

PREDATOR FREE DUNEDIN CHARITABLE TRUST

# ANNUAL REPORT

2021



# Contents

## **Forewords**

Jinty MacTavish — Chair 03

Rhys Millar — Project Lead 04

## **About the Trust** 05

Members and funders 06

Progress 07

## **Delivery Partner updates** 09

City Sanctuary 10

Halo Project 13

Predator Free Peninsula 15

## **Expansion** 17

## **Research** 19

## **Finances**

Statement of Financial Performance 21

Statement of Financial Position 22

Statement of Cash Flows 23

Statement of Accounting Policies 24

Independent Auditor's Report 25

# FOREWORDS



## JINTY MACTAVISH | CHAIR

What a whirlwind the past year has been for the whole Predator Free Dunedin whānau!

Despite the challenges posed by a global pandemic, exciting milestones have been achieved in the field, and we've made big strides on the strategic side.

Thanks to the mandate afforded to us by members at the end of 2020, we have been able to plan and secure funding for a significant expansion of operations, providing certainty of direction for the Trust and delivery partners out to 2025.

We also worked hard to strengthen and deepen budgeting and reporting for financial and non-financial contributions, both within and between Predator Free Dunedin and Delivery Partners. This allows us to plan ahead with greater accuracy, track progress with confidence, and provide clear, timely information to funders.

Predator Free Dunedin would be nothing without the remarkably

large network of stakeholders who share the vision.

To all who have contributed to the kaupapa in some way this past year, the Trust extends its thanks. In particular, we'd like to express our gratitude to trustees, staff and contractors giving their all for Predator Free Dunedin and Delivery Partners. Your commitment is clear, and your work is very much valued.

As I step down as Chair to focus on the needs of my family, I do so knowing Predator Free Dunedin is in very good heart, and that it is an exciting time for the project.

Now is a great time for a new Independent Chair to take the helm, and I look forward to continuing to support the project in whatever capacity I am able.



A handwritten signature in cursive script that reads "Jinty Mactavish".

JINTY MACTAVISH, CHAIR

## RHYS MILLAR | PROJECT LEAD

The Predator Free Dunedin community has seen some major wins this year. Despite the challenges of COVID-19, our three Delivery Partners, 22 member organisations and hundreds of volunteers are working hard to protect native biodiversity and strengthen communities across Ōtepoti.

Together, we have removed more than 45,000 possums, over 4,000 rats and more than 900 mustelids (stoats, ferrets and weasels). Although these numbers are important, it is the increase in native taoka species we are most excited about.

Rifleman/titipounamu and South Island robin/kakaruwai have been seen in the city, New Zealand falcon/kārearea are often seen flying over North East Valley and taoka species from Orokonui Ecosanctuary are expanding to find safe haven beyond the fence.

This mahi also benefits communities. Our collective goal for a Predator Free Dunedin is bringing people together, creating resilient, healthy, and more cohesive communities. People are getting out into nature and working together. In such uncertain times, these connections are more important than ever.

Many of our wins come from the immense efforts of Predator Free Dunedin's Delivery Partners.

The Halo Project now has mustelid traps across 12,500 hectares and a

possum trap network is being rolled out to build on the gains made by OSPRI. City Sanctuary has more than 1,700 traps on the ground in backyards and reserves across the city and continue to work with a diverse range of communities including students in North Dunedin. Predator Free Peninsula continues to make excellent progress towards eradicating possums on the Otago Peninsula, with more than 25,000 possums removed and wildlife bouncing back.

We have also been working on an exciting plan to further our impact. Thanks to funding made available by Predator Free 2050 Limited, we are accelerating and expanding our operations to further protect the wildlife capital of Aotearoa.

None of this would be possible without support from our key funders — Predator Free 2050 Limited, Dunedin City Council and Otago Regional Council. We are truly grateful for their contribution, along with the mahi from our incredible community. To everyone who has been involved, no matter how big or small — ngā mihi nui ki a koe.



A stylized, handwritten signature in black ink.

RHYS MILLAR, PROJECT LEAD

# ABOUT THE TRUST

## VISION

Once upon a time, Ōtepoti would have had the most incredible bird song. Predator Free Dunedin plans to bring it back. To make the city a place where every child knows and loves our native fauna – a place where wildlife and communities can thrive.

## PURPOSE

"The Predator Free Dunedin Trust promotes the conservation, preservation and protection of New Zealand's native species to enrich our environment and communities through the long-term goal of eradicating introduced predators, such as possums, mustelids and rodents from Aotearoa."

