



Mohua Charitable Trust

Performance Report

For the year ended 31st March 2016.

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

Mohua Charitable Trust

Performance Report

For the year ended:
31 March 2016

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Mohua Charitable Trust

Entity Information

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

For the year ended:

31 March 2016

Legal Name of Entity:*

Mohua Charitable Trust

Other Name of Entity (if any):

Type of Entity and Legal Basis (if any):*

Registered Charity and Incorporated as a Charitable Trust Board

Registration Number:

2570800 and CC44741

Entity's Purpose or Mission: *

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.

Entity Structure: *

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.



Mohua Charitable Trust

Entity Information

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

For the year ended:
31 March 2016

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

The Trust's 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.



Mohua Charitable Trust

Entity Information

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

For the year ended:
31 March 2016

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:

www.mohua.co.nz



<https://www.facebook.com/Mohua-Charitable-Trust-802512853137471/>



Mohua Charitable Trust
Statement of Service Performance

"What did we do?"

For the year ended
31 March 2016

Description of the Entity's Outcomes:

Mōhua conservation relies on research, monitoring, predator control and translocations.

The trust strives to assist in all the aspects of mōhua conservation and ensure that a diverse genetic population continues to sustain mōhua numbers in the South Island of New Zealand. In partnership with the Department of Conservation (DoC) two mōhua translocations were achieved this year with a total of 160 birds moved to areas where they were needed most. A fifth year of mōhua monitoring in the Makarora region also took place recording vital information for DoC. In May 2015 the trust awarded a 2 year grant to the University of Canterbury Foundation to fund a research programme for the endangered Black Stilt (Kaki) by Dr Tammy Steeves.

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	0
Department of Conservation - Mohua Translocations Chalky Island to Coal Island (Number of birds successfully translocated)	80	70-80	58
Department of Conservation - Mohua Translocation Anchor Island to the Eglinton Valley (Number of birds successfully translocated)	80	0	0
Department of Conservation - Mohua Makarora Fixed Transect Survey	1	1	1

Additional Output Measures:

Both translocations were completed timeously and successfully with zero fatalities. The fifth annual Makarora fixed transect mōhua survey was completed in November 2015. Ten fixed transects have been surveyed each year in the Makarora area from 2011 through 2012. Three additional transects were added in the Young Valley in 2013, to bring the total number of transects to 13. Mōhua were detected on 9 of the 13 transects in 2015. The average number of mōhua detected per transect was 1.54. There is a critical need to continue mōhua monitoring across the south Island in the next few years following the recent (2015) and predicted (2016) beech masts. The fixed transect survey should be repeated again in 2016 and on an annual basis thereafter, and the Young and Blue distribution survey undertaken in 2012 should be repeated again in 2017. With regular surveys of this area, we should be able to gain an understanding of the overall status of the Makarora mōhua population.

The goals of this mōhua monitoring project are to:

- Gain an accurate measure of the mōhua population and population trends within the monitoring area and the wider Makarora valley
- Protect the remaining mōhua population from further decline and establish more intensive predator control if necessary

Additional Information:

Expenditure exceeded budget figures as the Department of Conservation required assistance with 2 translocations this year instead of the one planned translocation. Donations from the public increased slightly this financial year.



Mohua Charitable Trust

Statement of Receipts and Payments "How was it funded?" and "What did it cost?" For the year ended: 31 March 2016

	Notes	Actual* This Year \$	Budget This Year \$	Actual* Last Year \$
Operating Receipts				
Donations, fundraising and other similar receipts*	pg9	32,071		32,938
Fees, subscriptions and other receipts from members*		-		
Receipts from providing goods or services*		-		
Interest, dividends and other investment income receipts*	pg9	769		804
Other operating receipts		-		
Total Operating Receipts		32,840	-	33,742
Operating Payments				
Payments related to public fundraising*		-		-
Volunteer and employee related payments*		-		-
Payments related to providing goods or services*	pg11	25,888		20,013
Grants and donations paid*	pg11	5,000		-
Other operating payments	pg11	206		938
Total Operating Payments		31,094	-	20,951
Operating Surplus or (Deficit)		1,746	-	12,791
Capital Receipts				
Receipts from the sale of resources*				
Receipts from borrowings*				
Capital Payments				
Purchase of resources*	pg12	276		
Repayments of borrowings*	pg12			3,905
Increase/(Decrease) in Bank Accounts and Cash*		1,470	-	8,886
Bank accounts and cash at the beginning of the financial year*		36,966		28,080
Bank Accounts and Cash at the End of the Financial Year*		38,436	-	36,966
Represented by:*				
Cheque account(s)		105		5
Savings account(s)		38,331		36,961
Term Deposit account(s)				
Cash Floats				
Petty Cash				
Total Bank Accounts and Cash at the End of the Financial Year*		38,436	-	36,966



Mohua Charitable Trust
Statement of Resources and Commitments
 "what the entity owns?" and "what the entity owes?"
 As at
 31 March 2016

Other Commitments*

Description*	Amount*	Amount*
Commitments to provide grants	5,000	-

Guarantees*

Description*	Amount*	Amount*

SCHEDULE OF OTHER INFORMATION

Grants or Donations with Conditions Attached (where conditions not fully met at balance date)*	This Year \$	Last Year \$
New Zealand Lottery Grants Board - Application No:2013-329892 (Expiry 16 October 2014)		3,905
New Zealand Lottery Grants Board - Application No:2016-27474 (Expiry 7 December 2016)	7,546	

Resources Used as Security for Borrowings*



Mohua Charitable Trust
Notes to the Performance Report
For the year ended
31 March 2016

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).



