



Whiria te tāngata

Weave the people together

Annual Report FY22

1 APRIL 2021–31 MARCH 2022

SUSTAINABLE COASTLINES CHARITABLE TRUST

CC46615

Year in review

People are at the heart of our mahi. We engage communities to inspire and enable them to take action to protect our moana, but we also need government and business to change policies and practices in order to effect the large-scale change we're looking for.

It's encouraging to see policy change in the waste and recycling space and circular practices increasing in business. This rewards and enhances the action people take at a grass roots level and reminds us we're all people, whether we're setting policy or finding circular solutions to the negative effects of production.

That's why inspiring and motivating people is so central to our kaupapa. We're seeing more people focus on the issues facing our moana. According to the Kantar Better Futures 2022 report, out of the top ten concerns for Kiwis, three revolve around plastic, waste and landfill. 40% are concerned about biodiversity loss, up from 29% the previous year.

Globally, we're seeing a continued increase in plastic production and rising impact on marine health and biodiversity. Through our programmes, people can connect with these issues, roll up their sleeves, and do something about it.

But to make the impact that's needed in the face of these crises, people also need to work together. We chose to head up this year's annual report with the whakataukī, "Whiria te tāngata", or "Weave the people together". Whakawhanaungatanga, or relationship building, is never straightforward, but it is necessary, and was a big focus for us this year. We deepened existing relationships and made new connections with mana whenua and community groups in the areas in which we focus our mahi.

Our relationships with councils and government continue to bear fruit. We've seen this in the continued collaboration by councils on our community events in Tāmaki Makaurau and Ōtautahi.

We continue to support policy and systems change to complement community action, and the government's proposed Container Return Scheme shows how data collected by Litter Intelligence citizen scientists can inform the change we want to see. We're seeing increasing use of Litter Intelligence

data by councils and government agencies to measure the impact of these changes and we know this data will be vital to significantly reducing the litter we're finding in our oceans for decades to come.

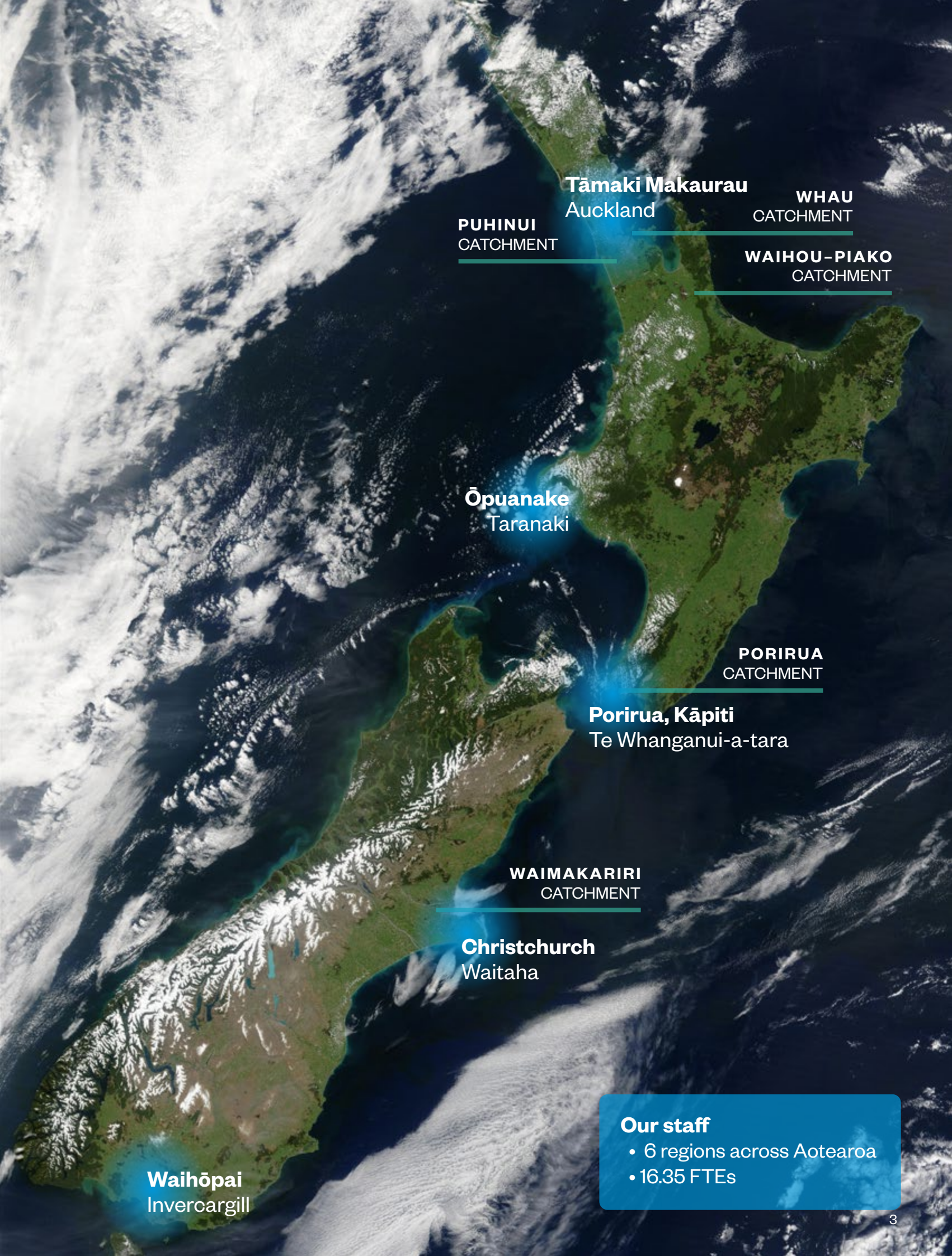
Sustainable Coastlines thrives on its volunteers, and some of our most dedicated are our board members themselves. As we welcome new board members Edwina Merito, Scott Campbell, and Fei Bian Goh we would like to thank outgoing members, Craig Fisher, Paul Trotter and Stuart Potter for their contributions. After four years leading the board as Chair, Emma Dent stepped down early this year and handed the reins to Samantha Walmsley-Bartlett. Ngā mihi nui to Emma for her significant contribution to Sustainable Coastlines over the years.



Samantha Walmsley-Bartlett
Chair



Josh Borthwick
CEO



Our staff

- 6 regions across Aotearoa
- 16.35 FTEs

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WHO WE ARE

Our team

Sustainable Coastlines is represented in six regions across Aotearoa, with 21 employees in Auckland, Wellington, Nelson, Christchurch and Southland.

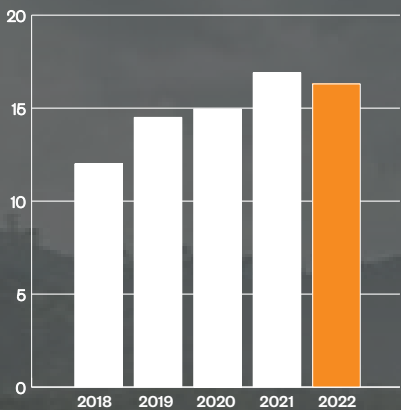
OUTGOING
BOARD
MEMBERS

Emma Dent
Board Chair

Craig Fisher
Trustee

Paul Trotter
Trustee

Stuart Potter
Trustee



16.3
FTES

BOARD OF TRUSTEES



Samantha Walmsley-Bartlett
Board Chair



Grant Biggar
Vice Chair



Scott Campbell
Trustee



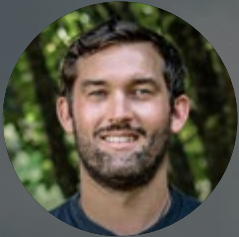
Abbie Reynolds
Trustee



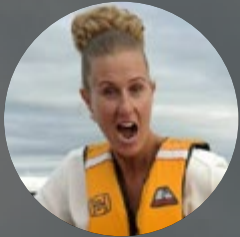
Edwina Merito
Trustee



Fei Bian Goh
Trustee



Camden Howitt
Co-Founder and
Programmes Director
2009



Jodi Pretscherer
Fun and Events Manager
2014



Paice Vaughan
Programme Assistant
2018 (part time)



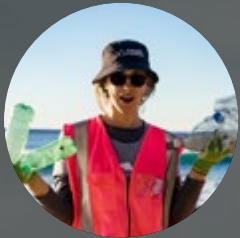
Ben Knight
Litter Intelligence
Programme Manager
2018



Stephanie Vercoe
Strategic Partnerships Director
2018



Dan Downing
Love Your Water
Programme Manager
2019



Shawn Elise Tierney
Litter Intelligence
Programme Manager
2019



Natalia Groom
Programme Coordinator
2019



Helen Adams-Blackburn
Communications Manager
2019



Josh Borthwick
CEO
2020



Carla Fonseca Paris
Litter Intelligence
Programme Coordinator
2020



Holly Cole
Funding Analyst
2020



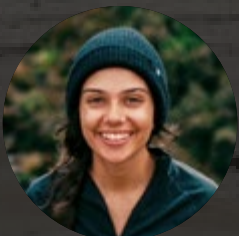
Veronica Rojo
Partnerships &
Campaigns Manager
2021



Maurine Talpin
People & Operations Director
2021



Caitlyn Prince
Programme Coordinator
2021



Sumana Whitelaw
Programme Coordinator
2021



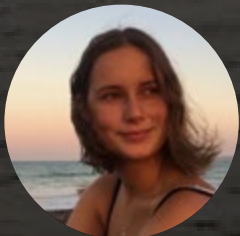
Jemma Hovelmeier
Programme Coordinator
2021



Rachel Lewis
Love Your Coast
Programme Manager
2022



Emma Hunter
Programme Coordinator
2022



Bella Herbison
Litter Intelligence Administrator
2022



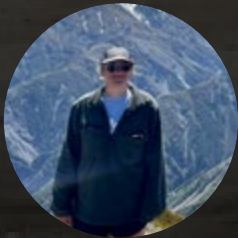
Bronwyn Graham
Litter Intelligence Southland
Regional Coordinator
2022 (part time)



Esther Ward-Campbell
Litter Intelligence
Taranaki Coordinator
2022 (part time)
2021



