



Sustainable HB
CENTRE FOR CLIMATE AND RESILIENCE

**Annual Report
2022/23**



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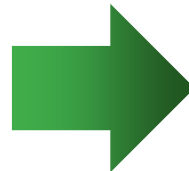
We have rebranded- Sustainable HB- Centre for climate and resilience

Our organisation has supported Hawke's Bay communities for more than 30 years. From the early days as Biodynamic Organic Education Trust, through to our more recent Environment Centre Hawke's Bay. Extending from Wairoa in the North, to CHB in the South, our projects have ranged from organic farming and gardening workshops, to environment talks, e-waste and specialist recycling and plenty more events.

With climate change, increasing climate related disasters, ecological overshoot, biodiversity loss and the cost-of-living existential crises, our focus has broadened over the last year. The brand and name repositions our organisation to address these immediate challenges.

Sustainable HB – Centre for Climate and Resilience is our new name and tagline. Our vision has expanded and our strategy is currently being revitalised to address four strategic pou. Our new logo embodies Hawke's Bay's five awa (river), recognises these taonga (treasures) as the life blood of our people, and environment. The awa (rivers) also form a maunga (mountains) acknowledging our focus from the mountains to the sea. While the direct inclusion of 'climate' and 'resilience' reminds us every day that we are in a fight against time, to reduce our emissions and reduce our ecological overshoot in a rapidly changing world, with resiliency more important than ever for our diverse communities.

EnvironmentCentre
Hawke's Bay



 **Sustainable HB**
CENTRE FOR CLIMATE AND RESILIENCE

About Us

Our Mission

To inspire, educate and empower our community to create a resilient and regenerative Hawke's Bay within planetary boundaries.

Our Vision

We have a vision of a resilient, equitable and just, connected community with thriving local regenerative food systems, restored biodiversity, and a local circular economy within Hawke's Bay social and ecological planetary boundaries.



Strategic Pou

- 1. Nature based solutions and ecosystems restoration** - Regenerating our native forests and wetlands, restoring our rivers and waterways and working with nature-based solutions to address biodiversity collapse, ecological overshoot and climate change.
- 2. Resilient communities** – Supporting our communities through adaptation and mitigation to become just, equitable climate resilient communities. Supporting, seeding and facilitating projects across local food resilience, water security, community energy democracy, active carbonized transport, energy efficient housing, localized circular waste solutions and disaster response for climate emergency events
- 3. REconomy** – Developing the capacity of our communities to transform their local economies to localise, be energy efficient, community owned, and ready to adapt and mitigate against climate change.
- 4. Systems change** - Building an economic and political powershift by supporting communities to take bold action, including changing the rules to create paths of less resistance.

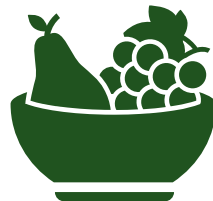




Image: Sarah Walker and Emma Horgan

Co-Chair Report



As co-chair of Sustaining Hawke's Bay Trust, I am proud to highlight the significant progress made in our strategic plan. We have successfully implemented various initiatives through our strategic pou to promote sustainable development and secure the futures of our community.

The Hawke's Bay region faced significant challenges after cyclone Gabrielle. Emma and the team, our trustees and volunteers rose to the occasion with an enormous response. Through their dedication and hard work, we were able to provide immediate relief and support to those affected by the disaster. The resilience and compassion demonstrated was truly inspiring, reaffirming our commitment to the well-being of our region.

We have made a strategic shift towards promoting resilient communities. By empowering individuals to foster a sense of ownership, we aim to create sustainable and resilient communities. This awareness will assist the long-term development of our region, but also strengthens the social fabric that binds us together. Through research and continued advocacy, we are able to effectively address the emerging challenges. Our commitment to education and adaptation to climate change remains unwavering as we strive to create a more sustainable future for our region. Kia mau tonu te mahi!



Image: Strengthening Communities Hui

Our networks



CEN is a nationwide network of 19 organisations, with an aim to put healthy homes and community energy in the public spotlight, to get community organisations talking, and to inspire citizen engagement in our renewable energy transition. As a member we are connected to a tremendous amount of expertise throughout Aotearoa which places us in good stead as we seek to support local community energy projects.



EHA is a national network of 22 Environment Centres, of which Sustainable HB is one. Through this network, EHA supports members by enabling collaboration, capacity building, and organisational development. Sustainable HB is pleased to have our Chief Executive Emma Horgan as a Board Member of EHA, and through this provide a direct connection between their important work and our region.



ZWN is a network of 100+ community enterprises across Aotearoa that are each endeavouring to move the nation towards zero waste. They have a mission of connecting and empowering zero waste community enterprises across Aotearoa, informing policy and procurement and trialing and delivering zero waste solutions. As Hawke's Bay's only member, we connect local insights to this body of work.



What We Do

Over the last 15 months we have delivered projects spanning advocacy, biodiversity, community resilience, food resilience, research, waste and disaster relief. What's most exciting, is that we're just beginning. In the coming months and years, we're mobilising our people, launching new projects, and ensuring that Sustainable HB is leading our region to a better tomorrow.

1. Disaster response
2. Biodiversity
3. Waste
4. Resilience
5. Advocacy & media

Disaster Response



Image: Helicopter transporting essentials

Cyclone response

In the immediate aftermath of Cyclone Gabrielle, we mobilised with the support of our networks and community. 280 volunteers signed up to provide immediate support to 64 communities across Hawke's Bay.

Through this work, we were able to facilitate the distribution of ~22,000 meals, as well as thousands of items of food, toiletry, clothing, generators, medicine, bedding, H&S equipment, tools, cleaning products and communication devices.

Mobilising a network of cars, trucks, boats, and even some helicopters and ambulances, this support ensured those who lost everything had access to the basics, and knew the wider community was there for them.



