, which could be hazardous especially when water levels are high.
- Fence access hatches have been altered to allow personnel to exit the Sanctuary in an emergency.

Incident Reporting

The Trust places the highest importance on health, safety, and wellbeing, with staff and volunteers acting responsibly to maintain a safe environment for all.

Our commitment to continuous improvement in health, safety, and wellbeing remains a priority, ensuring that all staff, volunteers, and visitors are supported and protected.

The causes generating incidents recorded over the 12 months are made up as follows:

2024/25 root cause of 16 incidents



Trustee input

The Health & Safety Committee has requested the support of Trustees in reviewing a selection of processes and tasks from the Board's perspective. Feedback in the form of comments, suggestions, or constructive criticism is welcomed, with the aim of ensuring the committee is meeting the Board's expectations and requirements.

It is important to note that this review focuses on the committee's work and effectiveness, not on the performance of volunteers.





TREASURER'S REPORT - MAURICE WOODHOUSE

The financial result for the year ending 30 June 2025 was a loss of \$417,564, that being after depreciation and amortization of \$416,374. As such the cash loss for the year was \$1,190, almost break even.

Total income overall increased by \$647,985 to \$1,692,724. The major additional income was from the lease and management of the Brook Valley Holiday Reserve generating \$752,706, grants revenues of \$454,4278 and donations & bequests of \$408,693. The cost of the Trust's operating activities increased from \$1,151,104 to \$1,693,913, an increase of \$542,809.

From a balance sheet perspective, net assets declined by \$417,565 to \$17,777,504. Given the challenging financial situation faced by the economy, the Trust remains in a strong financial position, while liquidity is extremely tight.

The Trust remains resolute on growing the Foundation Trust investment, which is seen as a method of future-proofing the Trust in the long term.

My special thanks to staff, volunteers, and trustees for all their support during this most challenging year.

While financially it has been a challenge, none of the projects have been adversely affected and the Trust has continued to prosper and grow.

Maurice Woodhouse
Trustee/Treasurer



Amanita pekoides Photo: Esther Remnant

PERFORMANCE REPORT | 2024/25

For the year ended 30 June 2025

Prepared by RWCA Limited

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Entity Information

The Brook (Waimarama) Sanctuary Trust For the year ended 30 June 2025

Legal Name of Entity:

The Brook (Waimarama) Sanctuary Trust

Other Name of Entity

Brook Sanctuary

Type of Entity and Legal Basis

Registered Charity

Registration Number:

CC32934

Contact details

Physical Address: 651 Brook Street, The Brook, Nelson, 7010

Postal Address: PO Box 744, Nelson, 7040

Phone/Fax: 03 546 2422 - City Office 03 539 4920 Visitor Centre

Email/Website: info@brooksanctuary.org.nz / www.brooksanctuary.org.nz

Trustees

Michael Glover – Chair

Maurice Woodhouse – Treasurer

Christine Hemi

Paul Russell

Deryk Mason

Joanne Holdaway

Brian Olorenshaw

Serean Gallagher

Entity's Purpose or Mission:

Vision: To be New Zealand's richest conservation environment for visitors, education and research.

Mission Statement: The Brook (Waimarama) Sanctuary is a community-led organisation creating a pest free ecosystem in a mature beech forest. The purposes of the Trust are as follows: To restore, to as natural state as possible, a functioning ecosystem in the Brook Catchment, Nelson ("the Sanctuary") with a corridor to the city; to control or eliminate pests from the fenced area of the Sanctuary; to create an educational resource; to create positive visitor experiences; to develop employment and training opportunities; to introduce lost species back into the Sanctuary; and generally to do or perform such acts, matters or things as may be incidental or conducive to the attainment of any or the foregoing objects.



Entity Structure:

The Board of Trustees is comprised of no less than five (5) trustees and no more than fifteen (15) trustees. The current number of the board is eight (8) with Michael Glover as the elected Chairperson and Maurice Woodhouse as the elected Treasurer.

Trustees hold office for a term not exceeding three (3) years from the date of appointment and thereafter are eligible for reappointment for a further term(s). There is a current staff (as of 30 June 2025) of 9.8 FTE made up of Chief Executive; Operations Manager; Office Manager; Field Operations Ranger; Ecologist, Sanctuary Rangers (2), Biosecurity Ranger; Visitor Centre Coordinator; Campground Manager and Campground Assistant. Employees report to the Chief Executive and Operations Manager. The Chief Executive, Operations Manager and Office Manager provide written monthly reports to the Board. Three standing committees comprised of Trustees, staff and volunteers report directly to the Board, the committees are as follows: Health, Safety and Wellbeing; Finance, Audit & Risk; Ecosystem Advisory. Committee Chairs also submit committee reports to the Board, they can elect to send their reports either directly to the Board, or alternatively, through the Chief Executive.

Main Sources of the Entity's Cash and Resources:

Income is received from Sanctuary admissions charges, events and tours revenues; campground fees, charges and management fee; a Sanctuary membership programme; donations from both individuals and organisations; corporate sponsorships; and bequests. Grants awards from other entities such as the Jasmine Social Investments, the Rata Foundation, The Kiwi Trust, WWF Community Conservation Fund and Air New Zealand support operational activities.