## TRUSTEES



**JINTY MACTAVISH**  
INDEPENDENT CHAIR



**GARETH HUGHES**  
TRUSTEE



**HOANI LANGSBURY**  
TRUSTEE



**JORDANA WHYTE**  
TRUSTEE



**MARK HANGER**  
TRUSTEE



**MATT HARCOT**  
TRUSTEE



## ENTITY INFORMATION

**Legal name of Entity:**

Predator Free Dunedin  
Charitable Trust

**Type of Entity and Legal Basis:**

Charitable Trust and  
Registered Charity

**Charity number:**

CC 56089

**Business location:**

Dunedin, New Zealand

**Auditors:**

Deloitte

**Bankers:**

SBS Bank

**IRD number:**

127 004 960

**Date of establishment:**

20 September 2018

# MEMBERS

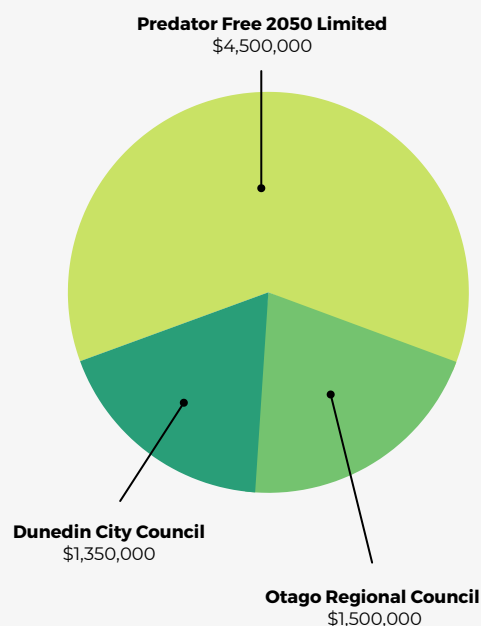


# FUNDERS

**Predator Free 2050 Limited** is the principal funder of Predator Free Dunedin having committed \$4.33 million in co-funding over five years (from 2019 to 2023).

**Otago Regional Council** has committed \$1.5 million in funding over five years (from 2019 to 2023).

**Dunedin City Council** has committed \$850,000 in funding over five years (from 2019 to 2023). It has also included predator control work on council reserve land totalling \$500,000 as an in-kind contribution and is the Delivery Partner for our City Sanctuary project.



# PROGRESS



## **Outcome one:**

To promote the conservation, preservation and protection of New Zealand's native species.

## **Progress:**

Governance, financial management and maintenance of partnerships enabling Delivery Partner operations.

Working collaboratively to plan, implement and consult on long-term landscape-scale projects.



## **Outcome two:**

To implement long-term programmes that will eradicate introduced mammalian predators, such as possums, mustelids and rodents.

## **Progress:**

Grant payments made to Delivery Partners enabling them to deliver strategic and coordinated predator control and eradication programmes.

Research commissioned to advise and support the implementation of predator control and eradication programmes.

Removal of more than 49,000 possums, rats and mustelids from the wider project area since its inception in 2018.



## **Outcome three:**

To educate, engage and raise the awareness of the public, with respect to the conservation, protection and preservation of New Zealand's native species and the need for predator control of mammalian predators to achieve that goal.

## **Progress:**

Engagement events for representatives of Predator Free Dunedin, connecting local practitioners with predator management experts.

Website regularly updated with news, research and resources, supported by a regular newsletter and social media channels with 2,000 followers.



**SOUTH ISLAND KĀKĀ**  
 Young kākā monitored at Orokonui Ecosanctuary spent 70% or more of their time outside the fence



**SOUTH ISLAND ROBIN/KAKARUWAI**  
 Increasing in number outside Orokonui Ecosanctuary.



**FOREST HEALTH**  
 99% decrease in the number of trees damaged by possums in the Halo Project area between 2016 and 2020.



**FALCON/KĀREAREA**  
 Regularly seen flying across North East Valley and Opoho.



**SOUTH ISLAND KĀKĀ**  
 Seen and heard flying over Portobello.



**RIFLEMAN/TĪTIPOUNAMU**  
 Breeding at Ross Creek Reserve.



**RURU/MOREPORK**  
 First confirmed sighting of a ruru/morepork on the Otago Peninsula for more than 50 years.



**KERERŪ**  
 Dunedin records the greatest number of kererū per capita (27 kererū per 1,000 residents) during the Great Kererū Count.



