



EcoMatters

ANNUAL REPORT 2022-2023

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CONTACT DETAILS

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ecomatters.org.nz

ENTITY INFORMATION

EcoMatters Environment Trust
Registered Charitable Trust
Registration Number: CC34322





He rau ringa e oti ai.
With many hands, the job will be finished.

ABOUT US

EcoMatters Environment Trust was established in 2002, in Tāmaki Makaurau (Auckland), Aotearoa (New Zealand). We work with and for the community to deliver environmental outcomes.

We do this by supporting the community with the knowledge and tools to restore nature, grow food, reduce waste, ride and fix bikes and live more sustainably. We also run workshops and provide opportunities for hands-on environmental action.





VISION

A society where
aroha, wairua and
mauri is restored.

MISSION

To nurture
kaitiakitanga and help
restore the whenua.

PURPOSE

A tohu to connect
people and place.

FROM THE CHAIR

As I approach the end of my own journey with this remarkable organisation, I'm proud to reflect on what we've achieved together. Thank you to the EcoMatters whānau who have made this organisation a force for positive change.

In a world facing pressing challenges, we cannot underestimate how individual efforts make a collective difference. But we must also advocate for crucial shifts on a bigger scale, through government policy and industry practice. The recent weather challenges were yet another reminder that we can't afford to hope these issues will just fade away.

It is now 21 years since the original EcoMatters trust deed was signed. This milestone is testament to the unwavering commitment of everyone who has contributed to our vision, mission and purpose. Each individual, each project and each partnership plays a pivotal role in what we've achieved for te taiao.

My heartfelt thanks to my fellow trustees, whom it has been an honour to serve alongside. A special thanks to Lauola Schuster and Devon Tong, who stepped down from the board in 2022, and to Nicola Campbell, who like me, will end her time as a trustee in late 2023. A warm welcome to the new trustees who have joined us too.

I leave this organisation in good heart and good hands to continue making a difference for another 21 years and beyond. The legacy we've built shows we can shape a brighter future. I look forward to watching EcoMatters continue to make a lasting and positive impact.



A handwritten signature in dark ink, appearing to read 'Charlotte Moore'.

Dr Charlotte Moore
EcoMatters Chair

FROM THE CEO

It's an honour to be leading EcoMatters into its third decade. As I reflect on our achievements, I can see how we continue to innovate to meet the needs of the community we are so proud to work alongside.

We saw more poignant reminders of the profound impact of the climate crisis this year. I believe these challenges opened more people's eyes to the urgent need for transformative action and I'm proud that EcoMatters has been there to help.

I would like to especially acknowledge those who had the vision 21 years ago to bring EcoMatters into existence. We truly stand on the shoulders of giants. The dedicated and passionate efforts of the EcoMatters whānau has helped us achieve so much since then.

Traditionally, reaching 21 signifies increased independence, maturity and responsibility. We are more resilient, more confident, and enjoy greater diversity of funding, which puts us in excellent form to continue to preserve and protect te taiao for many years to come.

Ngā mihi nui to our funders and to the board who guide us with their skills and enthusiasm. A special thanks to Charlotte Moore and Nicola Campbell for their seven years of continuous support, and to Lauola Schuster and Devon Tong, who we were sad to say farewell to this year.

My heartfelt gratitude to our amazing team and the tireless support of our volunteers. Your commitment is also instrumental to our success. I look forward to continuing to work alongside you all.



A handwritten signature in dark ink, appearing to read 'Carla'.

Carla Gee
EcoMatters CEO

OUR YEAR AT A GLANCE



The numbers in this report have been rounded to the nearest 10, 100 or 1,000 as appropriate.



WHAT WE DO

We're all about supporting more people to contribute to the wellbeing of our environment, by providing opportunities for education and hands-on action.

We love sharing our expertise to help other like-minded groups, and to build strong collaborative and cooperative relationships in our community.

When it comes to helping to protect te taiao, we're not afraid to get our hands dirty through ecological restoration work that will preserve self-sustaining natural local ecosystems. Our EcoHub in New Lynn is a welcoming space where anyone can learn about and contribute to our vision, mission and purpose. But we also run several other physical sites around Tāmaki Makaurau, as well as attending and supporting many outreach events.