Main Methods Used by the Entity to Raise Funds:

Grant applications to local and central government, local government and other funding bodies such as gaming trusts, community trusts and other foundations offering grants towards conservation, recreation, culture and education; facilities development; plant; community partnership and involvement. Fundraising campaigns for specific projects targeted locally but also reaching nationally and internationally. The Trust also engages membership campaigns and bequest campaigns. Revenue is generated by the Trust through charging for admission to the Sanctuary and for events and tours, revenue is also generated by the Trust via operating the Brook Valley Holiday Reserve under a management contract with the Nelson City Council. An independent charitable body charged with managing bequests and endowments known as The Brook Waimarama Sanctuary Foundation was established in June 2020.

Entity's Reliance on Volunteers and Donated Goods or Services:

The Trust has an active base of volunteers of around 300+ which work in a variety of areas including invasive plant control, pest monitoring and removal, Visitor Centre staffing, trap making, track development, facilities development and maintenance, public engagement and administration. Volunteers are a valuable and key part of the project, many of whom have a long history and connection to the Sanctuary. Total donated volunteer hours per year: ~ 20,000+. Donated Goods and Services are welcomed by the Trust and encouraged as part of ongoing community and business partnerships to deliver the goals and purpose of the Trust. Donations, both in cash and in kind, are tracked in a constituent relationship management database.

Bankers

NBS - 111 Trafalgar Street
Nelson 7010

BNZ - 226 Trafalgar Street
Nelson 7010

Auditors:

NMA Nelson Marlborough Audit Limited

**NMA Nelson
Marlborough Audit
Limited**

Approval of Performance Report

The Brook (Waimarama) Sanctuary Trust
For the year ended 30 June 2025

The Trustees are pleased to present the approved performance report including the historical financial statements of The Brook (Waimarama) Sanctuary Trust for year ended 30 June 2025.

APPROVED

For and on behalf of the Trustees

Michael Glover – Chair.....



Maurice Woodhouse - Treasurer.....



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Statement of Service Performance

The Brook (Waimarama) Sanctuary Trust

For the year ended 30 June 2025

Description of Entity's Outcomes

From July 2024 to June 2025 the major outcome of Trust activity has been completion of two important translocations of endangered species into the Sanctuary. In November 2024 we formally welcomed the first group of tuatara into the mouse-free enclosure with second and third translocations of tuatara in December 2024 and early 2025. In May we welcomed 40 kiwi pukupuku (little spotted kiwi) from Kapiti Island to the Sanctuary; this significant event for survival of this taonga species was strongly supported by tangata whenua from the region, Makaawhio iwi (Jacksons Bay) and Ngati Toa Rangitira from the Kapiti Coast. Monitoring of both species confirms they are doing well in their new home.

In May 2025 the Sanctuary sustained significant damage from the extreme weather event that hit the Nelson/Tasman region, we were overwhelmed by the support and generosity of the people of the Nelson/Tasman region (and across New Zealand and beyond our shores) who generously donated to our flood repairs appeal raising ~\$115k in ten days.

Visitor numbers recorded a drop in the financial year ending June 2025, which we attribute to the several adverse weather events necessitating the closure of the Sanctuary to visitors and the cancellation of the April Open Day. However, revenue from visitor admission fees increased to \$133k compared with \$117k in the year prior. Feedback about visitors' experiences continue to be very complimentary, visitors are particularly excited by the presence of new species in the Sanctuary.

Other notable achievements include:

- Supporter numbers (aka members) have grown by just over 400 during the financial year, reaching 2416 at the end of June 2025.
- The Trust has now been the operator of the Brook Valley Holiday Reserve for a full year and a management agreement with Nelson City Council, the Trust has invested in significant improvements/enhancements in the campground over the past 12 month and further improvements are already underway for the 2025-26 financial year.
- Chris McCormack was appointed as Brook Waimārama Sanctuary Chief Executive at the end of April 2025 following the resignation of Ru Collin as Chief Executive.
- The Trust is focussed on developing new income streams, and in particular, strengthening existing offerings such as night tours to generate additional revenue.

The Trust remains focussed on restoring the Sanctuary ecosystem, developing the Sanctuary as place where Aotearoa's native species not just survive but thrive safe from introduced mammalian pests, and turning the Sanctuary into a key visitor destination for the Nelson region.

	2025	2024
Description and Quantification of the Entity's Outputs		
Communications	56,977	28,058
Biosecurity	38,224	38,887

Additional Output Measures

Accountability reports to grant funders; updates to donors/sponsors/members/volunteers.

