



# Whaowhia te kete mātauranga

Fill the basket of knowledge



**Annual Report FY23**

1 APRIL 2022–31 MARCH 2023  
SUSTAINABLE COASTLINES CHARITABLE TRUST  
CC46615



# Foreword

This last year has been a significant one for Sustainable Coastlines. In March, we announced our ambitious new goal to see 60% less litter on our coastlines by 2030.

Our goal is deliberately aspirational. We need a determined effort to match the scale of the problems faced by our marine ecosystems. Our goal is something that people can get excited about, is a standard for others to aspire to, and ensures that our focus as an organisation is razor-sharp.

To truly focus our efforts, we made the decision to no longer run our riparian planting programme, Love Your Water. We celebrate the programme's

impact, story, and the wonderful people involved on page 18.

Ever since our grassroots beginnings, Sustainable Coastlines has been about the power of everyday people to make a difference. This hasn't changed. What has changed is how directly citizens can influence the people that make the big decisions that will ultimately affect the health of our oceans.

As of the end of this financial year, 1,469 litter surveys have been undertaken across Aotearoa, and 20 more show our start in the Pacific. This ever-increasing pool of litter data is of huge interest to our policymakers. It's been used in government reports and has helped to

inform the recent phase-out of problem plastics. This is people-power in action.

We're seeing international momentum with the development of a Global Treaty to combat plastic pollution. The Ministry for Environment is a key participant in negotiations for the treaty as well as core members of the High Ambition Coalition to End Plastic Pollution.

We're collaborating with other NGOs and individuals directly participating in the negotiations and we believe continued focus and outputs toward our goal will help inform and align with efforts from national and global communities and policymakers to get us there.

This year, we also farewelled our co-founder Camden Howitt and celebrated his well-deserved win of the Environmental Hero of the Year award.

Alongside celebrating the success of litter data to inform change and keeping a close eye on what's happening internationally, we're excited to continue engaging people from all walks of life at the fun and inspiring beach clean-up days Sustainable Coastlines is known for.

So, we'll see you at the beach!



**Samantha Walmsley-Bartlett**  
Chair



**Josh Borthwick**  
CEO





ABOUT US

# Our strategy



## PURPOSE

Reducing ocean litter together.



## APPROACH

We inspire change in mindsets, behaviour, policies and practices, through community engagement and citizen science.



## IMPACT

60% less coastal litter by 2030.



OUR STAFF

# Meet the team

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

\*The team presented here is correct as of September 2023. Board members correct as of 31 March 2023.



THE SUSTAINABLE COASTLINES TEAM DAY AT KITEKITE FALLS IN PIHA, TĀMAKI MAKĀURAU, FEBRUARY 2022. CREDIT TO CAITLYN PRINCE.

BOARD OF TRUSTEES



**Samantha Walmsley-Bartlett**  
Board Chair



**Abbie Reynolds**  
Trustee



**Scott Campbell**  
Trustee



**Natasha Whiting**  
Trustee

CEO



**Josh Borthwick**  
CEO



**Grant Biggar**  
Vice Chair



**Edwina Merito**  
Trustee



**Fei Bian Goh**  
Trustee

FUNDING & COMMS



**Dan Downing**  
Corporate Events Manager



**Helen Adams-Blackburn**  
Communications Manager



**Carla Fonseca Paris**  
Insights & Impact Analyst



**Janey Smith**  
Social Media Coordinator

TEAM SUPPORT



**Kate Rooney**  
Chief Operating Officer



**Shawn Elise Tierney**  
Product Manager



**Rachel Lewis**  
Learning Development Manager



**Lana Jackson**  
Facilities Manager



**Paice Vaughan**  
Event Assistant

ENGAGEMENT TEAM



**Ben Knight**  
Engagement Director



**Briar Inwood**  
Engagement Facilitator  
Ōtautahi Christchurch



**Te Hira Mayall-Nahi**  
Engagement Facilitator  
Tāmaki Makaurau Auckland



**Bronwyn Graham**  
Engagement Facilitator  
Murihiku Southland



**Kat Smith**  
Engagement Facilitator  
Te Ūpoko o Te Ika a Māui



**Jemma Hovelmeier**  
Engagement Facilitator  
Waikato



**Olivia Rees**  
Engagement Facilitator  
Te Ūpoko o Te Ika a Māui



**Teresina Robredo**  
International Volunteer Manager



# Contents

This year's theme	1	Learning and behaviour change	12	Auditors' statement	24
Year highlights	2	Funders & partners	15	Comprehensive income	25
Statement of Service Performance	3–18	Love Your Water	18	Financial position	26
Our impacts	3	Supporters	21	Changes in equity	27
Love Your Coast	4	Financial highlights	22	Cash flows	28
Litter Intelligence	7	Financial overview	23	Notes to the financial statements	29

**Quick tip**

This contents page is clickable  
so you can easily get to  
where you want to be!



THIS YEAR'S THEME

# Whaowhia te kete mātauranga

At Sustainable Coastlines we have known for a long time that to truly protect our ocean, we need to do more than fill sacks with litter and remove it from the beach — we also need to fill our collective kete with knowledge.

We chose the whakatauki, “Whaowhia te kete mātauranga” (fill the basket of knowledge) for this year’s annual report

because we see knowledge — litter data and general awareness — as integral to making meaningful long-term change.

In our early days, this knowledge was around what the problem was and what we can do about it as individuals. Our ‘Love Your Coast’ presentation shared the impact of plastic pollution on marine life, and how making changes to our day-to-day behaviour can help to reduce the amount of litter on our coastlines.

Now, more than 14 years on, we find that public knowledge is catching up with our original messaging. More people care about and understand how litter is impacting our ocean; our team of ocean-protectors is growing, but we’re still in the minority.

There remains a huge job to educate communities and businesses to affect meaningful change. So, this year, we introduced new roles focused on data and

behaviour improvement — a knowledge focus that will support our goal.

Knowledge is also how we can bring everyone along on the ride, from community groups that experience and document the problem first-hand at their local beach, informing local solutions, to the policymakers that use litter data they collect to inform changes at the level of business, council, and government.

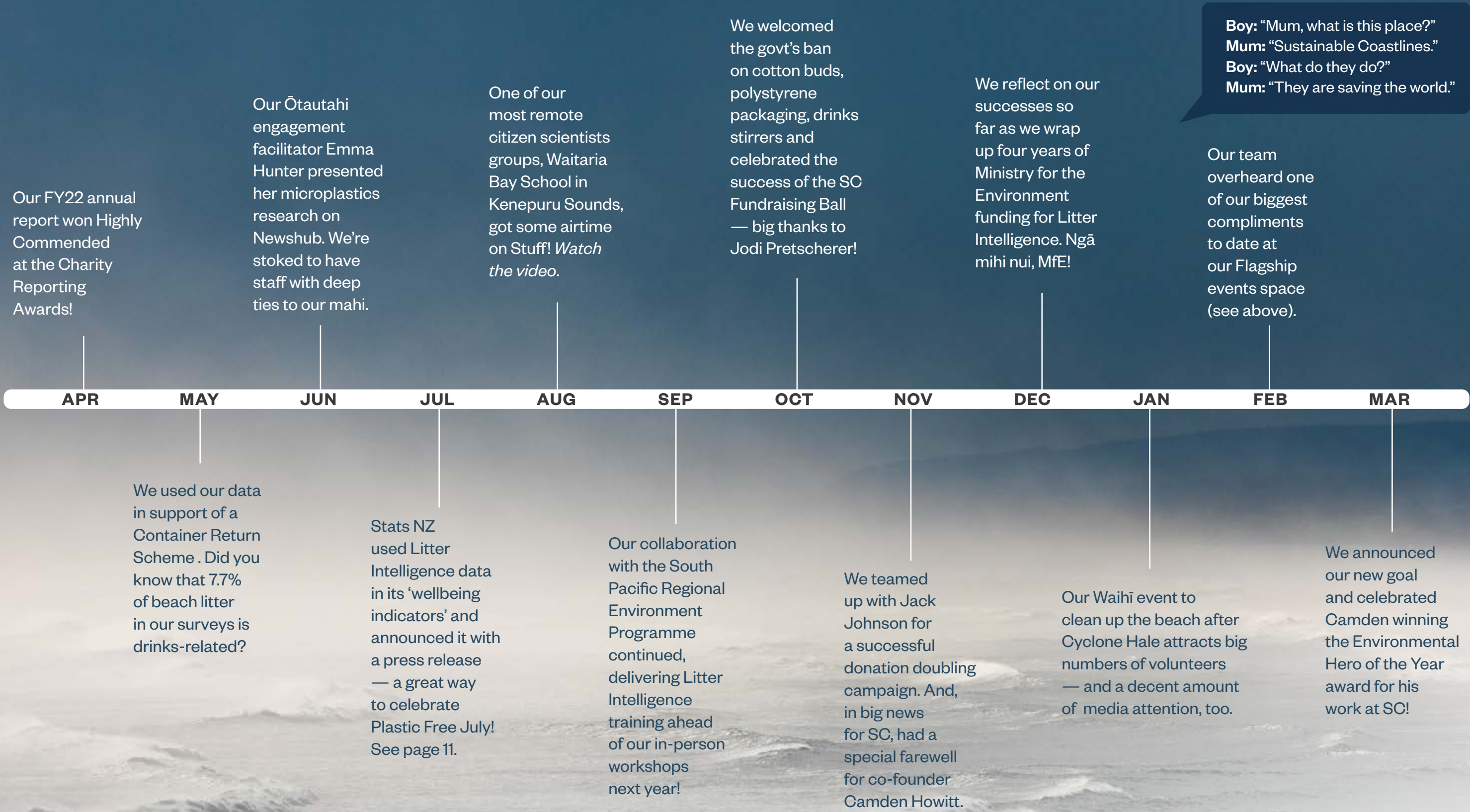




APRIL 2022 — MARCH 2023

# Year highlights

Our favourite moments, big and small, from the year that's been.