Project Overview

VOLUNTEERS
SUPPORTING

280



MEALS DISTRIBUTED
TO COMMUNITIES

~22,000



COMMUNITIES
SUPPORTED

64





Cyclone Response

Achieving this scale of impact was only possible due to the tremendous support of thousands of people from across Hawke's Bay and Aotearoa. From the hundreds of people who volunteered with us, to the thousands of people that donated items to our cause, thank you.

To the members of Community Energy Network, Environment Hubs Aotearoa and Zero Waste Network, thank you for mobilising behind us to source items in your communities and send to the people of Hawke's Bay.

A big final thank you to our Give A Little donors, that collectively raised \$143,581. These funds were distributed to; 752 households across Hawke's Bay, three hubs providing food for their community, and the remainder distributed to communities directly.



Project Overview



GIVE A LITTLE FUNDS
RAISED AND DISTRIBUTED

\$143,581



INDIVIDUAL
DONATIONS

700+

Biodiversity



Biodiversity

We have been protecting and restoring biodiversity across Hawke's Bay through a new partnership with Ministry for the Environment.

Our team partnered with catchment groups and river / biodiversity focused organisations from across Hawke's Bay to identify the specific needs within our region and to develop a plan to support communities and groups so that they are better able to meet the needs of their community and catchment.

We offered catchment groups targeted support that aligns with their self-identified need. As we continue to deliver this programme we will be delivering education programmes to schools and communities.



Project Overview



TEAM
SIZE

9



CATCHMENT GROUPS
BEING SUPPORTED

24



EDUCATION PROGRAMS
TO BE DELIVERED

8

Waste



Image: Waste Warriors – Christmas in the Park

Waste – specialist recycling

We continued to support households and businesses to transition to a lower waste future, by offering our Specialist Recycling service that collects 18 different items that would otherwise be destined for landfill.

Within our centre we collected batteries, soft plastic, tetra paks, coffee pods, metals, printer toners, cell phones, amongst plenty more.

Following many years of recycling e-Waste, we ceased offering this service in 2023, due to rising costs, and a move to our new home which has less space to operate within. A huge thank you to all of those amazing volunteers that supported this work.



Project Overview



**SPECIALIST
RECYCLING**

20,000kg



**VISITORS TO OUR
CENTRE**

5,000+

Waste – Waste Warriors

Following a cessation of our Waste Warriors event waste diversion service during the pandemic, we were able to relaunch the service.

A key change to the service is that BioRich no longer accept ‘compostable’ food packaging that is frequently used at events as a more sustainable option. While this does result in a significantly reduced diversion rate, the change is a step forward as these items previously contaminated compost and leached harmful chemicals into our environment.

As we build towards the future, we look forward to partnering with events to design truly sustainable practices that eliminate waste for good.



Project Overview



**VOLUNTEERS
SUPPORTING**

20+



**WASTE DIVERSION
RATE**

~50%



**EVENTS
SUPPORTED**

11

Resilience



Image: Seed & Crop Swap

Research – Te Wai Te Weu

We partnered with Te Whatu Ora and University of Auckland to research the impacts of natural disasters on the health and well-being of people and communities across Aotearoa.

Our team of researchers met with first responders, teachers, community leaders, and those that were most impacted by Cyclone Gabrielle to hear their stories and learn how they can be better supported when the next natural disaster occurs.

We are now contributing to a national report and will develop a Hawke's Bay report which will be shared widely across our many communities.



Project Overview



TEAM
SIZE

3



INTERVIEWS
COMPLETED

58



PAGES OF KEY THEMES
AND FINDINGS

170

Food resilience

In alignment with our new strategy, we began delivering the first stages of our Food Resilience Project. The first step was establishing and facilitating the Hawke's Bay Food Resilience Network, which is a collective of 26 organisations that have a shared vision of every person in Hawke's Bay having access to healthy, locally grown kai.

Other projects delivered include, launching of the Sustainable HB Seed Bank, the Camberley Maara Project and crop swap events.

We look forward to further expanding our delivery into 2024.



Project Overview



FOOD RESILIENCE
NETWORK MEMBERS

26



SEED BANK VARIETIES
AVAILABLE

100+

Advocacy

Aligning to one of our strategic pou, our organisation has continued to increase our engagement with community partners to advocate for a safer, fairer and more sustainable future for Hawke's Bay and Aotearoa.

One of the more impactful pieces of advocacy completed this year was co-ordinating with Forest and Bird, Ngāti Kahungunu, Te Taiwhenua o Heretaunga and Te Taiwhenua o Te Whanganui ā Orotu to write a report which was shared widely to local councils, media and community groups that outlines recommendations for creating a climate-resilient post-cyclone Hawke's Bay. You can read this report as Appendix 1 of this Annual Plan.



Project Overview



MEDIA
ENGAGEMENTS

14



FORMAL
SUBMISSIONS

6



NETWORKS
LAUNCHED

3

In the Media

Sustainable HB has had a busy year featuring in the local and national media. With topics ranging from cyclone support, to future resiliency, to our drive to find a new home, to conversations on sustainable futures, we were often providing a voice for our community

Bay Buzz

- [Eight 'Asks' to Make Our Communities Climate Resilient](#)
- [Environment Centre Develops Wash Station](#)
- [Environment Centre Offers Solutions](#)
- [Let's Start Talking](#)
- [Our Environment is Hurting Too](#)
- [Support the HB Environment Centre](#)

Hastings Leaders

- [Environment Centre Helps Thousands](#)

HB Today

- [Conserve Water, Food for Those in Need](#)
- [Douglas Outdoor & Textile Innovation Support](#)
- [Environment Centre on the Move](#)
- [Say No to Plastic](#)

Newshub

- [Random Acts of Kindness](#)

Radio New Zealand

- [Community Response Key to Recovery](#)

The Valley Profile

- [Donations Made for Flood Victims](#)

Volunteers



Image: Waste Warriors – Christmas in the Park

Our incredible volunteers

We are incredibly grateful to the support we get from our amazing network of volunteers that enables us to affect change and positively impact our wider community.

We'd like to end by offering a special thank you to the 80+ volunteers that supported our e-waste recycling for many years. While this service has now ceased with the move to our now smaller home, the e-waste that was processed by this amazing team, made a huge impact, and we thank you for your commitment to supporting us.