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Statement of Cash Flows

The Brook (Waimarama) Sanctuary Trust For the year ended 30 June 2025

	2025	2024
Cash Flows		
Cash Flows from Operating Activities		
Operating Receipts (Money deposited in the bank account)		
Donations, bequests and other general fundraising activities	277,323	126,494
Membership fees and subscriptions	85,900	90,733
Interest, dividends and other investment receipts	2,103	3,634
Government service delivery grants/contracts	199,466	168,468
Non-government service delivery grants/contracts	300,014	247,486
Gross sales from commercial activities	954,132	599,438
Funds from BWS Foundation	-	-
Net GST	-	-
Total Operating Receipts (Money deposited in the bank account)	1,818,938	1,236,253
Less operating payments (Money withdrawn from the bank account)		
Employee remuneration and other related payments	852,977	772,615
Payments related to service delivery	832,360	355,429
Net GST	2,358	546
Other payments	-	-
Total Less operating payments (Money withdrawn from the bank account)	1,687,695	1,128,590
Net Cash Flows from Operating Activities	131,243	107,663
Cash Flows from Other Activities		
Cash was received from:		
Cash received from term deposits	-	-
Total Cash was received from:	-	-
Cash was applied to:		
Investment BWS Foundation	1,347	(50,000)
Finance payments	24,560	-
Payments to acquire property plant and equipment	114,123	55,106
Total Cash was applied to:	140,030	5,106
Net Cash Flows from Other Activities	(140,030)	(5,106)
Cash Balance Reconciliation		
Net increase/(decrease) in cash	(8,787)	102,557
Opening Cash Balance	300,951	198,394
Closing Cash Balance	292,164	300,951



Statement of Financial Performance

The Brook (Waimarama) Sanctuary Trust For the year ended 30 June 2025

	NOTES	2025	2024
Revenue			
Donations, bequests and other fundraising activities	8	275,497	126,571
Government Service Delivery Grants/Contracts	8	203,466	176,006
Non-Government Service Delivery Grants/Contracts	8	250,962	149,736
Membership fees and subscriptions	8	87,900	90,733
Revenue from Commercial Activities	8	1,036,537	495,707
Interest, Dividends and Other Investment Revenue	8	2,103	3,634
Add: Opening Unspent Tagged Grants		95,379	97,731
Less: Closing Unspent Tagged Grants		(259,120)	(95,379)
Total Revenue		1,692,724	1,044,739
Total Revenue		1,692,724	1,044,739
Expenses			
Adverse weather events			
Expenses recovery adverse events		6,559	3,840
Insurance Recovery		(7,982)	-
Total Adverse weather events		(1,423)	3,840
Operational Costs			
Biosecurity		38,224	38,887
Campground - BWST Salary Apportionment		107,619	-
Campground - Gas Supply		7,151	416
Campground - Security and Alarm Monitoring		18,291	1,263
Campground - supplies		4,006	182
Campground - Wages Campground Staff		224,028	-
Contract Staff		17,873	35,216
Display Material & Stationary		38,072	21,370
Fundraising expense		716	919
Events		19,625	11,967
Native Planting/Revegetation		1,612	-
Open Day and Volunteer Costs		4,163	4,888
Light, Heat & Power		39,550	6,039
Publicity		13,583	11,234
Purchase of Merchandise		24,875	11,165
Salaries		603,787	740,414
Species Reintroductions		73,990	823
Website Costs		26,930	20,438
Total Operational Costs		1,264,093	905,219

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	NOTES	2025	2024
Vehicle Expenses			
Vehicle Expenses		19,822	16,787
Campground - camp van		7,635	10,247
Total Vehicle Expenses		27,457	27,034
Repairs and Maintenance			
Campground - Repairs & Maintenance		73,804	7,033
General Field Equipment & Repairs		11,119	12,301
Repairs & Renewals		16,495	21,745
Fencing		13,007	3,103
Small Asset Purchases		10,571	3,558
Weeding Expenses		457	4,804
Total Repairs and Maintenance		125,453	52,543
Interest			
Interest Paid		2,748	124
Total Interest		2,748	124
Standing Charges			
Insurance & Utilities		43,574	32,055
Leases		4,558	4,558
Office Move, Rent & Outgoings		18,865	-
Campground - Rates		11,852	823
Campground - Water Rates		25,689	-
Total Standing Charges		104,538	37,436
Administrative Expenses			
Accountancy Fees		3,571	4,838
ACC Levies		7,247	7,551
Auditors Remuneration		9,330	3,898
Bank Fees		8,892	3,139
Campground - Wages Admin/Marketing		14,020	-
Database Subscriptions		1,944	1,944
Ecosystem		-	1,191
Entertainment Expenses		1,485	4,684
Eftpos Fees		1,475	1,293
General Expenses		5,082	3,286
Local Travel		2,727	3,354
Marketing / Communications		56,977	28,058
Orbus Fees		832	777
Professional Fees		31,204	38,888
Supplies - 1st Aid Supplies		10	730
Telephone & Facsimile		13,112	4,879
Trade Subscription		7,071	3,729
Training		-	4,739
Visitor Experience		6,067	7,928
Total Administrative Expenses		171,047	124,908
Total Expenses		1,693,913	1,151,104
Surplus/(Deficit) for the Year		(1,190)	(106,364)
Non Cash Expenses			
Depreciation			
Depreciation		416,374	253,295
Total Depreciation		416,374	253,295
Gain on Revaluation		-	(7,596,181)
Total Non Cash Expenses		416,374	(7,342,886)
Net Trust Surplus/(Deficit) for the Year		(417,564)	7,236,522