**RIFLEMAN/TĪTIPOUNAMU**  
 19 pairs of rifleman use nest boxes, producing an estimated 80 chicks.



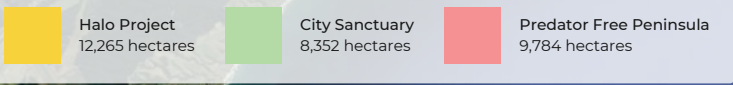
**TŪI**  
 Rapid increase in the number of tūi recorded during the Garden Bird Survey.



**PĪPIPI**  
 Brown creepers observed on the Otago Peninsula.



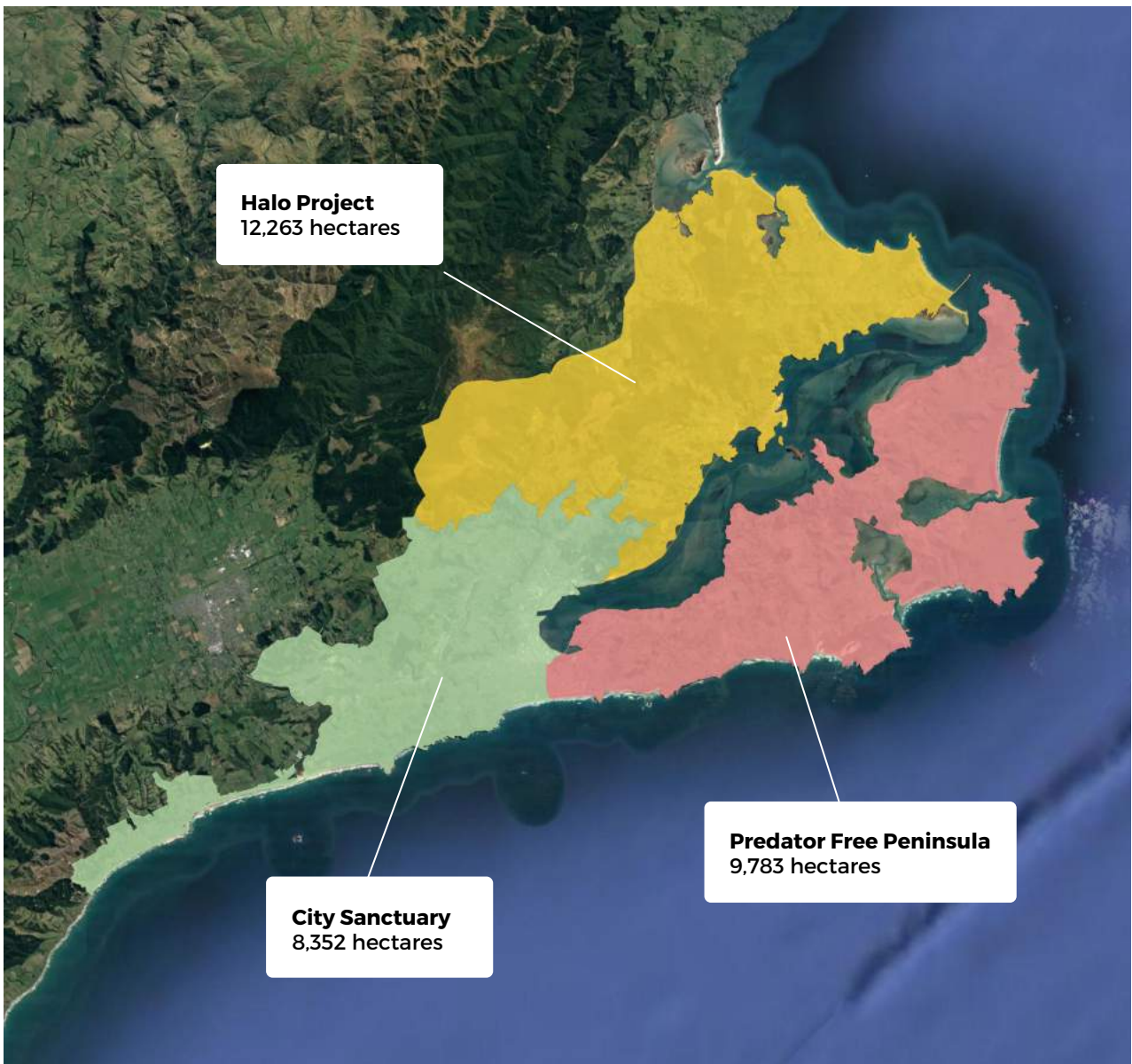
**KĀREAREA**  
 New Zealand falcon seen flying over Ocean Grove.





# DELIVERY PARTNER UPDATES

Predator Free Dunedin is being delivered by three partners who are leading on-the-ground efforts across three main areas — on the Otago Peninsula, in the City and across West Harbour and Mount Cargill.



