



ANNUAL REPORT | 2022/23



Contents

4	Chairman's report
6	Chief Executive's report
8	Achievements for 2022–2023
10	Social capital
12	Our support partners, sponsors, and donors
13	Environmental capital
17	Human capital
20	Future action
21	Our trustees
22	Health, safety and wellbeing (HS&W)
24	Treasurer's report
25	Performance report 2022–2023
45	Independent Auditor's report
48	Directory

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





CHAIRMAN'S REPORT - CHRIS HAWKES

Tēnā koutou katoa

This time last year we were embarking on the refurbishment program of the NBS Visitor Centre. Throughout the refurbishment project the Trust Board was kept fully informed of refurbishment progress, and costs. The large, complex project was largely completed within the last 12 months and finished close to budget. The Trustees congratulate the project contractors, Sanctuary volunteers and Sanctuary staff on the outstanding result achieved. The 'new' NBS Visitor Centre is a truly striking entranceway in which to welcome Sanctuary visitors, and the volunteer and Sanctuary office spaces are now a weather-tight and more 'fit-for-purpose' working environment.

With two more successful species translocations/introductions (powelliphanta and kākārīki karaka) completed this year, our focus is now to build on these for the ensuing years. The start of the construction of the mouse-proof fence required for the introduction of tuatara is indicative of these initiatives. Work on gaining the necessary regulatory approvals for the introduction of further species continues, as does the work of fostering strong and genuine partnerships with various iwi who are kaitiaki (guardians) of the taonga species we hope to bring to the Sanctuary.

The dark economic clouds are no-longer on the horizon as they were twelve months ago, instead they loom directly overhead impacting future funding for the foreseeable future.





Photo: Nick Tilly

Securing the long-term funding and financial security of the Sanctuary Trust is increasingly challenging as donations, sponsorships and grants all become more difficult to attract, whilst at the same time our costs rise reflecting the reality of the current economic environment in which we all find ourselves.

Our three-year, Jobs-for-Nature (COVID19 response) funded noxious weeds eradication programme is now nearing the end of year two. Jobs-for-Nature was a (nationwide) post-COVID initiative to keep people employed on specific environmental/conservation projects, and it's proving to be enormously beneficial to the Sanctuary. The project management team received plaudits for the outstanding results being achieved in the Sanctuary, for our monitoring and reporting and for showing real project results. In April we had a visit from Hon. Willow-Jean Prime, the Minister of Conservation at our Open Day. The Minister seemed impressed with the Sanctuary and what we have achieved so far, and for the Sanctuary aspirations to nurture the preservation of valued taonga, both flora and fauna.

We are extremely thankful to have the financial support of many local businesses, private individuals/donors, supporters (aka members), and sponsors who are conservation minded, who see the value of our efforts, without whom our job in restoring the Sanctuary ecosystem would be so much more difficult.

Our key objectives for the coming year are to keep working on species introductions, to build on our record visitor numbers in 2022-23, and we endeavour to tap into the Nelson and Tasman annual events calendar to build awareness of the Sanctuary and visitor numbers still further.

In closing, I extend the Trustee's congratulations to Ru and his team for a strong 2022-23 financial result. Our thanks to all involved in the Sanctuary, most especially to our volunteers, for another remarkable and successful year building an outstanding community conservation asset that is a credit to the Nelson region.

Chris Hawkes
Chair



CHIEF EXECUTIVE'S REPORT - RU COLLIN

This report highlights key achievements for the year and reports against the four capitals of social, environmental, cultural, and financial. The standouts of the year must include the enhancement of the Sanctuary NBS Visitor Centre, the landscaping improvements and an improved financial position. We also managed the operation through two significant storm events with minimal disruption.

During the year ending 30 June 2023, the Sanctuary has worked through a long list of activities, too numerous for all be noted in this report. Highlights that stand out for me include:

- Posting an end of year surplus of greater than \$250,000 after depreciation
- The appointment in April 2023 of Joanne Holdaway and Brian Olorenshaw in June 2023 as new Sanctuary trustees
- The pest fence not being breached during the two significant storm events in August of 2022 and May of 2023 and, although serious damage was done to the fenceline and many tracks and monitoring lines, the Sanctuary retained its pest free status
- Further development of plans involving the translocation of kākā, tuatara and pukupuku kiwi
- The significant refurbishment of the Visitor Centre got underway in June 2022 and was completed 12 months later.
- The establishment of Sculpt Nature - a land art competition that links us closer to the Nelson arts and culture sector
- Two successful Open Day events that attracted over 3,400 people to visit and enjoy the Sanctuary
- Becoming an allied partner of the Kotahitanga mō te Taiao Alliance - a collaboration between te Tauihu (top of the south region) Iwi, Councils and DOC.

Along with the notable achievements mentioned above, the Sanctuary team of Trustees, paid staff and our volunteers have diligently monitored for mammalian pests and responded to pest incursions, fence breaches, repaired and/or constructed new Sanctuary assets such as the pest fence, and our walking track network.

We've made numerous improvements to our systems and processes and have continued to better resource our teams with the tools and skills they need to do their allotted tasks.





Other pleasing results to note include the growth of our gate sales recorded at over \$130,000, a jump on the previous year by over 20%. We also broke a record for total visitors with a notable increase of over 25% on the previous year, to just under 16,500 visitors.

We have partnered with numerous sponsors and supporters on a variety of projects, such as NBS – a new strategic supporter with completing the visitor centre. There are simply too many partners to mention by name here – but our heartfelt thanks to all of them.

Our priorities as a business include setting an example by becoming (at least) a carbon zero business. What we will do is focus on our issues – reducing power, paper and fuel consumption:

- Internal and external stakeholder engagement – social media feedback, schools feedback
- Measure our carbon footprint – we have invested in a three-year baseline assessment, and have isolated the actions that can have the most effect on our business at reducing our footprint
- Operationalise – power use reduced: solar panel system; paper use reduced and fuel/

fleet options being rationalised with possible introduction of EV utes in the future. We also seek to have native bush/ngahere financially valued and recognised through biodiversity credits. Standard operating procedures and policies will be developed in time to reflect these aims.

My position as Chief Executive is well supported by the small team of permanent staff – Nick Tilly, Nick Robson, Robert Schadewinkel and Murray Neill. Deborah McConochie and Rick Field are contractors who have ably assisted in the fundraising, business support, extension service and with education delivery. Our dedicated weeding team of paid employees (led by Murray and Chelsea Haley) supported by (COVID response) Jobs for Nature funding with up to two additional part time staff. We also were well supported by part time roles dedicated to events & promotions (Liv Gallagher), education delivery (Shani Bennett), biosecurity support (Steffi Kuenstle) and with Visitor Centre and Volunteer Coordination (Jazz Scott and Mary-Anne Cameron).

Ru Collin
Chief Executive

PROGRESS ON OUR 15-YEAR GOALS

	2020	Progress update to 30 June 2023	2025
Operations	- Additional land requirements identified - Sanctuary site plan confirmed - Health and Safety prioritised in operations	- Site plan developed 2020-21 - H&S Committee established, standing agenda item at board and at operations meetings - Achieved ISO 45001 Standards of accreditation 2020 and again 2022	- A quality track network - Support pest management beyond fence
Ecosystem Restoration	- Native species reintroduction commence/natural regeneration of ecosystem continues - Confirm requirement for internal enclosure for tuatara	- Ecological plan drafted in 2023 - Three species introduced from April 2021, with three species planned for 2023-25 3.7 ha selected as suitable for tuatara and other mouse sensitive species like some gecko, skinks and lizards	- Species reintroductions continue - Further develop national network of sanctuaries
Marketing Communication	- Establish awareness of benchmarks - Community awareness 20% of Nelson region population	1500 supporters, on track - Awareness growing, evidenced by events such as Open Days that are increasing in popularity year on year. - Must keep promoting the Sanctuary to the community	- Community support 5% (~2,500 people) - Community awareness 50% Nelson and 25% Tasman regions
Visitor Experience	Develop added-value tour offerings	- Visitor centre enhancement project completed. Additional walks and features added over last three years, art works and improved signage - Awarded TourismNZ Qualmark standard with silver in 2021 and gold in 2022 and 2023	- Visitor Centre enhancement project completed - Visitor education offering in place - Eco business working with Sanctuary to maximise visitor experiences
Financials	Operations plus some capex monies secured	- Last two years achieved operational surpluses - Larger projects are funded separately from operations budgets - Trust does not operate with debt - Foundation Trust was established in 2021 and is growing	- Annual operational revenue requirements assured. - Foundation holds >\$5m
Fundraising	Car parking project initiated	- Six options have been identified, but potentially very expensive. - We have a traffic management plan approved by NCC 2022 - Decisions are Influenced by the future of the Brook campground	Visitor enhancement project completed
Education	- Social change benchmarking established - Access 50% Nelson Tasman primary and secondary schools with Sanctuary messaging	- Education resources created internally and implemented from 2021-2023. Student numbers visiting the Sanctuary have doubled from 2021-2023 - Need to do more to attract more Tasman schools to the Sanctuary	- Access 100% Nelson and Tasman schools - Tertiary education programme developed – with NMIT and iwi as partners
Research	- Establish a research and development programme - Identify research partners	- Not done. Partnerships growing with Otago and Victoria universities - A local advisory group involving DOC, NCC and Cawthron formed in 2021	- Ecological research programs in progress - Establish measures of impact on social wellbeing