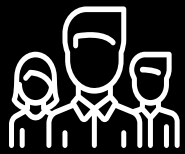
As we carry out our work, we aim to minimise our own environmental footprint as an organisation. We advocate for more sustainable living and business practices, and lead by example, demonstrating that these are both desirable and achievable. We welcome people from all walks of life, to grow youth participation and leadership experience and foster the development of sustainable solutions to social problems.

We'll know we've been successful when we live in a community that feels part of the environment, not disconnected from it, and where people embrace and are inspired by their surroundings. Our community will be knowledgeable about environmental systems and have a real sense of guardianship and a deep love for Tāmaki Makaurau.



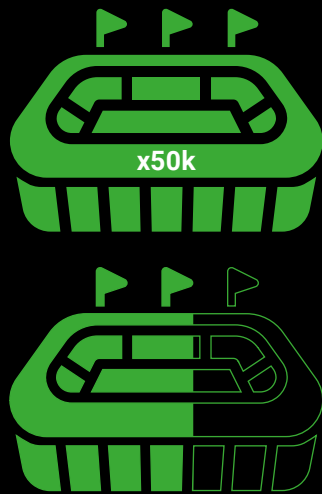
THE LAST FIVE YEARS

PEOPLE



79,330

people we worked with



Eden Park capacity = 50k people

BIKES



15,850

bikes fixed

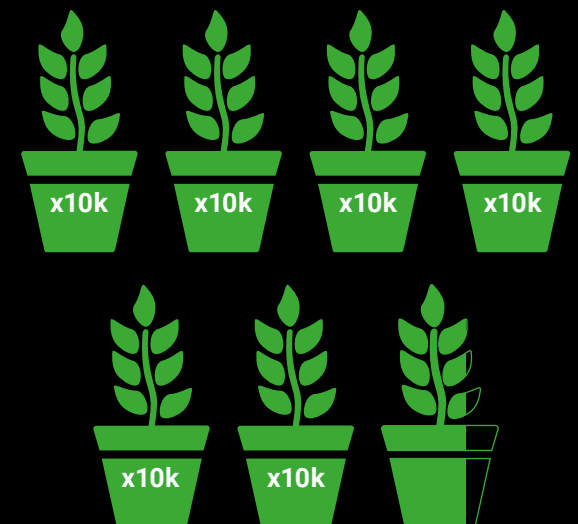


NATURE



67,250

trees and plants nurtured



WASTE



1,446,840KG

waste kept out of landfill



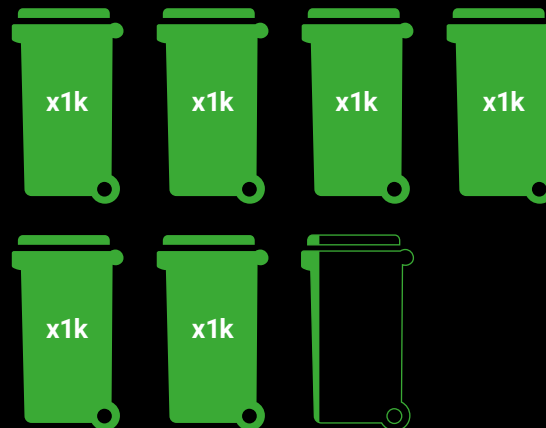
1 x 9m skip bin capacity = 1,500kg

FOOD



1,463,770KG

food scraps kept out of landfill



1 wheelie rubbish bin = 240kg

HOMES



72,721,590LT

of water saved



1 Olympic swimming pool = 2.5M LT

OUR MILESTONES

A 21-YEAR TIMELINE

When our trust deed was signed in 2002, it created the foundations for what we've become today. From those early days, our profile grew, first with a focus on household sustainability, into an organisation that works with and for the community to deliver environmental outcomes.





2013

2015

2017

2018-19

2020

2021

2022

2023

Project Twin Streams celebrates 10 years



Distinctive new heart brand launched



Zero Waste Depot opens at Rosebank Road



Our first Bike Hub opens at New Lynn



Henderson and Glen Innes Bike Hubs open



We join scientists and iwi on Te Hau o Te Whau project, tackling plastic pollution



Resource Recovery Depot relocates to Henderson



Queens Wharf Bike Hub opens



Celebrating
21
YEARS!







EcoMatters

The spirit of manaakitanga is alive and well in all we do and offer. From events at our own locations to reaching out to others, we've connected with many wonderful people this year.



