



# MOHUA

Charitable Trust

Performance Report  
For the year ended  
31 March 2017

*Dedicated to native bird conservation in the  
South Island of New Zealand*



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### Entity Information

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

For the year ended:  
31 March 2017

Legal Name of Entity:*	Mohua Charitable Trust
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Other Name of Entity (if any):	
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Type of Entity and Legal Basis (if any):*	Registered Charity and Incorporated as a Charitable Trust Board
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Registration Number:	2570800 and CC44741
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<p><b>Entity's Purpose or Mission: *</b></p> <p>Dedicated to native bird conservation in the South Island of New Zealand.          The purposes of the trust are to provide benefits to the public of New Zealand.          To aid preservation and rehabilitation of native birds and wildlife, especially the Mohua in the South Island of New Zealand.          To promote education about native birds in New Zealand and their preservation.          To provide funding for the discovery, collection, relocation and rehabilitation of native birds including the Mohua.          To engage, promote and assist in any manner directly or indirectly, individuals, movements, groups and organisations which are endeavouring to preserve native birds and wildlife in New Zealand or engaged in any charitable activity in New Zealand with similar objects as approved by the Commissioner of Inland Revenue and/or the provisions of the Charities Act 2005.          To do all such things as are conducive to the provision, supply and promotion of the above objects and any other charitable purpose which the Trustees desire and which are acceptable to the Commissioner of Inland Revenue and/or the Charities Act 2005 or any Act in substitution.</p>
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<p><b>Entity Structure: *</b></p> <p>The Mohua Charitable Trust is administered by a Board of Trustees. The Trustees will elect from among themselves a Chairperson. A Secretary and Treasurer will also be appointed from among themselves or from non-trust members. An election of office-bearers will be held whenever a vacancy occurs. The positions of Secretary and Treasurer may be combined.          The Board members shall hold their appointment for a period of three years from their date of appointment or such shorter periods as his/her terms of appointment may specify. Each Board member shall retire at the end of his/her term of appointment, but may be eligible for re-appointment by the Board. Not less than one month prior to the expiry of the Board member's current term the Board shall either confirm the reappointments to the Board or appoint a new replacement member for the next three year or appropriate term. All proposals and projects are reviewed by and approved the board. All payments are approved by the treasurer and chairman before payment is made. The trust works in close partnership with the Department of Conservation to achieve beneficial outcomes. The trust's major sponsor is Mohua Ltd to which Nigel Babbage is a Director.</p>
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### Entity Information

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

For the year ended:  
31 March 2017

#### Main Sources of the Entity's Cash and Resources:\*

The Trusts main funding sources are from donations and grants. These are critical to the Trust as without this funding the Trust would be unable to operate.

#### Main Methods Used by the Entity to Raise Funds:\*

The Trust applies to different funding organisations for assistance with the funds to carry out the planned projects.



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

The trust does rely on gifts of volunteer time and expertise to complete work in many essential roles such as national governance (board and committees), surveys, translocations, fundraising, administration and accounting.

#### Additional Information\*

The trust works in close partnership with the Department of Conservation on all projects.

#### Contact details

Physical Address:	Unit 9, 71 Gloucester St, Christchurch, 8013
Postal Address:	PO Box 258, Christchurch, 8140
Phone/Fax:	03 3774723
Email/Website:	<a href="http://www.mohua.co.nz">www.mohua.co.nz</a>
	<a href="https://www.facebook.com/Mohua-Charitable-Trust-802512853137471/">https://www.facebook.com/Mohua-Charitable-Trust-802512853137471/</a>
	





**Description of the Entity's Outcomes:**

During the year the trust, in partnership with the Department of Conservation (DoC), successfully translocated 101 mōhua from Anchor Island in the Dusky Sound to Kiosk Creek in the Eglinton Valley, Fiordland National Park. The birds were met and released by local staff, school children and iwi. At least 36 of these released mōhua were sighted in the first few days following the release. A sixth year of mōhua monitoring in the Makarora region also took place in November 2016. There is a critical need to continue mōhua monitoring especially given recent, frequent beech masts fuelling predator reproduction, and to access the benefits to mōhua of the Battle of our Birds operation. The mean number of mōhua recorded per fixed transect in 2016 was 1.98. Means from 2013 on are inflated due to the addition of transects in the densely populated North Young. The trust awarded the 2nd part of a grant to the University of Canterbury Foundation to fund a research programme for the endangered Black Stilt (Kaki) by Dr Tammy Steeves. Mōhua conservation relies on research, monitoring, predator control and translocations.