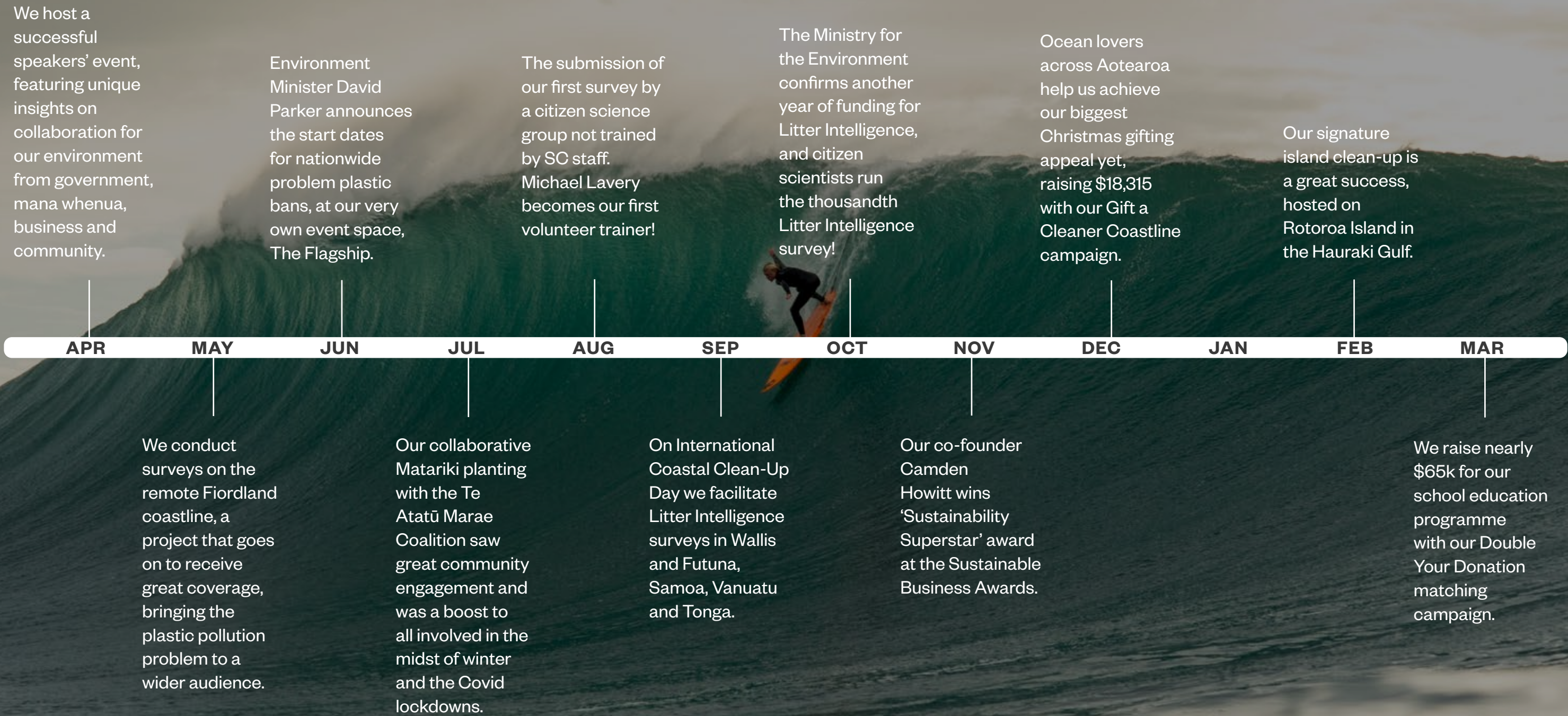
Te Hira Mayall-Nahi
International Volunteer
Coordinator
2022



Briar Inwood
Programme Coordinator
2022

APRIL 2021—MARCH 2022

Year highlights



WHERE WE'RE AT

Key metrics

40,924

LITRES OF LITTER
REMOVED

46,352

TREES PLANTED

16,080

VOLUNTEER
HOURS

432

DONORS

5,799

EDUCATION &
TRAINING HOURS

1,026

ACTIVITIES
HELD

336

ENABLED
EVENTS

36

ACTIVITIES
CANCELLED

40,946

DIGITAL
AUDIENCE*

\$2.23M

INCOME

\$2.44M

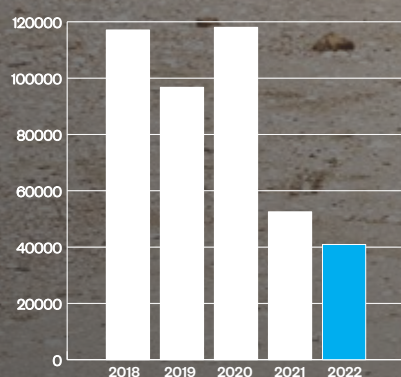
EXPENDITURE

*Total followers across Facebook, Instagram, LinkedIn, and Twitter. Includes cross-platform duplicates.



OUR PROGRAMMES

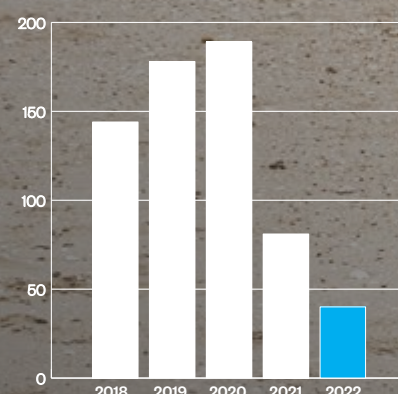
Love Your Coast



40,924

LITRES OF LITTER
REMOVED

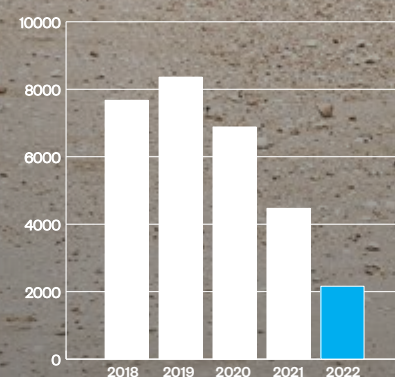
*Includes 12,513 litres of litter from
Litter Intelligence surveys.



40

CLEAN-UP
ACTIVITIES

** Excludes numbers from Litter
Intelligence surveys.



2,160

CLEAN-UP
PARTICIPANTS

This year, we're not boasting huge amounts of litter removed; in fact, it's the smallest amount since we started Love Your Coast!

Still, 41k litres is not to be sneezed at — and though we delivered half the number of events we did the year prior, we removed more than three-quarters of the litter.

This was never going to be a big year for clean-ups. Schools, usually a big focus, were difficult to collaborate with because of the Covid-19 pandemic. And the usual enthusiastic uptake of our team-building days took a huge hit, with most businesses hesitant due to uncertainty around the alert levels.

But we expected it, and we learnt from the last couple of years. We didn't

plan overly ambitious events. When plans we did make fell through — as evidenced by our 13 cancelled clean-ups — we didn't scramble to re-plan if the situation looked unlikely.

So, what were we up to? We were strategising. We looked forward to a time when it would be safe to run events, and put careful thought into why we run them, what our volunteers get out of them, and how they support our ultimate goal of ending ocean pollution.

It's a sign that Sustainable Coastlines has matured as an organisation that we no longer calculate our value in litres of litter. The 'ambulance at the bottom of the cliff' approach is long gone. Instead, we target a key source of the problem: disconnect. Disconnect between what's in the supermarket trolley and the litter on the beach; between companies and customers; between people and belief they can make a difference. And disconnect

between people and nature itself. Hosting fun, inspiring events that connect people to the coastline and educate them about the litter problem is at the core of what we do. But now, we're also incorporating a Litter Intelligence survey into each clean-up, drawing people closer to the problem as it presents in their local area, and connecting them with community-based solutions. Further connecting people and place, we will draw on the relationships we have built through Love Your Water, so expect to see clean-ups more closely aligned to the catchments and communities we already work with.

Sometimes, to rekindle your connection with nature and your motivation for protecting it, you just need a fun day exploring it. We've seen how successful our island clean-ups are at inspiring people, so we're looking to inject even more adventure (and maybe some of those festival vibes from back in the day) into our clean-up events.

Love your motu! Rotoroa Island clean-up

Despite looming storm clouds (both the literal ones, and the metaphorical Covid-lockdown ones), the team managed to pull off a fantastic island clean-up on Rotoroa Island in the Hauraki Gulf.

Volunteers jumped at the chance to visit Rotoroa with us — an island sanctuary known for its focus on wildlife conservation. Island clean-ups help people understand the role of ocean currents and the incredible power of plastic and other litter to travel. There's no way the 350 litres we removed from just 5km of coastline originated on the island itself. Similarly with our inner-city beaches; more often than not the litter is from the street, arriving via stormwater drains. Making this connection is key to understanding — and taking action on — the plastic pollution crisis.

A big focus of these clean-ups is to give volunteers a chance to connect with a

“This event was the best way to spend a Saturday and see an island I normally wouldn't. The briefing and rubbish collection was eye-opening, the lunch provided was delicious, and the time to explore and swim was the cherry on top.”

I came out of it feeling fulfilled and more knowledgeable and look forward to the next event!”

Jess, Rotoroa volunteer

part of nature they might not otherwise. So, after an hour and a half of cleaning up and conducting a Litter Intelligence survey, we put on some delicious kai and wrapped up our part of the day, allowing volunteers to further explore the island. Many opted for a swim at Ladies Bay, while others went bird-watching, with some lucky enough to spot a family of takehē!



“Inspiration from nature definitely feeds into volunteers' motivation to tackle the problem. By making our clean-ups awesome experiences, I hope we're reminding people that doing the right thing isn't a drag, and that's something they'll take home with them.”

Rachel Lewis, Love Your Coast programme manager

Our surf festival 180°

Our summer public clean-up in Ōtautahi had to shapeshift in order to navigate the Omicron wave and the cancellation of the Duke Festival of Surfing. Adopting a two-station approach directed by a couple of our Litter Intelligence sites around the estuary, we created clean-up bubbles.

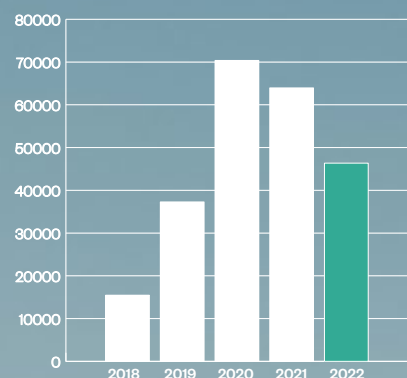
With reduced numbers at each site and no intermingling, we managed to clean-up the estuary, gain important data for Litter Intelligence and most importantly keep everyone safe! In the midst of uncertainty, sometimes connecting with nature is the best tonic.



