



Mohua Charitable Trust

Annual Report

For the year ended 31st March 2014.

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



MOHUA CHARITABLE TRUST

Financial Reports

For the year ended 31st March 2014.

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MOHUA CHARITABLE TRUST

Trust Directory

For the year ended 31st March 2014

Nature of Business	Charity
Date of Formation	31 May 2010
Certificate of Incorporation No.	2570800
Charities Commission registration No.	CC44741
Date of Charities registration	22 July 2010
Registered address	PO Box 17703 Sumner, Christchurch, 8840
Settlor Trustees	Mr Nigel Babbage Dr Graeme Elliott (Chairman, Founding Trustee) Professor Ian Jamieson (Founding Trustee) Mr Nigel Babbage (Treasurer, Founding Trustee)
Banker	Westpac Ferrymead
IRD number	Restricted Registered donee organisation
Website	www.mohua.co.nz

MOHUA CHARITABLE TRUST

Annual Report

For the year ended 31st March 2014



The trustees are pleased to present the Mohua Charitable Trust Annual Report for the year ended 31st March 2014.

The Mohua Charitable Trust was launched on the 31st May 2010; it is a registered charity with the Charities Commission and a donee organisation registered with the IRD. The trust also registered for incorporation as a charitable trust board on the 29th of November 2012. The office is based in Sumner, Christchurch and our trustees are all over the South Island from Nelson to Dunedin. The Trust launched its new updated website at the end of July 2012.

We would like to thank our sponsor **Mohua Limited** for their continued support of our efforts.

Chairman's report

The Mohua Charitable Trust supported 4 conservation projects during the year between 1 April 2013 and 31 March 2013.

Mohua Fixed Transect Survey – Makarora Region November 2013

This was the third year that mohua have been monitored in the Makarora area – all of these have been supported by the Mohua Charitable Trust. Mohua are monitored using a combination of transects and five minute bird counts. This year the area survey was increased with three transects in the Young Valley.

The number of mohua recorded on this year's surveys was midway between the surveys of 2011 and 2012, and suggests that the population has neither significantly increased nor decreased in the last few years.

A report on the survey was prepared by the contractor who undertook the work and is available on the Mohua Charitable Trust website.

Mohua Translocation – Catlins to Resolution Island November 2013

On the 6th of November 2013 22 Mohua were captured in the Catlins Conservation area in Otago and flown by helicopter to Resolution Island in Fiordland where they were blessed by Te Runanga o Awarua, welcomed by local iwi, Te Runanga o Oraka Aparima and released. All seemed in good order when they were released. Since 2008 there has been of an intensive stoat trapping campaign on Resolution Island and it can now support a large mohua population. To this end a total of 82 mohua have been transferred to the island. The first transfer of 60

birds to the island occurred in 2011, but was judged not large enough to ensure a genetically robust population, hence the further transfer of 22 birds in 2013.

The transfer did not go without a hitch. An initial attempt to catch and transfer birds was made on 19 October 2013, but strong winds in Fiordland meant that the transfer had to be called off and 9 birds released.

This transfer was also supported by the Lottery Grants Board.

Establishment of South Island Saddleback Population at Orokonui Ecosanctuary September 2013

On 7 September 2013 50 South Island Saddleback were captured on Breaksea Island in Fiordland and flown to the Orokonui Ecosanctuary near Dunedin and released inside the fenced and predator-free enclosure. If the birds survive and flourish they will be the first mainland population of South Island Saddlebacks since the 1890s.

Saddlebacks were once common throughout New Zealand, but they are extremely vulnerable to predators and were extinct on the main islands by about 1900. They now survive only on predator-free islands and mainland fenced sanctuaries.

Fiordland Crested Penguin (Tawaki) Survey – Solander Island August 2013

Solander Island off the south coast of Fiordland is a stronghold of the nationally vulnerable Fiordland crested penguin. The Mohua Charitable Trust had planned to help the Department of Conservation with funding an annual census of birds there in 2012, but the weather was too bad to carry out the census at the appropriate time in 2012 so the Mohua Charitable Trust undertook to help fund the 2013 census.