Project Overview



VOLUNTEERS
SUPPORTING US

300+



CYCLONE ESSENTIALS
DISTRIBUTED

10,000+

Partners



Image: School Holiday Programme at our Centre

Funders



Corporate Partners



Thank you to each of our funders and partners. We couldn't do our important work without you and we look forward to continuing our partnership into 2024 and beyond.



Sustainable HB
CENTRE FOR CLIMATE AND RESILIENCE

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Appendix 1

Recommendations for Creating Climate-Resilient Communities in Hawke's Bay after Cyclone Gabrielle

There has been significant damage to Hawke's Bay and our communities as a result of Cyclone Gabrielle. Our immediate reflex will be to rebuild what has been lost, and in the same way. But the way we have built and planned in the past has made our communities vulnerable to the impacts of climate change. Now is the time to step back and rethink things holistically and intergenerationally, and to restore our communities in a way that is more resilient and supports healthy people and ecosystems.

We know that climate change will result in more extreme weather events like Cyclone Gabrielle. This means that sea level will rise, that rivers will flood again, that we may be exposed to tsunami and that there is an increasing risk to our coastal and riverside communities, as well as our roading, energy, communications, water, and sewerage infrastructure. We also know that as a region we are not doing our bit to adapt to or soften the impacts of climate change on everyone. Our life-giving ecosystems are unhealthy and cannot support us; we are currently overshooting ecological boundaries and greenhouse gas emission profiles in Hawke's Bay continue to rise. We have no solid plan to change this.

We also know our communities are hurting emotionally and financially because of Cyclone Gabrielle, and we don't want this to happen again. We must change in a way that is equitable, just, fair, and inclusive of our displaced communities in particular. We want to bring everyone on this journey.

Climate change is also creating disproportionate challenges for Māori. Cultural taonga, ancestral whenua, and whānau wellbeing are uniquely vulnerable to our increasingly extreme weather in Aotearoa.

We, as signatories to this list of recommendations, are advocating for cyclone recovery agencies, Central Government, the Hawke's Bay Regional Council, Napier City Council, Hastings District Council, Central Hawke's Bay Council, and Wairoa District Council to focus on the eight key areas listed below during the recovery process. These are critical to our communities' future resilience, and for our collective adaption to and mitigation of climate change impacts.

We appreciate action on these recommendations will not occur immediately. Action will take time and will require community involvement. Things may change. However, we feel it is critical to put these recommendations to you – as decision-makers – now, in the hope that agencies start the process of building a more resilient and sustainable Hawke's Bay, rather than continuing with the status quo.

In moving forward, we will need independent local environment and climate change experts included in the recovery planning process and governance structure. Relying on existing institutions alone will not change the status quo and risks us facing the same disasters again. An independent environment committee should be set up to contribute to decision-making. Resources put into the recovery and rebuild must be tied to community resilience, climate adaptation, mitigation, and environmental restoration in a measurable and accountable way, and which ensures our communities can cope with whatever the future brings and that true change occurs.

Any recovery response needs to be committed to upholding the principles of Te Tiriti o Waitangi and respecting the mana motuhake of mana whenua.

We recommend that decision-makers lead our community to:

1. Change our relationship with rivers and floodplains

Human activities in Hawke's Bay¹ have reduced the physical area of our braided rivers, damaging their health and mauri, substantially reducing their ability to contain large floods, and reducing their ability to recharge our aquifers. Many areas claimed for development along rivers are historic braid or floodplains - often still accessible to floodwaters (and sediment) in a large enough flood - putting our communities, who have developed within these areas, at risk.

We are advocating for Te Mana o Te Wai² -led restoration of these flood plains, including restoration of braided rivers and their ability to recharge our aquifers, and widening of the corridors between stop banks.

This means managed retreat (over appropriate time frames) will be required in many places to remove buildings and potentially adjust existing activity on braided river floodplains. While there could still be allowances made for restricted activities on flood plains (where they are consistent with Te Mana o te Wai), and many urban areas will still need to be protected while longer term retreat is considered, we must start thinking about this now to keep our communities safe from future flooding as the climate changes.

2. Rethink where and how we rebuild

Cyclone Gabrielle has shown us that our housing, roading, communications, energy, water, stormwater, waste, and wastewater systems are highly vulnerable. We need to rethink their placement and how we manage them. Traditional thinking and design in infrastructure (for example, disposal of waste to landfills, or treating sewage near sea level pumping it out to sea are reaching limits in adequacy, have increasingly high implementation costs, and cause environmental damage). We need to change our mindset from trying to create an environment that is resistant to change (because we are trying to engineer things to stay the same) to creating an environment and system that is naturally resilient (and can cope with shocks such as large storms). We are advocating for the rebuild to think intergenerationally, ensuring community longevity and resilience under climate change. In recovering, we must:

- i. Ensure communities are planned for long-term climate resilience, ensuring local food security (i.e., access to food is reliable), water security (i.e., access to safe water is reliable), localised waste management and disposal, reduced transport needs (so that if transport routes are cut-off, there are fewer disruptions), less energy use, and more disaster resilience overall (such as through restoring wetlands to hold floodwaters). These could be described as decentralised, localised, and nature-based solutions.
- ii. Rezone areas currently unsuitable for housing, businesses, and other infrastructure. These might be areas flooded during the cyclone, areas on historical or new floodplains, areas below sea level, and vulnerable coastal areas - particularly where threatened by sea level rise. We must support managed retreat for those already in the most affected

¹ Such as agriculture, river engineering, urban development, and introduced weed encroachment.

² Te Mana o te Wai **refers to the vital importance of water**. When managing freshwater, it ensures the health and well-being of the water is protected in the first instance, and following that, human health needs are provided for, before enabling other uses of water or freshwater ecosystems.

areas, such as any 'redzones'. After any retreat, space should be prioritised for nature restoration.