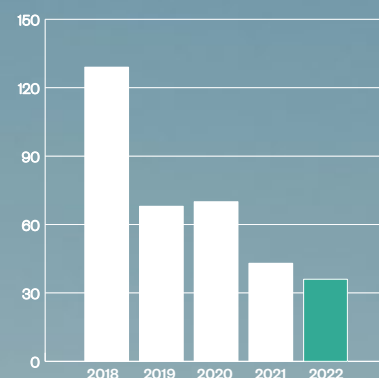


OUR PROGRAMMES

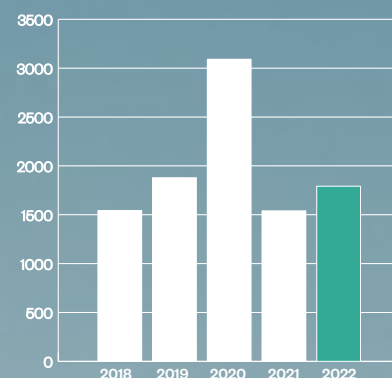
Love Your Water



46,352
TREES
PLANTED



36
RESTORATION
ACTIVITIES



1,792
RESTORATION
PARTICIPANTS

Whakawhanaungatanga, or relationship building, was the vein that ran through all of our programmes this year, but especially Love Your Water, where we have the pleasure of tapping into and boosting the efforts of existing tree-planting groups across our motu.

The number of restoration events we delivered was around half that of FYE 2020, which was the last year whose planting season was unaffected by Covid lockdowns. However, per event, we saw more people attend and more trees planted.

From the state of the global pandemic, we knew that this would likely be a year heavily affected by Covid lockdowns. We expected cancelled tree-planting days, and

knew to not be overly ambitious with our impact goals. From the outset, we focused our efforts on where we could make the biggest difference: whakawhanaungatanga.

We have an extensive history of work with Māori communities and organisations. We have prioritised building meaningful relationships with mana whenua, not only as key collaborators and stakeholders, but as those who hold kaitiaki status over the awa, takutai, and moana where we deliver our mission.

We also have valued relationships with other community groups and councils in the catchments in which we work. When a volunteer plants a tree, we know that the seedling and the awa will be looked after, thanks to these essential local connections. In Auckland's Whau catchment, we

delivered a Matariki planting alongside Auckland Council and the Te Atatū Marae Coalition. And In Puhinui, we deepened our engagement with key community leaders, which laid the foundation to strengthen our collective impact with collaborators such as Te Pu-a-nga Maara, Sustainable Schools, Auckland Council, and Whitebait Connection.

Moving south, in Waikato we collaborated with our long-term sponsors APL and Ngāti Koroki Kahukura to deliver a public planting day at Maungatautari Marae. Head to page 12 to learn about the philanthropic

efforts uniting in the Waihou–Piako. In Porirua, our collaboration with Ngāti Toa, alongside Porirua City Council, bore fruit in the \$3M in funding received from the government for our project to restore the health of the harbour.

Our southernmost catchment, Waimakariri, our focus was on deepening our relationship with Environment Canterbury and fostering new connections with epic organisations who had signed the Community Waterways Partnership Charter alongside us.

Through developing meaningful long-term partnerships, we build trust and establish ongoing communication. He kano hi kitea — being a familiar face — is critical with any successful community engagement efforts.

Our investment in whakawhanaungatanga is a no-brainer. Tapping into existing networks of passionate individuals is key to boosting our impact, helping us all move closer to the vision of a pollution-free ocean that we all share.



Understanding is key to protecting local awa

Enabling local communities to understand what makes up a healthy stream and connecting them to the wildlife that live there is key to restoring freshwater ecosystems. Thanks to generous funding from the Jenkins Foundation, we were able to deploy Stream Health Monitoring and Assessment Kits (SHMAK) in four of the catchments in which we work.

We’ve equipped community groups, schools, and or iwi/hapu with SHMAKs in Waikato, Porirua, and our two Tāmaki Makaurau Auckland catchments. Through training them to monitor water quality, we receive invaluable data about the impact of Love Your Water. Groups also develop deeper connections with their awa, helping to safeguard these taonga into the future. Because people protect what they love!

“The Jenkins Foundation looks for programmes that help Kiwis understand our land, water, people and heritage. We also want to make New Zealand a better place by protecting our natural assets. This initiative met our criteria, and we look forward to a continued relationship with Sustainable Coastlines.”

Mark Jenkins
Jenkins Foundation

Efforts to save the Hauraki Gulf begin upstream

You can see some of the clearest water in the world at Blue Spring in Putaruru. This is part of the beautiful Waihou River, close to its source in the Mamaku Ranges. The Piako river also begins life near here, draining the ranges west of Matamata.

Along with their tributaries, these rivers make up the Waihou–Piako catchment, a vast landscape of 3,743 square kilometres that drains into the Hauraki Gulf.

By the time these two awa wend their way through the Waikato countryside, they are loaded with sediment and pollutants from pasture predominantly used for intensive dairy farming. Each year, these rivers deposit more than 185,000

tonnes of sediment into the Hauraki Gulf, a precious body of water that many groups are desperately trying to save.

Sediment smothers the seafloor, altering the sea for humans and marine creatures alike, and stifling intensive efforts to restore the mussel beds that once carpeted the Firth of Thames. According to the Hauraki Gulf Forum’s State of our Gulf 2020 Report, excess sediment is the third highest threat to Aotearoa’s marine habitats.

Thanks to the support and vision of trusts like Little Kōwhai, Trust Waikato, and the Lion, Tindall and Simplicity Foundations, we can expand our efforts in the region.*

Sustainable Coastlines’ Waihou–Piako catchment manager Natalia Groom notes that philanthropic funds will be a big boost to efforts in the region.

For the groups working in this area, such as the Piako Catchment Forum, the key to improving the quality of this water is restoring the riparian ecosystems in the catchment. This requires a large-scale, multi-generational approach that deeply engages the community. This is the basis of our Love Your Water programme.

**Note: funds received from Trust Waikato and Simplicity Foundation sit just outside FYE 2022.*

“The better we can support local communities to protect the awa they love, the quicker we can achieve the large-scale restoration work that is so dearly needed. Having support from these funds takes us a long way there.”

Natalia Groom,
Sustainable Coastlines programme coordinator

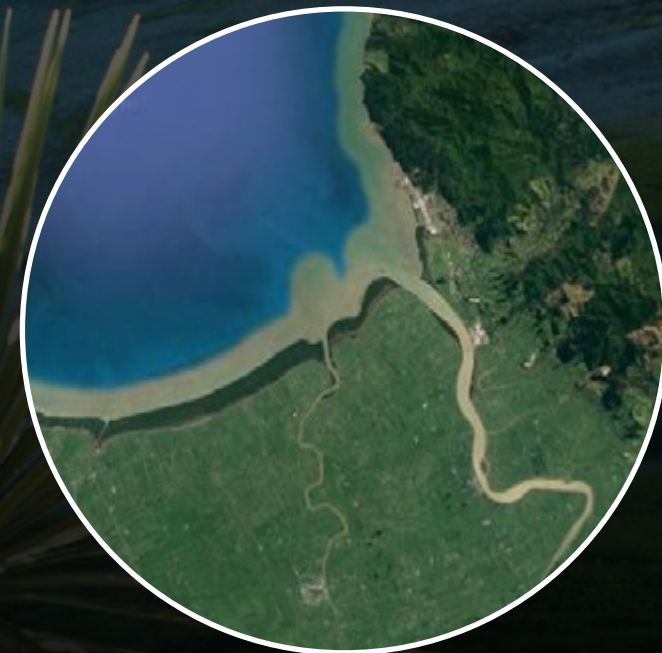
Collaboration sees Porirua Harbour \$3M better off



Collaboration is at the heart of what we do, so in April the team was absolutely stoked that our collaborative Porirua Streamside Planting Project designed to restore the health of Porirua Harbour received a \$3M boost from the government’s Jobs for Nature fund.

The harbour that was once known as the ‘food basket’ of Wellington, once full of pipi, oysters, mussels, and tuna, now struggles with sedimentation and contaminants entering its waterways.

Alongside Porirua City Council and Ngāti Toa, the project’s aim is to restore the mauri of Porirua Harbour as part of a project that will create 30 jobs and plant 630,000 trees.



OUR PROGRAMMES

Litter Intelligence

As Litter Intelligence nears its third birthday, far beyond taking baby steps, it's taking leaps and bounds in showing the power of litter data to New Zealand and beyond. The Ministry for the Environment confirmed a further year of funding, reflecting our ability to deliver on the ambitious goals we have for the programme.

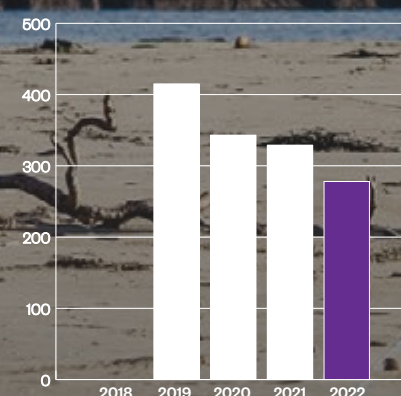
Last year saw litter survey and citizen scientist numbers increase slightly. But this growth is tempered by the fact that just 8% of litter monitoring sites saw four or more surveys conducted. Every survey gives us valuable insights into the nature and extent of the problem, but repeat surveys are key to understanding the flux in both litter composition and density over time.

On top of the existing challenge in motivating citizen scientists to undertake regular surveys, our largest concentration of citizen scientists were out of action for a substantial part of the year due to the extended Tāmaki Makaurau Auckland lockdowns. Therefore, much of the growth

we did see in litter surveys occurred outside Tāmaki Makaurau, in line with our efforts to make Litter Intelligence a truly nationwide programme.

To amp up our progress on this, we recruited part-time coordinator Bronwyn

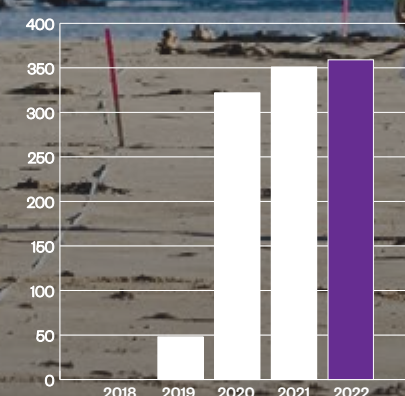
Graham in Southland and Esther Ward-Campbell in Taranaki as part of our strategy to utilise locals' existing relationships and standing in the community. We are seeing more survey sites set up in both rural and urban areas, meaning the programme and its data has a greater



278

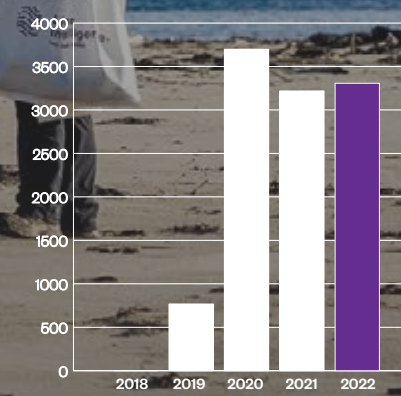
ITEMS PER 100M²*

*The average litter density from the survey areas monitored within the 12 month-period.