Statement of Financial Position

The Brook (Waimarama) Sanctuary Trust
As at 30 June 2025

	NOTES	30 JUN 2025	30 JUN 2024
Assets			
Current Assets			
Cash and Bank			
BNZ 00 Account		7,480	2,673
NBS Every Day A/C		71,350	42,935
NBS On Call Savings A/C		1,962	6,851
BWST Campground Account		210,392	247,512
Till Floats		980	980
Total Cash and Bank		292,164	300,951
GST Receivable		6,465	3,460
Accounts Receivable		15,948	19,904
Prepayments		20,631	14,580
Prepaid Interest		6,401	-
Total Current Assets		341,609	338,894
Non-Current Assets			
Investments			
BWS Foundation Investment		331,702	330,355
Total Investments		331,702	330,355
Property, Plant and Equipment	7	17,753,805	18,005,515
Total Non-Current Assets		18,085,507	18,335,870
Total Assets		18,427,116	18,674,764
Liabilities			
Current Liabilities			
BNZ Visa Card (Nick Robson)		1,031	1,522
BNZ Visa Card (Ru Collin)		184	1,174
Accounts Payables		51,342	57,764
Holiday Pay Accrual		63,752	56,389
Income Received in Advance		218,476	267,003
Unspent Tagged Grants and Other Funding		259,120	95,379
Pre-Paid entry vouchers		119	465
Toyota Finance - Current		28,049	-
Total Current Liabilities		622,074	479,696
Non-Current Liabilities			
Toyota Finance - Non-Current		27,538	-
Total Non-Current Liabilities		27,538	-
Total Liabilities		649,612	479,696
Net Assets		17,777,504	18,195,069
General Funds			
Accumulated Surplus			
Accumulated Earnings		4,191,323	4,608,887
Revaluation reserves		13,586,181	13,586,181
Total Accumulated Surplus		17,777,504	18,195,069
Total General Funds		17,777,504	18,195,069

Statement of Changes in General Funds

The Brook (Waimarama) Sanctuary Trust
For the year ended 30 June 2025

	2025	2024
GENERAL FUNDS AT START OF PERIOD		
Opening Balance	18,195,069	10,958,547
Increases		
Trust Income/(Expense) for the Period	(417,564)	(359,659)
Pest Control Fence re-valuation	-	7,596,181
Total Increases	(417,564)	7,236,522
Total GENERAL FUNDS AT END OF PERIOD	17,777,504	18,195,069

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Depreciation Schedule

The Brook (Waimarama) Sanctuary Trust
For the year ended 30 June 2025

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	RATE	METHOD	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Campground Assets - at Cost									
Campground - Washing Machine	3,816	-	3,816	-	-	SL	367	367	3,449
Campground Building Murals	21,691	-	21,691	-	-	SL	3,157	3,157	18,534
Campground Flagpoles	10,330	-	10,330	-	-	SL	994	994	9,336
Campground Improvements	12,611	-	12,611	-	-	SL	504	504	12,107
Campground Screen Work	5,261	-	5,261	-	-	SL	110	110	5,151
Campground Shower Block B - Token System	14,095	-	14,095	-	-	SL	2,473	2,473	11,622
Campground Signage	13,260	-	13,260	-	-	SL	1,300	1,300	11,960
Total Campground Assets - at Cost	81,064	-	81,064	-			8,905	8,905	72,159
Fence - at Cost									
Culvert Gate	11,886	6,141	-	-	5.00%	SL	594	6,339	5,547
Fence - 2017	4,355,283	3,418,898	-	-	3.00%	SL	130,659	1,067,044	3,288,239
Fence - Pre 2015	74,971	22,902	-	-	5.00%	SL	3,749	55,818	19,153
Pest Fence Revaluation 2024	7,596,181	7,520,219	-	-	3.00%	DV	225,607	301,568	7,294,613
Pest Fence Upgrade	4,963	-	4,963	-	3.00%	DV	12	12	4,951
Resource Consent Fence	34,449	34,449	-	-	-	None	-	-	34,449
Tuatara fence - Mouse exclosure	38,289	37,047	-	-	3.00%	DV	1,111	2,353	35,936
Tuatara Fence - Mouse exclosure 2024	32,312	32,232	-	-	3.00%	DV	967	1,048	31,265
Tuatara Fence - Mouse exclosure 2025	304	-	304	-	3.00%	DV	7	7	297
Total Fence - at Cost	12,148,639	11,071,887	5,267	-			362,706	1,434,190	10,714,449
Land & Buildings - at Cost									
Bench Seats (5) & Picnic Tables (2)	10,318	4,226	-	-	20.00%	DV	845	6,937	3,381
Building & Decking	37,911	24,944	-	-	2.00%	SL	758	13,725	24,186

The accompanying notes and auditor's report form part of these financial statements.