# CITY SANCTUARY

City Sanctuary has welcomed two new team members to the flock — Kate Tanner as Community Engagement Facilitator and Zac Martin as Community Coordinator.

Kate’s current focus is managing the Caversham pilot site project and supporting community engagement initiatives in priority suburbs and the wider City Sanctuary area. Zac has been busy delivering the North Dunedin pilot site project and leading communications.

City Sanctuary has been funding a part-time shared role at the Valley Project. Over the past year, the Valley Project has facilitated the deployment of 76 rat traps and 28 possum traps throughout North East Valley, Opoho, Pine Hill, Dalmore, Liberton, Normanby and Upper Junction.

They have also trained volunteers and project staff to manage a trap library. A new one-year service level agreement signed in June will allow the Valley Project to provide face-to-face support for backyard trappers including trap installations and maintaining the trap library.

All three pilot sites are up and running and at various stages of their journey. North Dunedin has 86 student flats hosting a rat trap and Maori Hill has 76 properties with 92 possum and rat traps. We have gathered valuable lessons from trapper check-ins and surveys that



Zac Martin (left) and Kate Tanner (right)



First trap install for Caversham



Hitting the streets in North Dunedin



A South Island robin (kakaruwai) at Ross Creek Reserve. Photo by Awenithology (CC-BY).

will be invaluable for extending backyard trap networks across the city in future.

A key learning has been that residents highly value face-to-face support, particularly in the set-up stage of their trapping journey. This ensures quality trapping and strengthens motivations to continue staying connected and motivated.

Dunedin City Council contractors have installed a multi-species trap network throughout the priority reserves and completed a knockdown.

In total, 341 Goodnature A24s, 293 Trapinators and 216 Victor rat traps have been deployed, reaching an average density of 1 possum trap per hectare and two rat traps per hectare in suitable habitat. The tally of

catches so far has been 513 possums, 350 rats and 142 mice.

Trapping best practice has been refined with trap lines now being handed over to more than 200 people who have signed up to volunteer in the reserves.

Staff have thoroughly enjoyed supporting the resident-led trapping initiatives which have been growing throughout the project area.

A collective of residents passionate about conservation from Pine Hill have been supported to install and maintain 17 traps in their neighbourhood.

In Ross Creek, a group of landowners living near the reserve have launched a collaborative backyard trapping project to control predators that

were moving across the reserve and their private properties.

Kākā, kakaruwai (South Island robin) and ngrirungiru (South Island tomtit) have been seen in the area, which the group is passionate about protecting and encouraging to their backyards. City Sanctuary supported the residents to design and implement a 6-hectare multi-species trap network that is being managed and maintained by the group with 29 traps now on properties adjoining the trap network in Ross Creek Reserve.

Dunedin's Kaikorai Valley College High School urban farm programme has included predator control in their suite of learning initiatives. The school has activated a trap network with 15 traps across their urban farm.

There have been some fantastic opportunities throughout the year to raise awareness and support for the Predator Free Dunedin vision.

Trapping workshops have been held at the Dunedin Botanic Garden during the Wild Dunedin festival and at Mitre 10 as part of the New Zealand International Science Festival.

These workshops were a great opportunity to work collaboratively with other Predator Free Dunedin delivery partners and members to showcase backyard trapping and other complementary actions that Dunedin residents can take part in to improve their backyard biodiversity.



Ian McLennan at Ross Creek Reserve.



Kaikorai Valley College students.



Trap workshop at Mitre 10 in South Dunedin.

# HALO PROJECT

The Halo Project has achieved some major milestones this year, including the completion of a mustelid trap network spanning the full project area of 12,500 hectares.

Thanks to the hard work of staff and volunteers, more than 1,600 traps have been deployed across 12,500 hectares between Flagstaff, Waitati and Aramoana. The team hopes to see the stoat population drop by 90% or more, which is great news for native biodiversity — especially birds, insects and lizards. The area is home to a wide range of native taonga species such as kakurawai (South Island robin), kārearea (New Zealand falcon) and South Island kākā. Orokonui Ecosanctuary continues to provide safe-haven for many species, but this network of stoat traps means they will be able to expand beyond the fence.

An innovative trial of AT220 possum traps has also seen good results. These automatic possum and rat traps have an expected 6-month battery life, automatically dispensing lure and the ability to shut down during daylight hours. With Orokonui Ecosanctuary at the heart of the Halo Project, a trial was needed to assess whether the traps are safe for kākā living in the area. The Halo Project and Orokonui Ecosanctuary worked with the University of Otago to test how birds interact with the traps. After promising results, a larger trial was established through Heyward



Volunteer Eva gets ready to install mustelid traps.