IN NUMBERS: APRIL 2022—MARCH 2023

# Our impacts

**40,261**LITRES OF LITTER  
REMOVED

Rubbish that's no longer a threat to us or our beautiful wildlife and ecosystems.

**410**LITTER  
SURVEYS

Each one helps to build a picture of the litter problem in Aotearoa.

**4,460**EDUCATION &  
TRAINING HOURS

Enabling people to collect high-quality litter data and take action.

**56,003**TREES  
PLANTED

As they grow, their ability to clean water before it gets to the sea only increases.

**1,257**ACTIVITIES  
HELD

All the workshops, clean-ups, and events we held. Our team members are busy people!

**19,128**VOLUNTEER  
HOURS

Not just hands on the ground, but hearts and minds focused on protecting our moana.

**56,385**DIGITAL  
AUDIENCE\*

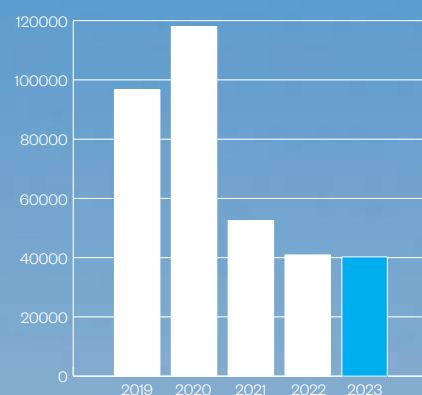
Our online network of ocean lovers — keen to learn, volunteer, and support us.

\*Approximate, across all platforms; includes cross-platform duplicates.



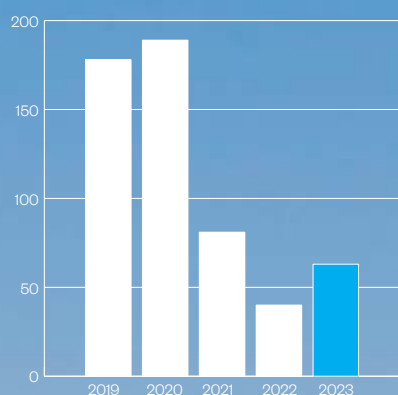


# Love Your Coast — an evolution



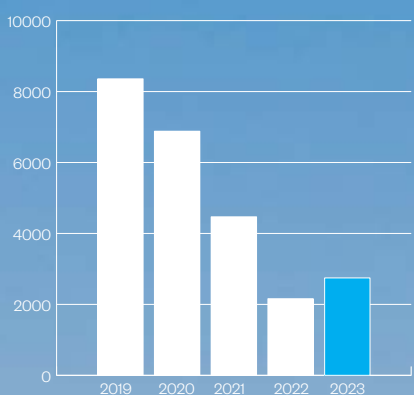
**40,261**  
LITRES OF LITTER  
REMOVED

\*Includes 8,148 litres of litter from Litter Intelligence surveys.



**63**  
CLEAN-UP  
ACTIVITIES

\*\* Excludes numbers from Litter Intelligence activities.

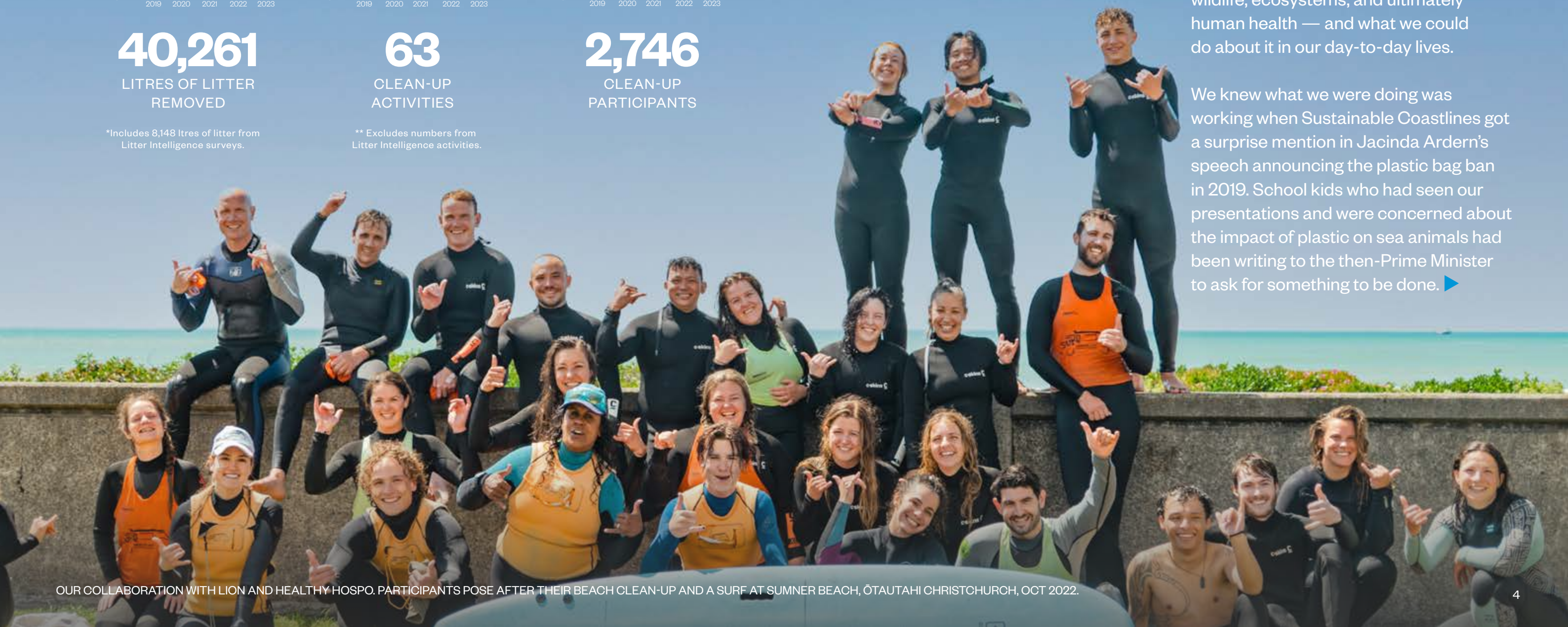


**2,746**  
CLEAN-UP  
PARTICIPANTS

Early in Sustainable Coastlines’ journey we knew that our role wasn’t the ambulance at the bottom of the cliff — beach clean-ups alone are not enough to solve the litter problem.

So we created our Love Your Coast programme, which added education into the equation. Alongside a day at the beach connecting with nature and the issues at hand, participants were treated to a ‘Love Your Coast’ presentation that shared facts around how plastic affects wildlife, ecosystems, and ultimately human health — and what we could do about it in our day-to-day lives.

We knew what we were doing was working when Sustainable Coastlines got a surprise mention in Jacinda Ardern’s speech announcing the plastic bag ban in 2019. School kids who had seen our presentations and were concerned about the impact of plastic on sea animals had been writing to the then-Prime Minister to ask for something to be done. ▶



OUR COLLABORATION WITH LION AND HEALTHY HOSPO. PARTICIPANTS POSE AFTER THEIR BEACH CLEAN-UP AND A SURF AT SUMNER BEACH, ŌTAUTAHĪ CHRISTCHURCH, OCT 2022.



Ardern said it was clear that New Zealanders wanted action on this problem, citing a petition signed by 65,000 people who called for a ban. “It’s also the biggest single subject schoolchildren write to me about,” she said at the time. This showed us again the power that people have in influencing big changes.

These days, more people know about albatrosses ingesting plastic bottles and the fact that plastic bags look very much like tasty jellyfish to our turtle friends.

They have seen the headlines about microplastics being found everywhere from snowy mountaintops to the depths of the ocean; from the beer we drink to the blood in our veins. More people now understand the existential threat that plastic pollution poses — and many are eager to do something about it.

As public knowledge, awareness, and momentum around the issue evolves, we must evolve too. Education is an important piece of the puzzle, and we

must also look at ways we can help to translate the desire people have to make a difference into change on a wider scale. We explore our approach to learning and education on pages 13–14.

Through Love Your Coast, Sustainable Coastlines has inspired communities across Aotearoa to take action at their local beach through clean-ups and education, and helped to nurture growing public interest in the issue of beach litter. The appetite is now great

enough to engage the wider community, schools, businesses, and government in meaningful action and data-led solutions.

**While we are saying farewell to Love Your Coast as a sub-brand, its kaupapa remains very much alive.**

Education is a top priority, and the big, public beach clean-ups that Sustainable Coastlines is known and loved for remain a key way for us to engage a wider audience in both our organisation and the problem itself.





## COMMUNITY CLEAN-UP SPOTLIGHT

# The Mother of All Clean-Ups



When we started doing beach clean-ups in 2009, we weren't the only ones, but cleaning up the beach certainly didn't have the sort of appeal it does today. But just like taking your own bags to the supermarket, these days it's a different story.

Thanks to growing interest in the plastic pollution problem, we are privileged to be able to lend our support and collaborate with groups across the motu that organise public clean-ups. The Mother of All Clean-Ups (MOACU) in Ōtautahi Christchurch is one of these. While we sometimes wish we had thought of the name first, we're very happy to have been invited to support this epic Mother's Day clean-up.