Depreciation Schedule

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	RATE	METHOD	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Building Entrance	113,621	73,122	-	-	2.00%	SL	2,272	42,772	70,849
Dam Top Bridge - 2019 FY	3,265	3,265	-	-	0.00%	SL	-	-	3,265
Dam Top Bridge - 2020 FY	138,990	127,639	-	-	2.00%	SL	2,780	14,131	124,859
Electricity Supply to Operations Shed	6,218	4,982	-	-	8.00%	DV	399	1,634	4,584
Fibre Installation - Classroom	10,044	9,179	-	-	8.00%	DV	734	1,599	8,445
Flagstone Bridge	11,846	11,301	-	-	2.00%	DV	226	771	11,075
Kaka Aviary - Resource Consent	1,304	1,304	-	-	-	None	-	-	1,304
Kaka Translocation Additions 2024	2,302	2,302	-	-	2.00%	DV	46	46	2,256
Kaka Translocation Additions 2025	1,213	-	1,213	-	2.00%	DV	20	20	1,193
Kaka Translocation Aviary	17,043	16,314	-	-	2.00%	DV	326	1,056	15,987
Kaka translocation aviary roofing	1,593	1,548	-	-	2.00%	DV	31	76	1,517
Loop Tracks & Bridges - 2015	5,664	5,659	-	-	0.01%	SL	1	6	5,658
Operation Shed	19,251	15,561	-	-	2.00%	SL	385	4,075	15,176
Outdoor Class Room	5,237	4,259	-	-	2.00%	SL	105	1,082	4,155
Outdoor Class Room	5,247	4,399	-	-	2.00%	SL	105	953	4,294
Picnic Tables (10)	4,600	-	4,600	-	20.00%	DV	690	690	3,910
River Engineering	2,142	955	-	-	5.00%	SL	107	1,294	848
Swing Front Mounted Screen For Swale Box	5,096	-	5,096	-	2.00%	DV	68	68	5,028
Track Development	9,828	2,438	-	-	5.00%	SL	491	7,881	1,947
Track Development - 2015	3,569	3,569	-	-	5.00%	SL	-	-	3,569
Valley Floor Bridge	49,137	41,193	-	-	2.00%	SL	983	8,926	40,210
Valley Floor Loop & Bridge	17,552	17,552	-	-	-	None	-	-	17,552
Valley Floor Loop Directional Signage	16,861	2,403	-	-	21.00%	SL	2,403	16,861	-
Valley Floor Loop Handrails	5,406	4,393	-	-	8.00%	DV	351	1,365	4,041
Valley Floor Loop Handrails	35,188	27,217	-	-	8.00%	DV	2,177	10,147	25,040
Valley Floor Loop Track	1,566	1,565	-	-	0.01%	SL	-	1	1,565
Valley Floor Loop Track	112,137	112,137	-	-	0.00%	SL	-	-	112,137

The accompanying notes and auditor's report form part of these financial statements.



Depreciation Schedule

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	RATE	METHOD	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Vehicle Shed	6,683	6,683	-	-	0.00%	SL	-	-	6,683
Visitor Centre Addition	310,160	310,160	-	-		None	-	-	310,160
Visitor Centre Addition	47,484	47,484	-	-	0.00%	DV	-	-	47,484
Visitor Centre Additions 2024	2,338	2,338	-	-		None	-	-	2,338
Total Land & Buildings - at Cost	1,020,811	890,089	10,909	-			16,304	136,117	884,694
Motor Vehicles - at Cost									
1997 Toyota Hilux CEJ820	9,130	-	-	-	13.50%	SL	-	9,130	-
2013 Toyota Hilux 4WD 3.0TD HCJ930	26,117	2,024	-	-	13.50%	SL	2,024	26,117	-
Honda Quad Bike	13,478	6,901	-	-	20.00%	DV	1,380	7,958	5,521
Silvan Sprayer Kubota	2,419	-	-	-	20.00%	SL	-	2,419	-
Tipping Trailer - Quad Bike	1,121	693	-	-	20.00%	DV	139	566	555
Toyota Hiace (HML884)	17,252	-	17,252	-	20.00%	DV	3,450	3,450	13,802
Toyota Hilux 2.8 4WD Double Cab Ute (PDN593)	32,471	-	32,471	-	20.00%	DV	1,624	1,624	30,848
Toyota Hilux 4WD KWS769	32,506	12,393	-	-	13.50%	SL	4,388	24,501	8,005
Total Motor Vehicles - at Cost	134,495	22,011	49,723	-			13,005	75,765	58,730
Office Equipment - at cost									
55" Interactive Digital Screen	5,624	879	-	-	50.00%	DV	439	5,185	439
BlueBerry IT - Hardware & Installation	11,518	10,558	-	-	50.00%	DV	5,279	6,239	5,279
Donation Point Tap Reader	1,493	290	-	-	40.00%	DV	116	1,319	174
EliteBook Laptops	7,853	2,454	-	-	50.00%	DV	1,227	6,626	1,227
Fortigate Firewall Device	2,470	-	2,470	-	50.00%	DV	1,235	1,235	1,235
Heavy Duty Smart Stick	895	-	895	-	50.00%	DV	298	298	597
HP ProBook 450	2,094	349	-	-	50.00%	DV	174	1,919	174
HP Probook 650	1,982	268	-	-	50.00%	DV	134	1,848	134
Laptop	3,087	482	-	-	50.00%	DV	241	2,846	241
Lenovo Laptop	1,410	-	-	-	50.00%	SL	-	1,410	-

The accompanying notes and auditor's report form part of these financial statements.