Installing the first AT220 automated trap.



Halo's Predator Free Apprentice, Kim Miller, checks stoat traps on Swampy Summit.

Point in the hopes AT220s can be rolled out as part of a low-maintenance trap network to further build on the gains made by OSPRI's landscape-scale possum operations in the area.

Collaboration has been key to success for the Halo Project who have worked with a range of local groups and landowners. The Otago Tramping and Mountaineering Club continue checking stoat traps across Mihiwaka, while a group of residents from Sawyer's Bay have been checking possum and stoat traps as part of efforts to restore native habitat between Cedar Creek and Borlases Road. The Ravensbourne Environmental Trust has been working over a number of years to protect Ravensbourne Gully which provides a valuable habitat corridors for wildlife, linking Ravensbourne with Burns Reserve on Signal Hill. Traps are now in place work continues to restore the gully.

Efforts to encourage responsible cat ownership continue. The Halo Cat programme encourages residents to get their pet cats de-sexed and micro-chipped, along with taking actions to reduce cat predation of native wildlife such as keeping them inside at night and using deterrent collars. The Companion Animal Register has provided 200 free micro-chips and Vetlife Waikouaiti are inserting them for just \$20. The Halo Project has also teamed up with the Otago

Polytechnic's School of Vet Nursing who recently micro-chipped 60 moggies at a pop-up clinic.

Overall, it has been a busy year, and these major wins would not be possible without the help and support of our volunteers and supporters. To all those who have supported the Halo Project to help achieve the vision for a Predator Free Dunedin — thank you!



Otago Polytech vet nursing students microchipping cats.

# PREDATOR FREE PENINSULA

Predator Free Peninsula continues to make good progress towards eradicating possums from the Otago Peninsula. 20,756 possums have now been removed from the Otago Peninsula since 2008.

Next year, we expect to prove the absence of possums on the outer peninsula (Sectors 1, 2 and 3) which covers more than 6,000 hectares from Taiaroa Head to Cape Saunders. A knock-down operation was completed last year, and a lean network of self-resetting traps is now in place to take out the last remaining possums. This is complemented by a network of camera traps, which provide long term monitoring to prove that possums have been eradicated and stop future incursions.

Bait stations are now active in rural areas of the southern peninsula (Sector 4), with the remaining stations to be baited once lambing and calving has finished for the season. Four blocks at Sandymount and Sandfly Bay have been treated. There has been good bait uptake and we anticipate reduced possum numbers in the area.

We are also preparing to roll out our lean trap network in residential areas of Sector 4 to clean up any remaining possums. This will be largely community focused, and the success of this network will be determined by the support of the community. We know residents and communities

across the peninsula are supportive as 639 possums have been caught in the community this year.

Possums aren't the only focus for Predator Free Peninsula. The community is also rallying to target other predators such as rats and mustelids. This year, residents have caught a total of 415 mustelids, rats, hedgehogs and other pests. We have also led a mustelid trap project in which 40 DOC 200 traps have been deployed in the Sandfly Bay area.



The new Biodiversity Hub in Portobello.



Checking traps in the Sandfly Bay area.

These traps will protect our vulnerable native species, especially seabirds such as tītī and tarāpuka/red-billed gulls.

As part of the Predator Free New Zealand Trust's Apprentice Programme, staff attended the Predator Free NZ workshop in Wellington earlier this year. Along with staff from City Sanctuary and the Halo Project, we learned about new methods and technology in trapping that will assist us with our future plans. Phil Bell from Zero Invasive Predators (ZIP) shared an update on the new tools and technology that will make achieving our Predator Free goals that little bit easier!

This year, we welcomed two new team members — Jenilee Hill as our Predator Free Apprentice and Paula Cross as our new Community Coordinator. Jenilee will help with trapping, monitoring and communications among many other things to help us achieve our Predator Free Peninsula goals! Paula will help to grow and manage our wonderful group of volunteers.

Residents from across the peninsula are noticing the benefits of reduced predator numbers. Tūi and kererū populations appear to be thriving, with increasing numbers of sightings reported from across the peninsula. Sightings of pīpī/brown creeper and ruru/morepork have also been reported, as well as kākā being heard and seen flying overhead in Portobello. These sightings show that

our efforts in predator control are making the peninsula a more suitable habitat for our vulnerable species.