MOACU began in 2015 when Zac Cassells of Cassells Brewery noticed increasing amounts of rubbish in the Ōpāwaho Heathcote River next to the brewery in Woolston. He decided to take action, and with five community groups performed a clean-up of the local area.

As the clean-up gained in popularity, it also expanded its territory, and now covers the banks of both the Ōtākaro Avon and Ōpāwaho Heathcote Rivers, as well as the edges of the Avon Heathcote Estuary, Lyttelton Harbour; and New Brighton beach where Sustainable Coastlines has been supporting efforts since 2022.

This year, 65 community groups with more than 1,000 volunteers removed over 2,300 kilograms of litter from Ōtautahi waterways. MOACU organisers are aiming to have local community groups run their own regular clean-ups along specific stretches of river or coastline, rather than just a single annual event.

**We love this model. To solve the litter problem, we need as many people as possible on board.**

Grassroots initiatives such as MOACU are well-placed to engage their local community directly. As a nationwide organisation, Sustainable Coastlines is privileged to be able to support this event and others such as the Wellington Waterfront Clean-Up and the Wellington South Coast Clean-Up, with staff, gear, and getting the word out.



LEFT & INSET: MOACU, MAY 2022. THE SUSTAINABLE COASTLINES TEAM AND THE STUDENT VOLUNTEER ARMY AT NEW BRIGHTON.



# Litter Intelligence

At Sustainable Coastlines, we feel very privileged to be working alongside a core group of dedicated citizen scientists, many of whom have been volunteering and leading monitoring groups independently for years.

This year, 3,432 citizen scientists across the country undertook 410 beach litter surveys — more surveys than any year prior! This epic citizen scientist effort means that the Litter Intelligence database contains a large

amount of data that can accurately reflect the litter problem in Aotearoa New Zealand.

Because the litter surveys have been undertaken over a long period of time (almost five years) and across a large geographic spread, this data captures the variations we see over time and location — a huge advantage when analysing the data.

While litter density — items per 1,000m<sup>2</sup> square of monitored coastline — is a good indicator of the litter problem, our aim is to report the rate at which litter

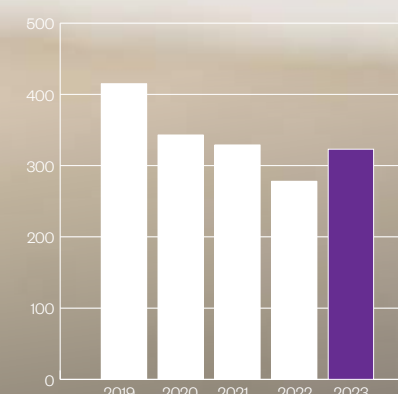
accumulates on the coastline, known as the 'litter flux'. Flux takes into account survey frequency, allowing us to study trends and make comparisons across time.

Developing this measure and retrospectively applying it to the data is key to measuring our progress towards our goal of 60% less litter on our coastlines by 2030. In the coming year, this will be a focus for our insights and impact analyst, Carla, who you will meet on page 8.

Litter Intelligence data is collected to the

highest standards of scientific rigour, so it continues to be used by the government to help to inform reports, and even policy. This year, it featured in Our marine environment 2022 and was included in Stats NZ's wellbeing measures, which you can learn more about on page 11.

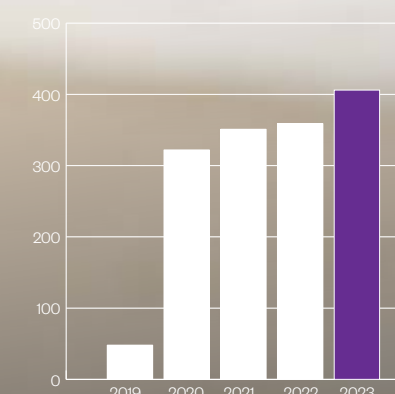
We look forward to building on our success engaging community groups and decision makers in both litter data collection and using that data to take meaningful action.



**320**

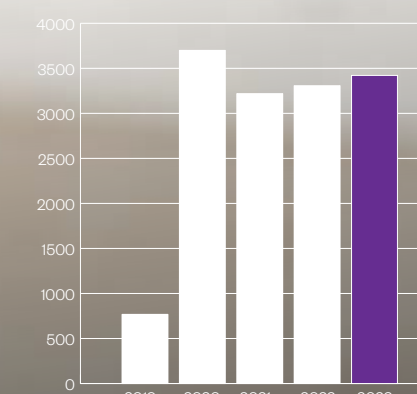
ITEMS PER 1,000M<sup>2</sup>\*

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



**410**

OFFICIAL BEACH LITTER SURVEYS



**3,432**

PARTICIPANTS IN CITIZEN SCIENCE



INTERVIEW

# Data, insights, and action!

Meet our new insights and impact analyst, Carla Fonseca Paris, and find out about our increased focus on data to tackle the litter problem.

Kia ora, Carla. Can you tell us a bit about your new role at Sustainable Coastlines?

Hello! My role was created at the end of last year to provide analysis of the litter data collected through the Litter Intelligence programme.

By providing insights into the litter data, we can more easily communicate how the litter problem presents itself, answer specific questions stakeholders might have, give the data greater visibility, and highlight the most pressing issues and how they can be tackled. The idea is that these insights will inform targeted solutions, which will ultimately support Sustainable Coastlines’ goal to reduce litter on Aotearoa’s coastlines to 60% by 2030.

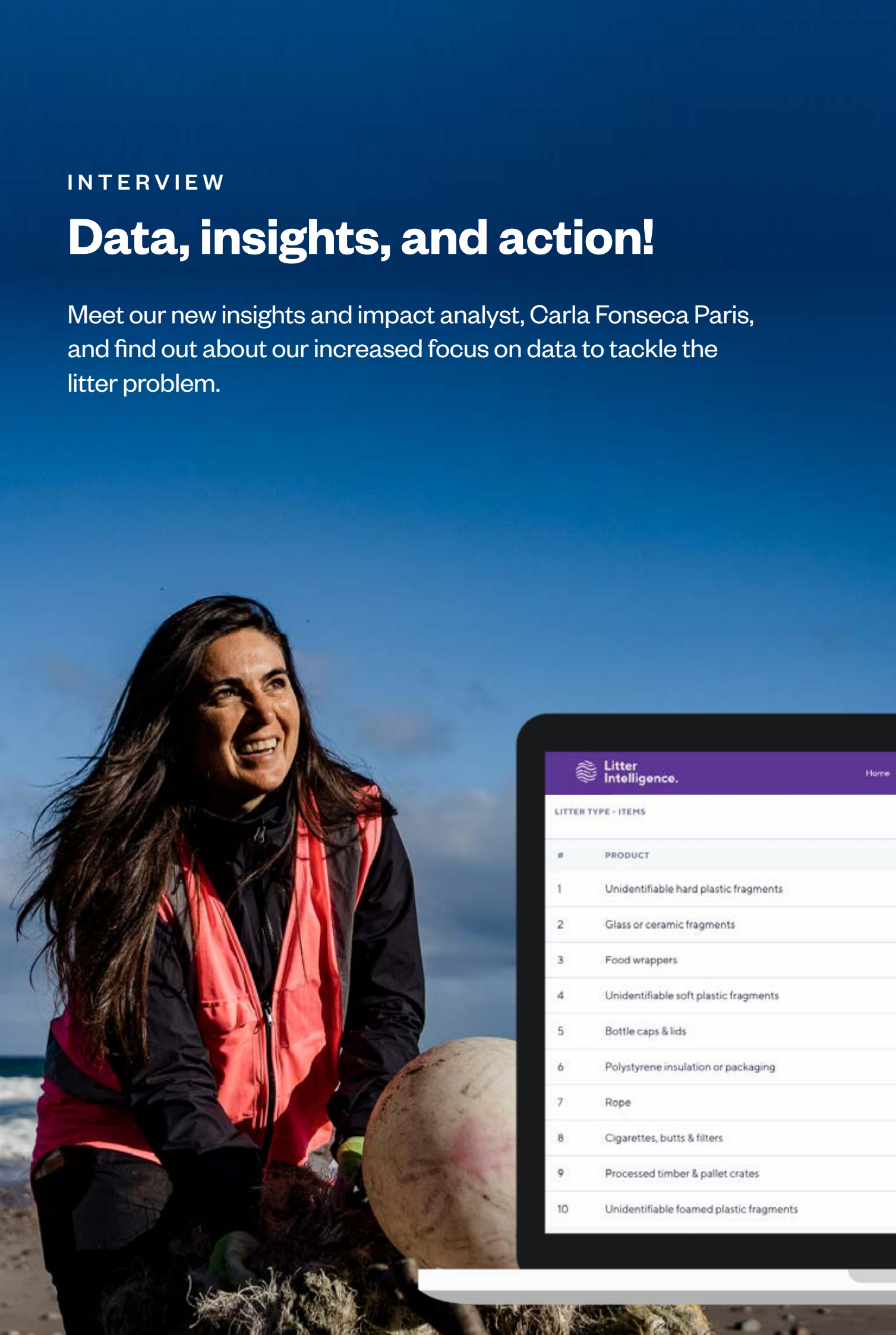
While Sustainable Coastlines has always reported on litter composition (top litter items), Litter Intelligence takes data to a new level. We’re coming up to the programme’s five-year anniversary, which means we have a significant and reliable amount of data that’s ripe for analysis.

What attracted you to the role, and what does your day-to-day look like?

I’ve just completed my Master of Marine Conservation where I utilised Litter Intelligence data to compare marine litter in New Zealand with litter found in European coastlines, so the idea of putting some of those skills to use at Sustainable Coastlines really appealed to me.