- iii. Review the location of organisations that undertake activities that could cause harm if inundated by flooding or sea level rise, such as holding large amounts of chemicals or treating wastewater. We should enable them to retreat from high-risk coastal areas to avoid any further damage to the environment and our communities.
- iv. Incorporate water sensitive urban design (e.g., household rainwater tanks, permeable pathways, urban trees) and nature-based solutions (e.g., wetland restoration) as an approach to water management that protects, restores, or mimics the natural water cycle. New housing developments must incorporate 'sponge city' thinking - where they can absorb and hold water safely. This concept integrates green roofs, urban lakes, green spaces, swales, trees, biodiversity, curb side rain gardens, and permeable pavements to absorb and filter water into the ground. Sponge cities use these natural resources to absorb water and release it more slowly into lakes and rivers, helping to prevent flooding and filtering stormwater.
- v. Increase greening of cities from approximately 2% to 10%
- vi. Consider the entire 'life' of products used for the rebuild and the carbon emissions/storage associated with them, for example the materials used in construction, the construction process, construction waste, and the disposal of a building at the end of its life.

3. Protect and restore wetlands and indigenous forests

Restoration of wetlands and indigenous forests across Hawke's Bay is critical to helping us soften the impact of extreme weather (among many other benefits) and should be undertaken at scale and speed region wide. We seek that any spaces retreated from, as well as suitable public land and areas beyond be available for this wetland restoration and other nature-based solutions i.e., biodiversity, reforestation, braided river corridors, and wetlands projects.

Wetlands and forests help reduce floods and relieve droughts. They slow rainwater down. They recharge groundwater. They buffer communities from storm surges. Connected to the main river channels, springs, wetlands, riparian forests, and small streams on flood/braid plains act as veins, lungs, and kidneys of braided rivers. The biodiversity they support provides ecosystem services (benefits to humans). They filter water and provide healthy habitats for plants, animals, and people. In floods they provide space and help slow water. Over the last 200 years of development, we have lost nearly 98% of our original wetlands and 77% of the original indigenous forest in Hawke's Bay. We urgently need to put them back.

Wetlands and forests also capture and store carbon, reducing atmospheric greenhouse gases. Coastal wetlands can absorb carbon up to 57 times faster than tropical rainforests. Peat wetlands store huge amounts of carbon in deep soils. Native forests and huge stores of carbon too, but their ability to do this (and slow down rainwater) is threatened by invasive pests such as deer, possums, goats, and pigs. We must restore wetlands and forests and support them with pest control.

Hawke's Bay's annual forestry harvest contributes 3.9 million tons of emissions. This compares to 2.8 million tons from our regional agricultural emissions. Exotic trees (mostly pines) do better under the emissions trading scheme (ETS) because of their fast growth rate, but native forests both mitigate climate change and help build climate resilience. They are more effective at sediment control than the exotic forests and increase biodiversity. We must prioritise native forests.

For most catchments that were impacted by the cyclone it could be that the best land use is native forestry, not harvested or with selective harvesting. The ETS is purely focused on carbon sequestration, but we need to include biodiversity and adaptation as key factors to finance acceleration of native forest restoration and to support our farmers' recovery (e.g., where they may want to replant native trees).

To this end, we are also advocating for the independent inquiry into land use in Tairāwhiti to be extended to include the whole of the Hawke's Bay region.

4. Create food resiliency

We know from experience that our local food systems are vulnerable to a wide range of shocks, including disasters, disease, weather, and climate change. Climate change is already undermining food systems in many parts of the world, contributing to a rise in global food poverty and threatening the livelihoods of millions of farmers, orchardists, and fishers.

We are advocating for your support in the development of a regional food resilience, security, and sovereignty strategy in authentic partnership with the community.

Some of the signatories to this list of recommendations have started a workgroup to create this strategy and action plan to help grow our community's food security, and those groups are asking for your support in continuing this.

5. Responsibly manage the waste and sewerage issues

The volume of waste created by the Cyclone is unprecedented. Sewage treatment at the moment is also problematic. However, that does not mean we can return to outdated methods of simply dumping waste anywhere.

We are advocating for the remediation of the 5 new unconsented dumps in Hastings and remediation of (or offsetting of damage done by) the raw sewerage sent to sea in Napier to minimise damage done to our environment as a result of the cyclone.

We are also advocating for the development of an integrated waste strategy and strengthened disaster waste management approach across all councils, in partnership with Mana whenua, to plan for managing the years ahead of Cyclone Gabrielle. We need to be prepared for waste from future disasters, and we need our *existing* waste systems to be resilient to those disasters too.

We are advocating for all wastewater plants and waste disposal sites to consider climate change impacts such as heat, sea level rise, storms, and wind. Ideally these sites will be removed from the coast, elevated, and located outside of floodplains and vulnerable areas. Other waste systems - include at-home and community treatment and composting systems - should also be a priority to increase resilience and reduce reliance on centralised infrastructure.

We understand that there will be large volumes of construction and demolition waste and would like to see the recycling of this where possible. We must adopt a more circular economy and consider emissions reductions in any strategy/plan.

6. Incentivise land use that transitions us to holistic farming that is good for the environment

We are advocating for the development of an incentive programme to support farmers who are recovering from the cyclone to move away from intensive agriculture and convert to low input and regenerative agricultural systems, or similar nature-based systems. This should include supporting farmers to retire and reforest unstable land in a financially sustainable way and invest in alternative crops and products. We can create a healthy 'patchwork' landscape according to what makes the most sense on different land. This will help to reverse biodiversity loss, improve soil carbon retention, improve water management, and reduce nitrous oxide emissions. Collectively we have built our existing food system, farmers should not have to wear the brunt of the cost transitioning from it.