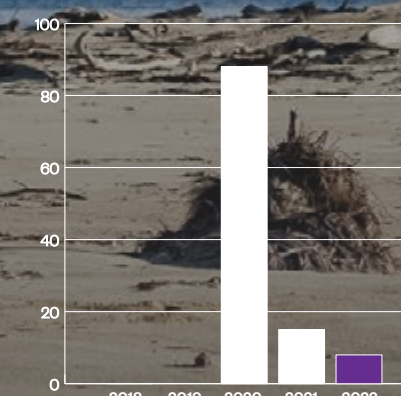
359

OFFICIAL BEACH LITTER SURVEYS



3,307

PARTICIPANTS IN CITIZEN SCIENCE



8%

SITES WITH QUARTERLY SURVEYS COMPLETED

reach across Aotearoa — and the Pacific. We are also continuing to develop our stormwater and freshwater data collection, for a full picture of the litter problem.

Collaboration with business and community groups continues to prove successful. The University of Otago’s Marine Studies Centre in Dunedin is delivering the programme on our behalf, and read more on page 15 about how Greater Wellington Regional Council is utilising Litter Intelligence data to promote healthier waterways.

In October 2021, we celebrated a milestone as citizen scientists ran the thousandth Litter Intelligence survey.

We are constantly inspired, humbled, and encouraged by the feedback and efforts of Litter Intelligence citizen scientists. They give us certainty that grassroots community action has real power to make change in a world where plastic pollution is just one of the crises we face.

Taking Litter Intelligence beyond Aotearoa



On International Coastal Clean-Up Day, 17 September 2021, volunteer groups part of the Sustainable Waste Actions in the Pacific project completed Litter Intelligence surveys in Wallis and Futuna, Samoa, Vanuatu and Tonga.

Sustainable Coastlines staff worked with the Secretariat of the Pacific Regional Environment Programme (SPREP) to facilitate online citizen science training workshops, including our first workshop in French! We believe in open tools and resources, and this is an exciting step in implementing Litter Intelligence beyond our shores.

“Plastic pollution, marine pollution, is a fast-emerging environmental issue right now. That’s why we are trying to collect whatever is on the coast here at Vaiusu so that we can audit it, and then give the information to the community and share it with the regions.”

Setoa Apo, principal waste management officer, Environment Ministry, Samoa.



LITTER SURVEY AT AKA’AKA, WALLIS AND FUTUNA, SEPTEMBER 2021.
PREVIOUS PAGE: SUSTAINABLE COASTLINES CONDUCTING A LITTER SURVEY IN FIORDLAND.
INSET: MAURINE TALPIN AND SHAWN ELISE TIERNEY DELIVER ONLINE TRAINING.

Council collab sees data address the health of Wellington Harbour

A collaboration between Litter Intelligence and Greater Wellington (GW) will help the council address the issues facing Te Whanganui-a-Tara, Wellington Harbour.

Litter data has been highlighted by GW alongside measures of metal, chemical, and sediment concentrations in affecting the health of the harbour and its marine life. GW's Whaitua programme will identify the problems affecting the harbour, investigate the contributing factors, and forge pathways to healthy water; bringing the Litter Intelligence tagline — Data, Insights, Action — to life.

GW senior environmental scientist Megan Melidonis gained first-hand insight

into Litter Intelligence methodology when she and her colleagues in the GW environmental science team participated in litter surveys on Kāpiti Island and the Pencarrow coast, at the invitation of Litter Intelligence programme manager, Ben Knight.

“The main way councils can support Litter Intelligence in addressing the plastic problem is through using the data; making both the public and organisations aware of the issue, and seeing what the data might yield in terms of solutions,” says Ben.

The collaboration helps to establish the link between what's found on

our streets, and what ends up on our coastlines and in our oceans.

“We want to help people and organisations understand the impact of our activity and recognise the intrinsic link between our actions on land and the impacts on water,”

says GW climate committee chair and regional councillor, Thomas Nash.

“Doing this will help us all minimise the harmful impacts we have, adopt an environmentally conscious outlook for our activities and allow our harbour to flourish with abundant native life and wider climate benefits”.

An antidote to eco-anxiety: become part of the solution

Long-time citizen scientist Marilyn Scott says people often feel disempowered, when it comes to the health of the environment, but since taking the role of a citizen scientist she feels like she's part of the solution.

“Our citizen science group started in June 2019 and is made up of 20 dedicated individuals who look after the Waitangi Estuary in Hawke's Bay. The beauty of this work is in seeing the efforts coming together throughout Aotearoa and the direct action that comes from it.”

“Sure, you see disappointing things, like the countless pieces of single-use plastic ... [but] there is a further layer here, which is ironclad data that can be used for government reporting and policy change. It's great to be part of a bigger picture, and I for one, am delighted to be involved.”

Marilyn Scott,
Hawke's Bay
citizen scientist.



Data shows remote coastlines aren't spared plastic pollution

The scale of the plastic pollution problem in Aotearoa, and the immense challenge we have in containing it, hit home when the Litter Intelligence team surveyed the remote Fiordland coastline in May 2021.

Understanding the problem and how it affects different coastlines requires data from a range of sites. Most of our sites are proximate to main centres, as that's where our citizen scientists live. So, to help bridge the gap between urban and rural sites, our team travelled to Fiordland, to some of the most remote coastline in Aotearoa.

There are no access roads to these beaches, so few people ever set foot here — let alone leave behind litter. But what we found was shocking.

In only ten 100-metre survey areas, the team removed 1,586 items totalling nearly half a tonne, 93% of which were made of plastic.

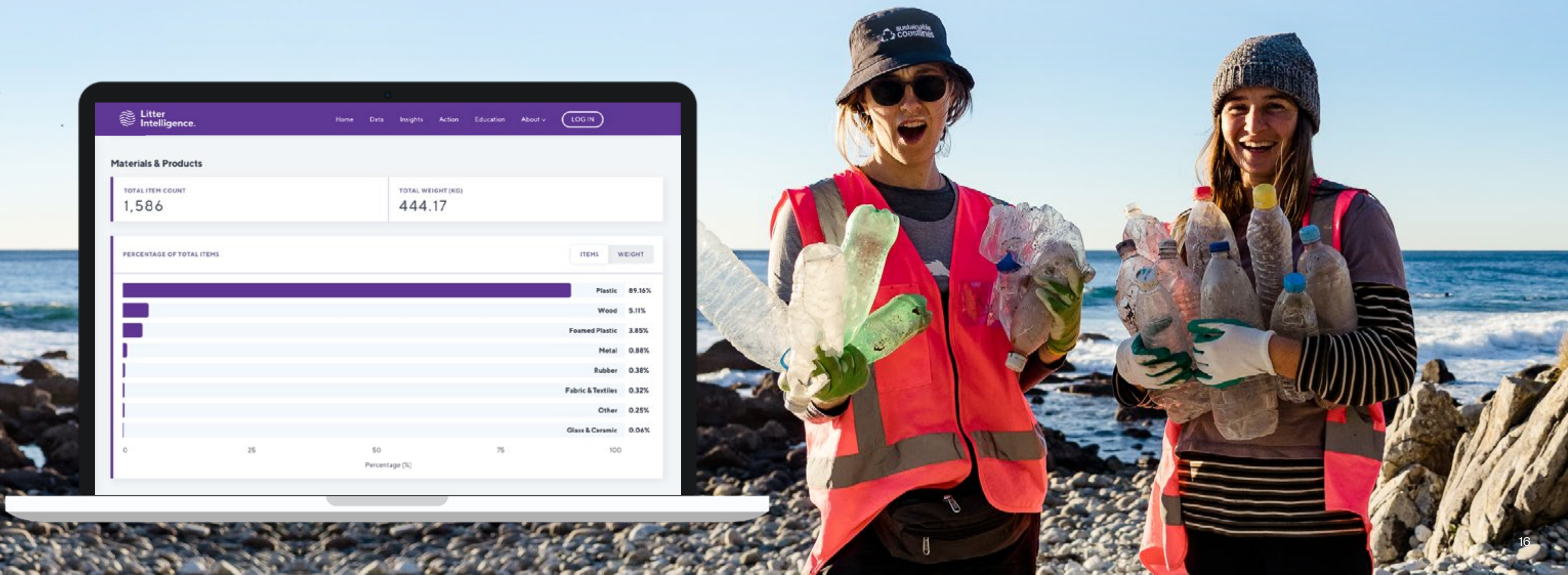
This is far higher than the 75% national average — a reminder of the longevity of plastics and their propensity to move long distances on ocean currents.

Significant numbers of consumer plastics were found, with plastic bottles the second most common item on Fiordland coastlines, at over 30 times the national average. Large quantities of fisheries-related debris were also washed up, again at levels over 30 times the national average.

Our findings gained national attention when the story of our Fiordland trip appeared on the AM Show in June, with a follow-up article on Newshub, where

Sustainable Coastlines co-founder and programmes director Camden Howitt drove home the message:

“Many Kiwis would expect Fiordland’s coastlines to be 100% pure, to be as pristine as they should be. Instead, these remote spots provide key insights into what the problem would look like nationwide without local action.”



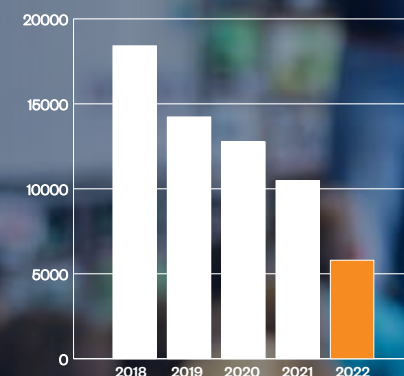
A FOCUS ON BEHAVIOUR CHANGE

Education & training

A physical connection to nature is key to environmental education. We believe that our presentations are of much greater value when accompanied by a beach clean-up or tree-planting event.

For this reason, when faced with schools' limitations due to the pandemic, we decided not to fully refocus our education programme online. In a normal year, school education is integral to our strategy, but schools either being closed entirely or having very strict limitations saw our numbers take a dive.

However, we still delivered our presentations to 6,258 individuals, including work places, during public events, and some schools. And not captured by this metric are the inroads we have made with citizen



5,799

EDUCATION &
TRAINING HOURS

scientists training other volunteers on our behalf, some very positive feedback from presenting Litter Intelligence at tertiary level, and the continued roll-out of the Litter Intelligence Education Programme, which you can read about on the following page.