My day-to-day work consists of analysing litter data and reporting on our outcomes internally and to external funders. One of my favourite parts of the job is translating the data into easy-to-understand insights for the general public, letting them know things like which litter items and materials are most common on our coastlines, and inspiring simple changes we can all put to action at home.

It is also a great feeling to be able to work on this data collected and report on the work of so many citizen scientists around the country who want to see this data result in action. Data is not only numbers, it’s also solutions, and it connects people with the environment. ▶



Litter Intelligence.				
Home Data Insights Action Education About LOGIN				
LITTER TYPE - ITEMS				ITEMS WEIGHT
#	PRODUCT	MATERIAL	TOTAL ITEMS	% OF TOTAL
1	Unidentifiable hard plastic fragments	Plastic	120,795	26.99 %
2	Glass or ceramic fragments	Glass & Ceramic	45,123	10.08 %
3	Food wrappers	Plastic	30,448	6.80 %
4	Unidentifiable soft plastic fragments	Plastic	22,829	5.10 %
5	Bottle caps & lids	Plastic	20,573	4.60 %
6	Polystyrene insulation or packaging	Foamed Plastic	20,347	4.55 %
7	Rope	Plastic	19,593	4.38 %
8	Cigarettes, butts & filters	Plastic	16,462	3.68 %
9	Processed timber & pallet crates	Wood	9,936	2.22 %
10	Unidentifiable foamed plastic fragments	Foamed Plastic	7,934	1.77 %

LEFT: CARLA IN THE FIELD, UNDERTAKING A LITTER AUDIT IN FIORDLAND.

INSET: TOP 10 LITTER CATEGORIES. ALL TIME-31 MARCH 2023, [INSIGHTS.LITTERINTELLIGENCE.ORG](https://insights.litterintelligence.org)



How does collecting litter data help solve the problem?

Collecting long-term data allows us to inform targeted solutions to litter. Understanding litter composition — the materials and item types that make up the litter we find — helps to inform the management of these items. For example, a community group or council may find that

food wrappers make up a large percentage of what they find and take action locally to address the problem. In the same way, it can inform action nationally and globally, so the power it has is enormous.

Long-term litter data collection also gives us the ability to analyse trends over time, allowing us to understand whether our management measures are working.

What kind of success has this data-focused approach seen so far?

Because the data is publicly accessible at [insights.litterintelligence.org](https://insights.litterintelligence.org) anyone can access it for a better understanding of the litter problem and to design targeted management solutions.

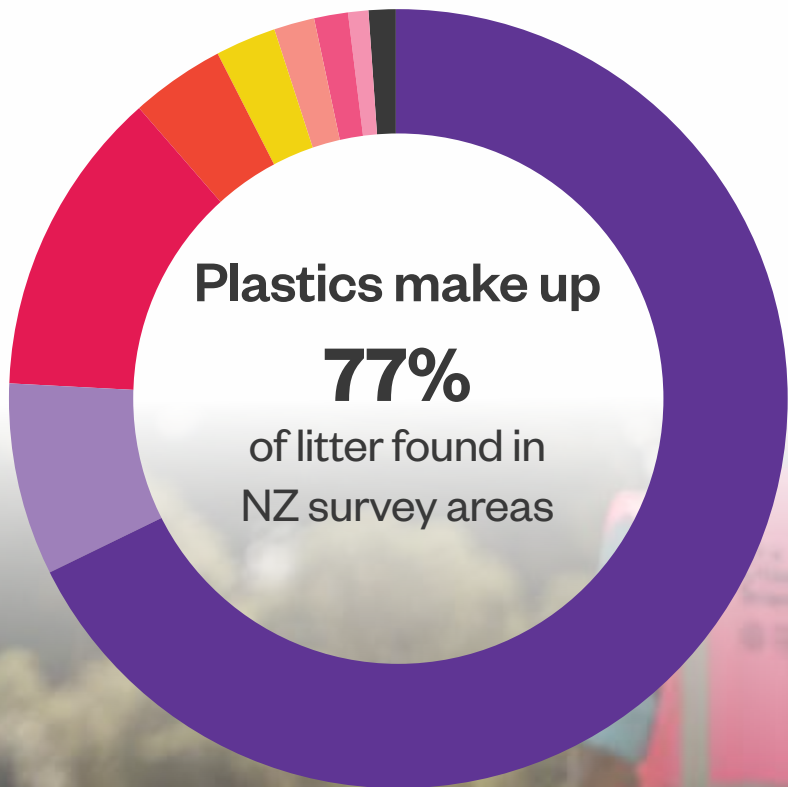
The government’s current phase-out of single-use plastics is a great example of how data support solutions to reduce litter. The consultation documents for this policy referenced Litter Intelligence data, among other data, to inform the decision.

The phase-out aims to eliminate plastic items that are hard to recycle and commonly found as litter across Aotearoa.

Litter Intelligence data is also used by Northland Regional Council, Hutt City Council, and Greater Wellington Regional Council to inform local government decisions.

Litter Intelligence data has also featured in the government’s 2019 and 2022 Our Marine Environment reports to provide a snapshot of the litter problem, as well as currently informing the Stats NZ wellbeing indicator, ‘Waste flows in waterways and coastal marine environments’.

Having the central and local governments use Litter Intelligence data means that decision making and interventions are backed up by the current real litter issues our coastlines face.



Plastic — 68.9%	Paper & cardboard — 1.4%
Foamed plastic — 8.1%	Fabric & textiles — 1.3%
Glass & ceramic — 13%	Rubber — .9%
Metal — 2.9%	Other — 1%
Wood — 2.6%	





## CITIZEN SCIENTIST SPOTLIGHT

# Sketcher & scientist, Anne Taylor

Anne Taylor is one of our longest-standing citizen scientists, having trained back in 2019. Anne and her monitoring group, Seatoun Beach Litter Intelligence, run surveys at two sites on Wellington Harbour: Steeple Rock and Breaker Bay.

As well as leading an active citizen scientist group, Anne is an 'urban sketcher', capturing little scenes of everyday life drawn on location — including some lovely sketches of her surveys!

We asked Anne how she feels about her impact as a citizen scientist, and about her motivation for becoming one in the first place.

"I feel positive about my impact, because collecting data is going to lead to real change above and beyond

a simple beach clean-up," she says.

**"With data from groups like ours around the country, it has the power to change things at an industry or policy level."**

"In terms of motivation for collecting litter data, I thought it was time to 'be the change I want to see' in the world. I enjoy our coast every day through activities like swimming, walking, or kayaking. It is a place I care very deeply about so it made sense to get involved."

**"When I feel despairing about the state of our oceans and environment, I remember that even small things can make a difference."**

"If each person thinks like this, we will see change."



ABOVE: 'URBAN SKETCHES' OF LITTER SURVEYS BY ANNE TAYLOR.

LEFT: SEATOUN BEACH, WITH MATIU ISLAND IN THE BACKGROUND, BY ANNE TAYLOR.



CASE STUDY

# Litter data informs Stats NZ wellbeing indicators

This year, our collaboration with Stats NZ continued, with our litter data being used, not only in the 2022 iteration of Our marine environment, but also to inform Ngā Tūtohu Aotearoa — Indicators Aotearoa New Zealand.

Developed by Stats NZ as a source of measures for New Zealand’s wellbeing, the programme aims to help monitor progress around social, economic, cultural and environmental wellbeing.

“Stats NZ has partnered with Sustainable Coastlines over the past few years on the Litter Intelligence project, supporting good data management practice and open data access,” environmental and agricultural statistics senior manager Michele Lloyd said.

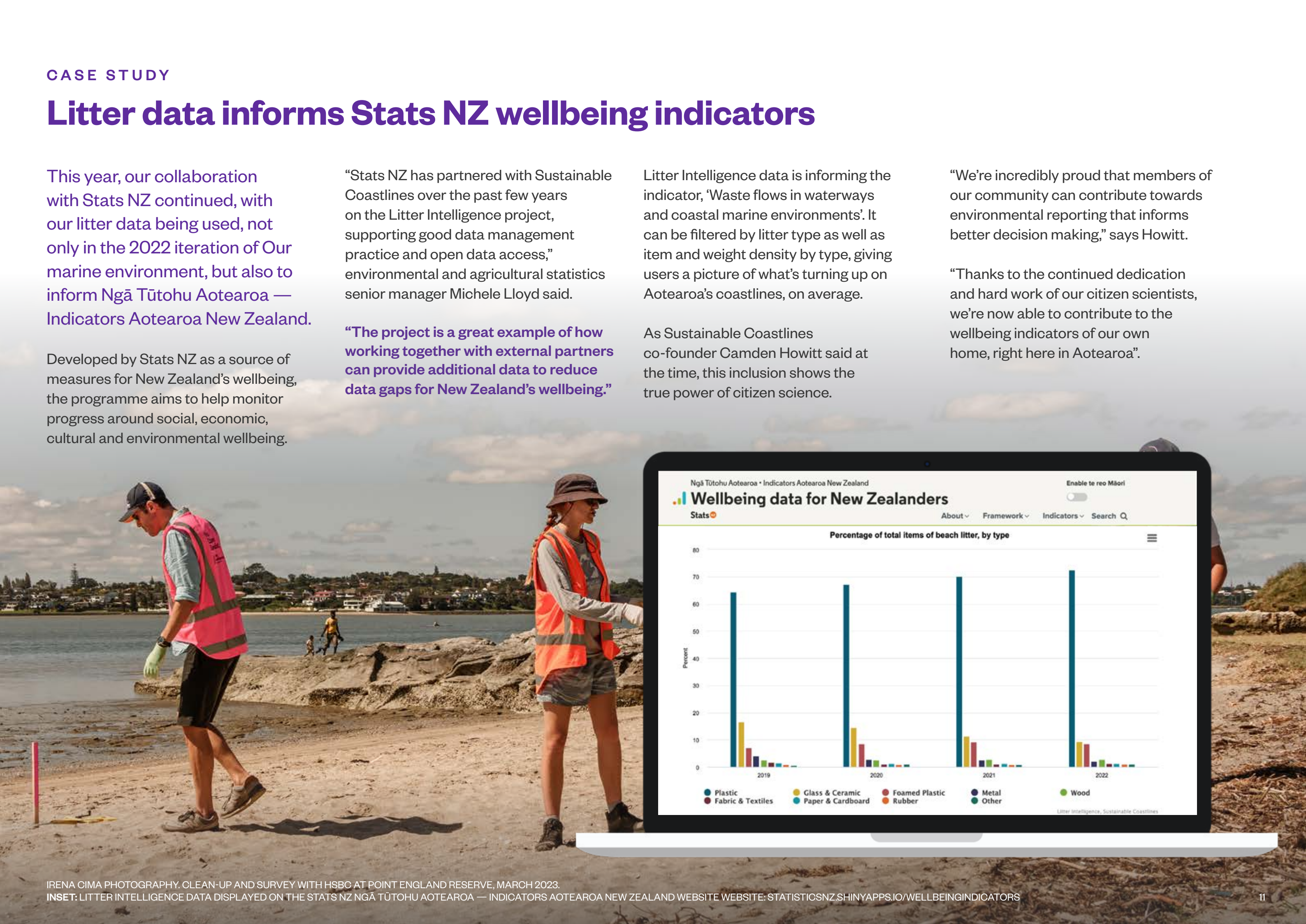
**“The project is a great example of how working together with external partners can provide additional data to reduce data gaps for New Zealand’s wellbeing.”**