These results show that our predator control work is proving to be successful. All of our achievements would not have been possible without our community and volunteer support. We would like to make a special thank you to our amazing group of more than 200 volunteers – we are so grateful for your dedication and hard work! A milestone reached by our volunteers this year is the completion of track cutting at Sandymount to make access to bait stations easier for contractors. What started off as rough, overgrown bush is now a network of cleanly cut tracks. Volunteers also participated in a possum dough bake-off contest run by Marcia, and learned how to use a new app to sort through trail camera footage – thanks to Micaela from the operations team for all of your work with this!



Jenilee, Micaela and Bruce at a Predator Free New Zealand workshop in Wellington.





# AN OPPORTUNITY FOR EXPANSION

In 2020, an opportunity to expand our ambition came as part of the government's response to COVID-19.

Predator Free Dunedin pitched a range of ideas to expand and accelerate predator control in Dunedin. In response, Predator Free 2050 pledged an additional \$3.51 million over three years if we could secure 1 to 1 co-funding. We sought feedback from members and received overwhelming support, providing the mandate to push ahead with fundraising to make this expansion a reality.

This expansion will strengthen efforts by our delivery partners and members to create a biodiversity rich city and achieve predator free status by 2050.

On the Otago Peninsula, it will make the eradication of stoats possible - building on existing community efforts to control mustelids. This means further protection for threatened and vulnerable taoka species and the potential reintroduction of species.

To the North of Dunedin (around West Harbour and Mount Cargill), possum populations will be reduced to zero across more than 12,000 hectares — strengthening the huge operations by OSPRI and the Halo Project to reduce possum numbers over the past six years. Possum control will also expand across Chain Hills, Flagstaff, Swampy Summit and the Silver Peaks, using the Taieri River as a natural barrier to limit reinvasions and protecting some of the largest conservation areas in Dunedin.

Community-led predator control in backyards and reserves across Dunedin's urban and city areas will connect the three projects, providing a wild pathway of health habitat for native taonga to move safely from the Halo, through the City and to the Peninsula. Building public support for predator control is critical to the expansion's success. Increased community engagement and communications in Dunedin's most populated area will get the community behind our collective vision for a Predator Free Dunedin.

# EXPANSION OPERATIONS

## HALO WILD LINK

·Expand possum control efforts north-west of Dunedin by including a buffer area of 35,000 hectares west of State Highway 1 through the development of a succession plan to OSPRI's operations that will ensure possum populations are maintained at low densities to protect the zero-density possum area and eradication of possums on the Otago Peninsula.

## CITY SANCTUARY

·Intensify and expand community-led predator control in Dunedin's city area to create a buffer for possum control efforts including the zero density possum area and eradication on the Otago Peninsula and North of the city by including additional suburbs and households near key reserves that may provide reinvasion pathways for possums.

## HALO MUSTELID CONTROL

·Continue existing networks of mustelid control in the West Harbour Mount Cargill area for a further 2 years and expand control efforts in partnership with Wenita, working towards landscape-scale mustelid control.

## HALO ZERO DENSITY

·Intensify and accelerate possum control efforts in the West Harbour Mount Cargill area by reducing and maintaining possum populations at zero density in OSPRI's Heyward and Mt Cargill vector control zones (VCZs).

## PREDATOR FREE PENINSULA

·Build on existing community-led projects, working collaboratively to eradicate stoats on the Otago Peninsula whilst reducing ferret populations to low densities.





# RESEARCH

## **Our work is informed by research partnerships with Manaaki Whenua Landcare Research and the University of Otago.**

We are drawing on existing research and local expertise to develop the knowledge required to achieve our goal.

This includes research to better understand predators and their behaviour, as well as people and their perceptions of predator control.



The University of Otago has completed New Zealand's first rigorous estimate of possum density in urban areas, using Dunedin as an example.

Live-capture traps were used across different types of urban possum habitat — a forest fragment at Jubilee Park and residential areas in Wakari and Maori Hill.

It found possums are more abundant in forest fragments than residential areas but animals in backyards may be more "trap-shy" as they were often seen on camera, but not caught.

Overall, possums are common in areas that are also home to native birds and may be causing irreversible damage to trees and plants in some areas.