Description and Quantification (to the extent practicable) of the Entity's Outputs:*	Actual*	Budget	Actual*
	This Year	This Year	Last Year
University of Canterbury Foundation - Black Stilt Research	1	0	1
Department of Conservation - Mohua Makarora Fixed Transect Survey	1	1	1
Department of Conservation - Mohua Translocation Anchor Island to the Eglinton Valley (Number of birds successfully translocated)	101	70-80	80

Photos by Graham Dainty



**Additional Output Measures:**

The sixth annual Makarora fixed transect mohua survey was completed in November 2016. Thirteen transects were surveyed in the spring using a slow walk and listen technique. Mōhua were detected on 9 of the 13 transects. The average number of mōhua detected per transect was 8. The total number of mōhua seen or heard was 130, 112 of these were in the Young Valley. There is a critical need to continue mohua monitoring across the south island in the next few years following the recent (2016) and predicted (2017) beech masts. With regular surveys of this area, we should be able to gain an understanding of the overall status of the Makarora mohua population.

Table 1. Number of mohua detected per visit, per transect in the 2016 Makarora mohus survey

Visit #	Transect #													Total
	1	2	3	4	5	6	8	9	10	11	12	13	14	
1	1	0	0	0	0	0	0	0	2	0	5	8	8	11
2	1	0	0	2	4	0	0	0	2	0	1	7	8	16
3	0	0	0	3	2	2	0	0	2	0	4	7	6	23
4	1	0	1	0	0	0	0	0	1	0	2	12	11	16
<b>Total</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>5</b>	<b>6</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>12</b>	<b>34</b>	<b>33</b>	<b>103</b>

**Additional Information:**

Expenditure decreased compared to the last financial year as there was only 1 mohua translocation compared to two last year. Only one donation was received from Mohua Ltd and there were no grants received from funders or the public this financial year.





**Statement of Receipts and Payments**  
"How was it funded?" and "What did it cost?"  
For the year ended:  
31 March 2017

	Notes	Actual* This Year \$	Budget This Year \$	Actual* Last Year \$
<b>Operating Receipts</b>				
Donations, fundraising and other similar receipts*	pg7	5,000		32,071
Fees, subscriptions and other receipts from members*		-		
Receipts from providing goods or services*		-		
Interest, dividends and other investment income receipts*	pg7	213		769
Other operating receipts		-		
<b>Total Operating Receipts</b>		<b>5,213</b>	<b>-</b>	<b>32,840</b>
<b>Operating Payments</b>				
Payments related to public fundraising*		-		-
Volunteer and employee related payments*		-		-
Payments related to providing goods or services*	pg8	15,134		25,888
Grants and donations paid*	pg8	5,000		5,000
Other operating payments	pg8	1,135		206
<b>Total Operating Payments</b>		<b>21,269</b>	<b>-</b>	<b>31,094</b>
<b>Operating Surplus or (Deficit)</b>		<b>(16,056)</b>	<b>-</b>	<b>1,746</b>
<b>Capital Receipts</b>				
Receipts from the sale of resources*				
Receipts from borrowings*				
<b>Capital Payments</b>				
Purchase of resources*	pg8			276
Repayments of borrowings*	pg8	7,546		
<b>Increase/(Decrease) in Bank Accounts and Cash*</b>		<b>(23,602)</b>	<b>-</b>	<b>1,470</b>
Bank accounts and cash at the beginning of the financial year*		38,436		36,966
<b>Bank Accounts and Cash at the End of the Financial Year*</b>		<b>14,834</b>	<b>-</b>	<b>38,436</b>
<b>Represented by:*</b>				
Cheque account(s)		816		105
Savings account(s)		14,018		38,331
Term Deposit account(s)				
Cash Floats				
Petty Cash				
<b>Total Bank Accounts and Cash at the End of the Financial Year*</b>		<b>14,834</b>	<b>-</b>	<b>38,436</b>



SCHEDULE OF RESOURCES		This Year \$	Last Year \$
<b>Bank Accounts and Cash (from Statement of Receipts and Payments)*</b>		14,834	38,436
<b>Money Held on Behalf of Others*</b>			
<b>Description*</b>		<b>Amount*</b>	<b>Amount*</b>
<b>Money Owed to the Entity*</b>			
<b>Description*</b>		<b>Amount*</b>	<b>Amount*</b>
<b>Other Resources*</b>			
<b>Description and Source of Value*</b> (cost or current value required if practicable to obtain)		<b>Cost or Current Value*</b>	<b>Cost or Current Value*</b>
SCHEDULE OF COMMITMENTS		This Year \$	Last Year \$
<b>Money Payable by the Entity*</b>			
<b>Description*</b>		<b>Amount*</b>	<b>Amount*</b>
<b>Other Commitments*</b>			
<b>Description*</b>		<b>Amount*</b>	<b>Amount*</b>
Commitments to provide grants		5,000	5,000
<b>Guarantees*</b>			
<b>Description*</b>		<b>Amount*</b>	<b>Amount*</b>
SCHEDULE OF OTHER INFORMATION		This Year \$	Last Year \$
<b>Grants or Donations with Conditions Attached (where conditions not fully met at balance date)*</b>		<b>Amount*</b>	<b>Amount*</b>
New Zealand Lottery Grants Board - Application No:2016-27474 (Expiry 7 December 2016)		-	7,546
<b>Resources Used as Security for Borrowings*</b>			