The census was successfully carried out on 29 August 2013 when a team of 6 was flown to and from the island by helicopter. A total of 41 nests were found which is more than was recorded in 2010(33), less than recorded in 2011 (64), and much less than was recorded in 1993 (115).

A report on the survey was prepared by Department of Conservation staff and is available from the Mohua Charitable Trust's website.

This transfer was also supported by the First Sovereign Trust Ltd.

Plans for next year

Next year the Mohua Charitable Trust is considering supporting:

- another penguin survey on Solander Island
- another mohua survey in the Makarora area
- some research on black stilts
- a transfer of mohua from Fiordland to the Hawdon Valley in Arthur's Pass National Park.

Past projects

The Mohua Charitable Trust has helped transfer mohua from Breaksea Island and the Catlins to the South Branch of the Hurunui Valley in north Canterbury in 2008 and 2009 and from Chalky Island to the Eglinton Valley in Fiordland in 2010. Since these transfers the Department of Conservation has monitored mohua abundance in the two valleys annually.

Transfers to both locations were initially successful with transferred birds quickly pairing up and breeding. However at both locations a significant proportion of transferred birds dispersed very widely and many were never seen again. Both populations have grown only since the release.

Acknowledgements

This year's activities including the postponed ones could not have been contemplated without generous funding from the **Lottery Grants Board, First Sovereign Trust Ltd** and without the enthusiastic support of Department of Conservation staff.

Graeme Elliott
August 2014

For and on behalf of the Trustees;

Trustee



Date: 8th August 2014

MOHUA CHARITABLE TRUST

Financial Responsibility Statement

For the year ended 31st March 2014



The Trustees are responsible for preparing the financial statements and ensuring that they comply with generally accepted accounting practice in New Zealand, give a true and fair view of the financial position of the Trust as at 31 March 2014 and the results of their operations for the year ended on that date.

The Trustees consider that the financial statements of the trust have been prepared using appropriate accounting policies, consistently applied and supported by responsible judgements and estimates and that all relevant financial reporting and accounting standards have been followed.

The Trustees believe that proper accounting records have been kept which enabled, with reasonable accuracy, the determination of the financial position of the Trust and facilitate compliance with Generally Accepted Accounting Practice.

The Trustees consider that they have taken adequate steps to safeguard the assets of the Trust, and to prevent and detect fraud and other irregularities. Internal control procedures are also considered to be sufficient to provide a reasonable assurance as to the integrity and reliability of the financial statements.

The Trustees are pleased to present the financial statements of the Mohua Charitable Trust for the year ended 31 March 2014.

For and on behalf of the Trustees;

Trustee

Date

[Redacted signature]

8/8/2014



MOHUA CHARITABLE TRUST

Statement of Financial Performance

For the year ended 31st March 2014



	2014	2013
	\$	\$
Revenue		
Donation Income		
Mohua Limited	20,000.00	25,000.00
First Sovereign Trust Ltd	3,139.50	--
Lottery Grants Board	6,095.00	--
Interest	766.19	415.69
Total Revenue	\$30,000.69	\$25,415.69
Expenses		
General Expenses	311.11	51.11
Website Expenses	675.51	3,458.51
Projects Funded		
Accommodation Expenses	230.00	--
Contractor Expenses	9,890.00	--
Field Equipment Expenses	488.45	--
Food Expenses	1,208.54	--
Helicopter Expenses	9,234.50	--
Mohua Survey – DoC Wanaka	--	11,018.88
Project Expenses	5,000.00	--
Travel Expenses	653.20	--
Total Expenses	\$27,691.31	\$14,528.50
Excess Income over Expenditure for the year	<u>\$2,309.38</u>	<u>\$10,887.19</u>
Add Accumulated Excess as at 31 st March 2013	21,846.43	10,959.24
Accumulated Excess as at 31st March 2014	<u>\$24,155.81</u>	<u>\$21,846.43</u>