OUR YEAR IN NUMBERS ►



FUNDING RECEIVED

\$2.7M



EVENTS AND WORKSHOPS

1,760



STORE VISITORS

12,040

HIGHLIGHTS

Fun, free and whānau-friendly

EcoFest is a firm fixture on the local calendar, and this year, in the west, attracted more than 6,600 participants across 132 events, hosted by 56 different organisers. There was a big emphasis on free and whānau-friendly events, all with the ultimate aim of celebrating our local environment and how to care for it.

A special thanks to our western hosts and local funders, many of whom have supported us from the beginning. We were proud that this year our vision to make EcoFest region-wide became a reality, thanks to a strong collaboration with three other Auckland eco hubs.



Photo credit: Leela Bhai



A showcase for celebration

In July 2022, we celebrated the magic of Matariki with around 150 attendees at a special open day at the New Lynn EcoHub, showcasing our many projects and initiatives.

Inspired by our local heroes

Many local environmental projects were boosted thanks to the Love Your Neighbourhood grants, which fund clean ups, plantings, and the installation of vegetable gardens, rainwater collection and composting systems. Thanks to the local boards who make these grants possible. In December 2022, we celebrated the mahi of local volunteers through the very special Love Your Place awards, supported by the Waitākere Ranges Local Board.

Green on screen

Our profile grew thanks to several broadcast appearances from our CEO Carla Gee, who was interviewed as an environmental expert on TVNZ's Breakfast, Fair Go and bFM. Our community newspapers also shared stories of grassroots environmental action.

Local climate action

The Whau Climate Action Network continued to bring together like-minded individuals, businesses and organisations. The network supported several climate action events, culminating in a free community film screening which connected attendees to local groups.





An EcoMatters welcome

Our EcoMatters Store provided a warm welcome to more than 12,000 people seeking sustainable living advice, greener living products and recycling drop offs. Online shopping is a convenient way for more people to buy what they need and support their local charity.

Valued volunteers

It's a contribution that can't be measured in numbers and we are beyond grateful for all our volunteers help us achieve. We are always delighted to welcome more people to our whānau, including the return this year of international interns. Whether it's one-off or regular, everyone benefits from these experiences.

MEASURES OF SUCCESS ►



Understanding what we've achieved is an important part of ensuring we're continuing to head in the right direction. Every step forward means a better outcome for both people and the planet. Ngā mihi nui to everyone who has contributed to the achievements in this report.





We're continuing to develop our teaching gardens and outreach projects, all contributing to improving local food security and reducing food waste.



OUR YEAR IN NUMBERS ►



COMMUNITY COMPOSTING
FACILITIES SUPPORTED

770



EVENTS AND
WORKSHOPS

320



HOMES AND GARDENS
SUPPORTED TO COMPOST

750

HIGHLIGHTS

Sweet success

Through the Kai Whau project, supported by our outreach coordinator and junior gardener, plus an experienced apiarist, we set up several beehives at Hope Garden and local schools. The amount of honey and beeswax we've shared with those involved left us all buzzing with excitement!

From scraps to soil

Together with the Rosebank Business Association, we won a grant from the Waste Minimisation Innovation Fund to run waste audits with 11 local businesses. The plan is to collect food scraps to compost locally at community gardens. The Bokashi Swap Box got underway at Hope Garden, making it easy for people to put their food scraps to better use. It's growing in popularity with neighbours and local businesses.



118,610KG

FOOD SCRAPS
TURNED TO
SOIL



Saying farewell to food waste

We helped more people love their leftovers thanks to Love Food Hate Waste workshops from our specialist tutors. This mix of public events and private workshops all had the ultimate goal of helping reduce food waste.

Garden giving

Grants have helped us develop our gardens, with new tools and a replacement container for Hope Garden. Our volunteers have also been hard at work at both our garden sites. Our education programme was enhanced with topics as diverse as the Beauty of Bamboo, Friendly Fermented Foods and DIY Wicking Garden Beds. These events helped build infrastructure in our gardens, as well as equipping more people with the skills for sustainable self-sufficiency.

GROWING TOGETHER ►

It's been another great year full of creative collaborations all in pursuit of better food security for all. Thanks to our partners and supporters who plant the seeds for these changes.







This year, our Waste team grew considerably, taking on a major engagement campaign to support the new Auckland Council food scraps collection service, while still delivering on our core programmes.