Scaling our impact: train the trainer



This year saw our very first survey submitted by a citizen science group that was not trained by an SC staff member! By training trainers, Litter Intelligence can grow faster and reach people we wouldn't otherwise reach if training was done by our staff alone.

So a big congratulations and thank you to our first non-SC trainer, Michael Lavery. Michael trained Sam from the Victoria University Tramping Club to conduct official beach litter surveys, meaning that the data collected is of the highest standard.

Litter Intelligence at tertiary level



Thanks to programme manager Ben Knight appearing as a guest lecturer for geography course 'Islands and Oceans' at Victoria University, there was an uptake of Litter Intelligence as the subject of a wide range of research topics, showing that the programme's academic appeal doesn't stop at high school.

"Including LI in the curriculum shows students what's out there, both in terms of the important work being done and potential career pathways. The combination of community action and quality data had a huge appeal for my classmates and me."

Bella Herbison, Litter Intelligence administrator
(previously Vic Uni student)

LIEP engendering scientific curiosity and connection to nature

The Litter Intelligence Education Programme (LIEP) continues to take students on an in-depth learning journey, encouraging them to connect with nature and learn first-hand about plastic pollution through conducting a beach litter survey. The skills they learn range from critical thinking to data collection, and they are empowered to take action for the places they love.

As of March 2022, 81 schools have engaged with Litter Intelligence and contributed 4,732 hours to the programme so far. As part of a survey conducted this year, teachers reported that the scientific learning experiences that occur during the survey and audit are a big motivation for their involvement.

Teachers also reported some barriers to involvement, so we have made improvements in several areas. We've increased our focus on completing our learning management system (LMS) to deliver training in bite-sized pieces, which includes new how-to videos.

"It is very good for my class to use data that they have to collect themselves. They are experimenting with some quite complex science-based skills in a practical and contextual way so it makes 'science' and being a 'scientist' more accessible for them."

Feedback from a teacher implementing LIEP.

Alongside this, our Educators Resource Pack had a major redesign to ensure usability, and a new badge system creates a clear pathway for users and celebrates progress. We are also employing more regional coordinators to support deeper relationships between schools and community groups.

The feedback we receive from teachers about how students are enjoying LIEP is a big source of joy and inspiration for the wider SC team, believing as we do in the power of educating future generations.



LIEP 'DIVE-IN' DAY WITH HOKITIKA PRIMARY, MAY 2021.

INSET: LONG ISLAND LITTER SURVEY WITH VICTORIA UNI LECTURER POLLY STUPPLES (L) AND BELLA HERBISON (R).

NATIONAL AND INTERNATIONAL

Awards

We're proud to receive recognition for our people and our programmes.



2022 New Zealand Charity Reporting Awards: Highly Commended

Last year's annual report won highly commended in the Sustainability category, "demonstrating how economic, social and financial resources are managed to ensure the future of the charity and stakeholders."



BIE-Cosmos Prize Finalist

Litter Intelligence was named a finalist in the BIE-Cosmos Prize at Expo 2020 Dubai. This meant we had the opportunity to promote the programme internationally through printed display panels at the expo.

'Sustainability Superstar' Camden Howitt

In November, the Sustainable Business Network Awards confirmed what the Sustainable Coastlines team knew all along, when Camden was awarded the coveted Sustainability Superstar Award.

Camden has devoted 12 years to designing, delivering, refining and scaling Sustainable Coastlines' work to connect more people to nature and inspire positive change. Without his communication and influencing skills, we would not have achieved the level of recognition and influence we have around Aotearoa.

A regular contributor to national, regional and global dialogue on marine litter, Camden relentlessly pushes for innovative solutions. He has twice addressed the United Nations at its headquarters in

New York, and presented at the United Nations Environment Assembly in Nairobi, Kenya. His dedication makes a difference to communities, government policy and our environment every day. We are absolutely thrilled to see Camden's hard work recognised.

Very surprised and very humbled at receiving this award. The credit goes to whānau; the superstars I have at home and the superstars from the Sustainable Coastlines whānau. And a massive shoutout to the wonderful humans who were fellow finalists.

Camden Howitt, co-founder and programmes director.



LEFT: CHARTERED ACCOUNTANTS FILM THE SC CREW, DOCUMENTING THE 2021 WINNERS.
RIGHT: THE LITTER INTELLIGENCE DISPLAY PANEL AT THE EXPO IN DUBAI.

TOP: CAMDEN (SECOND FROM LEFT) ON THE FIORDLAND COAST WITH LITTER INTELLIGENCE TEAM MEMBERS SHAWN ELISE, BECKY, CARLA AND BEN, PLUS HELICOPTER PILOT DALE GREEN.

ENABLING OUR MAHI

Funders & partners

One of the things we are most proud of at Sustainable Coastlines is the extended whānau we have created with our large network of funders, partners and supporters. Obviously, funding is critical to enable us to deliver our impact, but that's only half the story of these meaningful partnerships.

Our partners help fundraise on our behalf, run campaigns of their own, host volunteer programmes to get their staff involved, utilise our content to help raise awareness, and much more. Collaborating with our partners, whether corporate or philanthropic, allows us to engage their networks, staff and customers, which offers huge potential for change.

In March we were delighted to welcome Zespri on board as a premier partner. As we often find it was our popularity with their staff that determined our selection.



Zespri's purpose is to help people, communities and the environment thrive through the goodness of kiwifruit. Our staff and our growing communities live and work near our coastlines. So, it was no surprise that when given the opportunity to choose a new environmentally focused partnership to support, our people championed Sustainable Coastlines.

Michael Fox, Head of Global Public Affairs, Zespri.

With philanthropic organisations increasingly concerned with protecting our environment, our tiny grants team of two were able to create collaborations that will have big impacts on our communities and oceans. Have a read on page 12 about how we brought together businesses, community groups, and funders such as The Tindall Foundation and Little Kowhai Charitable Trust (managed by Perpetual Guardian) to improve the long term health of the Waihou-Piako catchment.

Generous grants from The Lion Foundation, Rātā Foundation, and 3M Foundation provided trees and planting equipment, general operational costs, and crucial upgrades to our Litter Intelligence website respectively.

Government and councils continue to be our allies in fighting ocean pollution on multiple fronts. The Ministry for the Environment extended co-funding for Litter Intelligence through the Waste Minimisation Fund, and our collaboration with Ngāti Toa and Porirua City Council on a 20-year project to restore the health of Te Awarua-o-Porirua secured \$3M from the Essential Freshwater Fund and, subsequent to this financial year, won both the environment category and the top award at the Local Government New Zealand (LGNZ) excellence awards.

1% = big difference

We'd like to express our gratitude to the crew at One Percent Collective. Since 2013, they have raised us more than \$275k through their regular giving programme. We are now moving to 'alumni' status — we keep our existing OPC donors, but new donor recruitment will be focused on smaller charities.



Old mobile phones plant trees!

Another long time donation partner is the Telecommunications Forum, who has been supporting us since 2016. Their product stewardship scheme, Re:Mobile, recycles unwanted mobile phones. The scheme not only prevents e-waste from ending up in landfill and saves new resources, but has generated over \$196k for our cause.

NGĀ MIHI NUI TO OUR

Supporters

In recognition of the support from our amazing whānau of partners, funders and sponsors for FYE 2021.

PREMIER PARTNERS



PROGRAMME FUNDERS



DONATION PARTNERS



GOLD SPONSORS



SILVER SPONSORS



BRONZE SPONSORS



Campaigns

Despite the devastating effects that Covid had on the fundraising abilities for the charity sector, we found success in a new campaign format, some fantastic collabs, and dedicated SC fans fundraising on our behalf.

Merry Coastmas!

This was the second year we ran our Gift a Cleaner Coastline Christmas campaign. Available for individuals and corporates, recipients received a beautiful e-card informing them that a number of sacks full of litter would be removed from Aotearoa's coastlines on their behalf. Not only was this a fantastic sustainable Christmas gift solution, but we also raised \$18k.



INSET (L): CHRISTMAS CAMPAIGN IMAGERY. BEN COOPER.
INSET (R): 'DOUBLE YOUR DONATION' DIGITAL BILLBOARD

Double Your Donation

In March we regrettably had to cancel our biggest fundraiser for the year, our charity ball. We diverted our efforts to create a new donation-matching campaign, Double Your Donation. We launched during SeaWeek and focused on raising funds to educate future generations to take action for ocean pollution, a focus which resonated with many of our fans. Thanks to our partnership with GoMedia, campaign billboards featured across the country.

Five businesses came on board to match individual donations, so a massive thanks to APL, Hirepool, Hyundai, WaterSmart, Pit Stop and Good George Gin for their support. That thanks extends to everyone who donated their ball ticket back, and those involved in our TradeMe auction, raising just shy of \$65k!



Speedy Spike

Some of our supporters do the most incredible things for us, and ‘Speedy’ Spike Hayvice from Wellington’s South Coast is one of those people.

Spike noticed the rubbish that was strewn across the beach after every storm, so, at just nine years old, Spike decided to dedicate his first-ever marathon to Sustainable Coastlines, running “42km for the sea”. Spike and his supporters raised us an epic \$4,000!