Depreciation Schedule

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	RATE	METHOD	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Live Camera feed Project	9,914	4,362	-	-	40.00%	DV	1,745	7,297	2,617
Video Conference Camera	1,636	511	-	-	40.00%	DV	204	1,330	306
Total Office Equipment - at cost	49,977	20,154	3,365	-			11,094	37,552	12,425
Plant & Equipment - at Cost									
1600x800mm Sign	860	218	-	-	7.00%	SL	60	702	158
2 x Hytera Radios - PD782G	2,010	-	-	-	20.00%	SL	-	2,010	-
250 Rat Traps 2010	872	-	-	-	10.00%	SL	-	872	-
2x 2400x1200mm Signs (Tracks)	2,220	549	-	-	7.00%	SL	155	1,826	394
2x Hytera MD652 Radios	2,432	-	-	-	20.00%	SL	-	2,432	-
5 x Hytera PD602 Hand Held Radios	3,655	-	-	-	20.00%	SL	-	3,655	-
Automated External Defibrillators	3,842	1,741	-	-	30.00%	DV	522	2,623	1,219
Backpack Scrub Cutter	1,148	-	-	-	30.00%	SL	-	1,148	-
Battery Powered Line Marker	2,686	-	2,686	-	20.00%	DV	45	45	2,641
Battery Powered Tool Kit	2,237	-	2,237	-	20.00%	DV	37	37	2,199
Binocular Sets	1,400	319	-	-	40.00%	DV	128	1,208	191
BT 45-Z Petrol Drill	822	548	-	-	8.50%	SL	70	344	478
Camera	559	-	-	-	67.00%	SL	-	559	-
Chain Saw	1,391	-	-	-	67.00%	SL	-	1,391	-
Combination Traps	1,816	-	-	-	10.00%	SL	-	1,816	-
Container donated - shipping	3,835	3,106	-	-	10.00%	DV	311	1,039	2,796
Cordless Trimmer	1,630	-	1,630	-	20.00%	DV	27	27	1,603
Corporate Display Tent	4,666	1,120	-	-	40.00%	DV	448	3,994	672
DeWalt 1400W 7kg SDS Max Demolition	1,149	48	-	-	67.00%	DV	32	1,133	16
Dewalt Combo Kit	2,899	122	-	-	67.00%	DV	82	2,859	40
Fence Ladder	1,143	-	-	-	17.50%	SL	-	1,143	-
Fish Tank	1,323	-	-	-	10.00%	SL	-	1,323	-
GT Power 3500W Generator	1,549	836	-	-	8.00%	SL	124	836	713

The accompanying notes and auditor's report form part of these financial statements.

Depreciation Schedule

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	RATE	METHOD	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Hytera DMR Six Bay Radio Charger	535	-	-	-	20.00%	SL	-	535	-
Hytera MD652G VHF Radio	1,000	-	-	-	20.00%	SL	-	1,000	-
Hytera OD602 VHF 136.174MHz Radios	2,244	-	-	-	30.00%	SL	-	2,244	-
Hytera PD6002 GPS Radio	1,888	-	-	-	20.00%	SL	-	1,888	-
Hytera PD6002 GPS Radio	1,888	-	-	-	20.00%	SL	-	1,888	-
Hytera PD6002 GPS Radio	1,888	-	-	-	20.00%	SL	-	1,888	-
Hytera PD6002 GPS Radio	1,888	-	-	-	20.00%	SL	-	1,888	-
Hytera PD6002 GPS Radio	1,888	-	-	-	20.00%	SL	-	1,888	-
Misc. Fencing Tools	2,317	-	-	-	67.00%	SL	-	2,317	-
Operational Cameras	708	-	-	-	20.00%	SL	-	708	-
Powertec Generator	1,200	-	1,200	-	20.00%	DV	160	160	1,040
Pro Rat Trap	1,244	249	-	-	10.00%	SL	124	1,119	124
Radio (PD662)	871	-	-	-	20.00%	SL	-	871	-
Radios	4,553	983	-	-	40.00%	DV	393	3,963	590
Rock Drill	521	-	-	-	67.00%	SL	-	521	-
Security Cameras & Misc	1,012	-	-	-	20.00%	SL	-	1,012	-
Security System - Ops Shed	2,210	1,250	-	-	20.00%	DV	250	1,211	1,000
Tador Phone (Telephone Systems)	1,586	-	-	-	36.00%	SL	-	1,586	-
Trade Site Boxes	1,368	-	-	-	30.00%	SL	-	1,368	-
Transmitter - Rotary	6,493	-	-	-	30.00%	SL	-	6,493	-
Traps 2016	4,870	690	-	-	10.00%	SL	487	4,667	203
Tuatara Camera Project	4,583	-	4,583	-	20.00%	DV	306	306	4,278
Tuatara Sculpture	2,000	-	2,000	-	None	None	-	-	2,000
Wheelchair donated	591	591	-	-	None	None	-	-	591
Total Plant & Equipment - at Cost	95,490	12,372	14,336	-			3,761	72,544	22,946
Tracks (public/monitoring)									
Monitoring line track network	4,800,000	4,799,200	-	-	0.01%	DV	480	1,280	4,798,720
Public walking tracks	1,190,000	1,189,802	-	-	0.01%	DV	119	317	1,189,683
Total Tracks (public/monitoring)	5,990,000	5,989,002	-	-			599	1,597	5,988,403
Total	19,520,476	18,005,515	164,665	-			416,374	1,766,671	17,753,805