2030

- Additional land requirements met

- Perceived as a location of national significance
- Species reintroductions continue
- Reassess what conservation looks like regionally and nationally

- Community support 10% (~5,000 people)
- Community awareness 75% Nelson and 40% Tasman regions

- Full suite of digitalised (remote) experiences
- National recognition as a visitor destination

- Reserves built to meet all depreciation needs

- Capital for Cultural Centre / front-of-house completed

- 3000 students through Sanctuary p.a.
- Synonymous with immersive, fun, interactive, education experiences
- Evidence of significant positive social change

- R&D program outcomes support Sanctuary as a conservation centre of excellence

2035

- Support neighbouring DOC, NCC and TDC estates (part of halo) progressing toward predator-free

- Part of a global network of sanctuaries representing best practice

- Supporter base 10,000

- International recognition as a visitor destination.
- Cultural Centre project completed

- Reserves built to cover 3 years of operations costs
- Foundation holds >\$20m

- Recognised centre of conservation excellence supplying knowledge to support species re-introductions

- 6000 students through Sanctuary annually

- Extend R&D activity beyond the Sanctuary itself (eg the downstream waterways and Richmond Forest)

Success Factors

- Efficient systems giving >95% confidence of costs & pest control



- Internationally recognised for protecting and enhancing an exemplary and sustainable natural ecosystem



- Community support >20% in Nelson region



- Sanctuary in the top 10 visitor destinations in Nelson Tasman



- A self-sustainable eco-business



- High quality, highly prized community asset
- Financial sustainability through earned, contributed and institutional funding



- >80% community show social change and are fully supportive of the Sanctuary
- Perceived as an educational centre of excellence, enabling people to understand and participate in the conservation journey



- Conservation contribution from research papers recognised nationally and internationally



SOCIAL CAPITAL

This is the value generated from social networks or 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 2021 we also decided to give something back to the community by providing free Sanctuary passes to three entities; the Red Cross, Big Brothers, Big Sisters and to Nelson's land search and rescue (SAR). The passes were gladly accepted and have been used throughout 2022 and 2023.

Volunteer effort

Important in the success is meeting goals such as ecosystem restoration and the input of our volunteers, both from operational and governance perspectives. The total hours, both estimated and recorded against the Sanctuary, represents a high level of commitment from many people.

Volunteer involvement 2022/2023

1 July - 30 June 2022	2023	2022	2021
Administration	2,515	3,700	4,420
Assets	4,020	1,138	2,045
Bird Monitoring	1,770	2,408	1,011
Fence Inspection	323	45	865
Fence Maintenance	882	1,349	1,564
Pest Detection	7,052	4,643	6,905
Cards	1,837	2,792	630
Track maintenance	4,179	1,969	4,624
Visitor Centre	2,184	1,605	1,930
Weeding	708	719	774
Planting	362	161	161
General uncoded	2,418	565	
TOTAL HOURS	28,247	21,093	23,711

Notes to table for 2023

- 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
- The volunteer efforts with track maintenance, and responding to two major adverse events required more time
- 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 line represents hours recorded, but not coded, with most to pest detection or survey work.





Our volunteer representatives

Dave Garnett and Annette Cunningham represent volunteers' views as volunteer reps and speaking directly to the Board offering great advice and their perspectives are valued. These roles aim to improve the exchange of ideas and opinions between trustees, staff and volunteers. Their efforts as the official volunteer links within the volunteer pools have helped bring all parties closer together to work more effectively as a team. I would like to also acknowledge the volunteers' efforts at the Sanctuary and also include Sabrina Malcolm, our volunteer connector. A special thanks to the volunteer team leaders who have continuously worked on Sanctuary projects and issues throughout the year.

Our volunteer connector - Sabrina Malcolm

The role is to manage volunteering enquiries and to meet prospective volunteers and manage their team selection, induction, training, and allocation to a team. This past year, as few as three and as many as 20, new volunteers were placed in 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.

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 2022-2023



Department of Conservation
Te Papa Atawhai



STRATEGIC SUPPORTERS

Department of Conservation
– Jobs for Nature & Kaimahi for Nature
Jasmine Social Investments
Nelson City Council
Nelson Building Society

MAJOR SUPPORTERS:

Booster Wine Group
Bowater Motor Group
Cutting Edge Signs & Graphics
Downing Design
Jens Hansen Jeweller
J&E Reuhl
Kūmānu Environmental
Macpac
Mediaworks
Morrison Square/Oyster Group
Nelson Pine Industries Ltd
Nelson Airport
One Forty One
Oyster Management
Platinum Asset Management (Australia)
Rezource Ltd
RWCA Accountancy + Advisory
Sunroom Design
SeeReed Visual Communication
Simplicity Foundation
Stanley Black & Decker

VISITOR EXPERIENCE ENHANCEMENT PROJECT SUPPORTERS

Bays Joinery
Blair Ferguson Plumbing
Brightwater Joinery
Tom Brett
Downing Design
Freeman Group
Gibbons
Harrisons Solar
Wayne Hennessey
Insite
ITM
Neil Johnstone
Laser Electrical
D&D McConochie

Nelson Pine Industries
PJ Simpson Builders Ltd
Placemakers
Planscapes (NZ) Ltd
Platinum Asset Management
Redbox Architects
Richmond Glass
Rollos Locksmiths
Sanctuary Volunteers
Simplicity Foundation
Lee Woodman

GRANTS

Alexander Harold Watson Charitable Trust
Jasmine Social Investments
Nelson City Council
– Environment Grant Scheme
– Creative Communities Scheme
– Events Fund Scheme
Frimley Foundation
Harcourts Foundation
Lottery Grants Board
Pub Charity
Mainland Foundation
New Zealand Community Trust
Sargood Bequest
The Lion Foundation
The Department of Conservation

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
Continuum Architecture
COR Associates Ltd
Cutting Edge Signs & Graphics
Duke & Cooke Ltd
Duncan Cotterill
Easton Apples
Elevated Events
Enhanceskin
FSL Foods Ltd

Gibbons
Insite Nelson
Jerram Tocker Barron
Kimi Ora Eco Resort
Laser Plumbing Nelson
Latitude South Travel Company Ltd
Little Bird Audiology
Maxted Contracting Ltd
McFadden McMeeken Phillips
MTF Finance Nelson
Neil Whittaker Medical Ltd
Nelmac Ltd
Nelson Coachlines Ltd
Nelson Consulting Engineers
Nelson Dental Centre
Nelson Protective Coatings Ltd
O'D & Co
Pitt & Moore Lawyers
PL Law Ltd
Prego Mediterranean Foods / Comida
Cafe & Restaurant
Proper Crisps
Renaissance Organic Hair Salon
Rezource Ltd
Richmond Glass
Staig & Smith Ltd
Stoke Garden & Landscapes
Sunrise Cleaning Services (Nelson) Ltd
Tahuna Beach Holiday Park
Tasman Sparkies Ltd
Te Rūnanga o Ngāti Kuia Trust
The Free House
The Nelson Market
Thwaites Diesel Nelson Ltd
Titoki Nursery Ltd
Upshift Limited
Venue Tech
Viridian Glass
Wine Art & Wilderness
WSP Opus

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



ENVIRONMENTAL CAPITAL

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

Surveys

A total of four Sanctuary-Wide Surveys (SWS) were completed in September, January, March & May.

Biosecurity

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

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 2022-23 included increased detected bird activity and the discovery of more 'lost' plants, especially fungi and orchids. This gives us cause to celebrate what we have. We also initiated 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.

Example of plants in the Sanctuary

(Right) A sharp-eyed volunteer has discovered a tiny orchid identified *Acianthus sinclairii* (a type of gnat orchid). More commonly known as a pixie cap or heart-leaf orchid, it features a single heart-shaped leaf one-third to halfway up the stem with up to 10 greenish flowers with a tinge of maroon. Such discoveries along the side of the track add to the enjoyment of a visit to the Sanctuary and are the reason why we are passionate about the message to volunteers and visitors to "tread carefully".



Photo: Kath Ballantine

Also spotted recently, the stunning fungi (above), *Gliophorus graminicolor*, a wax-gill fungi. Around 20 species of wax-gill have been reported in New Zealand, most indigenous. *Gliophorus* is recognised by the thick glutinous coating over the surface.





Photo: Deb Corbett

Kakaruai, the South Island robin



Photo: Dave Curtis

Ngirungiru, the South Island tomtit



Photo: Nancy Holden

Koromako, the bellbird



Photo: Rebecca Bowater

Riroriro, the grey warbler

Example of birdlife in the Sanctuary

A volunteer saw a kakaruai (South Island robin) in Morepork Gully. Presumably, this was a dispersing juvenile bird on the scout for its own territory and a mate. This is quite exciting as this indicates that robins are dispersing from their forced high-altitude refuges into the lower parts of the Sanctuary. Kakaruai or *Petroica australis* are a fantastic indicator species for the benefits of pest eradication. They are quite sensitive to rat predation, which is why they have only survived above about 700m altitude where rat densities are naturally lower due to harsher winter climate and food.