Litter Intelligence data is informing the indicator, ‘Waste flows in waterways and coastal marine environments’. It can be filtered by litter type as well as item and weight density by type, giving users a picture of what’s turning up on Aotearoa’s coastlines, on average.

As Sustainable Coastlines co-founder Camden Howitt said at the time, this inclusion shows the true power of citizen science.

“We’re incredibly proud that members of our community can contribute towards environmental reporting that informs better decision making,” says Howitt.

“Thanks to the continued dedication and hard work of our citizen scientists, we’re now able to contribute to the wellbeing indicators of our own home, right here in Aotearoa”.





EDUCATION LEADS TO ACTION

# Learning and behaviour change

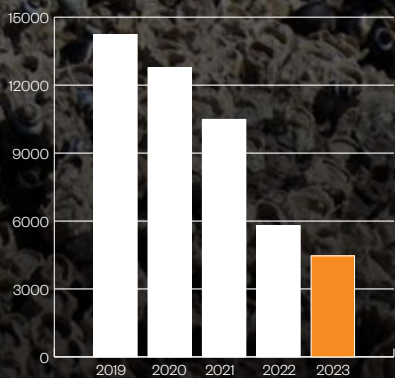
General knowledge about the plastic pollution problem and how it affects our ecosystems and human health has improved a lot over the years. More people understand the issue and many want to do something about it.

For people wanting to make a difference, it can be unclear where to start, or where they can make the biggest difference. This is a problem we’re tackling with our evolving approach to behaviour change: translating the desire for change into action. Our learning and development manager, Rachel, explains it best — check out her interview on the following page.

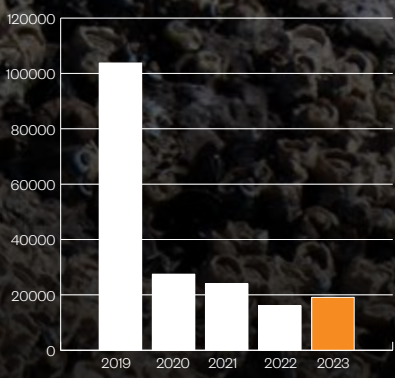
In the last couple of years, we’ve focused less on presentations to large groups — for example, school assemblies — and focused more on small-group workshops and training specific to Litter Intelligence. This intentional approach has seen our overall education and training hours

reduced, but the deeper learning journey has meant actual engagement in the problem and its solutions is likely to be greater — a very difficult measure to capture in a number alone!

As we continue to look more to learning and behaviour change to solve the plastic pollution problem, engagement with volunteers at the beach is still an important metric. Beach clean-ups represent an important first step for many in their behaviour change journey. Alongside understanding the problem, we encourage volunteers to connect with the beach itself, which, as Rachel explains on the next page, is key to sparking change in behaviour.



**4,460**  
EDUCATION &  
TRAINING HOURS



**19,128**  
VOLUNTEER  
HOURS\*

Note that this is the final year that 'volunteer hours' includes tree-planting activities



## INTERVIEW

# Education to improve our coastlines

Learning and behaviour change is essential to achieving our goal. Meet Rachel Lewis, who's off to a running start amplifying our educational offerings.

Kia ora, Rachel! What's involved in your new role as learning and development manager?

My role is basically about answering the question, 'How do we inspire the behaviour change we need to achieve our goal of less litter on our coastlines?' Before working at Sustainable Coastlines, I spent ten years working in primary and secondary education, and now I have the opportunity to use this experience to develop educational opportunities that answer that question.

My job is to design and develop educational programmes, experiences, resources, and training for both our staff and the groups we work with in the wider community. This will support them in taking action and influencing others to do the same. In order to solve the litter problem, we need to work together and focus on solutions.

Sustainable Coastlines has always focused on education, sharing the plastic pollution issues that are facing our oceans and marine wildlife. How is what you're doing now different?

That's right. On top of the educational presentations we were already doing, a few years ago we created a 'learning journey', along with resources and training workshops so teachers could effectively educate students as part of the curriculum. Now, we're looking to take that model and apply it to a wider audience. The journey takes a four-stage approach.

The first of these is **priming**, with the aim for people to feel connected with nature. Studies show that a positive relationship with the natural world leads to pro-environmental behaviours, so we want to tap into this.

Then we have **investigation**, where we explore the problem more deeply through Litter Intelligence data collection: What are we seeing on our beaches? How does the data story reflect our own choices or personal stories?

At this stage, people are ready to do something about it — the **action** phase. By brainstorming what we can do and sharing stories of others' actions, we can build a groundswell of better choices for our planet, from changes at home, school, or workplaces to wider circular changes in production. ▶



RACHEL AT A CLEAN-UP AT SUMNER BEACH, OCT 2022.



Finally, the **celebration** phase, where we reflect on the positive impact we've had — this is an important one, because celebrating positive behaviour helps to consolidate it and encourage more.

We're now taking this approach to learning and behaviour change and adapting it to work for businesses and community groups, consolidated into an impactful beach clean-up and workshop day that integrates litter data collection.

**What will people actually learn in the workshops, and how will it lead to less litter on the beach?**

We know that data leads to change — and we now have almost five years of coastal litter data thanks to Litter Intelligence — but change is made by people, whether they are community members, councils, industry leaders or politicians. People have a part to play in taking action and solving the litter problem.

**Our learning approach isn't so much about presenting a bunch of facts, but rather taking people on a journey and empowering them to use the tools they have to make meaningful change.**

A key piece of this is the **action workshop** we've just developed. The action workshop connects the group with their Litter

Intelligence data and supports them in deciding on a specific action to move forward with. For a school, this might look like implementing a better waste system. For a business or corporate group, the action workshop has the potential to inform their strategy, particularly in regards to sustainability goals.

Once we've implemented this learning approach on a wide scale, we expect to see less litter ending up on our beaches, because groups have either implemented better waste management or reduced their waste. Even better, we hope to see them using their action stories to influence others to do the same.

**Sustainable Coastlines is known for its fun clean-up days where lots of members of the public attend. How does the education component work here?**

Getting out to the beach, connecting with other ocean-lovers and taking action by removing litter from our coastlines is a powerful way to spark behaviour change. Our clean-ups are a great way to feel inspired and learn about what is already happening or needs to happen in your community. We have plans to scale our learning journey to meet the needs of large groups, and we're looking forward to sharing how this looks in the very near future!



OUR 'LITTLE BLUE BOTTLE TOP' GAME ENCOURAGES PARTICIPANTS TO THINK ABOUT PLASTIC'S LIFE CYCLE. TEAM BUILDING WITH 2DEGREES AND TECH MAHINDRA, TE ATATŪ, APRIL 2022.



KIDS AND ADULTS ALIKE GET INTO OUR 'PRIMING' ACTIVITY KNOWN AS YOSHI'S CHALLENGE. HSBC TEAM-BUILDING DAY, POINT ENGLAND, MARCH 2023.



ENABLING OUR MAHI

# Funders & partners

Businesses have always played a significant role in funding our activities, and this year is no different — check out all the wonderful supporters we have on page 21! We're grateful for the strong base of support that Sustainable Coastlines has in its relationships. We're also grateful that many of these relationships go beyond the financial.

We often have strong advocates within these businesses, who get behind our kaupapa and implement sustainable practices in their workplaces and encourage their teams to join us at a beach clean-up.

Corporate clean-ups are one of the key ways that businesses can both get behind our mahi and have an engaging team-building experience. For our sponsor whānau, these events are included in the sponsorship (depending on level), but are also available to any business wanting to engage.