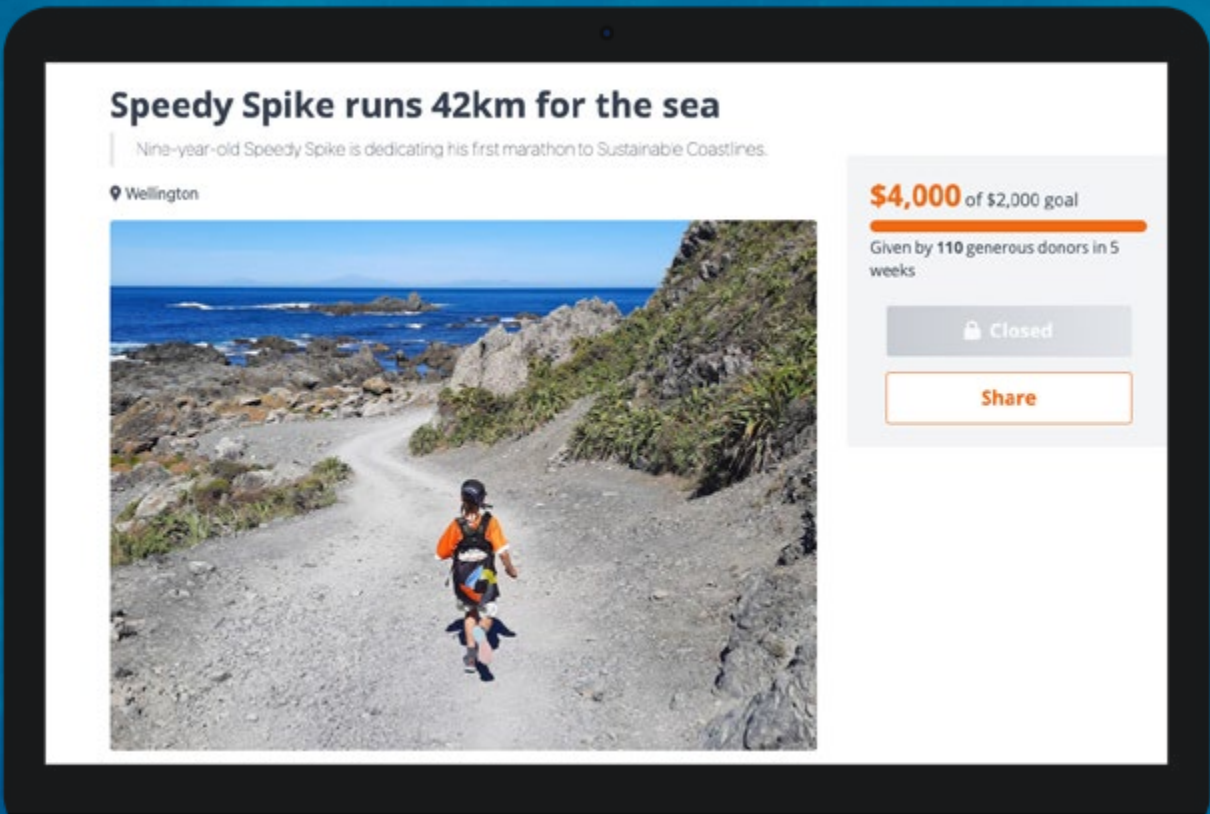
“I’ve chosen to dedicate my first ever marathon to the NZ charity, Sustainable Coastlines. They love our coasts and oceans and want them litter-free, just like me!”

‘Speedy’ Spike Hayvice,
marathon runner and ocean champ.



Need a bag for that?

Our collab with The Warehouse Group saw us work with Weston Frizell to create unique dolphin designs. These were printed on Better Cotton Initiative reusable tote bags and sold through The Warehouse stores nationwide. Sales at the checkout resulted in a \$64,576 donation.



Good Gin

We also collaborated with Good George Gin and artist Component, who crafted five limited-edition flavoured gins. Each label featured a different marine animal found in Aotearoa, and information raising awareness about the effects of ocean pollution. \$10 from each bottle was donated to us, raising a total of \$32,830.

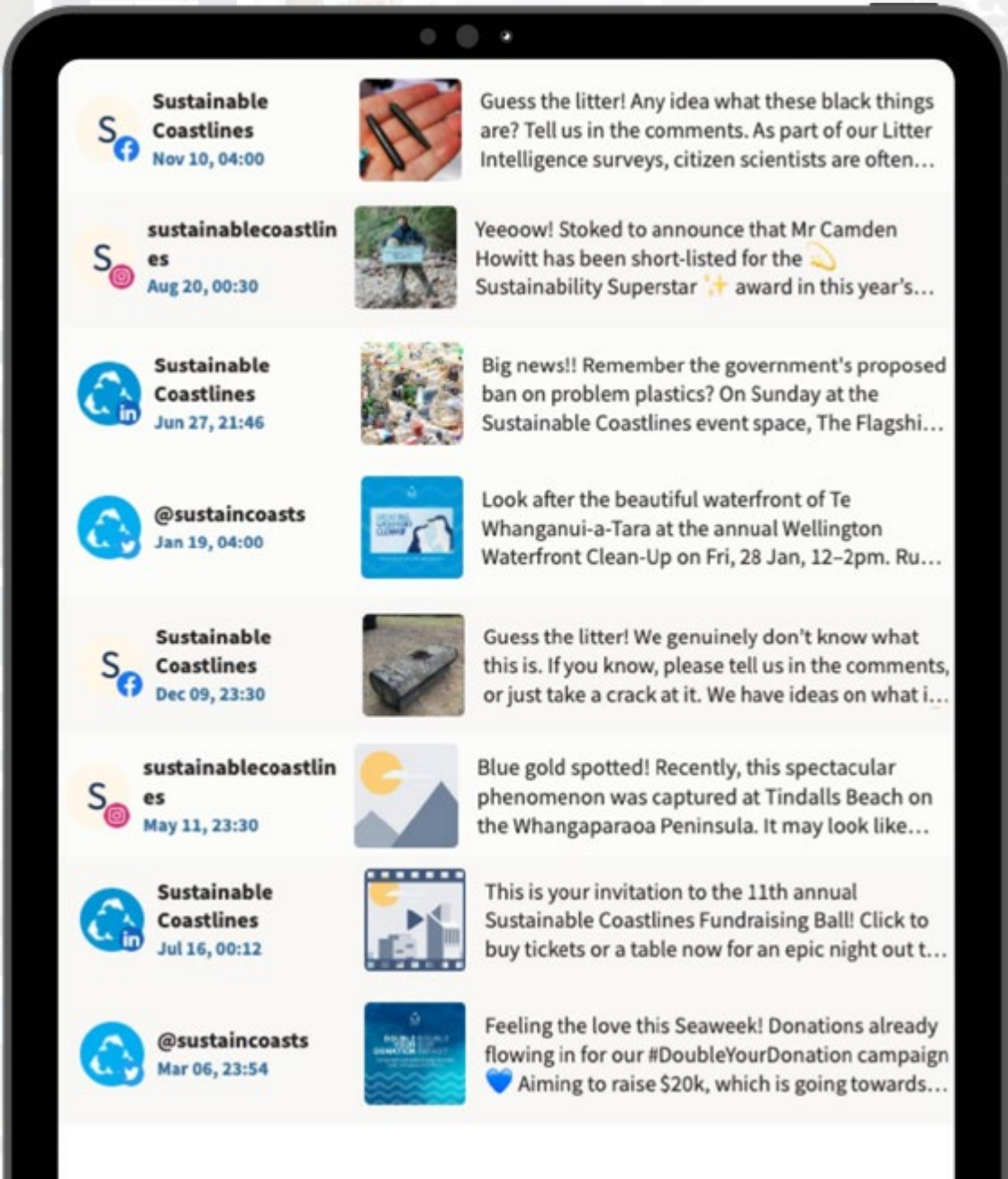


ENGAGEMENT & FOLLOWERS

Digital audience

Top performing posts

*Best two performing posts from each platform.



21,303

FACEBOOK PAGE LIKES



14,658

INSTAGRAM FOLLOWERS



2,267

LINKEDIN FOLLOWERS



2,718

TWITTER FOLLOWERS



7,623

SIGNED UP TO OUR NEWSLETTERS

A Good Boost

krunch.co

Sustainable Coastlines is the grateful recipient of \$125k worth of marketing services, thanks to Krunch.Co's Good Boost programme. When asked how this funding would further our mission, Josh Borthwick, CEO, said:

“One of the hardest parts of running a charity is finding the bandwidth to ask people for support and tell our story. We’re generally so busy creating an impact that there’s often not a spare minute to do this important mahi.

The Good Boost is going to eliminate that problem for an entire year and set us up to have even more impact into the future.”

We look forward to kicking off our Good Boost in the next financial year. Watch this space!

1 APRIL 2021-31 MARCH 2022

Financial highlights

Costs include both the delivery of services for beneficiaries as well as the administration of the trust.

- Donations received
- Grants
- Sponsorship
- In-kind donations
- Event income
- Fundraising
- Other revenue



Income

- Salaries, wages & independent contractors
- Project expenses
- Depreciation
- Travel & transport*
- Accounting & legal
- Other administration
- Other expenses



Expenses

**Vehicle expenses' previously reported now sit under 'Travel & transport'.

Thank you to the team at JZR Accountants & Consultants for preparing our annual accounts, and to William Buck for conducting our audit.

FINANCIAL OVERVIEW

By the numbers

We're incredibly grateful for the support we had from sponsors and donors this year. Donations increased \$487,000 to \$775,000, from \$288,000 in the previous year.

The bulk of these donations were from corporates and philanthropic organisations, but we're expecting a steady rise in individual giving thanks to the mahi we're doing with our partners — Giving Architects, Krunch and Redux through the current financial year.

The outputs from this activity will see improved one-on-one engagement with our 'tribe' of volunteers and donors, more specific financial contributions from this engagement and increased funding for key parts of our kaupapa.

Grant revenue was down \$279,000 in large part to the gradual wind-down of Litter Intelligence pilot funding from the Ministry for Environment, inclusive of a year 4 extension for which we are very grateful. We're seeing increased financial support for the Litter Intelligence programme from organisations such as The Warehouse Group and councils such as Hutt City, and we're experimenting with delivery partnerships to reduce costs to support the programme and ensure its financial viability into the future.

Our international volunteer programme was still on hold over this reporting period, but we're pleased to report it is back up and running in the current financial year and we're enjoying engaging people from around the world in our mahi right here in Aotearoa! Event income (including Flagship Education

Centre hireage) was up year on year and largely consisted of corporate cleaning and auditing events. It's been a huge relief to have our corporate volunteers back to the beach post-Covid, learning about problem plastics in our moana and taking action to improve the health of our marine life.

Salaries and contractor costs increased by \$147,000 to match upward inflationary pressure on staff and to support continued remote delivery of our programmes across Aotearoa. The latter was still heavily impacted by Covid, so a huge shout-out to the people (like Bronwyn Graham and Esther Ward-Campbell) we contracted in these places to engage communities and volunteers on behalf of SC.

We also continued technical development in our programmes (particularly Litter

Intelligence, with education experts such as Pete Jarret) and platforms such as Salesforce and Litter Intelligence, with partners like Redux and Enlighten Designs. It was a year of ups and downs and uncertainty as we managed vaccine mandates and cancelled events. Costs to support the charity increased, despite reduced project costs and left us with a deficit for the year of \$(210,000).

We want to say a huge thank you to Oxygen Advisors, who run our accounts and help us deliver more mahi through their super effective service.

We're excited for what the future holds and have great cash reserves at the time of writing, which will see us continue our mahi to revive the mauri of our moana.