Note 1: Accounting Policies "How did we do our accounting"

**Basis of Preparation \***

Mohua Charitable Trust is permitted by law to apply PBE SFR-C (NFP) Public Benefit Entity Simple Format Reporting - Cash (Not-For-Profit) and has elected to do so. All transactions are reported in the Statement of Receipts and Payments and related Notes to the Performance Report on a cash basis. Due to the changes in the accounting methods used from the 2015 Accrual based accounting to 2016 Tier4 Cash based accounting, there are minor adjustments that have been made.

**Goods and Services Tax (GST) \***

Mohua Charitable Trust is not registered for GST. Therefore amounts recorded in the Performance Report are inclusive of GST (if any).





**Note 2 : Analysis of Receipts "How was it funded?"**

Receipt Item	Analysis	This Year	Last Year
Fundraising receipts		\$	\$
	<b>Total</b>	-	-

Receipt Item	Analysis	This Year	Last Year
Grants and donations	Mohua Ltd	5,000	10,000
	NZ Lottery Grants Board LEH-2016-27474	-	21,346
	Donations/koha from the public	-	725
	<b>Total</b>	<b>5,000</b>	<b>32,071</b>

Receipt Item	Analysis	This Year	Last Year
Fees, subscriptions and other receipts from members		\$	\$
	<b>Total</b>	-	-

Receipt Item	Analysis	This Year	Last Year
Receipts from providing goods or services		\$	\$
	<b>Total</b>	-	-

Receipt Item	Analysis	This Year	Last Year
Interest, dividends and other investment income receipts	Interest	213	769
	<b>Total</b>	<b>213</b>	<b>769</b>

Receipt Item	Analysis	This Year	Last Year
Other receipts		\$	\$
	<b>Total</b>	-	-

Receipt Item	Analysis	This Year	Last Year
Capital receipts		\$	\$
	<b>Total</b>	-	-



Note 3 : Analysis of Payments "What did it cost?"

Payment Item	Analysis	This Year \$	Last Year \$
Payments related to public fundraising			
<b>Total</b>		-	-

Payment Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related payments			
<b>Total</b>		-	-

Payment Item	Analysis	This Year \$	Last Year \$
Payments related to providing goods or services	DoC Contractors Fees	-	10,124
	DoC Food	-	704
	Helicopter Costs	15,134	13,800
	Equipment Costs	-	1,260
	DoC travel Costs	-	
<b>Total</b>		15,134	25,888

Payment Item	Analysis	This Year \$	Last Year \$
Grants and donations paid	University of Canterbury Foundation	5,000	5,000
<b>Total</b>		5,000	5,000

Payment Item	Analysis	This Year \$	Last Year \$
Other operating payments	Audit fees	151	155
	Charities Commission Fee	51	51
	Website Costs	928	-
	Bank Charges	5	-
<b>Total</b>		1,135	206

Payment Item	Analysis	This Year \$	Last Year \$
Capital payments	Un-expended Lottery Grant (LEH 2016-27474)	7,546	-
	Accounts Payable (2015 expense paid in 2016) (relating to the change from accrual to cash accounting)	-	276
<b>Total</b>		7,546	276



Notes 4-7

**Note 4: Correction of Errors\***

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**Note 5: Related Party Transactions\***

Description of Related Party Relationship*	Description of the Transaction (whether in cash or amount in kind)*	This Year	Last Year	This Year	Last Year
		\$	\$	\$	\$
		Value of Transactions*	Value of Transactions*	Amount Outstanding*	Amount Outstanding*
Nigel Babbage is the treasurer and is also a Director of Mohua Ltd	Donation Received by the Trust from Mohua Ltd	5,000	10,000	0	0

**Note 6: Events After the Balance Date\***

Un-expended Lottery Grant (LEH 2016-27474) refunded to the NZ Lottery Grants Board	\$7,546.00	Refunded on	10-05-2016

**Note 7: Additional Notes**

Due to the changes in the accounting methods used from the 2015 Accrual based accounting to 2016 Tier4 Cash based accounting, there is an Accounts Payable transaction: A payment of \$7,546.00 - un-expended grant returned to Lottery Grants Board - paid 10-05-2016.