Pest Detection

The Pest Detection Team operates over 3,500 trapping and detection devices in the Sanctuary in accordance with the BWST Biosecurity Plan and instructions from the Sanctuary Ecologist and Biosecurity Ranger. Pest detection is managed in four operational areas. Each area has a coordinator:

- **Card preparation and checking.** This team prepares tracking cards and lures, refurbishes cards for reuse and checks returned cards for prints. The work undertaken by this team is appreciated by detectors and significant savings are made by reusing tracking cards.
- **Perimeter.** The devices on the perimeter lines are permanently active. There are 15 perimeter teams and a total of 48 volunteers who conduct fortnightly servicing of these devices inside the sanctuary. A further six volunteers service the traps and tracking tunnels outside the fence monthly.
- **Sanctuary Lines.** There are 10 teams servicing the 17 lines and six spurs inside the Sanctuary. Eight lines contain DOC200 traps and were serviced fortnightly over the reporting period. All lines and spurs are monitored quarterly during the Sanctuary Wide Survey (SWS). Eighty volunteers participate in the SWS and servicing of the DOC200 traps.

- **Responses.** There are 20 volunteers who are available to assist with responses, most of whom also participate in other pest detection activities. Volunteers in this team may be called upon to work in challenging terrain and thus a good level of fitness and ability to work in rough country is required.

A small number of volunteers assist with projects such as the trial of different lures currently being undertaken.

Brook Waimārama Sanctuary 5-minute bird counts team

Katherine Chamberlain leads this volunteer group which has been collecting data since 2009.

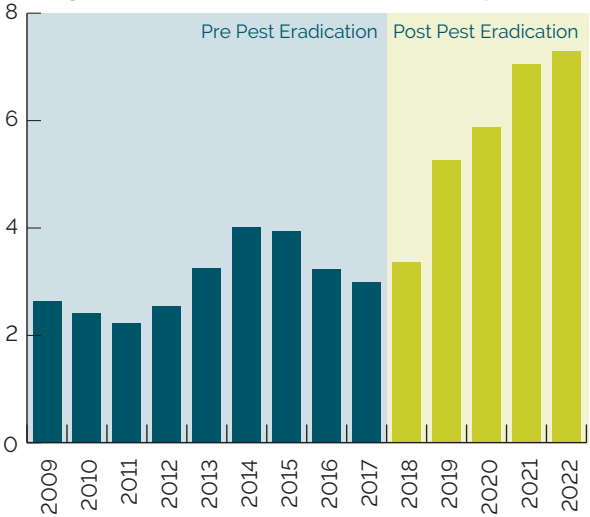
Five-minute bird counts (5MBC's) measure bird activity, which provides a relative measure of abundance. Since 2009, 5MBC's have been, and continue to be, conducted quarterly from the ends of February, May, August and November by a team of volunteers at 20 count sites within the Sanctuary. The count sites are spaced 200m apart as the tūi flies. Most are situated on E-line around 400m altitude.

During a 5MBC, a monitor counts all the birds seen or heard during a five-minute period, taking care not to count the same bird twice. Monitors conduct surveys individually and on separate days, allowing for multiple counts at the same sites over a period of 7-10 days each quarter. Monitors record their data on a standardised form and send their results to the team leader for entry into a spreadsheet.

The activity of tūi and more recently robins increased following the pest eradication in late 2017. The most dramatic increases in activity were detected in bellbirds and tomtits. The two graphs following show the average number of bellbirds and tomtits seen or heard per 5MBC per year. Error bars are standard deviations, which is a measure of the spread of the data. When calculating averages and standard deviations, count sites within each quarter were weighted equally. Quarters were also given equal weight. This helped to dampen the effect of variable sample sizes on averages, which can bias an average, especially for species that are detected less often, such as tomtits.

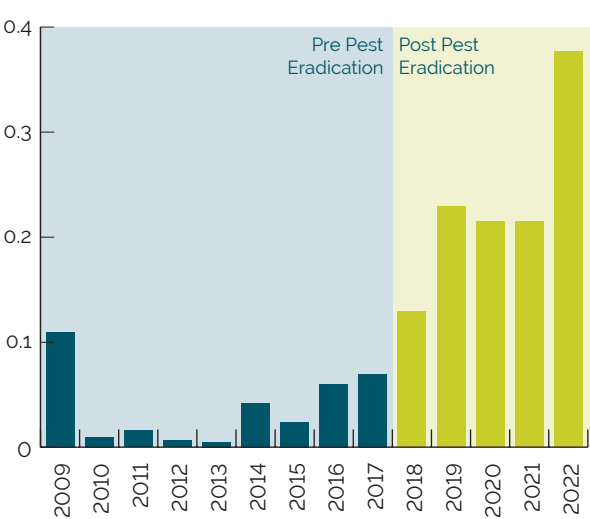
Bellbirds/korimako are widespread across the Sanctuary. Being highly vocal, they are easy to count. Their activity and presumably their numbers have roughly doubled since the pest-eradication (green bars). There was little increase from 2021 to 2022, which may suggest they are approaching carrying capacity.

Average number of bellbirds seen or heard per 5MBC



Tomtit/ngirungiru activity also increased substantially following the pest eradication. Counts in 2022 were more than five times that of the years prior to the pest eradication and almost double that of 2021. While an average of just under 0.4 tomtits per 5MBC may sound small (and you may be wondering where the other 0.6 went), bear in mind this effectively means almost four tomtits were seen or heard for every ten 5MBC's, which is not bad for a small bird with relatively large territories.

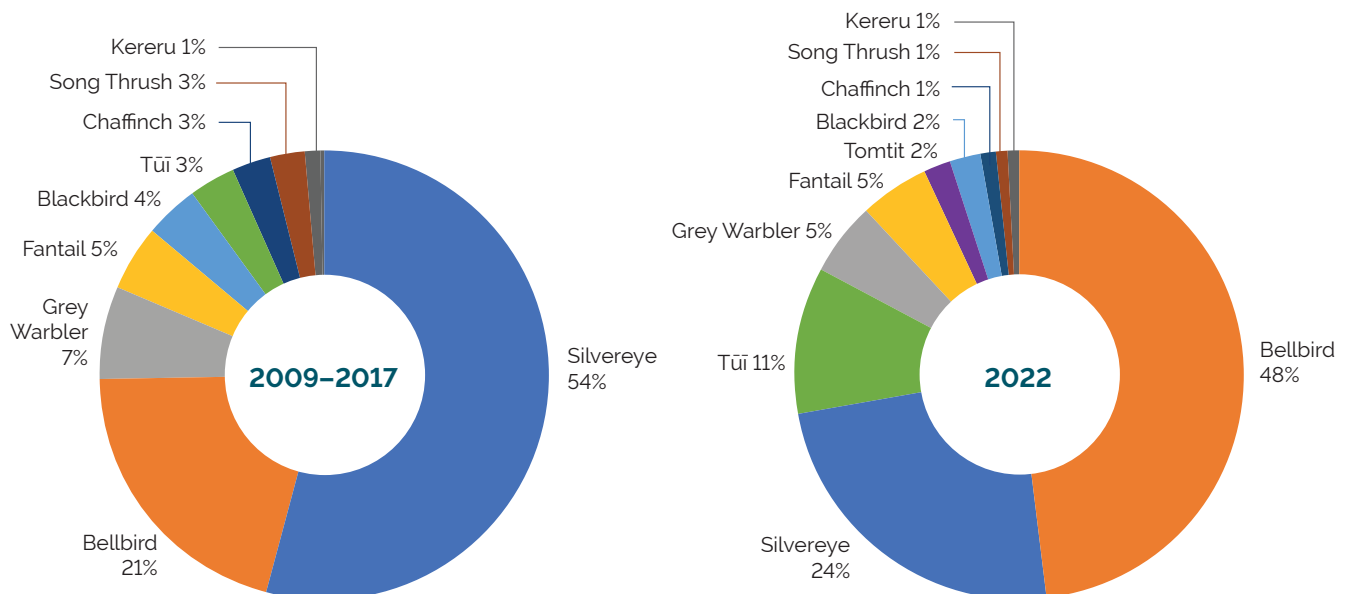
Average number of tomtits seen or heard per 5MBC



Lastly, the following pie charts show the relative ratios of the 10 most commonly counted bird species during 2009-2017, the period prior to the pest eradication, and 2022, the fifth year following it. As you can see, in the years leading up to and including 2017, of the top 10 species counted, 54% were silvereyes while 20% were bellbirds. In 2022, these ratios largely reversed with bellbirds the dominant species at 48% and silvereyes a distant second at 24%.

Also of note, tomtits, absent among the top 10 species between 2009-2017, ranked number six in 2022.

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



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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 2023 we can report that we have achieved much for the Sanctuary, with planning the reintroduction of lost species including some of our most endangered species, and the creation of a significant visitor attraction. We do so with a strong Board of Trustees, an effective and committed staff and the unwavering commitment of our dedicated supporters and volunteers. We would have achieved little without the financial support of our key funding partners who continue to believe in what we are aiming to deliver for the present community and future generations.