This year, we had some great team-building days with the likes of sponsors Hynds, Phoenix and Schneider Electric who all made use of their contracted events to

get their staff engaged. Alongside the beach clean-up, we now include a Litter Intelligence survey and audit in every corporate event — giving participants the chance to engage in citizen science and have a better understanding of the litter problem in Aotearoa.

Our ambitions are to take this meaningful engagement to the next level and have staff participate in the action workshops described on page 13. These workshops have the potential to inform workplace practices and corporate strategy to reduce plastic pollution.

As we work towards our goal of 60% less litter on our coastlines by 2030, we also intend to work more closely with local governments to help inform policy on waste.

Through funding Litter Intelligence monitoring sites in their locality, councils are able to collect informative litter data — as well as engage the local community!

We already have some great precedents for this. In our last report we featured our collaboration with Greater Wellington Regional Council. Turn to page 16 to see this year's collaboration with Hutt City Council.





TOGETHER IS BETTER

# Council, community, and corporates unite in clean-up efforts

In the Lower Hutt suburb of Petone, there's a history of awesome community effort dedicated to looking after the coastline. Volunteer groups such as Keep Hutt Valley Beautiful, Plogging in Petone, and the Petone Beach Clean Up Crew engage the local community in organised beach clean-ups.

As part of our nationwide litter monitoring effort through Litter Intelligence, in 2018 we began setting up monitoring sites in the area, working with local groups and schools to eventually establish 14 sites on the Wellington Harbour. In 2021, Hutt City Council contracted us to undertake regular beach monitoring surveys on three key sites: Petone Beach Water Ski Club, Hikoikoi Reserve, and Hinds Point.

The funding provided by Hutt City Council meant that we could continue to work with local groups, supporting citizen scientists and ensuring a three-monthly survey frequency for the selected sites, which is best practice for this type of data collection. This

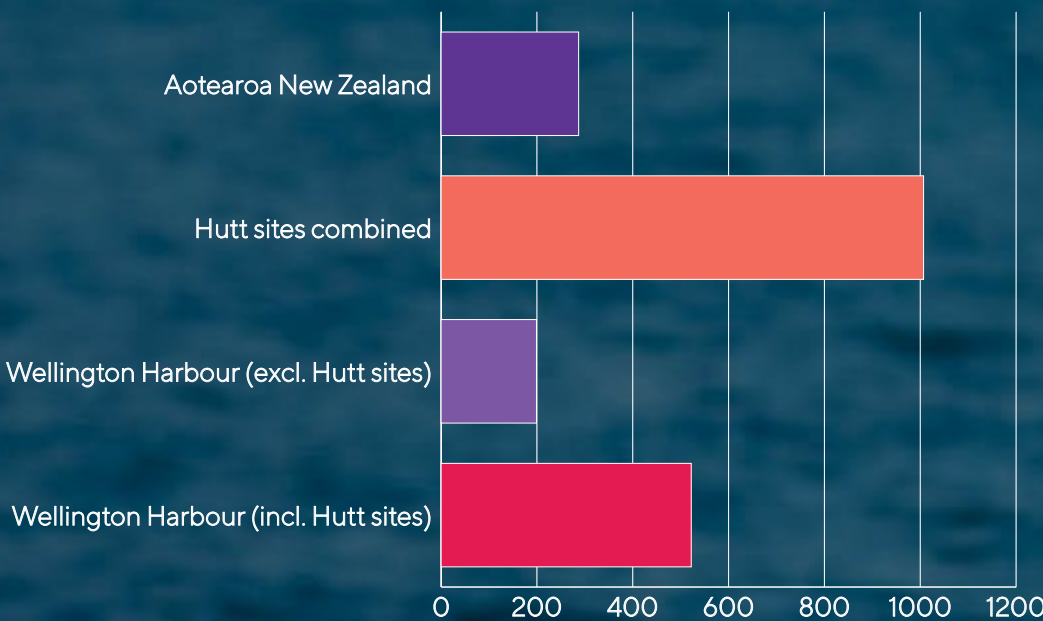
provided solid data on the litter issue as it presents in Petone. Early in 2023 the Sustainable Coastlines team were able to analyse the data collected and present Hutt City Council with a report detailing the findings.

We found that one particular site, the Petone Beach Water Ski Club, had a disproportionately high amount of coastal litter, with an average litter density of 2,258 items per 1,000m2. Compare this with 133 and 87 items per 1,000m2 at Hikoikoi Reserve and

Hinds Point respectively, and the nationwide average of 287 items.

In the three Hutt City sites, the data revealed that plastic bottles and lids made up a significant proportion of the litter items found — 18.5% compared with 5.9% for Wellington Harbour (excluding Hutt City sites) sites, and 6.1% nationally. With these insights Hutt City Council has solid evidence to support local waste-management initiatives to tackle the litter problem in Petone and to monitor waste management impacts. ►

LITTER DENSITY COMPARED (ITEMS PER 1,000 METRES SQUARED)



BACKGROUND: VOLUNTEER AT THE HIREEPOOL BIG CLEAN, PETONE, MARCH 2023.

GRAPH: AN EXAMPLE OF THE SORTS OF INSIGHTS LITTER INTELLIGENCE DATA CAN PROVIDE. ALL DATA ON THIS PAGE IS FROM THE PERIOD 1 JANUARY 2022–31 DECEMBER 2022.



In the meantime, local community groups continue to tackle the problem on the coast. In March, we were stoked to be able to further support these efforts when our partner Hirepool agreed to run our annual collaborative event, the Hirepool Big Clean, in Petone!

During the Petone event, many of the local groups attended; Wayne Gazley from Keep Hut City Beautiful has since told us that the extra exposure of the event helped to recruit more volunteers to support their consistent efforts. A big thanks to these local volunteers and to Hirepool for enabling further action.

On the day — which was definitely Wellington on a good day — 230 volunteers removed 5,300 litres of litter, and even completed a litter survey at Hikoikoi Reserve. A pretty good way to wrap-up the financial year, if you ask us.

## CASE STUDY

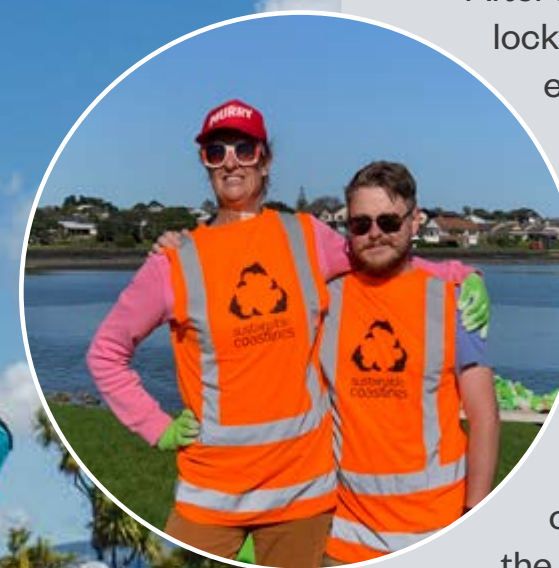
# Welcome back, international volunteers!

After a long hiatus due to Covid-19 lockdowns, in June 2022, we were extremely excited to welcome back our international volunteers!

In partnership with International Volunteer Headquarters (IVHQ), we host volunteers from around the world. These are people that want to have a unique experience of Aotearoa and also give back to the environment they're enjoying.

We reinstated our international volunteer manager position, taken up by the wonderful Te Hira Mayall-Nahi, who immediately kicked into gear sharing our mahi and beautiful environment with volunteers from places as diverse as Spain, France, Australia, USA, UK, Germany, Canada, Ireland, China, and India.

Fifty-one international volunteers joined us in this period, and alongside being a growing revenue stream for us, providing \$104k in funding, the IVHQ programme is also a great engagement tool and an opportunity for tourists to take some Sustainable Coastlines flavour back home.



BACKGROUND: VOLUNTEERS CELEBRATE THEIR MASSIVE EFFORT AT THE HIREPOOL BIG CLEAN, PETONE, MARCH 2023.  
INSET: SC STAFF JODI PRETSCHERER AND INTERNATIONAL VOLUNTEER JOHNATHAN LANE ROCK THE BACKWARDS HI-VIS TREND.





# A celebration of Love Your Water

As we wrap up our final year of Love Your Water, we look back on the highlights and history of our riparian restoration programme.

## Sharpening our focus

In March 2023, we announced our goal to see 60% less litter on the coastlines of Aotearoa New Zealand by 2030.

It's an ambitious goal that will require the whole team's dedicated focus, through stakeholder engagement, leveraging our partnerships, and really getting our solutions-focused Litter Intelligence platform cranking.

This need for a laser focus meant that we made the difficult decision to no longer run Love Your Water, our riparian planting programme. And when we say it was a difficult decision, we're not kidding. We love our planting days, and the feedback we've received from

volunteers and stakeholders over the years tells us that they felt the same.

We also love the kaupapa — planting trees to provide habitats for our wildlife, reduce erosion, sequester carbon and improve water quality before it reaches the sea. However, the impact we can make as a charity by sharpening our focus and going back to our roots is too important an opportunity to pass up.

Love Your Water is a big part of our history at Sustainable Coastlines, so we would like to dedicate some space to celebrating its impact, its story, and the wonderful people involved.