The accompanying notes and auditor's report form part of these financial statements.



Notes to the Performance Report

The Brook (Waimarama) Sanctuary Trust For the year ended 30 June 2025

1. Reporting Entity

The Brook (Waimarama) Sanctuary Trust is a trust established by a trust deed dated 21 June 2004, and subject to the Trustees Act 1956. Their principal purpose is Charitable Trust.

2. Statement of Accounting Policies

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 \$5,000,000. 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.

Changes in Accounting Policies

The accounting policies adopted are consistent with those of the previous financial year.

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.

Income Tax

The Brook (Waimarama) Sanctuary Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable for the sale of goods and services, to the extent that it is probable that the economic benefits will flow to the trust and revenue can be reliably measured.

Sales of services are recognised in the period by reference to the stage of completion of the transaction at the end of the reporting period.

Interest received is recognised as interest accrues, gross of refundable tax credits received.

Unspent Tagged Grants & Other Funding

Funding received, including donations, grants, and operational funding, are only recognised as income when any conditions attached to the funds received have been met. Any amounts unspent at balance date are recorded as a current liability under Unspent Tagged Grants & Other Funding.

Accounts Receivable

Accounts receivable are recognised initially at fair value, less an allowance for uncollectible amounts. Individual debts that are known to be uncollectable are written off in the period that they are identified.

Prepayment and Income In Advance

Any payments made for services during the year for a period after balance date have been accrued as an asset, and are shown on the balance sheet as a prepayment. Any income received during the year for a period after balance date is recorded as a liability, and is shown on the balance sheet as income received in advance.

Property, Plant and Equipment and Investment Property

Property, Plant & Equipment are recorded at cost less accumulated depreciation. Assets are depreciated on a straight line basis or diminishing value. The depreciation rates used are as follows:-

Buildings	0% - 10%
Displays	5% - 21%
Plant & Equipment	7% - 67%
Tracks and Fence	0% - 5%
Motor Vehicles	13.5% - 20%
Campground Assets	Over 5 year lease period ending 31 May 2029

Goods and Services Tax

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

3. Related Parties

There were no material transactions involving related parties during the financial year. (Last Year: Nil)

4. Capital Commitments

There are no capital commitments as at 30 June 2025 (Last Year: Nil)

5. Contingent Liabilities

There are no known contingent liabilities as at 30 June 2025. (Last Year: Nil)

6. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

7. Property, Plant and Equipment	2025	2024
Office Equipment		
Office Equipment	49,977	46,612
Accumulated Depreciation	(37,552)	(26,458)
Total Office Equipment	12,425	20,154
Land & Buildings		
Land at cost	1,020,811	1,009,902
Accumulated Depreciation	(136,117)	(119,813)
Total Land & Buildings	884,694	890,089
Plant and Equipment		
Plant and Machinery	95,490	81,154
Accumulated Depreciation	(72,544)	(68,782)
Total Plant and Equipment	22,946	12,372
Tracks (Public/Monitoring)		
Tracks (Public/Monitoring)	5,990,000	5,990,000
Accumulated Depreciation	(1,597)	(998)
Total Tracks (Public/Monitoring)	5,988,403	5,989,002
Vehicles		
Vehicles	134,495	84,772
Accumulated Depreciation	(75,765)	(62,760)
Total Vehicles	58,730	22,011

Notes to the Performance Report



Fence	2025	2024
Fence	12,148,639	12,143,372
Accumulated Depreciation	(1,434,190)	(1,071,484)
Total Fence	10,714,449	11,071,887

Campground Assets

Campground Assets	81,064	-
Accumulated Depreciation	(8,905)	-
Total Campground Assets	72,159	-

Total Property, Plant and Equipment	17,753,805	18,005,515
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8. Revenue**Membership Fees and Subscriptions**

Memberships	87,900	90,733
Total Membership Fees and Subscriptions	87,900	90,733

Donations, Bequests & General Fundraising Activities

Donations & Bequests	275,496	124,743
General Fundraising	-	1,828
Total Donations, Bequests & General Fundraising Activities	275,496	126,571

Government service delivery grants/contracts

Local Government Operational Grant	199,466	168,469
NCC Creative Communities Scheme	-	890
NCC Enviro Grant	-	5,937
NCC Nelson Arts Council	-	500
NCC Sculpt Nature Grant	4,000	-
NCC Waste Event Grant	-	210
Total Government service delivery grants/contracts	203,466	176,006