Mohua Charitable Trust
Notes to the Performance Report
For the year ended
31 March 2016

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Note 4: Correction of Errors*

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	10,000	17,000	0	0

Note 6: Events After the Balance Date*

Un-expended Lottery Grant (LEH 2016-27474) to be refunded to the NZ Lottery Grants Board	\$7,546.00	Refunded on	10-05-2016
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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 \$276.00 for a website update - paid 3-06-2015.



AUDITOR'S REPORT

We have audited the financial statements and supporting documents prepared by **Mohua Charitable Trust**, a registered Charity. These statements provide information about the past financial activities of the organisation and its financial position as at 31 March 2016.

Opinion

In our opinion, the Financial Statements provide a true and fair view of the financial position of **Mohua Charitable Trust** as at 31 March 2016 and their financial activities for the year until that date.

The audit was completed on 2 August 2016 and the opinion is expressed as at that date.

Organisation's Responsibilities

The organisation is responsible for the preparation of Financial Statements which give a true and fair view of the financial position of the Trust as at 31 March 2016 and its activities for the year ending on that date.

Auditors Responsibilities

It is our responsibility to express an independent opinion of the Financial Statements presented and report the opinion.

Basis of Opinion

We have been guided by New Zealand auditing standards ISA(NZ) in performing this audit in as much as they are applicable to not-for-profit entities of this type and size. A thorough substantive testing regime was applied as the most appropriate method for an organisation of this size.

Our testing procedures included (but were not restricted to):

- Testing the accuracy and validity of all material transactions or groups of transactions that in themselves would have an impact on the overall accuracy of the financial statements.
- Testing a randomised sample of transactions in listed income and expenditure accounts for accuracy and validity.
- Verifying disclosed liabilities and income, including an analysis of the potential for undisclosed liabilities or income.

Other than in our capacity as auditor we have no relationship with or financial interest in the organisation.



Chairman's report

The Mohua Charitable Trust had supported 4 conservation projects during the year between 1 April 2015 and 31 March 2016.

Mohua Translocation from the Anchor Island to the Eglinton Valley.

Mohua were once abundant in the Eglinton Valley, but predation by rats, stoats and cats, particularly during two rat and stoat plagues that occurred in 1999 and 2000, reduced their population in the valley to a few tens of birds. A comprehensive pest control programme in the valley including 4,800ha of bait stations for rat control, lines of traps to control stoats, and aerial 1080 in years of particularly high rat abundance is good enough to allow the mohua population to recover, but the population is now so small that recovery will be very slow. To speed things up the Mohua Charitable Trust supported a translocation of 69 mohua from Chalky Island to the Eglinton Valley in 2010. This initial translocation went well and the population increased, though subsequently declined. As part of an ongoing programme to build a robust mohua population in the Eglinton, and to determine the optimum number of birds required to re-establish robust populations, a further mohua transfer to the Eglinton was supported by the Trust. Eighty mohua were transferred from Anchor Island to the Eglinton Valley over two days in October 2015 and released without loss of any birds. These birds and the existing residents of the valley will be monitored by the Department of Conservation over the next year and another translocation may be undertaken next year.

Mohua and Robin Translocation Chalky and Anchor Islands to Coal Island

Mohua and probably South Island robins were formerly present on Coal Island (1189ha) in Preservation Inlet in Fiordland, but were wiped out by rats and stoats. The efforts of the South West New Zealand Endangered Species Trust (SWNZEST) have resulted in the island now being rat-free and suffering only the occasional stoat incursion which is quickly dealt to using a network of traps. SWNZEST felt it was time to reintroduce robins and mohua to the island and the Mohua Charitable Trust was keen to help and made a contribution to the mohua translocation. During July 2015 69 robins were captured on Anchor Island and transferred by helicopter to Coal Island and in September 2015 80 mohua were caught on Chalky Island and moved to Coal. The progress of these species on the island will be monitored.

Makarora Mohua Population Survey

Mohua were once abundant in the Makarora area, but have declined through predation by rats and stoats. Although mohua numbers are now very low in the Makarora area, it is still one of the few places where mohua can be seen close to the road: it is an important site for mohua. The mohua population in the area has until recently received no substantial conservation management, but the Mohua Charitable Trust has supported the implementation of a stoat trapping regime in the area and regular population assessments, and the Department of Conservation now plans to undertake 1080 rat and stoat control during beech masts.

As part of the Trust's ongoing commitment to the mohua population in the Makarora and neighbouring valleys the Mohua Charitable Trust funded a survey of the abundance of mohua in the area in October 2015 for which a report was prepared. Predetermined transects were walked and the number of mohua encountered was recorded. Numbers have improved slightly over those in the previous year, though they still appear much lower than they were 4 years ago.

Research on the genetics of the endangered Kaki (Black Stilt)

The kaki was once common and widespread in New Zealand, but it is now critically endangered because of predation, habitat loss, and inter-breeding with the closely related pied stilt. Because the population is so small careful management and of the surviving birds is required to minimise genetic problems.

The Mohua Charitable Trust supported research being undertaken at Canterbury University on the genetic structure of kaki populations. The research is investigating the genetic structure of historic kaki populations using samples taken from museum specimens, and the results will inform genetic management of the current tiny kaki population.

Plans for next year

The trust plans to support another transfer of mohua to the Eglinton Valley if the mohua recovery group deems it desirable.

Acknowledgements

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

Graeme Elliott
October 2016

For and on behalf of the Trustees;

Trustee



Date 30 October 2016