## ALL-TIME RESTORATION IMPACTS



**336,528**  
TREES PLANTED

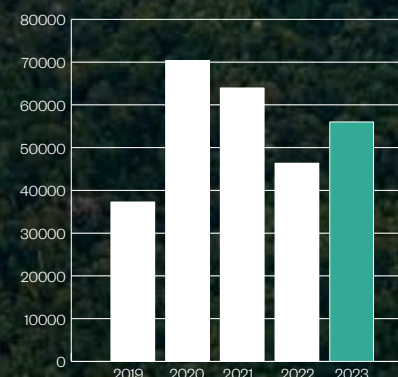


**472**  
RESTORATION  
ACTIVITIES

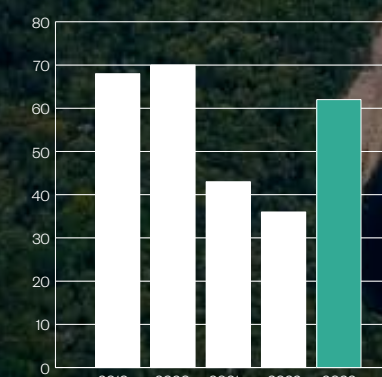


**17,274**  
RESTORATION  
VOLUNTEERS

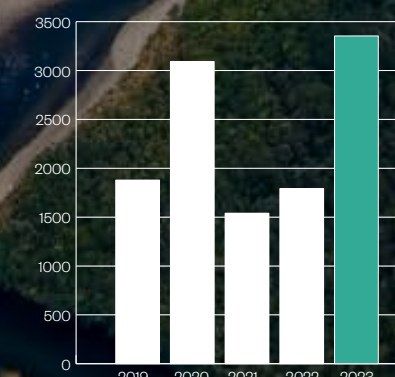
## RESTORATION IMPACTS — 5 YEAR GRAPHS



**56,003**  
TREES  
PLANTED



**62**  
RESTORATION  
ACTIVITIES



**3,354**  
RESTORATION  
PARTICIPANTS



## What's next? The Love Your Water legacy

Our focus on whakawhanaunga, or relationship building, meant that when the time came to refocus our efforts on litter and plastic pollution, we were in a good position to continue many of those relationships in relation to our new strategy. It also meant enabling existing groups to continue restoration efforts at their local awa, including supporting them with contracting arrangements.

We have been working with community groups and key stakeholders to ensure ongoing maintenance of the trees we've already planted and future development of biodiversity outcomes in the catchments we've worked, and we're happy to report that we have maintenance plans underway in each one.

These maintenance plans ensure regular hand-releasing of the planted natives, pest weed control, and mulching. This gives the trees the best chance of growing a deep root base and becoming established over the years, growing up to provide habitat for wildlife and filter out the nasties before they reach our rivers.

### LOVE YOUR WATER

## Programme highlights

Love Your Water officially kicked off in 2014, but the seeds of the programme at Sustainable Coastlines began sprouting well before that. As early as 2010, we took our expertise in fundraising, collaboration, and running inspiring outdoor events and delivered tree-planting events along the Te Waihou Walkway in Waikato, as part of the wider Kaimai Catchments Project.

Other Te Ika-a-Māui North Island planting events followed, and in 2014 we made Love Your Water official with a nationwide tour. Our new wintertime programme brought freshwater restoration education, riparian planting days and community engagement activities to every region of Aotearoa.

We continued our long-standing relationship with the Department of Corrections and helped to build a nursery at a Waikato prison in an effort to reduce the costs of tree planting and to assist inmates in achieving horticulture qualifications. ▶

2010  
TE WAIHOU WALKWAY  
PLANTING, WAIKATO.



2014  
PLANTING NEAR THE  
COAST, GISBORNE.



2014  
RAGLAN PLANTING  
WITH MERIDIAN



2017  
VOLUNTEERS AT A  
PLANTING DAY IN DRURY.



2016  
SHELLEY BUTT (SC) WITH  
VOLUNTEERS, TE ATATŪ.



2015  
ŌRUAPAEROA TRAVIS  
WETLAND PLANTING DAY.







**2018**  
OLIVER VETTER & SAM JUDD (SC),  
ŌKOREWA LAGOON, WAIRARAPA.



**2019**  
GEORGE BEATTIE (SC) EDUCATING KIDS  
ABOUT FRESH WATER, HAWKE'S BAY.



**2020**  
CAMDEN HOWITT & DAN DOWNING  
(SC, LEFT), PUHINUI, AUCKLAND



**2021**  
WAIMAKARIRI PLANTING  
DAY WITH CORONA.



**2022**  
PUHINUI TREE-PLANTING DAY  
WITH AUCKLAND COUNCIL.

In 2019, dynamic duo Sam Judd (co-founder) and George Beattie led our biggest planting year to date, thanks to the support of Vector and ANZ. The tour saw 70,369 trees planted\*, testament to our ability to upscale our work by collaborating with communities and funders.

We built meaningful connections with communities, nurseries, and iwi groups, and nurtured relationships in the catchments where we focus our restoration efforts. We helped to unite philanthropic efforts in the Waihou–Piako catchment with funding from The Tindall Foundation, Simplicity Foundation, and Trust Waikato, contributing building blocks for long-term community-led riparian planting.

We wish to thank the countless businesses, funders, councils, and iwi and hapū groups that have made Love Your Water possible. A special thanks to Sustainable Coastlines staff, past and present, who have shared their knowledge and enthusiasm to make the programme happen. Most of all, we'd like to thank the 17,000-plus volunteers that have dedicated their time and energy to restoring their local awa. Already, we're seeing positive results for the rivers' ecology and surrounding wildlife, which will only continue to grow as the seedlings become trees.

\*In the 2020 financial year: 1 April 2019–31 March 2020.

## CASE STUDY

# From rākau to para

Te Pu-a-nga Maara, a rangatahi-led (youth-led) collective of taiao (environment) innovators, has been a key partner of ours in the Puhinui Catchment.

We began our relationship on the foundation of knowledge sharing: learning about te ao Māori and aspirations for taiao, sharing water-testing citizen science methodologies and working together on restoration plantings. We deepened our relationship through our shared love for observing tohu (indicators) that show us the health of te taiao.

Our focus shifted from water to litter when we announced our new goal. Te Pu-a-nga Maara saw Litter Intelligence as an opportunity to collect stormwater data on the waste polluting the awa they are dedicated to reviving.

The collective have a focus on engaging local communities and businesses, and have already collected useful data to support positive behaviour change. Our hope is that we continue to support the advocacy and amazing kaupapa Te Pu-a-nga Maara is leading for te taiao.



TE PU-A-NGA-MAARA 'AWA RANGERS',  
AEROVISTA PLACE TREE-PLANTING, SEPT 2022.



NGĀ MIHI NUI TO OUR

# Supporters

Recognising the support from our amazing whānau of partners, funders and sponsors for this financial year, who are all working to protect the moana we all love.

PREMIER PARTNERS



PROGRAMME FUNDERS



DONATION PARTNERS



GOLD SPONSORS



SILVER SPONSORS



BRONZE SPONSORS





1 APRIL 2022-31 MARCH 2023

# 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 & amortisation
- Travel & transport
- Accounting & legal
- Other administration
- Other expenses

Expenses

\*Includes services revenue.

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



BY THE NUMBERS

# Financial overview

Our international volunteer revenue bounced back this year after a long hiatus through Covid-19 making up \$104k of our services revenue. We're very excited to have our collaboration with International Volunteer Headquarters up and running again, and have an ambition to train all new volunteers as citizen scientists, contributing to long-term international capacity development for Litter Intelligence.

Grant revenue retracted by \$310k year on year, with Ministry for the Environment funding for Litter Intelligence finishing up — albeit with one final wash-up — and our move away from funded riparian planting activities.

We're positive about increased funding from central government and local councils for our programmes of work around litter monitoring, education and litter management of our coastlines. While we expect this to take some time to build, in the meantime we'll continue to carry the overhead necessary to deliver on our ultimate goal of 60% less coastal litter by 2030.

Salaries and contractor expenses increased \$237k YOY due to increased costs associated with final pay-runs for some of our longest serving employees and increased contractor costs associated with exiting our riparian planting commitments. National travel increased \$67k as we reinvigorated engagement with citizen science volunteers around Aotearoa after the Covid-19 disruption from previous years.

Charity sponsorship increased by \$33k YOY, while project sponsorship and specific funding for our programmes reduced by \$40k YOY in line with our move away from riparian planting.

We continue to have a strong base of sponsors and have welcomed new major sponsors into the fold, such as AA Insurance. We continue to benefit from support from the likes of Hirepool, APL and Phoenix Drinks (now under Asahi Beverages) who have been with us since our early days.

Donations reduced by \$89k YOY, but remained our largest income source for the period, thanks to the generous support of partners like The Warehouse Group, One Percent Collective, and Sky City Group.

As well as being a great way to connect with the wider Sustainable Coastlines whānau, our fundraising ball helped to bolster event income for the year.

We're also seeing continued support from businesses keen to protect their local beaches with team clean-up and monitoring activities, contributing \$92k total event-related revenue in the reporting period. We're forecasting future revenue growth in this area. and look forward to working with more businesses across Aotearoa.



# Auditors' statement



## Sustainable Coastlines Charitable Trust Independent auditor's report to the Trustees

### Report on the Financial Statements

#### Opinion

We have audited the financial statements contained in the Performance Report of Sustainable Coastlines Charitable Trust (the entity), which comprise the statement of financial position as at 31 March 2023, statement of comprehensive income and statement of cash flows for the year ended 31 March 2023, and the statement of accounting policies and other explanatory information.

In our opinion:

- 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 performance report gives a true and fair view of:
    - the entity information for the year then ended
    - the service performance for the year then ended
    - the financial position of Sustainable Coastlines Charitable Trust as at 31 March 2023 and of its financial performance, and cash flows 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.

#### Basis of Opinion

We conducted our audit of the statement of comprehensive income, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with 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).

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 are independent of the entity 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. 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.