Non-government service delivery grants/contracts

Air New Zealand	15,000	-
ANZ Staff Foundation	-	7,500
CAF America	-	802
City of Nelson Civic Trust	6,000	-
Jasmine Social Investments	100,000	100,000
Rata Foundation	75,000	20,000
Ron & Edna Greenwood Environmental Trust	-	1,647
Tagged Grants	4,962	9,787
The Lion Foundation	-	10,000
The Kiwi Trust	35,000	-
WWF Community Conservation Fund	15,000	-
Total Non-government service delivery grants/contracts	250,962	149,736

Revenue from Commercial Activities

Admissions Fees	133,197	117,185
Campground	752,706	53,547
Jobs for Nature	-	166,925
Tours & Escorted Groups	8,847	6,850
Income Events	2,974	4,317
Merchandise Sales	25,574	17,924
Sales: In-kind donated goods	5,165	4,558
Visitor Products	2,959	1,370
Other Sales	11,153	1,166
Other Misc Income	4,823	1,865

	2025	2024
Business Sponsorships	89,139	120,000
Total Revenue from Commercial Activities	1,036,537	495,707
Interest, Dividends and Other Investment Revenue		
Interest Received	2,103	3,634
Total Interest, Dividends and Other Investment Revenue	2,103	3,634
Total Revenue	1,856,464	1,042,387

9. Going Concern

In addition to internal revenue generation, the Trust relies for funding on a combination of donations, grants, sponsorships and other fundraising activities to cover current operational expenses including repair and maintenance of assets, notably the pest-proof fence. There are already funds secured for next year, and also strategies drawn up to generate further income. If these current income streams were to reduce, then the Trust would have to consider tailoring its operational requirements and expenses accordingly. All efforts are being made to expand revenue generation activity. Starting from 1 June 2024, the Trust became the new operator of the Brook Valley Holiday Park under a lease and management agreement with Nelson City Council. The Trust has taken on the holiday park operation as a going concern, with the intention of growing revenues generated through the holiday park.

The Operations Manager and Office Manager provide written monthly reports to the Board via the Chief Executive. Finance, Audit & Risk and Health & Safety are standing items on trustee board meeting agendas. The Health & Safety and Wellbeing; the Operations & Ecosystems Working; the Communications, Education, Visitor Experience & Sales; the Events and Promotions, and the Marketing Working committees all submit reports to the Board via the Chief Executive. Sanctuary committees can also include external representatives if additional expertise or advice is required.



NMA Nelson Marlborough Audit Ltd

INDEPENDENT AUDITOR'S REPORT

To the Beneficiaries of The Brook (Waimarama) Sanctuary Trust

Report on the Performance report

Opinion

We have audited the performance report of The Brook (Waimarama) Sanctuary Trust on pages 28 to 44 which comprise the entity information, the statement of financial position as at 30 June 2025, the statement of service performance, the statement of financial performance, the statement of changes in general funds and statement of cash flows for the year then ended, and notes to the performance report, including a summary of significant accounting policies.

In our opinion the performance report presents fairly, in all material respects:

- the entity information for the year then ended
- the service performance for the year then ended
- the financial position of The Brook (Waimarama) Sanctuary Trust as at 30 June 2025 and its financial performance, and cash flows for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of changes in general funds, 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 the 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 the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants (IESBA Code)*, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

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

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

Information Other Than the Performance Report and Auditor's Report

The Trustees are responsible for the other information. The other information comprises the information included in the Depreciation Schedule on pages 36 to 40 but does not include the performance report and our auditor's report thereon.

Our opinion on the performance report does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the performance report, our responsibility is to read the other information, and in doing so, consider whether the other information is materially inconsistent with the performance report, or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

The Responsibility of the Trustees for the Performance Report

The Trustees are responsible on behalf of the entity 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 which comprises:
 - the entity information
 - the statement of service performance
 - 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 in New Zealand by the New Zealand Accounting Standards Board, and

- (c) for 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 Trust for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibility for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report as a whole 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) 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 be reasonably expected to influence the decisions of users taken on the basis of the performance report.

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Emphasis of Matter

We draw your attention to note 9 in the performance report which describes the Trust's reliance on external income generation through donations, grants, sponsorships and other fundraising activities, and the possible effect on the Trust of decreases in this ongoing income as a result of external pressures including the impact of local weather events. Our audit opinion is not qualified in relation to this matter.



NMA Nelson Marlborough Audit Limited
PO Box 732
Nelson 7040

20 October 2025

Directory

Patron

Lou Sanson, QSM

Board of Trustees

Mike Glover

Maurice Woodhouse

Christine Hemi

Paul Russell

Deryk Mason

Joanne Holdaway

Brian Olorenshaw

Serean Gallagher (from May 2025)

Senior Management

Chris McCormack - Chief Executive

Nick Tilly - Office Manager

Nick Robson - Sanctuary Operations Manager

Tui Fisher/Kim Batchelor – Camp Manager

Contact

The Brook Waimārama Sanctuary

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Enriching our community through connecting with nature