Non-financial performance measures 1 July 2022–30 June 2023	Actual	Target
Paying Visitors¹ • Nelson/Tasman Residents: 78% • NZ other regions: 13% • International: 9%	16,457	17,454
• Free-of-charge entries (visiting supporters and others with complimentary status entry)	3,969	3500
Members (excludes Business Club members)	1,536	2,000
Volunteers	300+	300
Conservation count events (note many surveys within each event)	4	4
Sanctuary surveys	4	3
Adverse events causing incursion to fence	11	4

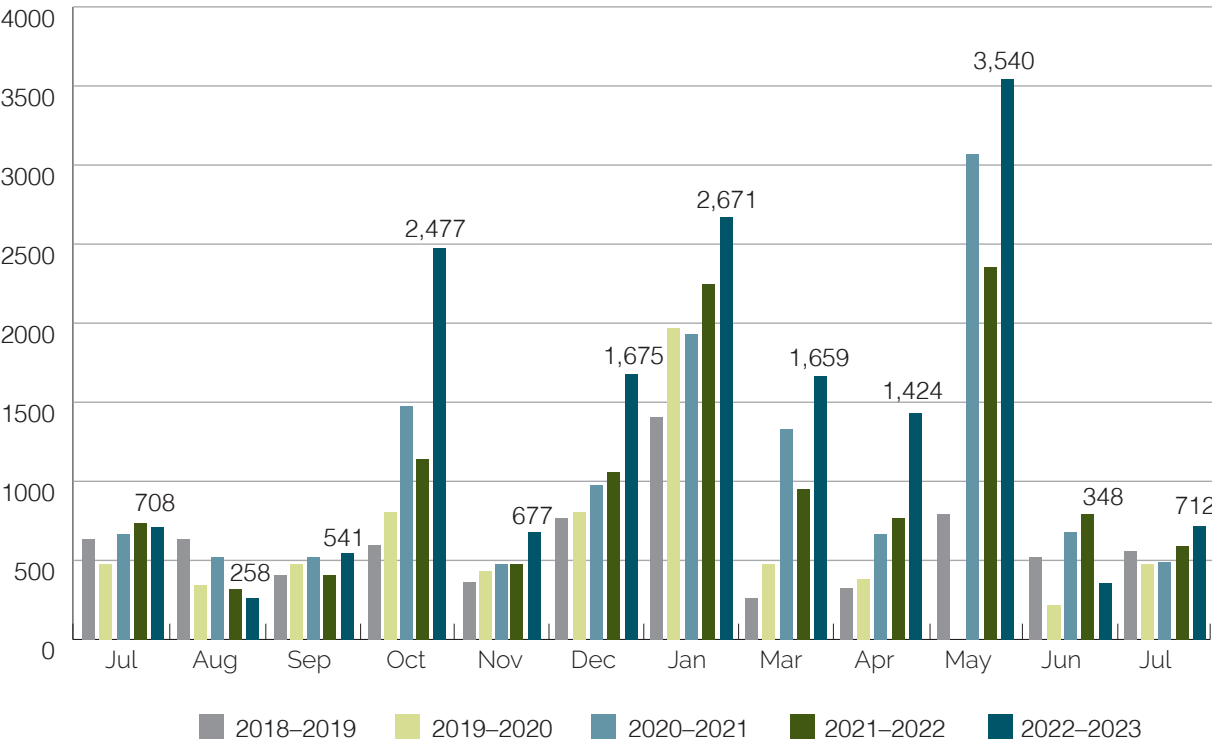
In the past year continued efforts have been made to lift the number of paid-up financial members (aka 'supporters') and excellent processes and procedures are now in place to encourage people to renew their supporter subscriptions as they fall due.

Financial performance measures 1 July 2022–30 June 2023	Actual \$	Target \$
Sanctuary admission fees	68,332	89,017
Koha/donation per visitor ² at gate	0.28	0.28
Average subsidy per visit (Total NCC operating grant/all visitors)	12.50	12.31
Non council donations/funding	897,153	1,011,892
Net surplus before depreciation (cash surplus)	203,080	186,308
Membership subscription revenue ³	47,558	85,504

1. Visitor origin data has only been collected since January 2020
2. Koha/donations per visitor based on donations received at the Sanctuary Visitor Centre (this revenue is additional to entry fees), entry fees were introduced in Jan. 2020
3. Excludes business club membership revenue



Experiencing nature; our visitors



Total: 16,457; monthly average: 1,371



(above) July – Matariki Pop-up
(below) December 2022 – Bob Bickerton performs in the Beech Glade Classroom



(above) June – Kākāriki karaka merchandise & Beer release
(below) February – Volunteer BBQ



Highlights include:

- Supporter numbers: in the second half of 2022 supporter number grew modestly from 1,411 in July to finish at 1,539 in December 2023. In the first half of 2023 numbers have been relatively static with 1,633 paid up supporters in January, and finishing the financial year, 30 June with 1,536.
- Electronic payments at the Visitor Centre increased significantly in the past year and represent 80% of payments (compared with 75% the previous year)
- Revenue through the Visitor Centre averages \$10,930 per month, with December and January being our busiest periods
- Free-of-charge entry to the Sanctuary: we began recording the number of free of charge entries to the Sanctuary several years ago to track repeat visits by financial supporters and others with complimentary or pre-paid entry. We recorded 3,969 such entries in the year ending 30 June 2023, compared with 3,562 in the previous financial year.
- The Sanctuary website is serving us well. Significant new content has been added to the website in the past year, we see good levels of website visitors, and revenue

of \$49,649 (net) was received through the website in the past year by way of supporter payments, donations, events and merchandise sales compared with \$44,694 the previous year.

Events

Events have seen a huge amount of growth this financial year, particularly as the easing of Covid-19 restrictions has allowed some certainty around planning public gatherings. Since 1 July 2022, the Sanctuary has organised a Sculpture Symposium, hosted a series of outdoor concerts at our Beech Glade Classroom, collaborated on an endemic beer series to celebrate our unique flora and fauna, and hosted several speaker events throughout the year too. We've also participated in several pop-up events during the year (including Matariki & Street Hop) as well as hosted our two Open Days, with record attendance at the most recent April event. We are grateful to our partners, funders and supporters for making all these events possible. A special thankyou to BECA, Rezoource, The Nelson Arts Festival, Creative New Zealand, Nelson City Council, NRDA & The Free House

Below are some of the highlights from the past year.



(above) October - Sculpt Nature Sculpture Symposium. Gabi Melo (Sculptor) in action

(below) March – EarlyBird Breakfast



(above) November - Wasp Night Speaker Event – Phil Lester & Richard Toft

(below) April 2023 – Rachel Boyack, MP for Nelson and Hon. Willow-Jean Prime, Min. of Conservation attend the Open Day



FUTURE ACTION

This annual report aims to not only report on the past year, but also highlight our intentions for the foreseeable future.

Our immediate aims for the next financial year include maintaining the integrity of our primary asset, the pest fence. We are looking for opportunities that aid in self-sustainability of the Sanctuary and we will be elevating the well-being aspect our Sanctuary offers to the community. We have lifted our communications delivery and our messaging across our support base and are seeing a positive response with our supporter/ membership base increasing again over the past 12 months. Visitor feedback continues to be positive. We want to keep that momentum going and relationships remain a very important element of Sanctuary support. We want to continue to build strong connections with iwi, with our strategic supporters and funders, our business supporters, volunteers and with the Sanctuary donor base.

Our people; management and staff

We continue to build an organisation by empowering our people to make a difference through sound planning and being part of an effective Sanctuary team. Our key achievements this year reflect the high level of engagement, commitment and hard work of our people despite the prolonged difficulties caused by two adverse weather events.

We intend to steadily enhance the visitor experience in the Sanctuary with a combination of improved messaging, more walking tracks, and by introducing more interactive technology that visitors can enjoy. Later in 2023 we will implement an ecological plan for the Sanctuary's fauna and flora and will continue to work on more species introductions. We will focus on projects that support species introductions plans and we will also be looking to further enhance biosecurity surveillance and responses, to minimise chances of pest incursions by introduced mammalian pests.

In the next financial year we expect inflationary effects upon costs and with uncertainty surrounding government funding, these factors will put pressure on meeting our annual budget.

We consider it very important to retain and grow our support base and increase our volunteer pool.



Photo: Deb Corbett

OUR TRUSTEES



Chris Hawkes,
Chair, Trustee

Chris has considerable experience in business management including national farmer's co-ops and international companies ICI and Coca-Cola. He was 50% owner of Mainstream Food that, originally with eight branches, covered all of the South Island supplying temperature-controlled food products to both retail and food service trade. Chris is also Chair of the Kaiteriteri Recreation Reserve Board.



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 Ngāti 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.



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.



Mike Elson-Brown,
Trustee

Mike specialises in professional trusteeship and holds TEP and METI qualifications. Mike joined the BWST as a Trustee in August 2016, stepped down in April 2019 and re-joined the Trust in September 2019.



Mike Glover,
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.



Debbie Armatage,
Trustee to February 2023

With formal training in journalism, marketing and communications, Debbie has spent many years in the senior management roles predominantly in the food, hospitality, and tourism sectors. Debbie became a BWST trustee in 2019.



Joanne Holdaway,
Trustee, from April 2023

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.



Brian Olorenshaw,
Trustee, from June 2023

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.

HEALTH, SAFETY AND WELLBEING

Health, safety and wellbeing (HS&W) are a priority at Brook Waimārama Sanctuary, demonstrated with the formation of a standalone operations committee that reviews HS&W at each meeting, and a trust board that lists HS&W as a standing item on its meeting agendas.