Upcycled compost tumbler

OUR YEAR IN NUMBERS ►



WASTE KEPT
OUT OF LANDFILL

176,000 KG



ITEMS REUSED/
REPURPOSED

2,170



ZERO WASTE
GROUPS SUPPORTED

380

HIGHLIGHTS

Home composting still strong

We continued delivering the long-running Compost Collective programme in partnership with Kaipātiki Project, thanks to support from Auckland Council. Our community grants helped local composting hubs get underway while new tutors brought fresh ideas to the mix too. We've been leading development of a Tāmaki Makaurau Composting Network, as well as a nationwide network with like-minded partners, to share resources and advocate for home and community composting.

Supporting zero waste community events

We helped distribute nearly \$10,000 on behalf of Auckland Council to 23 community events so they could run zero waste events. An average of 82% of the waste from these events was kept out of landfill and recycled or composted instead.





Revamping e-waste collections

We teamed up with a new recycler, salvaging usable items and responsibly recycling the rest. Outreach efforts included collection days at local retirement villages. Our gratitude to both our previous and new partners in this endeavour, as well as everyone who brought in e-waste. It helped keep more than 7,500kgs of items out of landfill.

Key role in food scraps collection launch

As Auckland Council launched the city-wide food scraps collection, we played a pivotal role in engagement. We championed face-to-face interaction and supported key messages through our communication channels. A new grant allowed food scraps experts to talk to community groups about how to use the collection.

CONTINUING TO GROW ►

Once again, this year has been full of learning experiences for our team, as we continue to evolve to help us all use resources more wisely. Thanks to our partners and supporters who have helped us amplify our community impact.








This year we've been laying the foundations to take our Bike Hubs to the next level so we can continue supporting more sustainable transport in Tāmaki Makaurau.



OUR YEAR IN NUMBERS ►

BIKE REPAIRS
SUPPORTED

4,790

BIKES DONATED

1,310

DAYS OF VOLUNTEER
SUPPORT

490

HIGHLIGHTS

Buzzing Bike Hubs

Despite the weather challenges, our four Bike Hubs were buzzing with visitors all year round. September was a standout month, with a record 1,119 people seeking free help and advice, while our team fixed 389 bikes.

Pumping up the fun

Henderson saw the pump track back on site for most of the year. We now have a sheltered place for people to browse our second-hand bike range. Over at Glen Innes, we battled mud galore, especially during winter, but we've made the outdoor spaces firmer and safer for our visitors. It's our sixth year in New Lynn, and the growing number of visitors shows what a gem this service is.

12,180

BIKE HUB
VISITORS





GOING THE EXTRA MILE ►

While there were a few bumps along the way, overall, we've had an amazing year, helping more people get on their bikes. Thanks to all our partners and supporters for going the extra mile alongside us.



Cycling in the city

Our new Queens Wharf hub made waves in its first year, with many visitors all eager to explore cycling in the city. Thanks to Eke Panuku's support, the space was improved with shade, tables, and better signage.

Big wins

Five new sites are set to open in late 2023, in partnership with Auckland Transport. We're looking forward to working together to build a regional network of bike hubs. Thanks to the Meridian Decarbonisation Community Fund, we added an e-van to our fleet, so we can now get more bikes to more people without adding to emissions. Our Street Art Bike Challenge returned for October, and got a big thumbs-up at the Kūmara Awards, receiving a Highly Commended in the Lockdown Project category.





Our Nature team helped more people get hands-on experience in caring for te taiao, reinforcing our purpose of connecting people and place.



OUR YEAR IN NUMBERS ►



PLANTS NURTURED

14,000



WEEDS COLLECTED

182,000 KG



PEOPLE WE
WORKED WITH

3,300

HIGHLIGHTS

Stepping up for nature

Volunteers contributed to streamside restoration through Project Twin Streams in Glen Eden, as well as parks including Glendene Reserve, Onewherowhero, Olympic Park and more. Community events and clean ups raised awareness about plastic pollution in our awa, supporting our Te Hau o Te Whau partners. eDNA species testing, which identifies what native and exotic species inhabit our waterways, helps us measure impact. We met growing demand for knowledge of te ao Māori, hosting several Rongoā Rākau Wananga sessions, and anchored community planting events around Matariki celebrations.