Auckland | Level 4, 21 Queen Street, Auckland 1010, New Zealand  
Tauranga | 145 Seventeenth Ave, Tauranga 3112, New Zealand

+64 9 366 5000  
+64 7 927 1234

info@williambuck.co.nz  
www.williambuck.com

William Buck is an association of firms, each trading under the name of William Buck across Australia and New Zealand with affiliated offices worldwide.

\*William Buck (NZ) Limited and William Buck Audit (NZ) Limited



### Responsibilities of the Trustees for the Financial Statements

The Trustees are responsible for:

- a. 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.
  - b. the preparation of a performance report on behalf of the entity that gives a true and fair view, which comprises:
    - the entity information
    - the statement of service performance
    - the statement of comprehensive income, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report
- in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and
- c. for such internal control as the Trustees determine is necessary to enable the preparation of the 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 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 performance report 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 (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 (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.
- 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 management.
- Obtain an understanding of the process applied by the entity to select what and how to report its service performance



# Auditors' statement

**WilliamBuck**  
ACCOUNTANTS & ADVISORS

- Evaluate whether the service performance criteria are suitable so as to result in service performance information that is in accordance with the applicable financial reporting framework.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Board 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 entity information, financial statements and service performance information, including the disclosures, and whether the entity information, financial statements and service performance information represent 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.

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

### Restriction on Distribution and Use

This report is made solely to the entity's trustees, 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 entity's trustees, as a body, for our audit work, for this report or for the opinions we have formed.



William Buck Audit (NZ) Limited

Auckland  
11 October 2023



# Comprehensive income

STATEMENT FOR THE YEAR ENDED 31 MARCH 2023  
IN NEW ZEALAND DOLLARS

	Note	2023	2022
		\$'000	\$'000
Revenue	5	2,060	2230
Cost of goods sold		-	-
<b>Gross surplus</b>		<b>2,060</b>	<b>2,230</b>
Other income	6	36	4
Administration	7	(2,393)	(2,200)
Project expenses		(208)	(204)
Fundraising expense		(39)	(23)
Promotion		(4)	(17)
Other expenses	8	(3)	-
<b>Surplus / (deficit) for the year</b>		<b>(551)</b>	<b>(210)</b>
<b>Total comprehensive income revenue and expense for the year</b>		<b>(551)</b>	<b>(210)</b>

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



# Financial position

STATEMENT FOR THE YEAR ENDED 31 MARCH 2023  
IN NEW ZEALAND DOLLARS

	Note	2023 \$'000	2022 \$'000
<b>Assets</b>			
<i>Current assets</i>			
Cash and cash equivalents	9	179	628
Receivables		102	148
Prepayments		15	16
<b>Total current assets</b>		<b>296</b>	<b>792</b>
<i>Non-current assets</i>			
Intangible assets	10	153	265
Property, plant and equipment	11	76	94
<b>Total non-current assets</b>		<b>229</b>	<b>359</b>
<b>Total assets</b>		<b>525</b>	<b>1,151</b>
<b>Liabilities</b>			
<i>Current liabilities</i>			
Accruals		67	124
Trade payables		36	60
PAYE payable		-	-
GST payable		11	5
<b>Total current liabilities</b>		<b>114</b>	<b>189</b>
<b>Total liabilities</b>		<b>114</b>	<b>189</b>

	Note	2023 \$'000	2022 \$'000
<b>Equity</b>			
Accumulated revenue and expense		(34)	517
Revaluation surplus		445	445
<b>Net assets / equity</b>		<b>411</b>	<b>962</b>
<b>Equity and Liabilities</b>		<b>525</b>	<b>1,151</b>



Samantha WALMSLEY-BARTLETT  
Trustee

26 October 2023

Date



Grant Biggar  
Trustee

26 October 2023

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 2023  
IN NEW ZEALAND DOLLARS

	Contributed capital	Revaluation Surplus	Accumulated revenue and expense	Total
	\$'000	\$'000	\$'000	\$'000
<b>Balance at 1 April 2021</b>	-	445	727	1,172
Surplus/(Deficit)	-	-	(210)	(210)
<b>Total comprehensive income revenue and expense for the year</b>	-	-	(210)	(210)
<b>Balance at 31 March 2022</b>	-	445	517	962
	Contributed capital	Revaluation Surplus	Accumulated revenue and expense	Total
	\$'000	\$'000	\$'000	\$'000
<b>Balance at 1 April 2022</b>	-	445	517	962
Surplus/(Deficit)	-	-	(551)	(551)
<b>Total comprehensive income revenue and expense for the year</b>	-	-	(551)	(551)
<b>Balance at 31 March 2023</b>	-	445	(34)	411

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



# Cash flows

STATEMENT FOR THE YEAR ENDED 31 MARCH 2023  
IN NEW ZEALAND DOLLARS

	Note	2023	2022
		\$'000	\$'000
<b>Cash flows from operating activities</b>			
Proceeds from grants, donations and bequests		1,279	1,517
Goods and services provided		856	804
Payments to suppliers and employees		(2,559)	(2,022)
<b>Net cash from operating activities</b>		<b>(424)</b>	<b>299</b>
<b>Cash flows from investing activities</b>			
Payments for development of intangible assets		(21)	(47)
Payments for purchase of property, plant and equipment		(4)	-
<b>Net cash from investing activities</b>		<b>(25)</b>	<b>(47)</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(449)</b>	<b>252</b>
Cash and cash equivalents at beginning of year		628	376
<b>Cash and cash equivalents at the end of year</b>	<b>9</b>	<b>179</b>	<b>628</b>

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.

### 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.



# Notes to the financial statements

## CONTINUED



### *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 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.



# Notes to the financial statements

## CONTINUED



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



# Notes to the financial statements

## CONTINUED



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.

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



# Notes to the financial statements

## CONTINUED



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 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



# Notes to the financial statements

## CONTINUED



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

## CONTINUED



### 5 Revenue

		Note	2023 \$'000	2022 \$'000
<b>Non-exchange revenue</b>				
	Donations received		686	775
	Grants		357	667
	Sponsorship		401	368
	In kind donations		83	61
	Event income		103	107
	Fundraising		117	14
	Expense contributions		-	-
	Services revenue		116	-
	Flagship Income		-	-
	Membership Revenue		1	2
	Project Sponsorship		196	236
			2,060	2,230
	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			35	4
Wage subsidy received			1	-
			36	4



# Notes to the financial statements

## CONTINUED



### 7 Administration

	Note	2023	2022
Accounting and legal		(94)	(57)
Amortisation	10	(133)	(221)
Bad debts		(7)	(6)
Depreciation	11	(26)	(194)
Educational Resources		-	-
Insurance		-	-
Motor vehicle		-	-
Power, phone and utilities		-	-
Rent		(41)	(35)
Salaries, wages and independent contractors		(1,607)	(1,334)
Travel and transport - International		-	-
Travel and transport - National		(150)	(83)
Other		(335)	(270)
<b>Total</b>		<b>(2,393)</b>	<b>(2,200)</b>

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.

### 8 Other expenses

Foreign exchange loss		(3)	-
		(3)	-

### 9 Cash and cash equivalents

Bank accounts	179	628
<b>Cash and cash equivalents in statement of cash flows</b>	<b>179</b>	<b>628</b>



# Notes to the financial statements

## CONTINUED



### 10 Intangible assets

	Website	Total
Cost or valuation	\$'000	\$'000
Balance as at 1 April 2022	797	797
Additions	21	21
Disposals	-	-
<b>Balance as at 31 March 2023</b>	<b>818</b>	<b>818</b>
<b>Accumulated amortisation and impairment</b>		
Balance as at 1 April 2022	532	532
Amortisation	133	133
<b>Balance as at 31 March 2023</b>	<b>665</b>	<b>665</b>
<b>Net book value</b>		
As at 31 March 2022	265	265
As at 31 March 2023	153	153

### 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 2022	497	363	153	79	1,092
Additions	-	-	-	4	4
Disposals	-	-	-	(1)	(1)
<b>Balance as at 31 March 2023</b>	<b>497</b>	<b>363</b>	<b>153</b>	<b>82</b>	<b>1,095</b>
<b>Accumulated depreciation and impairment</b>					
Balance as at 1 April 2022	497	342	94	65	998
Depreciation	-	3	13	10	26
Disposals	-	-	-	(1)	(1)
<b>Balance as at 31 March 2023</b>	<b>497</b>	<b>345</b>	<b>107</b>	<b>70</b>	<b>1,019</b>
<b>Net book value</b>					
As at 31 March 2022	-	21	59	14	94
As at 31 March 2023	-	18	46	12	76



# Notes to the financial statements

## CONTINUED



### 12 Operating leases

			Note	2023 \$'000	2022 \$'000
<b>Leases as lessee</b>					
No later than one year				30	10
Later than one year but not later than five years				8	-
Later than five years				-	-
				38	10

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.

### 13 Related party transactions

<i>Identity of related parties</i>					
The charitable trust has a related party relationship with its key management personnel being the Trustees and senior management.					
<i>Transactions with related parties</i>					
Transactions with related parties are settled in cash or in-kind. The Trustees provide their governance services on a pro bono basis.					
<i>Key management personnel remuneration</i>					
		<b>2023</b>		<b>2022</b>	
		Value of remuneration	Number of employees	Value of remuneration	Number of employees
		<b>\$'000</b>		<b>\$'000</b>	
Senior management		507	4	493	4



# Notes to the financial statements

## CONTINUED



### 14 Commitments and contingencies

There were no commitments or contingencies at reporting date.

### 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 stability has returned to the Entity's operation, these conditions continue to create 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 Reports after reporting date

There were no material events subsequent to balance date.