The Trust protects our people by doing everything reasonably practicable to minimise or eliminate health and safety risks at work. Our aim is to see everyone go home safely every day and we appreciate the often-unsung efforts our HS&W committee members go to ensuring that aim is met. The Health Safety and Wellbeing Committee is a working committee which has been given the following Board responsibilities:

a. To ensure the Board complies with its obligations under the Health and Safety at Work Act.

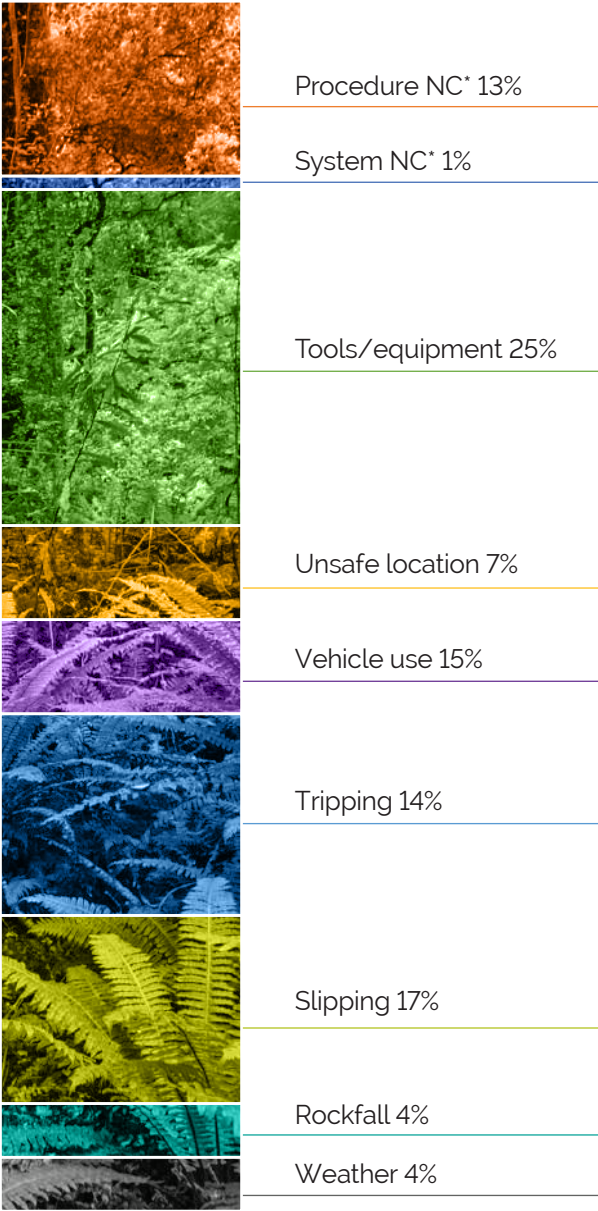
b. To carry out the functions of the Health and Safety Committee as defined in the Act.

The Committee is required to ensure the health, safety and wellbeing of those who work for the BWST, and of any workers influenced or directed by the BWST, including other persons to ensure their Health and Safety is not put at risk from work carried out as part of the conduct of the BWST.

In complying with these instructions, we collect data on, and monitor reported incidents to learn about the risks being faced in the sanctuary and to reduce the incidents and in particular injuries.

The chart below shows the current breakdown.

Total root causes by per cent, 2019 – 2023



• NC - Non-compliance



Nearly 75% of all incidents occur during just four tasks or causes. Tool and Equipment incidents comprise 25%; slipping comprises 17% of all incidents with Tripping and Vehicle Use forming 14% and 15% respectively.

These proportions have not altered significantly during the time data has been collected. It is becoming clear these are the risks which are the predominant cause of incidents within the Sanctuary. We also know that vehicle use has not resulted in a recorded injury but is heavily weighted with near miss incidents. It is therefore almost certain that both slipping and tripping together with tools and equipment have generated most of the injuries on record.

During 2023 so far there have been three injuries and six near misses, compared with 2022 figures of seven injuries and 10 near misses over the full year.

ISO 45001

The BWST ISO 45001 accreditation lasts for two years. We applied for our accreditation to be reassessed in late 2022, and achieved success with two minor recommendations:

- Some documents did not show the version and amendment date within the footer
- A procedure for recording that new legislation was being monitored, together with an assessment of any implications for the sanctuary was needed.

The accreditation was achieved by the expiry date and the recommendations were implemented without delay.

Search and rescue exercise

A search for a lost visitor was simulated as an exercise with SAR. The search was successful (the visitor was found) and several improvements resulted including:

- The Radio Heat Map was shared with SAR, showing reception within the Sanctuary
- A monitoring track map was also shared with SAR
- We learnt SAR was unfamiliar with biosecurity requirements. These will need to be closely monitored whenever SAR are needed at the Sanctuary

- SAR proposed a further exercise to search for a lost volunteer. This would involve tracks or routes used by volunteers within the wider Sanctuary with a less obvious lost volunteer.

Trustee input

The H&S committee has asked for help from the Trustees by checking a few of our processes and tasks, from the Board's perspective. We are seeking comments, criticisms, and suggestions from the Board, by asking whether we the committee are achieving their requirements. They will be checking up on the committee, not the volunteers.

Fire risk

For the impending 2023 summer, we expect to experience an increased fire risk. Following the mild and wet winter which will have boosted the under growth, a dry spring and summer are predicted to increase the risk of fire hazard.

The H&S committee, trustees and staff aims to keep the Sanctuary safe for our workers and visitors.



SAR simulated rescue



TREASURER'S REPORT - MAURICE WOODHOUSE

The financial year ended 30 June 2023 resulted in a surplus of \$280,451, largely due to the success of obtaining grant income, sponsorship and funding for 'jobs for nature'. Total income increased by \$450,282 to \$1,573,831 while cash expenses increased by \$189,180 to \$1,109,649 resulting in a cash profit before depreciation of \$464,182

The majority of cash surplus has been used to upgrade the visitor center enhancement (\$310,160) start building the mouse enclosure fence (\$38,289) and to provide UFB fibre to the Beech Glade classroom (\$10,044).

With regards to the balance sheet, while total cash reserves decreased by \$230,494 to \$198,394, we invested a further \$150,000 to the Sanctuary Foundation Trust. Overall liquidity (which is a measure of current assets fewer

current liabilities) is \$344,979, compared to \$262,485 the previous year, is an improvement of \$82,494.

The trust also included in these years accounts the value of its walking tracks and monitoring lines. This was done to recognise the total value of the trust assets to \$10,613,568.

In conclusion 2023 has been particularly pleasing in so far as the Trust has undertaken some significant development while maintaining and improving its profitability. While liquidity remains an ongoing challenge, the trust including trustees, management, volunteers and staff should be thanked for their efforts in achieving this very positive result.

Maurice Woodhouse
Treasurer



Brown Birds Nest

PERFORMANCE REPORT 2022/23

For the year ended 30 June 2023

Prepared by RWCA Limited

26	Entity Information
28	Approval of Performance Report
29	Statement of Service Performance
30	Statement of Cash Flows
31	Statement of Financial Performance
33	Statement of Financial Position
33	Statement of Changes in General Funds
34	Depreciation Schedule
39	Disposal Schedule
41	Notes to the Performance Report
45	Auditor's Report

Entity Information

The Brook (Waimarama) Sanctuary Trust For the year ended 30 June 2023

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

Trustees

Chris Hawkes – Chair

Maurice Woodhouse – Treasurer

Christine Hemi

Paul Russell

Michael Elson-Brown

Michael Glover

Deryk Mason

Joanne Holdaway

Brian Olorenshaw

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 Information

**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 nine (9) with Chris Hawkes 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 2023) of 9 FTEs made up of Chief Executive; Operations Manager; Office Manager, Field Operations Coordinator, Ecologist, Biosecurity Ranger, Noxious Weed Controllers (2 FTEs), Visitor Experience Coordinator, Supporter Educator, Events, Promotions & Media Coordinator. Employees report to the Chief Executive and Operations Manager. The Chief Executive, Operations Manager and Office Manager provide written monthly reports to the Board. Six committees comprised of Trustees, staff and volunteers report directly to the Board. The committees are as follows: Health, Safety and Wellbeing; Ecosystem; Finance, Risk, Audit & HR; Fundraising, Operations; and Marketing, Communications & Visitor Experience. Committee Chairs also submit committee reports to the Board.

Main Sources of the Entity's Cash and Resources:

Central Government funding (including Department of Conservation and Jobs for Nature; Project Mahitahi: Kaimahi for Nature; and Wildlife Institution Relief Fund grants) towards both operational activities of the Trust. Grant awards from other entities such as the Rata Foundation and Jasmine Charitable Trust further support operational activities. Income is also received through a membership programme, donations from both individuals and organisations, corporate sponsorships, and bequests.

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 events, guided tours and educational programmes. 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 400 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

Chartered Accountant

RWCA Limited
Level 3, 7 Alma St
Nelson 7010

Approval of Performance Report

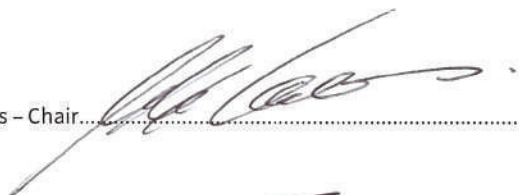
The Brook (Waimarama) Sanctuary Trust For the year ended 30 June 2023

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 2023.