7. Meet Te Tiriti obligations and Ensure Mana Motuhake of Tangata Whenua during the rebuild

We recommend that recovery agencies develop a mechanism for marae / hapū to interface directly with the crown following the recovery:

- i. To preserve, protect, and promote taonga & Mātauranga Māori.
- ii. To protect and promote the wellbeing of mana whenua communities, in Heretaunga, Ahuriri, Wairoa, and Tamatea.
- iii. To realise the aspirations held, in response to recovery plans and the future development and re-housing strategies for ngā marae hapū
- iv. To extend mana whenua influence as kaitiaki into the Kāwanatanga sphere of influence to support mana whenua in re-establishing tikanga structures for Flora and Fauna, to enable build resilience and sustainability for community and Te Taiao wellbeing. Flora and Fauna are inextricably related and connected to the wellbeing of whanau, marae, hapū, and te Taiao (Environment). Claim WAI 262 sought the protection, conservation, management of New Zealand Indigenous Flora and Fauna and their resources.
- v.

8. Adequately fund community organisations, Mana Whenua, Taiwhenua and Iwi for delivering solutions for the climate emergency and biodiversity crisis

Hawke's Bay Regional council declared a climate emergency in June 2019. We are advocating for an increase in funding for Environment and community resilience focused community organisations, Iwi, PSG, and Taiwhenua to grow the work we do. Currently, all are inadequately resourced and/or supported:

- i. for the recovery ahead;
- ii. to grow the resilience of community;
- iii. to help our community transition equitably in a just, fair way to climate change
- iv. for climate change mitigation, and adaptation,
- v. for protecting, restoring and advocating for our environment and biodiversity.

Our work on the above is a critical part of the community and will be critical to cyclone recovery and future climate resilience.

Te Taiwhenua o Heretaunga, Te Taiwhenua o Te Whananui A Orotu and Ngati Kahungunu support these advocacy points in principle however reserve the right to provide further detail and emphasis on aspects and priorities relevant to our Whānau and hapū.

Ngā mihi nui,



Emma Horgan-Heke
Chief Executive Officer
Sustaining Hawke's Bay Trust

EnvironmentCentre
Hawke's Bay

Registered charity [CC25936](#)



Marei Apatu
Te Kaihautū
Te Manaaki Taiao



Te Taiwhenua o
HERETAUNGA



Wayne Ormsby
Te Manaaki Taiao



TE TAIWHENUA O
TE WHANGANUI A OROTU



Ngaio Tiuka
Ngati Kahungunu Taiao Unit



Ngāti Kahungunu Iwi
INCORPORATED



Dr Chantal Pagel
Regional Conservation Manager
Royal Forest and Bird Protection
Society of New Zealand Inc.



Forest & Bird
TE REO O TE TAI AO | Giving Nature a Voice

Performance Report

Sustaining Hawke's Bay Trust

For the period 1 April 2022 to 30 June 2023

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Entity Information

Sustaining Hawke's Bay Trust For the 15 months ended 30 June 2023

Legal Name of Entity

Sustaining Hawke's Bay Trust

Entity Type and Legal Basis

Sustaining Hawke's Bay Trust is a charitable trust registered under the Charitable Trusts Act 1957.

Registration Number

Registration number: 1034469

IRD number: 075-586-884

Entity's Purpose or Mission

The trust's vision is to see a Hawke's Bay community where people are actively engaged with sustainability and environmental matters and where sustainable practices are a part of everyone's daily lives.

Our mission is supporting people to create a sustainable Hawke's Bay community.

Sustaining Hawke's Bay Trust is committed to the principles of strong sustainability. This model recognises that the economy is a subset of society (i.e. it only exists in the context of a society), and that many important aspects of society do not involve economic activity. Similarly, human society and the economic activity within it are totally constrained by the natural systems of our planet.

Entity Structure

Sustaining Hawke's Bay Trust is administered by a Board of Trustees which shall consist of no less than four nor more than ten members of the trust.

Main Sources of Entity's Cash and Resources

Grant Income
Equipment Sales
E-Waste Sales

Main Methods Used by Entity to Raise Funds

Grant application and retail sales.

E-Waste sales come from goods disposed of by members of the public for which a fee is charged.

Entity's Reliance on Volunteers and Donated Goods or Services

The Trust is reliant on time spent by volunteers to man the retail shop, and assist with E-waste operations.

The Zero waste events are run solely by volunteers.

Physical Address

1004 Karamu Road North, Hastings, 4122

Postal Address

PO Box 11064, HASTINGS, 4158

Website / Social Media

www.environmentcentre.org.nz

Facebook: @EnvironmentCentreHawkesBay

INDEPENDENT AUDITOR'S REPORT

To the Trustees of Sustaining Hawke's Bay Trust

Opinion

We have audited the financial information in the performance report of Sustaining Hawke's Bay Trust on pages 9 to 19, which comprise the statement of financial position as at 30 June 2023, and the statement of financial performance and statement of cash flows for the period then ended, and the statement of accounting policies and notes to the performance report. We were not engaged to audit the entity information or statement of service performance and accordingly these statements, representing other information, are not included in our audit.

In our opinion, the financial information in the accompanying performance report presents fairly, in all material respects, the financial position of Sustaining Hawke's Bay Trust as at 30 June 2023, and its financial performance and its cash flows for the period then ended in accordance with the requirements of the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) standard issued in New Zealand by the New Zealand Accounting Standards Board (PBE SFR-A (NFP)), relevant to reporting financial position, financial performance and cash flows.

Basis for Opinion

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 Performance Report section of our report. We are independent of Sustaining Hawke's Bay Trust 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 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, Sustaining Hawke's Bay Trust.

Other Information: Entity Information and Statement of Service Performance

The Trustees are responsible for the other information. The other information comprises the entity information and statement of service performance but does not include the financial information in the performance report and our auditor's report thereon. Our opinion on the financial information in the performance report does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the performance report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the performance report 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.

Trustees' Responsibility for the Performance Report

The Trustees are responsible on behalf of the entity 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 and fair presentation of the performance report which comprises:

- the entity information;
- the statement of service performance; and
- the statement of financial performance, 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 in New Zealand by the New Zealand Accounting Standards Board, and

(c) for such internal control as the Trustees determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustees are responsible on behalf of the entity for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Information in the Performance Report

Our objectives are to obtain reasonable assurance about whether the financial information in 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) 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 decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial information in 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.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern. 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.