Auditors' statement



Sustainable Coastlines Charitable Trust

Independent auditor's report to the Trustees

Report on the Performance Report

Opinions

We have audited the financial report of Sustainable Coastlines Charitable Trust (the entity), which comprises the statement of financial position as at 31 March 2022, the statement of service performance, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the statement of accounting policies and other explanatory information.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b) the accompanying financial report gives a true and fair view of:
 - i) the service performance for the year then ended; and
 - ii) the financial position of Sustainable Coastlines Charitable Trust as at 31 March 2022 and of its financial performance, and cash flows for the year then ended.

in accordance with Public Benefit Entity International Public Sector Accounting Standards Reduced Disclosure Regime (IPSAS RDR).

Basis for Qualified Opinion

Donations are significant sources of income for the entity and are disclosed in Note 5 of the financial statements amounting to \$775,000. It is impractical to establish controls over the collection of donations prior to the income being recorded in the entity's financial records. Accordingly, the evidence available to us regarding revenue from these sources was limited to amounts already recorded in the entity's financial records, and our audit procedures with respect to donation income were restricted to these amounts. We are therefore unable to express an opinion as to whether the donation income recognised by the entity is complete.

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

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Telephone: +64 9 366 5000
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William Buck Audit (NZ) Limited



We are independent of the Company in accordance with Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (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 entity.

Information Other than the Financial Statements and Auditor's Report Thereon

The Trustees are responsible for the other information. The other information comprises the Chair's Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Trustees

The Trustees are responsible on behalf of the entity for the preparation of the financial statements that give a true and fair view in accordance with Public Benefit Entity International Public Sector Accounting Standards, and for such internal control as the Trustees determined is necessary to enable the preparation of the financial statements that is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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 have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are as a whole 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 reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

CONTINUED

Auditors' statement



A further description of our responsibilities for the audit of these financial statements is located at the External Reporting Board (XRB) website at:

<https://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-14/>

This description forms part of our independent auditor's report.

Restriction on Distribution and Use

This report is made solely to the Trustees of the entity, as a body. Our audit work has been undertaken so that we might state to the Trustees those matters which 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 entity and the Trustees, as a body, for our audit work, for this report or for the opinions we have formed.

William Buck

William Buck Audit (NZ) Limited
Auckland
23 September 2022



Comprehensive income

STATEMENT FOR THE YEAR ENDED 31 MARCH 2022
IN NEW ZEALAND DOLLARS

	Note	2022 \$'000	2021 \$'000
Revenue	5	2,230	2119
Cost of goods sold		-	(3)
Gross surplus		2,230	2,116
Other income	6	4	112
Administration	7	(2,200)	(1,989)
Project expenses		(204)	(216)
Fundraising expense		(23)	(17)
Promotion		(17)	(1)
Other expenses	8	-	(2)
Surplus / (deficit) for the year		(210)	3
Total comprehensive income revenue and expense for the year		(210)	3

This statement is to be read in conjunction with the notes to the financial statements.

Financial position

STATEMENT FOR THE YEAR ENDED 31 MARCH 2022
IN NEW ZEALAND DOLLARS

	Note	2022 \$'000	2021 \$'000
Assets			
<i>Current assets</i>			
Cash and cash equivalents	9	628	376
Receivables		148	245
Prepayments		16	8
Total current assets		792	629
<i>Non-current assets</i>			
Intangible assets	10	265	439
Property, plant and equipment	11	94	279
Total non-current assets		359	718
Total assets		1,151	1,347
Liabilities			
<i>Current liabilities</i>			
Accruals		124	84
Trade payables		60	53
PAYE payable		-	24
GST payable		5	14
Total current liabilities		189	175
Total liabilities		189	175

Equity

Accumulated revenue and expense 517 727
Revaluation surplus 445 445

Net assets / equity

Equity and Liabilities

Note	2022 \$'000	2021 \$'000
	517	727
	445	445
	962	1,172
	1,151	1,347



Samantha WALMSLEY-BARTLETT
Trustee

22 September 2022

Date



Grant BIGGAR
Trustee

22 September 2022

Date

This statement is to be read in conjunction with the notes to the financial statements.

Changes in equity

STATEMENT FOR THE YEAR ENDED 31 MARCH 2022
IN NEW ZEALAND DOLLARS

	Contributed capital \$'000	Revaluation Surplus \$'000	Accumulated revenue and expense \$'000	Total \$'000
Balance at 1 April 2020	-	445	724	1,169
Surplus/(Deficit)	-	-	3	3
Total comprehensive income revenue and expense for the year	-	-	3	3
Balance at 31 March 2021	-	445	727	1,172
	Contributed capital \$'000	Revaluation Surplus \$'000	Accumulated revenue and expense \$'000	Total \$'000
Balance at 1 April 2021	-	445	727	1,172
Surplus/(Deficit)	-	-	(210)	(210)
Total comprehensive income revenue and expense for the year	-	-	(210)	(210)
Balance at 31 March 2022	-	445	517	962

This statement is to be read in conjunction with the notes to the financial statements.

Cash flows

STATEMENT FOR THE YEAR ENDED 31 MARCH 2022
IN NEW ZEALAND DOLLARS

	Note	2022 \$'000	2021 \$'000
Cash flows from operating activities			
Proceeds from grants, donations and bequests		1,517	1,279
Goods and services provided		804	560
Payments to suppliers and employees		(2,013)	(1,789)
Net cash from operating activities		308	50
Cash flows from investing activities			
Payments for development of intangible assets		(47)	(284)
Payments for purchase of property, plant and equipment		-	(13)
Net cash from investing activities		(47)	(297)
Net (decrease)/increase in cash and cash equivalents		252	-247
Cash and cash equivalents at beginning of year		376	623
Cash and cash equivalents at the end of year	9	628	376

This statement is to be read in conjunction with the notes to the financial statements.

Notes to the financial statements

1. Reporting Entity

Sustainable Coastlines Charitable Trust ('the Entity') is a public benefit entity for the purposes of financial reporting in accordance with the Financial Reporting Act (2013). It is a registered charity (CC46615) with DIA Charities Services under the Charities Act 2005.

2. Basis of Preparation

a) Statement of compliance

"The financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice ('NZ GAAP'). They comply with Public Benefit Entity Standards Reduced Disclosure Regime ('PBE Standards RDR'), as appropriate for Tier 2 not-for-profit public benefit entities.

The Entity qualifies for lower financial reporting Tier but has elected to 'opt-up' into Tier 2."

These financial statements were authorised for issue by the Trustees on page 8.

b) New accounting standards and interpretations

During the period the Entity did not adopt any new accounting standards.

c) Going concern

These financial statements have been prepared on a going concern basis. Please refer to note 15 for more detail.

d) Basis of measurement

These financial statements have been prepared on a going concern basis. Please refer to note 15 for more detail.

e) Functional and presentation currency

The financial statements are presented in New Zealand Dollars (\$), which is the Entity's functional currency. All financial information presented in New Zealand Dollars has been rounded to the nearest thousand.

3. Use of judgements and estimates

"The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from those estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected."

Statement of service performance reporting

In compiling the Entity's statement of service performance the governing body and management have made judgements in relation to which outcomes and outputs best reflect the achievement of our performance for our mission. The Entity delivers targeted outputs in accordance with our strategic plan and budget and we measure and monitor these on an ongoing basis. Our performance measures are designed to inform the ongoing impact that we deliver, in line with recognised measures of environmental reporting and best practice.

4. Significant accounting policies

"The accounting policies set out below have been applied consistently to all periods presented in these financial statements, and have been applied consistently by the Entity.

In addition the Entity also elected to early adopt the following standard PBE FRS 48 – Service Performance Reporting (refer to the Statement of Service Performance)."

a) Revenue

"Revenue is recognised when the amount of revenue can be measured reliably and it is probable that economic benefits will flow to the Entity, and measured at the fair value of consideration received or receivable.

The following specific recognition criteria in relation to the Entity's revenue streams must also be met before revenue is recognised."

(i) Revenue from exchange transactions

Sale of goods

"Revenue from the sale of goods in the course of ordinary activities is measured at the fair value of the consideration received or receivable, net of returns, trade discounts and volume rebates. Revenue is recognised when the significant risks and rewards of ownership have been transferred to the customer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated

Notes to the financial statements

CONTINUED

reliably, there is no continuing management involvement with the goods, and the amount of revenue can be measured reliably.

If it is probable that discounts will be granted and the amount can be measured reliably, then the discount is recognised as a reduction of revenue as the sales are recognised.”

(ii) Revenue from non-exchange transactions

Grants and Donations

“The recognition of non-exchange revenue from Grants and Donations, depends on the nature of any stipulations attached to the inflow of resources received, and whether this creates a liability (i.e. present obligation) rather than the recognition of revenue.

Stipulations that are ‘conditions’ specifically require the Entity to return the inflow of resources received if they are not utilised in the way stipulated, resulting in the recognition of a non-exchange liability that is subsequently recognised as non-exchange revenue as and when the ‘conditions’ are satisfied.

Stipulations that are ‘restrictions’ do not specifically require the Entity to return the inflow of resources received if they are not utilised in the way stipulated, and therefore do not result in the recognition of a non-exchange liability, which results in the immediate recognition of non-exchange revenue.”

Fundraising and Event Income

The Entity undertakes fundraising activities and runs events. Fundraising and event non-exchange revenue is recognised at the point at which cash is received.

Sponsorship

“The Entity receives sponsorship revenue. While some value is provided to sponsors through them being able to use the Entity’s logos and receiving promotion on the Entity’s website the Trustees do not believe that the value is an equal value exchange transaction. As the value received by the sponsor cannot be accurately determined this revenue has been recognised as non-exchange revenue.

Sponsorship income is recognised on receipt as the cost to the Entity is largely

incurred at the start of the sponsorship period and there is no clawback provision in the sponsorship agreement.”

Project Sponsorship

Project Sponsorship revenue relates to revenue tagged to the delivery of specific projects or programmes vs. “untagged” Sponsorship revenue related to the entire entity.

b) Employee benefits

(i) Short-term employee benefits

Short-term employee benefit liabilities are recognised when the Entity has a legal or constructive obligation to remunerate employees for services provided within 12 months of the reporting date, and is measured on an undiscounted basis and expensed in the period in which employment services are provided.

c) Finance income and finance costs

“Finance income comprises interest income on financial assets. Interest income is recognised as it accrues in surplus or deficit, using the effective interest method.

Finance costs comprise interest expense on financial liabilities.

Foreign currency gains and losses are reported on a net basis as either finance income or finance cost depending on whether the foreign currency movements are in a net gain or net loss position.”

d) Financial instruments

“The Entity initially recognises financial instruments when the Entity becomes a party to the contractual provisions of the instrument.

The Entity derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Any interest in transferred financial assets that is created or retained by the Entity is recognised as a separate asset or liability.

The Entity derecognises a financial liability when its contractual obligations are discharged, cancelled, or expire.