APPROVED

For and on behalf of the Trustees

Chris Hawkes – Chair.....



Maurice Woodhouse – Treasurer.....



Statement of Service Performance

The Brook (Waimarama) Sanctuary Trust For the year ended 30 June 2023

Description of Entity's Outcomes

From July 2022 to June 2023 the major outcome of Trust activity has been the completion of the Visitor Centre enhancement project. This has been a significant investment by the Trust which has seen the NBS Visitor Centre considerably enhanced with an enlarged visitor ticketing office and feature hall, a new volunteers office with separate access and a much-improved office space for Sanctuary staff. The new visitor hall features completely new interpretative panels, the exterior of the NBS Visitor Centre has been landscaped and features new 'journey board' panels, an accessible ramp with stainless steel handrails has been added. Solar panels have been installed on the roof of the NBS Visitor Centre. The enhanced Visitor Centre is now a weather-tight working environment and presents the Sanctuary to visitors in an extremely positive light. The Trust wishes to acknowledge the many hundreds of hours of labor by Sanctuary volunteers and contractors, and our sincere thanks to the building sponsors NBS, and to funders Simplicity Trust, Platinum Asset Management, Mainland Foundation, Pub Charity, and several private donors who wish to remain anonymous.

Other notable achievements include:

- In August 2022 Nelson experienced an extreme weather event with record rainfall, the event caused considerable damage in the region, and to the Sanctuary, both inside and outside the pest-fence. The Trust incurred significant costs to remediate the storm damage, our thanks to the many private individuals who responded to our appeal for donations to cover storm repairs, our appeal raised \$32,802, and some of our costs were covered by an insurance payout.
- The Trust hosted several successful events in the Sanctuary, notably Sculpt Nature, a land-based arts competition timed to coincide with the October 2022 Open Day; a second highly successful Open Day was held in April 2023, these two events between them attracted over 3,300 visitors to the Sanctuary, including a visit by Hon. Willow-Jean Prime Minister of Conservation at the April event. In 2022/23 year, we launched our Beech Glade Sessions, an occasional event programmed based in the Beech Glade, our thanks to Bob Bickerton, The Nelson Bays Harmony Chorus, The Adam Troubadour Quartet and KLEZOOM for a highly successful series.
- The year ending 30 June saw a record number of visitors (16,457) to the Sanctuary, and a record number of school children visiting from across the region on organized school visits.
- Additional kākārīki karaka were translocated to the Sanctuary supplementing the population translocated to the Sanctuary in the previous period, their numbers appear to be steadily increasing within the Sanctuary – great news for this highly endangered species. During the year ending 30 June we also translocated threatened powelliphanta (native carnivorous land snails) into the Sanctuary.
- Work has commenced on building a mouse-exclosure fence as part of our preparations to eventually translocate tuatara to Sanctuary, work continues on approvals to translocate other species, notably kākā and kiwi pukupuku (little spotted kiwi).

The Trust remains focused on restoring the Sanctuary ecosystem, developing the Sanctuary as place where Aotearoa's native species thrive safe from pests, and turning the Sanctuary into key visitor destination for the Nelson region.

	2023	2022
Description and Quantification of the Entity's Outputs		
Communications	19,598	17,180
Successful pest eradication and subsequent monitoring programme	-	2,196
Biosecurity	35,364	37,793

Additional Output Measures

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

Statement of Cash Flows

The Brook (Waimarama) Sanctuary Trust For the year ended 30 June 2023

	2023	2022
Cash Flows		
Cash Flows from Operating Activities		
Cash was received from:		
Donations, fundraising and other similar receipts	1,194,569	1,101,477
Fees, subscriptions and other receipts from members	99,067	83,993
Insurance & Court Recoveries	40,000	-
Interest, dividends and other investment receipts	4,755	2,396
Receipts from providing goods or services	19,865	12,122
Wage Subsidy	-	16,687
Net GST	-	-
Total Cash was received from:	1,358,256	1,216,675
Cash was applied to:		
Net GST	(2,460)	1,532
Payments to suppliers and employees	1,056,348	898,847
Total Cash was applied to:	1,053,888	900,379
Total Cash Flows from Operating Activities	304,368	316,296
Cash Flows from Investing and Financing Activities		
Cash was received from:		
Receipts from term deposits	-	-
Total Cash was received from:	-	-
Cash was applied to:		
Investment BWS Foundation	150,000	230,355
Payments to acquire property plant and equipment	384,862	154,127
Total Cash was applied to:	534,862	384,482
Total Cash Flows from Investing and Financing Activities	(534,862)	(384,482)
Cash Balance Reconciliation		
Net Cash Movement	(230,494)	(68,186)
Opening Cash Balance	428,888	497,074
Closing Cash Balance	198,394	428,888

Statement of Financial Performance

The Brook (Waimarama) Sanctuary Trust For the year ended 30 June 2023

	NOTES	2023	2022
Income			
Memberships	4	98,567	83,993
Donations & Bequests	4	428,628	451,284
Grants	4	634,631	323,182
Other Income	4	362,346	181,790
Add: Opening Unspent Tagged Grants		142,636	206,853
Less: Closing Unspent Tagged Grants		(97,731)	(142,636)
Total Income		1,569,076	1,104,467
Other Income			
COVID19 Wages Subsidy (income)		-	12,600
Covid Resurgence Receipt		-	4,087
Interest Received	4	4,755	2,396
Total Other Income		4,755	19,083
Total Income		1,573,831	1,123,549
Expenses			
Adverse weather events			
Expenses recovery adverse events		87,443	-
Insurance Recovery		(40,000)	-
Total Adverse weather events		47,443	-
Operational Costs			
Biosecurity		35,364	37,793
Contract Staff		39,008	27,447
Display Material & Stationary		18,312	15,317
Fundraising expense		924	1,484
Eradication & Monitoring Pests		-	2,196
Events		28,330	2,742
Native Planting/Revegetation		-	146
Open Day and Volunteer Costs		5,789	3,565
Light, Heat & Power		8,284	5,160
Publicity		5,252	1,054
Purchase of Merchandise		8,375	5,237
Salaries		672,248	611,505
Species Reintroductions		2,269	3,510
Website Costs		24,867	21,013
Total Operational Costs		849,020	738,168
Vehicle Expenses			
Vehicle Expenses		13,766	12,648
Vehicle Lease		10,649	2,813
Total Vehicle Expenses		24,415	15,460

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

Statement of Financial Performance



	NOTES	2023	2022
Repairs and Maintenance			
General Field Equipment & Repairs		24,984	16,344
Repairs & Renewals		27,510	31,774
Fencing		5,217	8,892
Small Asset Purchases		8,560	5,755
Weeding Expenses		2,421	1,192
Total Repairs and Maintenance		68,694	63,957
Standing Charges			
Insurance & Utilities		35,718	29,705
Leases		4,543	4,558
Total Standing Charges		40,261	34,263
Administrative Expenses			
Accountancy Fees		4,550	813
ACC Levies		6,112	3,999
Auditors Remuneration		3,400	3,300
Bank Fees		1,318	712
Database Subscriptions		1,944	2,134
Entertainment Expenses		2,790	2,974
Eftpos Fees		767	360
General Expenses		8,483	3,503
Local Travel		3,554	2,172
Marketing / Communications		19,598	17,180
Orbus Fees		720	678
Professional Fees		13,437	21,047
Telephone & Facsimile		4,354	3,653
Trade Subscription		4,030	2,630
Training		4,638	2,615
Supplies - 1st Aid Supplies		121	48
Research & Development		-	803
Total Administrative Expenses		79,817	68,621
Total Expenses		1,109,649	920,469
Net Cash Profit/(Loss)		464,182	203,080
Non Cash Expenses			
Depreciation			
Depreciation		182,833	180,566
Total Depreciation		182,833	180,566
Loss on Sale of Fixed Assets		897	-
Gain on Sale of Fixed Assets		-	(1,958)
Total Non Cash Expenses		183,730	178,608
Net Trust Income/(Expense) for the Year		280,451	24,472

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

Statement of Financial Position

The Brook (Waimarama) Sanctuary Trust
As at 30 June 2023

	NOTES	30 JUN 2023	30 JUN 2022
Assets			
Current Assets			
Cash and Bank			
BNZ 00 Account		2,149	2,208
NBS Every Day A/C		55,045	32,920
NBS On Call Savings A/C		140,711	393,271
Till Floats		490	490
Total Cash and Bank		198,394	428,888
GST Receivable		3,313	4,117
Accounts Receivable		6,169	28,902
Prepayments		15,594	15,899
BWS Foundation Investment		380,355	230,355
Total Current Assets		603,825	708,162
Non-Current Assets			
Property, Plant and Equipment		10,613,568	4,425,611
Total Non-Current Assets		10,613,568	4,425,611
Total Assets		11,217,393	5,133,772
Liabilities			
Current Liabilities			
BNZ Visa Card (Nick Robson)		3,014	1,440
BNZ Visa Card (Ru Collin)		450	567
Accounts Payables		45,648	55,631
Holiday Pay Accrual		51,614	44,383
Income Received in Advance		4,545	90,000
Unspent Tagged Grants and Other Funding		97,731	142,636
Pre-Paid entry vouchers		169	484
Kaimahi for Nature (liability)		-	10,899
Jobs for Nature (liability)		55,676	99,636
Total Current Liabilities		258,846	445,677
Total Liabilities		258,846	445,677
Net Assets		10,958,547	4,688,095
General Funds			
Accumulated Surplus		10,958,547	4,688,095
Total General Funds		10,958,547	4,688,095