OLDERSHAW & CO

Oldershaw & Co

Napier

15 December 2023

Approval of Financial Report

Sustaining Hawke's Bay Trust For the 15 months ended 30 June 2023

The Trustees are pleased to present the approved financial report including the historical financial statements of Sustaining Hawke's Bay Trust for year ended 30 June 2023.

APPROVED

For and on behalf of the Board of Directors.


5FD00100-3A6B-000D-F9FB-08DBFCFB831A
Joanne Heperi

Co-Chairperson

Date 15/12/2023

5FD00000-3A6B-000D-F9FB-08DBFCFB831A


5FD00400-3A6B-000D-F9FB-08DBFCFB831A
Sarah Walker

Co-Chairperson

Treasurer

Date 15/12/2023

5FD00000-3A6B-000D-F9FB-08DBFCFB831A

Statement of Service Performance

Sustaining Hawke's Bay Trust For the 15 months ended 30 June 2023

APR 2022-JUN 2023 APR 2021-MAR
2022

Hub Reporting

Total website visitors	13,962	7,900
Total email subscribers	8,120	6,000
Total number of social media subscribers	4,850	3,231
Social media audience reached this year through posts	230,222	44,989
Number of times your hub appeared in the media	9	6
Number of direct collaborators your hub worked with	75	6
Total number of volunteers	300	90
Number of volunteer hours total	6,120	5,851
Number of composting systems and refills sold	276	282
Number of online events delivered e.g. zoom workshops	34	32
Total number of event participants	350	313
Number of tours/workshops/bees/public huis/events run	75	41
Number of school students worked with	500	90
Number of schools worked with	12	3
Total kilograms of waste diverted from landfill (140L bins @ max 20kg)	190,060	12,846
Kilograms of e-waste diverted	-	80,000
Number of waste audits conducted	5	6
Communities supported after Cyclone (community resilience)	64	-
Meals distributed to communities' after Cyclone	22,000	-
Number of people rescued food was distributed to	50,000	-
Number of stream, river or beach clean-ups run	15	9

Statement of Financial Performance

Sustaining Hawke's Bay Trust For the 15 months ended 30 June 2023

'How was it funded?' and 'What did it cost?'

	NOTES	2023	2022
Revenue			
Donations, fundraising and other similar revenue	1	704,822	167,434
Revenue from providing goods or services	1	105,026	131,698
Interest, dividends and other investment revenue	1	1,840	537
Other revenue	1	2,354	8,225
Total Revenue		814,041	307,894
Expenses			
Volunteer and employee related costs	3	423,449	224,596
Costs related to providing goods or service	3	311,997	80,395
Grants and donations made	3	115	-
Other expenses	3	40,403	18,796
Total Expenses		775,963	323,787
Surplus/(Deficit) for the Year		38,078	(15,894)

Examined for Audit
Oldershaw & Co.

By ALASTAIR CROMIE

This statement has been audited, and should be read in conjunction with the attached Independent Auditors Report.

Statement of Financial Position

Sustaining Hawke's Bay Trust

As at 30 June 2023

	NOTES	30 JUN 2023	31 MAR 2022
Assets			
Current Assets			
Bank accounts and cash	4	196,095	99,509
Debtors and prepayments	4	2,438	49,584
Inventory	4	5,604	8,509
Other Current Assets	4	-	39,361
Total Current Assets		204,136	196,964
Non-Current Assets			
Property, Plant and Equipment	5	117,085	30,678
Total Non-Current Assets		117,085	30,678
Total Assets		321,221	227,643
Liabilities			
Current Liabilities			
Creditors and accrued expenses	6	99,465	45,808
Total Current Liabilities		99,465	45,808
Non-Current Liabilities			
Other non-current liabilities	6	1,843	-
Total Non-Current Liabilities		1,843	-
Total Liabilities		101,308	45,808
Total Assets less Total Liabilities (Net Assets)		219,913	181,835
Accumulated Funds			
Accumulated surpluses or (deficits)	7	219,913	181,835
Total Accumulated Funds		219,913	181,835

Examined for Audit
Oldershaw & Co.

By ALASTAIR CROMIE

This statement has been audited, and should be read in conjunction with the attached Independent Auditors Report.

Statement of Cash Flows

Sustaining Hawke's Bay Trust For the 15 months ended 30 June 2023

'How the entity has received and used cash'

	2023	2022
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	414,661	183,641
Receipts from providing goods or services	114,815	168,091
Interest, dividends and other investment receipts	2,070	327
Cash receipts from other operating activities	348,259	23,873
GST	(33,787)	(37,745)
Payments to suppliers and employees	(744,845)	(319,926)
Donations or grants paid	(115)	-
Cash flows from other operating activities	(96)	(931)
Total Cash Flows from Operating Activities	100,962	17,330
Cash Flows from Investing and Financing Activities		
Receipts from sale of property, plant and equipment	-	2,609
Receipts from sale of investments	39,361	-
Payments to acquire property, plant and equipment	(53,019)	(20,041)
Payments to purchase investments	-	(236)
Cash Flows from Other Investing and Financing Activities	9,282	(43,693)
Total Cash Flows from Investing and Financing Activities	(4,376)	(61,361)
Net Increase/ (Decrease) in Cash	96,586	(44,031)
Cash Balances		
Cash and cash equivalents at beginning of period	99,509	143,540
Cash and cash equivalents at end of period	196,095	99,509
Net change in cash for period	96,586	(44,031)

Examined for Audit
Oldershaw & Co.

By ALASTAIR CROMIE

This statement has been audited, and should be read in conjunction with the attached Independent Auditors Report.

Statement of Accounting Policies

Sustaining Hawke's Bay Trust For the 15 months ended 30 June 2023

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Sustaining Hawke's Bay Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Grants

The income from grants and donations are accounted for depending on whether or not they have a 'use or return' condition attached.