# AUDITOR'S REPORT

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## Opinion

We have audited the Performance Report of Mohua Charitable Trust, a Charitable Trust and registered Charity, for the year ended 31 March 2017. These statements include the Statement of Receipts and Payments, Statement of Resources and Commitments, Statement of Service Performance and the Notes.

In our opinion the Performance Report provides a true and fair view of the cash flows of Mohua Charitable Trust for the year ended 31 March 2017 and their assets and liabilities at that date in accordance with the financial reporting framework for registered Charities. The activities disclosed in the Statement of Service Performance provide a fair representation of those activities.

The audit was completed on 28 July 2017 and our opinion is expressed as at that date.

## Basis for Opinion

We have been guided by New Zealand auditing standards ISA(NZ) in performing this audit in as much as they are applicable to small not-for-profit entities. The auditor's responsibilities with respect to such audits can be accessed here:

[https://xrb.govt.nz/Site/Auditing\\_Assurance\\_Standards/Current\\_Standards/Page8.aspx](https://xrb.govt.nz/Site/Auditing_Assurance_Standards/Current_Standards/Page8.aspx)

An audit involves collecting and examining evidence that the information presented in the Financial and Service Statement correctly represents the actual financial activities and position of the organisation to a high degree of certainty and accuracy. This also means that the information given in the Statements must be complete with no significant omissions that may mislead the reader of the Statements.

Note that the requirement of completeness does not extend to the Statement of Service Performance, and the assurance in respect of this Statement is limited to the fair representation of information given there and does not contain an acknowledgment that this information represents all significant activities of the organisation.

We selected audit procedures relevant to the not-for-profit nature, size and type of organisation and considered the information needs of the likely users of the Statements predominantly in financial respects in doing so. These procedures involved, but were not restricted to:

- Gathering evidence that both cash receipts and cash payments are accurately represented and include all money received and paid by the organisation. Such evidence may include the organisation's internal processes and analysis of the organisation's transaction patterns.
- Gathering evidence that the presentation of the organisation's assets and liabilities is complete and, where dollar-values are available, that these are disclosed as required.
- Verifying compliance with accounting standard PBE SFR-C (NFP).
- Gathering evidence supporting the assertions made in the Statement of Service Performance.



We have received sufficient and appropriate evidence to form an audit opinion. Other than in our capacity as auditor we have no relationship with or financial interest in the Trust, according to the Professional and Ethics Standard 1 issued by the NZ Auditing and Assurance Standards Board.

**Responsibilities of Those Charged with Governance for the Financial Statements**

It is the responsibility of the organisation's Board of Trustees to ensure that a Performance Report is prepared, that gives a true and fair view in accordance with PBE SFR-C(NFP), and to ensure that appropriate processes and procedures are in place to prevent misstatements from occurring through error or fraud.

*Christchurch Community Accounting*

**Christchurch Community Accounting**



## **Chairman's report**

The Mohua Charitable Trust supported 3 conservation projects during the year between 1 April 2016 and 31 March 2017.

### **Mohua Translocation from the Catlins to Resolution Island.**

101 mohua were transferred from Anchor Island in Dusky Sound to the Eglinton Valley on 21 and 22 October 2016. This is the third transfer of mohua into the Eglinton Valley since 2010 and a total of 250 birds have now been released there. The releases aim to re-build the mohua population in the Eglinton Valley which was decimated by a series of rat and stoat plagues. Pest control in the valley is now of a high standard and we can anticipate a stable or increasing mohua population there.

### **Makarora Mohua Population Survey**

As part of an ongoing commitment to the mohua population in the Makarora and neighbouring valleys the Mohua Charitable Trust funded surveys of the density and distribution of Mohua in the Makarora, Blue and Young Valleys in November 2016. The work was undertaken by contract workers supervised by the Department of Conservation and a report was prepared. The surveys were undertaken by counting mohua along 13 transects through the forest in three valleys. A total of 130 mohua were seen on 9 of the transects. This is the highest number of birds seen since 2011, though the counts indicate at stable or at best slightly increasing population. This survey provides a baseline against which the success of the pest control being undertaken in this area can be judged.

### **Kakī (black stilt) genetics research at the University of Canterbury**

This was the last year of the Mohua Charitable Trust's support for genetic research on Kakī. Kakī have gone through a dramatic bottleneck of only 23 birds, and understanding their genetics is likely to be crucial to their future conservation management.

### **Plans for next year**

At this stage the trust plans to support another transfer of mohua to the Eglinton Valley and one to the Hawdon Valley and we have recently received an application to support a transfer of Chalky Island skinks to another island in Fiordland.

### **Acknowledgements**

This years activities could not have been undertaken without generous funding from Mohua Investments Limited, and without the enthusiastic support of Department of Conservation staff.

Graeme Elliott  
August 2017

For and on behalf of the Trustees;

Trustee



Date 27 August 2017