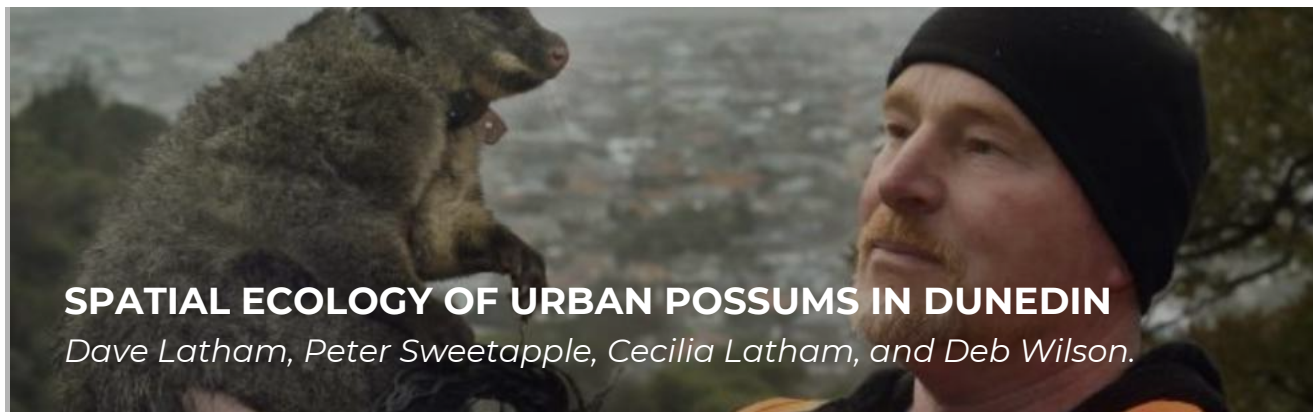
## **WHAT ARE THE BARRIERS TO POSSUM TRAPPING?**

*Nick Kirk and Geoff Kaine.*

This study from Manaaki Whenua builds on previous research to understand the barriers for people to get involved with possum trapping.

Most people in Dunedin support controlling possums to protect native wildlife and plants but few (12%) are actively involved with trapping.

Researchers interviewed residents with different levels of support for trapping and found the main barriers were people not thinking possums are a problem or lacking the knowledge, materials and physical ability to trap. Others had animal welfare concerns and didn't want to kill animals or were sceptical about whether trapping makes a difference.



## **SPATIAL ECOLOGY OF URBAN POSSUMS IN DUNEDIN**

*Dave Latham, Peter Sweetapple, Cecilia Latham, and Deb Wilson.*

New research from Manaaki Whenua aims to find out how possums behave in an urban environment.

The study uses GPS collars and trail cameras to measure possum movements, behaviour at traps used to control possums, movement corridors, and fine-scale habitat use in urban areas.

Researchers predict the behaviour of possums in urban areas may be different from possums in the wild. The habitat structure is different and the presence of gardens, houses and roads means there is different food and shelter available.



# FINANCIAL INFORMATION

## STATEMENT OF FINANCIAL PERFORMANCE

For the year ended 30 June 2021

	2021	2020
<b>REVENUE</b>		
Donations, fundraising and other similar revenue	\$ 1,627,665	\$ 1,291,894
Interest, dividends and other investment revenue	\$ —	\$ 1,036
Recoveries	\$ 39,449	\$ —
<b>TOTAL REVENUE</b>	<b>\$ 1,667,114</b>	<b>\$ 1,292,930</b>
<b>EXPENSES</b>		
Costs related to providing services	\$ 220,358	\$ 161,537
Grants and donations made	\$ 2,034,518	\$ 1,171,955
Other expenses	\$ 50,893	\$ 61,000
<b>TOTAL EXPENSES</b>	<b>\$ 2,305,769</b>	<b>\$ 1,394,492</b>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>(\$ 638,655)</b>	<b>(\$ 101,562)</b>

# BALANCE SHEET

As at 30 June 2021

	2021	2020
<b>ASSETS</b>		
Current Assets		
Bank accounts and cash	\$ 162,036	\$ 288,839
Debtors and repayments	# 20,475	\$ 345,980
Inventory	\$ 607	\$ 607
GST Refund	\$ 17,890	\$ —
Other current assets	\$ —	\$ 35
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 201,011</b>	<b>\$ 635,461</b>
<b>LIABILITIES</b>		
Current Liabilities		
GST Payable	\$ —	
Accounts Payable	\$ 28,722	
Rounding	\$ 1	
Grant Funds Not Yet Distributed — Expansion Grant	\$ 119,719	
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 148,443</b>	<b>\$ 415,862</b>
<b>NET ASSETS</b>	<b>\$ 52,568</b>	<b>\$ 219,619</b>
<b>ACCUMULATED FUNDS</b>		
Capital contributed by owners or members	\$ —	\$ —
Accumulated surpluses or (deficits)	\$ 52,568	\$ 219,619
Reserves	\$ —	\$ —
<b>TOTAL ACCUMULATED FUNDS</b>	<b>\$ 52,568</b>	<b>\$ 219,619</b>