Where no 'use or return' condition is attached, revenue is recorded as income when the cash is received. Where income includes a 'use or return' condition it is initially recorded as income when the cash is received then subsequently any portion not used (or unspent) at balance date is recorded as a liability in the Statement of Financial Position. In the subsequent financial year the unspent portion is reversed back to the Statement of Financial Performance.

The Contract grants from Ministry for the Environment and Hastings District Council are invoiced 6 or 12 monthly for the previous milestone period, and as this contract income is based on deliverables, this is not accrued until invoiced and milestone targets are met.

Note 2 includes grants and donations based on the amount received adjusted for opening unused and closing unused grants.

Property, Plant and Equipment

Property, plant and equipment are shown at cost or valuation less any accumulated depreciation and impairment losses.

Reserves

The Board has resolved to maintain a reserve fund that represents 6 months operational expenditure.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Examined for Audit
Oldershaw & Co.

By ALASTAIR CROMIE

This statement has been audited, and should be read in conjunction with the attached Independent Auditors Report.

Notes to the Performance Report

Sustaining Hawke's Bay Trust For the 15 months ended 30 June 2023

	2023	2022
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Donations - Give a Little Cyclone Fund	143,794	-
Grant - Foodstuffs	10,000	-
Grant - STLP	10,000	-
Grants- Pub Charity Limited	9,677	-
Grant - HDC Service Contract	-	30,000
Grant - Hawkes Bay Foundation	28,000	-
Grant - Internal Affairs, COGS, Food Resilience	4,000	-
Hawkes Bay Regional Council - Relocation Grant	50,000	-
Grant - Packaging Forum	7,500	-
Grant - EHA (MfE)	80,365	58,233
Grants - Eastern Central Community Trust	19,000	-
Grants - Lottery Grant Board	165,000	66,000
Grants - Hastings District Council	50,000	-
Grant - Hawke's Bay Regional Council LEAF	652	-
Donations and Sponsorship Income	56,833	13,201
MFE - Operations Manager Grant	50,000	-
Cyclone Gabrielle - Ministry for Social Development	20,000	-
Total Donations, fundraising and other similar revenue	704,822	167,434
Revenue from providing goods or services		
HDC Waste minimisation grant (Mobile Wash Station)	-	14,000
Specialist Recycling	3,102	-
Plastic Sales	1,295	-
COVID Leave Support Payment	600	-
Climate Hub Administrator Contribution N4N	1,549	-
Climate Hub Administrator Contribution - Re-Source	1,549	-
E-waste Sales	42,329	85,881
HDC - Farmers Market	-	3,519
HDC - Food Waste Workshop	2,609	-
NCC - Food Waste Workshop	11,602	-
Refillery Sales	10,648	1,717
Shop Sales	15,044	10,962
Upcycling & Repair Hub	-	4,527
Upcycled Electronics Income	777	1,457
Workshop Income	692	245
Zero Waste Income	13,230	9,391
Total Revenue from providing goods or services	105,026	131,698
Interest, dividends and other investment revenue		
Dividends Received	720	230

Examined for Audit
Oldershaw & Co.

By ALASTAIR CROMIE

The financial reports have been audited and these notes should be read in conjunction with the attached Independent Auditors Report.

	2023	2022
Interest Received	1,120	307
Total Interest, dividends and other investment revenue	1,840	537
Other revenue		
COVID-19 Wages Subsidy - Non Taxable	2,159	5,754
Depreciation Recovered	-	2,417
Sundry Income	195	54
Total Other revenue	2,354	8,225

2. Grants and Donations

Provider of Grant	What the funds relate to	2023	2022	Amount unspent at year end 2023
Give a Little Cyclone Fund	Cyclone Gabrielle relief funds	143,794.00	-	
Foodstuffs	Cyclone Gabrielle relief funds	10,000.00	-	
Science Teaching Leadership Programme (STLP)	Teacher hosting expenses	10,000.00	-	
Pub Charity Limited	New Computers	9,677.00	-	
HDC Service Contract	Reducing landfill workshops and subsidies	-	30,000.00	-
Hawkes Bay Foundation	Contribution towards staff wages \$2,000, \$26,000 Cyclone Recovery	28,000.00	-	
Internal Affairs	Food Resilience	4,000.00	-	
Hawkes Bay Regional Council	Relocation Grant	50,000.00	-	
Packaging Forum	Stainless Steel reusable cups and plates	7,500.00	-	
Environment Hubs Aotearoa (EHA)	Expansion of environment programmes run in the community	80,365.00	58,233.00	
Eastern Central Community Trust	Cyclone Gabrielle relief funds	19,000.00	-	
Lottery Grant Board	Mobile wash station \$65,000	165,000.00	66,000.00	
Hastings District Council	Move to new premise and year two of grants for delivery of environmental programmes.	50,000.00	-	
Hawke's Bay Regional Council LEAF	Funds for Sea Week	652.00	-	
Give a little and customer donations	Various small donations	56,833.00	13,201.00	
Ministry for the Environment	Operations Manager Grant	50,000.00	-	
Ministry for Social Development	Cyclone Gabrielle relief funds	20,000.00	-	

Examined for Audit
Oldershaw & Co.

By ALASTAIR CROMIE

The financial reports have been audited and these notes should be read in conjunction with the attached Independent Auditors Report.