Notes to the financial statements

CONTINUED

The Entity also derecognises financial assets and financial liabilities when there has been significant changes to the terms and/or the amount of contractual payments to be received/paid.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Entity has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

The Entity classifies financial assets into the following category: loans and receivables. The Entity classifies financial liabilities at amortised cost.

Financial instruments are initially measured at fair value, plus for those financial instruments not subsequently measured at fair value through surplus or deficit, directly attributable transaction costs.

Subsequent measurement is dependent on the classification of the financial instrument, and is specifically detailed in the accounting policies below.”

(i) Loans and receivables

“Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market. Loans and receivables are subsequently measured at amortised cost using the effective interest method, less any impairment losses. Loans and receivables comprise cash and cash equivalents and receivables.

Cash and cash equivalents represent highly liquid investments that are readily convertible into a known amount of cash with an insignificant risk of changes in value, with maturities of 3 months or less.”

e) Intangible assets

(i) Website

“Development expenditure is capitalised if the expenditure can be measured reliably, the product is technically feasible, has future economic or service potential and the Entity has sufficient resources to complete the development. Otherwise it is recognised in surplus or deficit as incurred.

Website costs have a finite useful life. Website costs are capitalised and written

off over the useful economic life of 2-3 years.”

Subsequent expenditure

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure, including expenditure on internally generated goodwill and brands, is recognised in profit or loss as incurred.

Amortisation

“Intangible assets that have indefinite lives or are not yet available for use are amortised on a straight-line basis in profit or loss over their estimated useful lives, from the date that they are available for use.

Amortisation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.”

f) Property, plant and equipment

Items of property plant and equipment are initially measured at cost, except those acquired through non-exchange transactions which are instead measured

at fair value as their deemed cost at initial recognition.

(i) Recognition and measurement

“Items of property, plant and equipment are subsequently measured either under the:

- Cost model: Cost (or fair value for items acquired through non-exchange transactions) less accumulated depreciation and impairment.
- Revaluation model: fair value, less accumulated depreciation and accumulated impairment losses recognised after the date of the most recent revaluation.

Valuations are performed with sufficient frequency to ensure that the fair value of a revalued asset does not differ materially from its carrying amount.

Gains and losses on revaluation are recognised in other comprehensive revenue and expense and presented in the revaluation surplus reserve within net assets/equity. Gains or losses relating to individual items are offset against those

Notes to the financial statements

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from other items in the same class of property, plant and equipment, however gains or losses between classes of property, plant and equipment are not offset.

Any revaluation losses in excess of credit balance of the revaluation surplus for that class of property, plant and equipment are recognised in surplus or deficit as an impairment. All of the Entity's items of property plant and equipment are subsequently measured in accordance with the cost model, except for buildings which are subsequently measured in accordance with the revaluation model."

Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the following:

- The cost of materials and direct labour
- Costs directly attributable to bringing the assets to a working condition for their intended use
- When the Entity has an obligation to remove the asset or restore the site, an estimate of the costs of dismantling and removing the items and restoring the site on which they are located
- Capitalised borrowing costs.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

"Any gain or loss on disposal of an item of property, plant and equipment (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in surplus or deficit.

Upon disposal of revalued items of property, plant and equipment, any associated gain or losses on revaluation to that item are transferred from the revaluation surplus to accumulated surplus."

(ii) Subsequent expenditure

Subsequent expenditure is capitalised only when it is probable that the future economic benefits associated with the expenditure will flow to the Entity. Ongoing repairs and maintenance is expensed as incurred.

(iii) Depreciation

"For plant and equipment, depreciation is based on the cost of an asset less its

residual value, and for buildings is based on the revalued amount less its residual value. For significant components of individual assets that have a useful life that is different from the remainder of those assets, those components are depreciated separately.

Depreciation is recognised in surplus or deficit on a diminishing value basis over the estimated useful lives of each component of an item of property, plant and equipment. Leased assets are depreciated over the shorter of the lease term and their useful lives unless it is reasonably certain that the Entity will obtain ownership by the end of the lease term. Land is not depreciated. Assets under construction are not subject to depreciation."

The estimated depreciation rates are:

- Education building
20% DV & 5 years SL
- Leasehold improvements
10 - 25% DV & 5 years SL
- Motor vehicles
10 - 30% DV
- Office and computer equipment
25 - 67% DV

Depreciation methods, useful lives and residual values are reviewed at reporting date and adjusted if appropriate.

g) Provisions

A provision is recognised if, as a result of a past event, the Entity has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.

h) Income tax

Sustainable Coastlines Charitable Trust is registered with DIA Charities Services as a charitable entity (CC46615), and due to this charitable status is exempt from income tax.

i) Goods & Services Tax (GST)

Revenues, expenses and assets are recognised net of GST except for receivables and payables which are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the Inland Revenue Department is included as part of receivables or payables in the Statement of Financial Position.

Notes to the financial statements

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5. Revenue

	Note	2022 \$'000	2021 \$'000
Exchange revenue			
Merchandise		-	2
Non-exchange revenue			
Donations received		775	288
Grants		667	946
Sponsorship		368	445
In kind donations		61	94
Event income		107	42
Fundraising		14	45
Expense contributions		-	3
Services revenue		-	102
Flagship Income		-	1
Membership Revenue		2	16
Project Sponsorship		236	135
		2,230	2,119

'Due to a clean-up of the Chart of Accounts during FY22, Flagship Income is now included in Event Income.

6. Other income

Other income		4	1
Wage subsidy received	-		111
		4	112

7. Administration

	2022 \$'000	2021 \$'000
Accounting and legal	(57)	(50)
Amortisation	(221)	(179)
Bad debts	(6)	(3)
Depreciation	(194)	(196)
Educational Resources	-	(53)
Insurance	-	(15)
Motor vehicle	-	(20)
Power, phone and utilities	-	(12)
Rent	(35)	(34)
Salaries, wages and independent contractors	(1,334)	(1,187)
Travel and transport - International	-	-
Travel and transport - National	(83)	(74)
Other	(270)	(166)
Total	(2,200)	(1,989)

Salaries, Wages and Independent Contractor costs include the both the delivery of services for beneficiaries as well as the administration of the trust.

Due to a clean-up of the Chart of Accounts during FY22, some of the accounts that were presented last year (i.e. Insurance, Power, phone and utilities) have now been included in Other

Notes to the financial statements

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8. Other expenses

	2022 \$'000	2021 \$'000
Foreign exchange loss	-	(2)
	-	(2)

9. Cash and cash equivalents

Bank accounts	628	376
Cash and cash equivalents in statement of cash flows	628	376

10. Intangible assets

Cost or valuation

Balance as at 1 April 2021	750	750
Additions	47	47
Disposals	-	-
Balance as at 31 March 2022	797	797

Accumulated amortisation and impairment

Balance as at 1 April 2021	311	311
Amortisation	221	221
Balance as at 31 March 2022	532	532

Net book value

As at 31 March 2021	439	439
As at 31 March 2022	265	265

Notes to the financial statements

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11. Property, plant and equipment

	Buildings	Leasehold improvements	Motor vehicles	Office and computer equipment	Total
Cost or valuation	\$'000	\$'000	\$'000	\$'000	\$'000
Balance as at 1 April 2021	497	363	151	70	1,081
Additions	-	-	-	9	9
Disposals	-	-	2	-	2
Balance as at 31 March 2022	497	363	153	79	1,092
Accumulated depreciation and impairment					
Balance as at 1 April 2021	397	271	73	61	802
Depreciation	100	71	19	4	194
Disposals	-	-	2	-	2
Balance as at 31 March 2022	497	342	94	65	998
Net book value					
As at 31 March 2021	100	92	78	9	279
As at 31 March 2022	-	21	59	14	94

Notes to the financial statements

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12. Operating leases

	Note	2022 \$'000	2021 \$'000
Leases as leases			
No later than one year		10	13
Later than one year but not later than five years		-	-
Later than five years		-	-
		10	13

The Entity has entered into operating leases for the use of land and buildings.

Our partners at Eke Panuku Development, the council-controlled organisation that delivers urban regeneration in Tāmaki Makaurau (Auckland), provide us with a “Peppercorn Lease” for the land in the Jellicoe St Carpark, Wynyard Quarter on which we have established our head office and the Flagship Education Centre. The Flagship is a living building and the personification of our organisation. It’s a space that enables other NGOs to run events at no cost and for like-minded commercial organisations to promote Sustainable Coastlines Kaupapa - supporting communities to prevent litter and restore waterways.

13. Related party transactions

Identity of related parties

The charitable trust has a related party relationship with its key management personnel being the Trustees and senior management.

Transactions with related parties

Transactions with related parties are settled in cash or in-kind.

The Trustees provide their governance services on a pro bono basis.

Key management personnel remuneration

2022		2021	
Value of remuneration \$'000	Number of employees	Value of remuneration \$'000	Number of employees
Senior management 493	4	330	5

14. Commitments and contingencies

There were no commitments or contingencies at reporting date.

Notes to the financial statements

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15. Going Concern

“The Entity currently enjoys the support of, and is reliant on, revenue and funding from a variety of sources including donations from supporters, grants from the Government and others, corporate sponsorship, event income and other fundraising activities. COVID-19 (also known as coronavirus) has affected people, businesses and economies across the world.

Measures to prevent, contain and delay the spread of COVID-19 have caused significant disruptions to ways the entity would normally operate. The Government put the country into a series of lockdowns at various levels through the financial year. Throughout this period some of the Entity’s revenue streams and impacts were temporarily or permanently curtailed. While some stability has returned to the Entity’s operation, these conditions continue to create a material uncertainty that may cast doubt on the Entity’s ability to continue as a going concern.

The financial statements have been prepared on a going concern basis

and the Board of Trustees has had to assess whether circumstances likely to occur within one year from the date of approval of these financial statements support this basis of preparation.

Management’s analysis shows that the Entity could continue to operate with reduced income and expenditure and still meet its obligations from existing resources/reserves for a period of 12 months from the approval of the financial statements. As a result of the above, and our modelling on the financial outcomes of them, the Board of Trustees has concluded the going concern basis remains appropriate for the preparation of these financial statements.

However, the full long-term financial effect of this situation cannot be determined at the date of signing. Should Sustainable Coastlines be unable to continue as a going concern it may be required to realise its assets and discharge its liabilities other than in the normal course of business and at amounts different to those stated in these financial statements. These financial statements do not include any adjustments relating to the recoverability

and classification of asset carrying amounts or the amount of liabilities that might result should the Entity be unable to continue as a going concern and meets its debts as and when they fall due.”

16. Events after reporting date

There were no material events subsequent to balance date.