Fostering local biodiversity

Volunteers contributed more than 90 hours to help nurture native seedlings in our nursery. Plants are used for our streamside restoration projects, and sold to fund our work.





Weed-free wins for Waitākere Ranges

We're helping to build a weed-free zone to protect our precious Waitākere Ranges Regional Park. Thanks to those already on board connecting us with other neighbours, we're now supporting more people to clear weeds. Extreme weather in early 2023 proved challenging for work in this area. We postponed War on Weeds by a month to give people time to focus on recovery. The community cleared more than 75 tonnes of weeds through these free bins.

Bin better

Education through our community weed bin programme is helping residents to understand the how and why of keeping their own property weed-free. We saw less dumping this year, and 105 tonnes of the right type of weeds in these bins.

THRIVING ECOSYSTEMS ►

A huge thank you to our partners, funders and supporters for helping us restore and maintain healthy waterways and native plantings. We are also grateful to all our volunteers who turn up rain or shine to help.







Our Homes team continued to focus their energy on helping people create healthier and more sustainable homes, with core programmes focused on water use and home energy efficiency.



OUR YEAR IN NUMBERS ►



WATER SAVED
23.79_{MLT}



PERSONALISED ADVICE GIVEN
1,400



**SUSTAINABLE
ITEMS PROVIDED**
1,560

HIGHLIGHTS

Water checks remain popular

Demand for our in-home water usage checks funded by Watercare remained high this year. We streamlined our approach to these checks, triaging clients to prioritise face-to-face assistance for those who need it most, reducing waiting times for this service. We now ask all applicants to complete a leak test before we confirm a home visit.

Reaching out in the arts sector

We also took our water conservation message to a unique community event, Ngā Awa Me Te Whenua – The Rivers, The Land, which included the NZ premiere of Matt Klohs' Symphony 1: H2O. A celebration of our land's precious resources and natural wonders, it brought together many like-minded organisations, helping us extend our reach.





Expanding our Healthy Homes workshops

A new approach to our Healthy Homes workshops, where we focus on targeting existing groups to offer free talks to their members, is proving successful. Thanks to continued support from the Henderson-Massey, Waitākere Ranges and Whau local boards, these workshops are available across West Auckland. We're also grateful for the Manurewa Local Board and Auckland Climate Fund, who supported us to host additional Healthy Homes workshops in South Auckland.

SCOPE TO GROW ►



Water and energy conservation continues to be the cornerstone of our efforts but we are also working on plans to diversify our offering further, with the ultimate goal of creating healthier, more sustainable homes for all. Thank you to our key partners for their support this year.

OUR STAFF AND TRUSTEES

EcoMatters is a registered charitable trust, governed by a trust board that meets 10 times a year. Our CEO is authorised to make operational decisions within a budget approved by the board, while decisions outside of budget are made in conjunction with the board. Operations are carried out by our CEO and team of paid staff, on permanent, fixed term or casual contracts. We are also grateful for the support of many volunteers.






EcoMatters Trustees	Dr Charlotte Moore Chair, Kaiwhakahaere New Zealand Family Violence Clearinghouse	Anna Groot Deputy Chair, Managing Director, Linchpin Productions	Nick Pollard Treasurer, Senior Planner, Senior Principal, Boffa Miskell	Nicola Campbell Spirited Leadership Executive Coach	Jaimee Kirby-Brown Principal Legal Advisor, Ministry for the Environment	Kerry Allan Healthy Families Waitākere Manager, Sport Waitākere	Connie Rowe National Portfolio Manager, Communications and Engagement, Climate Change Response, Waka Kotahi
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Our sincere thanks to **Lauola Schuster** and **Devon Tong**, who both stepped down as trustees this year.