2023

2022

3. Analysis of Expenses

Volunteer and employee related costs

Uniforms / branded clothing	340	-
Human Resources	485	-
Accident Compensation Levy	434	285
Entertainment Staff Volunteers	2,047	1,626
Training & Development / Conference Fees	7,514	2,463
Staff and Volunteer Expenses	4,401	2,429
Travel expenses	3,128	-
Wages & Salaries	405,098	217,793
Total Volunteer and employee related costs	423,449	224,596

Costs related to providing goods or services

Leased Car Park Expense	867	-
Wash station storage - expenses	1,687	-
Cyclone Relief Expenses	22,133	-
Cyclone - Helicopter Supplies	17,840	-
Cyclone - Food costs	68,235	-
Interest Expense	345	-
Essential Freshwater Project - Expenses	503	-
Climate Hub Expenses	10	-
Stripe Fees	359	67
Advertising	8,915	2,310
Cleaning & Laundry	6,180	3,286
Computer Expenses	2,472	2,689
Contractors	-	1,860
Equipment Hire	2,200	1,732
Shop Purchases	29,183	4,395
E-Waste Costs	4,849	14,458
Health and Safety	5,545	4,485
Insurance	4,245	2,050
Licences Fees & Permits	44	111
Light, Power & Heating	8,787	5,353
Motor Vehicle Expenses	3,615	183
Motor Vehicle - Repairs & Maintenance	1,726	409
Rent - Premises	99,812	20,583
Repairs & Maintenance	3,651	6,467
Stationery & Office Expenses	3,819	1,696
Subscriptions	9,763	4,860
Telephone, Tolls & Internet	3,214	1,498
Workshop and Tutor Costs	140	443
Zero Waste Expenses	1,857	1,462
Total Costs related to providing goods or services	311,997	80,395

Grants and donations made

Examined for Audit
Oldershaw & Co.

By ALASTAIR CROMIE

The financial reports have been audited and these notes should be read in conjunction with the attached Independent Auditors Report.

	2023	2022
Donations	115	-
Total Grants and donations made	115	-
Other expenses		
Consulting Expenses	1,599	2,008
Accountancy (Bookkeeper contract)	3,640	2,880
Accounting Fees - Xero	1,752	976
Accountancy Fees	3,073	1,000
Audit Fees	5,460	3,875
Bad Debts	-	929
Bank Fee & Charges	1,565	528
Depreciation as per Schedule	23,218	6,571
Penalties and Interest	114	29
Realised Currency Gains	(17)	-
Total Other expenses	40,403	18,796
	2023	2022

4. Analysis of Assets

Bank accounts and cash		
Westpac Enviro Centre Account	155,601	38,526
Westpac Online Saver	40,394	60,717
Cash Float	100	100
Petty Cash	-	166
Total Bank accounts and cash	196,095	99,509
Debtors and prepayments		
Accounts Receivable	588	2,680
Prepaid Expenses	1,849	2,016
Payments in Advance	-	44,888
Total Debtors and prepayments	2,438	49,584
Stock on Hand	5,604	8,509
Other current assets		
Westpac Term Deposit No 1	-	39,361
Total Other current assets	-	39,361

5. Property Plant and Equipment

2023	Education Equipment	Furniture & Fittings	Motor Vehicles	Office Equipment	Plant & Equipment	Total
	\$	\$	\$	\$	\$	\$
Cost/Valuation	949	7,250	117,093	26,722	14,743	166,757
Accumulated	293	4,756	10,529	6,582	4,294	26,454

Examined for Audit
Oldershaw & Co.

The financial reports have been audited and these notes should be read in conjunction with the attached Independent Auditors Report.

By ALASTAIR CROMIE

Depreciation	-	690	16,085	2,824	3,618	23,217
Net book Value	656	1,804	90,479	17,316	6,831	117,086
2022	Education Equipment	Furniture & Fittings	Motor Vehicles	Office Equipment	Plant & Equipment	Total
	\$	\$	\$	\$	\$	\$
Cost/Valuation	949	7,250	22,283	11,907	16,265	58,654
Accumulated	293	3,535	7,520	5,756	4,300	21,404
Depreciation	-	1,221	3,008	826	1,516	6,571
Net book Value	656	2,494	11,755	5,325	10,449	30,679
Reconciliation of the carrying amount at the beginning to the end of the period:						
	Education Equipment	Furniture & Fittings	Motor Vehicles	Office Equipment	Plant & Equipment	Total
	\$	\$	\$	\$	\$	\$
Opening balance	656	2,495	11,754	5,325	10,449	30,679
Additions	-	-	94,810	14,814	-	109,624
Disposals	-	-	-	-	-	-
Depreciation	-	690	16,085	2,824	3,618	23,217
Net book Value	656	1,805	90,479	17,315	6,831	117,086

2023 2022

6. Analysis of Liabilities

Creditors and accrued expenses

Emma Creditcard	(578)	906
Accounts Payable	51,452	4,826
Accrued Expenses	6,401	4,840
GST	5,136	4,815
Total Creditors and accrued expenses	62,411	15,386

Employee costs payable

PAYE Payable	11,473	5,191
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Examined for Audit
Oldershaw & Co.

By ALASTAIR CROMIE

The financial reports have been audited and these notes should be read in conjunction with the attached Independent Auditors Report.

Leave Liability	25,581	8,178
Wages Payable	-	17,052
Total Employee costs payable	37,054	30,421
Other current liabilities	-	-
Total Analysis of Liabilities	99,465	45,808
	2023	2022

7. Accumulated Funds

Accumulated Funds		
Opening Balance	181,835	197,729
Accumulated surpluses or (deficits)	38,078	(15,894)
Total Accumulated Funds	219,913	181,835
Total Accumulated Funds	219,913	181,835

Examined for Audit
Oldershaw & Co.

By ALASTAIR CROMIE

The financial reports have been audited and these notes should be read in conjunction with the attached Independent Auditors Report.

8. Donations of Good or Services in Kind

Received From	Purpose	\$ Amount
Epplett & Co	Accounting Services and Financial Consulting	7,680.15

9. Commitments

There were no commitments after balance date.

10. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees this year. (Last year - nil).

11. Related Parties

Sarah Walker a trustee on the Sustaining Hawke's Bay Trusts Board is a director of Epplett & Co Accounting, who is the current provider of book keeping and accounting services to Sustaining Hawke's Bay Trust.

12. Subsequent Events

There were no subsequent events after balance date.

13. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

14. Change in Balance Date

Please note that the Trust changed balance dates during the year from 31 March to 30 June, therefore the accounts are for a 15 month period this year compared to a 12 month period in the prior year.

Examined for Audit
Oldershaw & Co.

By ALASTAIR CROMIE

The financial reports have been audited and these notes should be read in conjunction with the attached Independent Auditors Report.