Statement of Changes in General Funds

The Brook (Waimarama) Sanctuary Trust
For the year ended 30 June 2023

	2023	2022
GENERAL FUNDS AT START OF PERIOD		
Opening Balance	4,688,095	4,663,623
Increases		
Trust Income/(Expense) for the Period	280,451	24,472
Track re-valuation	5,990,000	-
Total Increases	6,270,451	24,472
Total GENERAL FUNDS AT END OF PERIOD	10,958,547	4,688,095

Depreciation Schedule

The Brook (Waimarama) Sanctuary Trust For the year ended 30 June 2023

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	RATE	METHOD	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Fence									
Culvert Gate	11,886	7,330	-	-	5.00%	SL	594	5,151	6,735
Fence - 2017	4,355,283	3,680,215	-	-	3.00%	SL	130,659	805,727	3,549,556
Fence - Pre 2015	74,971	30,399	-	-	5.00%	SL	3,749	48,321	26,650
Resource Consent Fence	34,449	34,449	-	-	None	None	-	-	34,449
Tuatara fence - Mouse exclosure	38,289	-	38,289	-	3.00%	DV	96	96	38,193
Total Fence	4,514,878	3,752,392	38,289	-			135,097	859,295	3,655,584
Land & Buildings - at Cost									
Bench Seats (5) & Picnic Tables (2)	10,318	6,604	-	-	20.00%	DV	1,321	5,035	5,283
Building & Decking	37,911	26,460	-	-	2.00%	SL	758	12,209	25,702
Building Display	29,013	-	-	-	10.00%	SL	-	-	-
Building Entrance	113,621	77,667	-	-	2.00%	SL	2,272	38,227	75,394
Dam Top Bridge - 2019 FY	3,265	3,265	-	-	0.00%	SL	-	-	3,265
Dam Top Bridge - 2020 FY	138,990	133,198	-	-	2.00%	SL	2,780	8,571	130,419
Electricity Supply to Operations Shed	6,218	5,886	-	-	8.00%	DV	471	803	5,415
Fibre Instalacion - Classroom	10,044	-	10,044	-	8.00%	DV	67	67	9,977
Flagstone Bridge	11,846	11,767	-	-	2.00%	DV	235	314	11,532
Kaka Aviary - Resource Consent	1,304	1,304	-	-	None	None	-	-	1,304
Kaka Translocation Aviary	17,043	16,986	-	-	2.00%	DV	340	397	16,647
Kaka translocation aviary roofing	1,593	-	1,593	-	2.00%	DV	13	13	1,579
Loop Tracks & Bridges - 2015	5,664	5,660	-	-	0.01%	SL	1	5	5,659
Operation Shed	19,251	16,331	-	-	2.00%	SL	385	3,305	15,946
Outdoor Class Room	5,237	4,469	-	-	2.00%	SL	105	873	4,364
Outdoor Class Room	5,247	4,608	-	-	2.00%	SL	105	743	4,503

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
River Engineering	2,142	1,169	-	-	5.00%	SL	107	1,080	1,062
Track Development	9,828	3,421	-	-	5.00%	SL	491	6,899	2,929
Track Development - 2015	3,569	3,569	-	-	5.00%	SL	-	-	3,569
Valley Floor Bridge	49,137	43,158	-	-	2.00%	SL	983	6,961	42,176
Valley Floor Loop & Bridge	17,552	17,552	-	-	-	None	-	-	17,552
Valley Floor Loop Directional Signage	16,861	9,484	-	-	21.00%	SL	3,541	10,917	5,943
Valley Floor Loop Handrails	5,406	5,190	-	-	8.00%	DV	415	631	4,775
Valley Floor Loop Handrails	35,188	32,157	-	-	8.00%	DV	2,573	5,603	29,584
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
Vehicle Shed	6,683	6,683	-	-	0.00%	SL	-	-	6,683
Visitor Center Addition	310,160	-	310,160	-	-	None	-	-	310,160
Visitor Centre Addition	47,484	47,484	-	-	0.00%	DV	-	-	47,484
Total Land & Buildings - at Cost	1,034,276	597,775	321,796	-	-	-	16,962	102,654	902,609
Motor Vehicles - at Cost									
1997 Toyota Hilux CEJ820	9,130	-	-	-	13.50%	SL	-	9,130	-
2013 Toyota Hilux 4WD 3.0TD HCJ930	26,117	9,076	-	-	13.50%	SL	3,526	20,567	5,550
Honda Quad Bike	13,478	10,783	-	-	20.00%	DV	2,157	4,852	8,626
Silvan Sprayer Kubota	2,419	-	-	-	20.00%	SL	-	2,419	-
Tipping Trailer - Quad Bike	1,121	1,083	-	-	20.00%	DV	217	254	867
Toyota Hilux 4WD KWS769	32,506	21,170	-	-	13.50%	SL	4,388	15,725	16,781
Total Motor Vehicles - at Cost	84,772	42,111	-	-	-	-	10,287	52,947	31,824
Office Equipment - at cost									
55" Interactive Digital Screen	5,624	3,515	-	-	50.00%	DV	1,758	3,867	1,758
Dell Laptop E5420	247	-	-	-	50.00%	SL	-	-	-
Dell Latitude Laptop	341	-	-	-	50.00%	SL	-	-	-
Donation Point Tap Reader	1,493	806	-	-	40.00%	DV	322	1,009	484

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
EliteBook Laptops	7,853	-	7,853	-	50.00%	DV	2,945	2,945	4,908
HP ProBook 450	2,094	1,396	-	-	50.00%	DV	698	1,396	698
HP Probook 650	1,982	1,074	-	-	50.00%	DV	537	1,445	537
Laptop	3,087	1,929	-	-	50.00%	DV	965	2,122	965
Laptop	366	-	-	-	50.00%	SL	-	-	-
Lenovo Laptop	1,410	-	-	-	50.00%	SL	-	1,410	-
Live Camera feed Project	9,914	-	9,914	-	40.00%	DV	2,644	2,644	7,270
Video Conference Camera	1,636	1,418	-	-	40.00%	DV	567	785	851
Total Office Equipment - at cost	36,048	10,138	17,768	-			10,436	17,624	17,470
Plant & Equipment - at Cost									
1600x800mm Sign	860	338	-	-	7.00%	SL	60	582	278
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	860	-	-	7.00%	SL	155	1,516	704
2x Hytera MD652 Radios	2,432	162	-	-	20.00%	SL	162	2,432	-
5 x Hytera PD602 Hand Held Radios	3,655	244	-	-	20.00%	SL	244	3,655	-
Automated External Defibrillators	3,842	3,554	-	-	30.00%	DV	1,066	1,354	2,488
Backpack Scrub Cutter	1,148	-	-	-	30.00%	SL	-	1,148	-
Binocular Sets	1,400	887	-	-	40.00%	DV	355	868	532
BT 45-Z Petrol Drill	822	688	-	-	8.50%	SL	70	204	618
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	-	3,835	-	10.00%	DV	384	384	3,452
Corporate Display Tent	4,666	3,111	-	-	40.00%	DV	1,244	2,800	1,866
Database	2,175	-	-	-	40.00%	SL	-	-	-
Database Balance	20,914	-	-	-	40.00%	SL	-	-	-

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
Dell Laptop	447	-	-	-	50.00%	SL	-	-	-
DeWalt 1400W 7kg SDS Max Demolition	1,149	443	-	-	67.00%	DV	297	1,003	146
DeWalt Combo Kit	2,899	1,119	-	-	67.00%	DV	749	2,530	369
Fence Ladder	1,143	-	-	-	17.50%	SL	-	1,143	-
Fish Tank	1,323	-	-	-	10.00%	SL	-	1,323	-
GT Power 3500W Generator	1,549	1,084	-	-	8.00%	SL	124	589	960
HP Computer	1,024	-	-	-	40.00%	SL	-	-	-
Hytera DMR Six Bay Radio Charger	535	36	-	-	20.00%	SL	36	535	-
Hytera MD652G VHF Radio	1,000	50	-	-	20.00%	SL	50	1,000	-
Hytera OD602 VHF 136 174MHz Radios	2,244	673	-	-	30.00%	SL	673	2,244	-
Hytera PD6002 GPS Radio	1,888	441	-	-	20.00%	SL	378	1,825	63
Hytera PD6002 GPS Radio	1,888	441	-	-	20.00%	SL	378	1,825	63
Hytera PD6002 GPS Radio	1,888	441	-	-	20.00%	SL	378	1,825	63
Hytera PD6002 GPS Radio	1,888	441	-	-	20.00%	SL	378	1,825	63
Misc. Fencing Tools	2,317	-	-	-	67.00%	SL	-	2,317	-
Mural 2009	13,922	-	-	-	10.00%	SL	-	-	-
New Laptop	496	-	-	-	50.00%	SL	-	-	-
Operational Cameras	708	-	-	-	20.00%	SL	-	708	-
Pests 2007	4,060	897	-	897	5.00%	SL	-	-	-
Possum master Kill Trays	600	-	-	-	10.00%	SL	-	-	-
Possum Traps	1,675	-	-	-	10.00%	SL	-	-	-
Pro Rat Trap	1,244	498	-	-	10.00%	SL	124	871	373
Radio (PD662)	871	-	-	-	20.00%	SL	-	871	-
Radios	4,553	2,732	-	-	40.00%	DV	1,093	2,914	1,639
Rock Drill	521	-	-	-	67.00%	SL	-	521	-
Security Cameras & Misc	1,012	-	-	-	20.00%	SL	-	1,012	-