# STATEMENT OF CASH FLOWS

As at 30 June 2021

	2021	2020
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash was received from:		
Donations, fundraising and similar receipts	\$ 2,086,834	\$ 1,291,894
Interest, dividends and other investment receipts	\$ —	\$ 1,036
Net GST	\$ 84,455	(\$ 120,277)
Cash was applied to:		
Donations or grants paid	\$ 2,034,518	\$ 1,171,955
Payments in relation to providing services	\$ 263,002	\$ 222,537
<b>NET CASHFLOW FROM OPERATING ACTIVITIES</b>	<b>(\$ 126,232)</b>	<b>(\$ 221,839)</b>
<b>CASH FLOWS FROM INVESTING AND FINANCIAL ACTIVITIES</b>		
Cash was received from:		
Capital contributed from owners or members	\$ —	\$ —
Cash was applied to:		
Payments to purchase Investments	\$ —	\$ —
<b>NET CASHFLOW FROM INVESTING AND FINANCING ACTIVITIES</b>	<b>\$ —</b>	<b>\$ —</b>
<b>INCREASE/(DECREASE) IN CASH</b>		
Opening Cash	\$ 288,839	\$ 354,479
Previous Year Debit Card Adjustment	(\$ 569)	\$ —
Closing Cash	\$ 162,038	\$ 288,839
<b>NET INCREASE/(DECREASE) IN CASH</b>	<b>(\$ 126,232)</b>	<b>(\$ 221,839)</b>
<b>THIS IS REPRESENTED BY:</b>		
Bank Accounts and Cash	\$ 162,038	\$ 288,839

# STATEMENT OF ACCOUNTING POLICIES

For the year ended 30 June 2021

## **BASIS OF PREPARATION**

Predator Free Dunedin Trust 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 of 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.

## **GOODS AND SERVICE TAX (GST)**

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

## **INCOME TAX**

Predator Free Dunedin Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

## **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.

## **CHANGES IN ACCOUNTING POLICIES**

There have been no changes in accounting policies during the financial year (last year - nil)

## **CHANGES IN ACCOUNTING POLICIES**

The Trust owns no property, plant and equipment as at balance date (last year - nil).

## **THIS PERFORMANCE REPORT HAS BEEN APPROVED BY THE TRUSTEES, FOR AND ON BEHALF OF PREDATOR FREE DUNEDIN TRUST:**

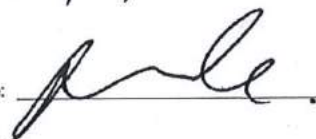
Date:

02/11/2021

Name:

Matthew Harcombe

Signature:



Position:

Trustee



## Independent Auditor's Report

### To the Trustees of Predator Free Dunedin Trust

#### Opinion

We have audited the performance report of Predator Free Dunedin Trust (the 'entity'), which comprises the statement of financial position as at 30 June 2021, and the entity information, statement of service performance, statement of financial performance, and statement of movements in equity for the year then ended, and the statement of accounting policies and other explanatory information.

In our opinion:

- The reported outcomes and outputs, and quantification of the outputs to the extent practicable in the statement of service performance are suitable;
- The performance report on pages 2 to 10, presents fairly, in all material respects, the financial position of the entity as at 30 June 2021, its financial performance, the entity information and the service performance for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-for-Profit) issued by the New Zealand Accounting Standards Board ('PBE SFR – A (NFP)').

#### Basis for opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing ('ISAs') and 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) ('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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We are independent of the entity 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*, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

#### The Trustees' responsibilities for the performance report

The Trustees are responsible on behalf of the entity for:

- 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;
- the preparation and fair presentation of the performance report on behalf of the entity in accordance with PBE SFR – A (NFP), and
- for such internal control as the Trustees determine is necessary to enable the preparation of a 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 entity for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.

## **Auditor's responsibilities 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, ISAs (NZ) and ISAE (NZ) 3000 (Revised) 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 reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs, ISAs (NZ) and ISAE (NZ) 3000 (Revised), 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.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.
- 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- 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 entity'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 entity 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 the Trustees 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.

## **Restriction on use**

This report is made solely to the Trustees, as a body, in accordance with our engagement letter. Our audit has been undertaken so that we might state to the Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Deloitte Limited*

Dunedin, New Zealand  
2 November 2021



**Predator  
Free  
Dunedin**

PO Box 1320  
Dunedin Central  
Dunedin 9054

[info@predatorfreedunedin.org](mailto:info@predatorfreedunedin.org)  
[predatorfreedunedin.org](http://predatorfreedunedin.org)

 [@predatorfreedunedinnz](https://www.facebook.com/predatorfreedunedinnz)

 [@predatorfreedunedin](https://www.instagram.com/predatorfreedunedin)