EcoMatters Administration	Carla Gee Chief Executive Officer	Tina Ivory Finance Manager / EcoMatters Store Team Leader	Jessie Jellick Administration and Accounts Assistant	Lena Fedulova HR / Health and Safety Coordinator	Dr. Dan Ducker Research and Development Lead	Kirill Karpushev IT Assistant	Lorna Painter Retail Assistant (until Jan 2023) Jackie Muller Retail Assistant	Laura Wright Retail Assistant
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Robert Broer Maintenance	Augustine Kopa Ope Hauauru Coordinator	Aram Wu Kai West Coordinator	Tonya Wyatt Te Whau Pathway Eco-Coordinator
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EcoMatters Communications, Marketing and Events	Emily Harris and Anna Kary Team Leaders	Deborah Teh Marketing and Communications Lead	Angela Lai Marketing and Communications Specialist (until May 2023)	Michela Enna Marketing and Communications Specialist	Ana Davison Events and Community Engagement Specialist	Tineswari Maruthamuthu Graphic Designer
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 EcoMatters Nature	Richard Lee Team Leader	Pamela Gill Principal: Restoration, Community and Iwi Relationships	Alanah Mullin Stream Ranger	Chrissy Yates Nursery Manager	Melissa Ward Senior Engagement Specialist	Erika Kuschel Senior Weed Ranger		
 EcoMatters Food	Richard Lee Team Leader	Meg Liptrot Organic Teaching Garden Coordinator / Education Programme – EcoHub	Amanda Hookham-Kraft Kai Whau Coordinator / Ope Hauauru Sustainable Community Coordinator	Sarah Darcy Murray Compost Collective Project Manager (until Jun 2023)	Emily Smith Kai Whau Junior Gardener			
 EcoMatters Waste	Sarah-Jane Murray Team Leader	Shannon Otene Logistics and Operations Supervisor	Jay Watt Waste Team Assistant (until Aug 2022)	Raj Ganda Resource Recovery Driver	Suzanne Kendrick Operations Lead – Regional Food Scraps Rollout	Wei Pudney Operations Support – Regional Food Scraps Rollout	HyeJung Kim Community Engagement Advisor	
 EcoMatters Homes	Myrthe Braam and Penelope Baber Team Leaders	Sydney Shead Sustainability Advisor (until Apr 2023)	Britta Hamill Sustainability Advisor					
 EcoMatters Bikes	Brent Bielby Team Leader	Josca Craig-Smith Bike Hub Coordinator (until Sep 2022)	Shane Price Bike Hub Coordinator	Te-Reihita Tutengaehe (Papa T) Bike Hub Assistant	Tyson Hobson Bike Hub Coordinator	Kelvin Aris Bike Hub Coordinator	Mark Swift Bike Hub Coordinator	Juma Richards Bike Hub Coordinator
	Suzanne (Sue) Griffith Bike Hub Coordinator	Don Putan Bike Hub Coordinator	Steve Cable Bike Hub Coordinator	Hannah Miller Bike Hub Coordinator	Andy Blyth Bike Hub Coordinator			

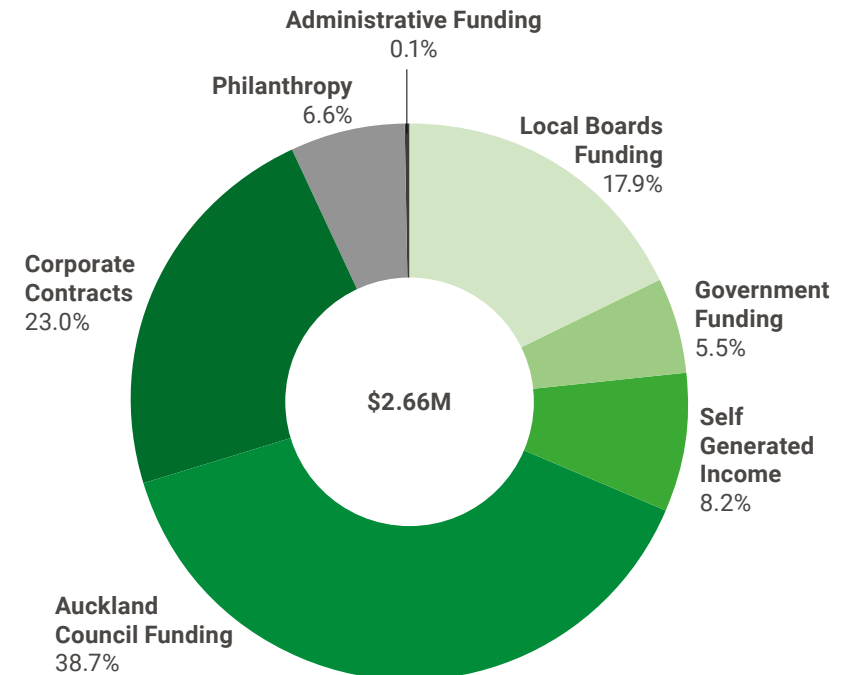
FUNDING

Thank you to all those who have contributed financially towards our work this year. The delivery of Auckland Council, Local Board and Council Controlled Organisation (CCO) contracts as well as contract delivery for commercial entities, for a wide range of sustainability initiatives and programmes is critical to our funding model. We also rely on grants from philanthropic organisations to assist with operating costs and delivery of services and projects, and funding from government agencies such as the Ministry for the Environment.