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
Security System - Ops Shed	2,210	1,953	-	-	20.00%	DV	391	648	1,562
Signage	1,500	-	-	-	10.00%	SL	-	-	-
Signage 2007	1,219	-	-	-	10.00%	SL	-	-	-
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	21,271	-	-	-	10.00%	SL	-	-	-
Traps 2007	955	-	-	-	10.00%	SL	-	-	-
Traps 2010	2,086	-	-	-	10.00%	SL	-	-	-
Traps 2016	4,870	1,664	-	-	10.00%	SL	487	3,693	1,177
Yamaha - 2800w Inverter	2,278	-	-	-	16.00%	SL	-	-	-
Total Plant & Equipment - at Cost	155,185	23,194	3,835	897			9,652	64,083	16,480
Tracks (public/monitoring)									
Monitoring line track network	4,800,000	-	4,800,000	-	0.01%	DV	320	320	4,799,680
Public walking tracks	1,190,000	-	1,190,000	-	0.01%	DV	79	79	1,189,921
Total Tracks (public/monitoring)	5,990,000	-	5,990,000	-			399	399	5,989,601
Total	11,815,159	4,425,611	6,371,688	897			182,833	1,097,001	10,613,568

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

Disposal Schedule

The Brook (Waimarama) Sanctuary Trust For the year ended 30 June 2023

NAME	PURCHASED	DISPOSED	SALE PRICE	COST	ASSET VALUE	LOSS	DEP RECOVERED	CAPITAL GAIN	PRIVATE USE AMOUNT
Land & Buildings - at Cost									
Building Display	30 Jun 2014	30 Jun 2023	-	29,013	-	-	-	-	-
Total Land & Buildings - at Cost			-	29,013	-	-	-	-	-
Office Equipments									
Dell Laptop E5420	15 Oct 2015	30 Jun 2023	-	247	-	-	-	-	-
Dell Latitude Laptop	2 Jun 2016	30 Jun 2023	-	341	-	-	-	-	-
Laptop	31 May 2016	30 Jun 2023	-	366	-	-	-	-	-
Total Office Equipments			-	954	-	-	-	-	-
Plant & Equipment									
Dell Laptop	20 Feb 2015	30 Jun 2023	-	447	-	-	-	-	-
New Laptop	1 Jun 2015	30 Jun 2023	-	496	-	-	-	-	-
Yamaha - 2800w Inverter	20 Mar 2015	30 Jun 2023	-	2,278	-	-	-	-	-
Total Plant & Equipment			-	3,221	-	-	-	-	-
Plant & Equipment - at Cost									
Database	21 Jun 2012	30 Jun 2023	-	2,175	-	-	-	-	-
Database Balance	11 Apr 2013	30 Jun 2023	-	20,914	-	-	-	-	-
HP Computer	20 Jul 2012	30 Jun 2023	-	1,024	-	-	-	-	-
Mural 2009	1 Apr 2009	30 Jun 2023	-	13,922	-	-	-	-	-
Pests 2007	1 Dec 2006	30 Jun 2023	-	4,060	897	897	-	-	-
Possum master Kill Trays	1 Dec 2008	30 Jun 2023	-	600	-	-	-	-	-
Possum Traps	1 Aug 2010	30 Jun 2023	-	1,675	-	-	-	-	-
Signage	1 Jun 2006	30 Jun 2023	-	1,500	-	-	-	-	-
Signage 2007	1 Dec 2006	30 Jun 2023	-	1,219	-	-	-	-	-

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

Disposal Schedule



NAME	PURCHASED	DISPOSED	SALE PRICE	COST	ASSET VALUE	LOSS	DEP RECOVERED	CAPITAL GAIN	PRIVATE USE AMOUNT
Traps	1 Jun 2006	30 Jun 2023	-	21,271	-	-	-	-	-
Traps 2007	1 Dec 2006	30 Jun 2023	-	955	-	-	-	-	-
Traps 2010	1 Nov 2009	30 Jun 2023	-	2,086	-	-	-	-	-
Total Plant & Equipment - at Cost			-	71,401	897	897	-	-	-
Total			-	104,589	897	897	-	-	-

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 2023

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 \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Changes in Accounting Policies

There have been no changes in accounting policies. All policies have been applied on consistent basis.

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	5% - 67%
Tracks and Fence	0% - 5%
Motor Vehicles	13.5% - 21%

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.

	2023	2022
3. Property, Plant and Equipment		
Office Equipment		
Office Equipment	35,094	18,280
Accumulated Depreciation	(17,624)	(8,142)
Total Office Equipment	17,470	10,138
Land & Buildings		
Land at cost	1,005,263	712,479
Accumulated Depreciation	(102,654)	(114,704)
Total Land & Buildings	902,609	597,775
Plant and Equipment		
Plant and Machinery	80,563	151,351
Accumulated Depreciation	(64,083)	(128,157)
Total Plant and Equipment	16,480	23,194
Tracks (Public/Monitoring)		
Tracks (public/monitoring)	5,989,601	-
Total Tracks (Public/Monitoring)	5,989,601	-
Vehicles		
Vehicles	84,772	84,772
Accumulated Depreciation	(52,947)	(42,660)
Total Vehicles	31,824	42,111

Notes to the Performance Report



	2023	2022
Fence		
Fence	4,514,878	4,476,589
Accumulated Depreciation	(859,295)	(724,198)
Total Fence	3,655,584	3,752,392
Total Property, Plant and Equipment	10,613,568	4,425,611
	2023	2022
4. Income		
Memberships		
Memberships	98,567	83,993
Total Memberships	98,567	83,993
Bequests and Donations		
Bequests and Donations	428,628	451,284
Total Bequests and Donations	428,628	451,284
Grants		
Frimley Foundation	10,000	10,000
One FortyOne NZ Ltd Community Grant	-	4,666
NCC Creative Communities Scheme	142,921	794
Department of Conservation	20,000	-
City of Nelson Civic Trust	-	-
Local Government Operational Grant	162,771	296,002
Lottery Grants Board	-	7,770
Pub Charity	19,638	-
NCC Enviro Grant	49,301	3,950
Jasmine Social Investments	230,000	-
Total Grants	634,631	323,182
Other Income		
Jobs for Nature	155,210	93,873
Tours & Escorted Groups	4,489	8,593
Income Events	6,143	1,530
Merchandise Sales	9,559	1,458
NCC Conservation Trainee	-	5,000
Sales: In-kind donated goods	4,991	3,382
Other Fundraising	1,963	2,685
Visitor Products	1,139	-
Other Sales	-	2,071
Other Misc Income	8,589	1,521
Business Sponsorships	170,263	61,676
Total Other Income	362,346	181,790
Interest Received		
Interest Received	4,755	2,396
Total Interest Received	4,755	2,396

	2023	2022
Covid Subsidies		
Covid Resurgence Receipt	-	4,087
Total Covid Subsidies	-	4,087
Total Income	1,528,927	1,046,732

5. Related Parties

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

6. Capital Commitments

There are no capital commitments as at 30 June 2023 (Last Year: Nil)

7. Contingent Liabilities

There are no known contingent liabilities as at 30 June 2023. (Last Year: Nil)

8. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

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.

The Trustees note there is potential for business disruption in the coming year, and a possible loss of admissions revenues, due to a predicted dry hot summer and the associated fire risk and potential Sanctuary closure. The trust intends to improve the resilience of the pest-fence to meet adverse events through structural improvements to the fence and bench.

The Trustees are therefore of the opinion that the above are the only foreseeable issue related to the ongoing continuity of the Trust and as such the performance report is prepared on the going concern basis.

The Operations Manager and Office Manager provide written monthly reports to the Board via the Chief Executive. Three advisory committees comprised of Trustees, staff and volunteers report directly to the Board, these are: Finance, Audit & Risk; Ecosystem Advisory; and Human Resources. 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.



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, which comprise the entity information, the statement of financial position as at 30 June 2023, 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 2023 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.

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

25 September 2023

Directory

Patron

Lou Sanson, QSM

Board of Trustees

Chris Hawkes

Maurice Woodhouse

Debbie Armatage (to Feb 2023)

Christine Hemi

Paul Russell

Deryk Mason

Mike Elson-Brown

Mike Glover

Joanne Holdaway (from April 2023)

Brian Olorenshaw (from April 2023)

Senior Management

Richard (Ru) Collin - Chief Executive

Nick Tilly (full time) - Office Manager

Nick Robson (full time) - Operations Manager

Contact

The Brook Waimārama Sanctuary

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Enriching our community through connecting with nature