MOHUA CHARITABLE TRUST

Statement of Financial Position

For the year ended 31st March 2014



	2014	2013
	\$	\$
Trust Equity		
Founding Capital	20.00	20.00
Plus: Nett Accumulated Surplus	24,155.81	21,846.43
Total Trust Equity	<u>\$24,175.81</u>	<u>\$21,866.43</u>
 This is represented by:		
Current Assets		
Westpac Cheque account	43.00	4.48
Westpac Savings account	28,037.81	21,861.95
Total Assets	\$28,080.81	\$21,866.43
Liabilities		
Current Liabilities		
Lottery Grants Board – unspent funds	3,905.00	--
Total Liabilities	\$ 3,905.00	\$ --
 Net Assets	 <u>\$24,175.81</u>	 <u>\$21,866.43</u>

The Financial Statements were approved at the Annual General Meeting held on

14/5/2014



For and on behalf of the Trustees

Trustee

Date 8/8/2014

MOHUA CHARITABLE TRUST

Notes to the Financial Statements

For the year ended 31st March 2014



Reporting Entity

Mohua Charitable Trust is a registered charitable trust under the Charitable Trust Act of 1957 and the Charities Act 2005.

These financial statements have been prepared in accordance with generally accepted accounting practice. The general accounting principles recognised as appropriate for the measurement and reporting of financial performance and financial position on an historical cost basis have been consistently followed by the Trust. Accrual accounting has been used to match revenue and expenditure. The information is presented in New Zealand Dollars.

Specific Accounting Policies

The following specific accounting policies that materially affect the measurement of the Financial Performance and Financial Position have been supplied.

- (a) The Mohua Charitable Trust qualifies as a charitable entity registered under the Charities Act 2005 and as such is exempt from Income Tax and RWT Tax.
- (b) The Trust is not registered for GST.
- (c) There are no capital commitments at balance date
- (d) The Trust qualifies for differential reporting because it is not publicly accountable and is not large.
- (e) At balance date the Mohua Charitable Trust held funds of \$3,905 from the Lottery Grants Board that had not yet expended fully. In April 2014 an application for a variation of purpose was submitted and the trust is awaiting a reply. The Mohua Charitable Trust has not granted any securities in respect of liabilities payable by any other party whatsoever.

MOHUA CHARITABLE TRUST

Independent Review

For the year ended 31st March 2014



I, Catherine McKaskell, hereby confirm that I am independent of the Mohua Charitable Trust. I am not a member or Trustee and have no financial interest in the Trust. I have a Bachelor of Business Studies majoring in Accounting and Finance and can provide an objective review of the financial statements for the year ended 31 March 2014.

Based on my independent review, I believe that the financial statements of the Mohua Charitable Trust represent a true and fair view of the financial position and performance of the Trust for the year ended 31 March 2014.

C. McKaskell

Catherine McKaskell, BBS Accounting & Finance

12th August 2014

Christchurch

AUDITOR'S REPORT

I have audited the financial statements and supporting documents of **Mohua Charitable Trust**. These statements provide information about the financial activities of the organisation in the past year and its financial position as at 31 March 2014.

I have been guided by New Zealand auditing standards IAS(NZ) in performing this audit in as much as they are applicable to very small not-for-profit entities. For this small entity I have examined documentation for all transactions that have occurred during the year.

I have received all the explanations I require. Other than in my capacity as auditor I have no relationship with or interest in the organisation.

Opinion

In my opinion the Financial Statements give a true and fair view of the financial position of Mohua Charitable Trust as at 31 March 2014 and their financial activities for the year ending at that date.

My audit was completed on 24 September 2014 and my opinion is expressed as at that date.



Harald Breiding-Buss, MSc, NZDipBus
Christchurch Community Accounting
harald@commaccounting.co.nz