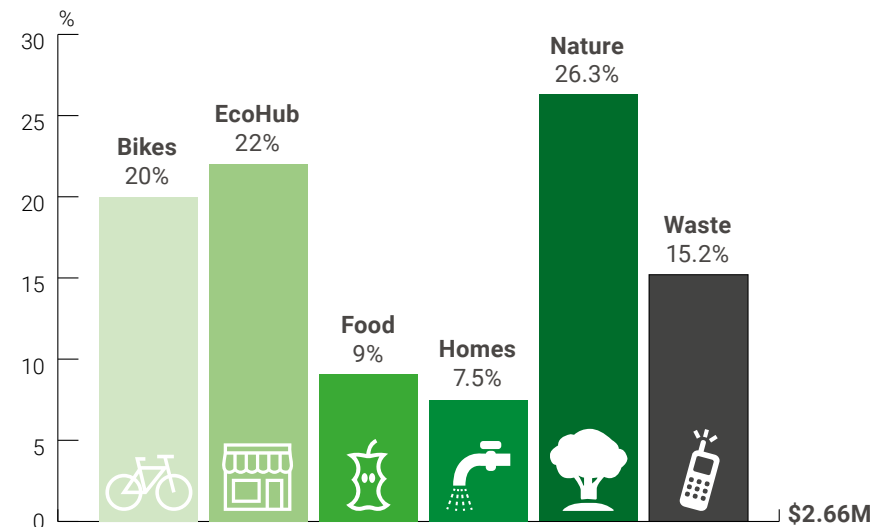
Also important for our continued financial sustainability are payments for administrative and management services provided to community groups, retail sales through our Store and Nursery, and hireage of meeting spaces and resources. Donations and sponsorships, educational and fundraising events, and running workshops and classes also contribute to our income.

In addition to financial support, we also rely heavily on volunteers from the community and educational institutions, through international internships, to contribute to our outcomes. We provide opportunities for community service, to provide a public good, as well as a learning experience. Our events and activities are also supported through sponsorship and in-kind donations from local businesses and organisations.

FUNDING BY SOURCE



FUNDING BY INITIATIVE



PERFORMANCE REPORT

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STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

ASSETS

	NOTE	JUN 2023 \$	JUN 2022 \$
CURRENT ASSETS			
Bank accounts and cash	3	1,006,102	766,924
Debtors and prepayments	3	343,648	192,543
Inventory	3	33,498	33,227
Other current assets	3	15	-
Total Current Assets		1,383,263	992,694
NON-CURRENT ASSETS			
Buildings and improvements	4	606,836	617,839
Other non-current assets	4	224,160	221,097
Total Non-Current Assets		830,996	838,936
Total Assets		2,214,259	1,831,630

LIABILITIES

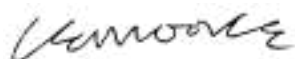
	NOTE	JUN 2023 \$	JUN 2022 \$
CURRENT LIABILITIES			
Creditors and accrued expenses	3	107,101	92,979
Employee costs payable	3	95,010	110,260
Other current liabilities	3	56,340	131,492
Unused donations and grants with conditions	3	731,086	261,993
Total Current Liabilities		989,537	596,724
NON-CURRENT LIABILITIES			
Loans	3	-	13,929
Total Non-Current Liabilities		-	13,929
Total Liabilities		989,537	610,653
Total Net Assets		1,224,722	1,220,977

ACCUMULATED FUNDS

	NOTE	JUN 2023 \$	JUN 2022 \$
Accumulated surpluses or (deficits)	5	831,722	795,977
Revaluation reserves	5	110,000	110,000
Other reserves	5	283,000	315,000
Total Accumulated Funds		1,224,722	1,220,977

From 1 July 2022, our financial year changed to a July to June financial year.
This statement should be read in conjunction with the notes and assurance report.

This performance report has been approved by the Board, for and on behalf of EcoMatters Environment Trust:



Chairperson Charlotte Moore
30 October 2023

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023

REVENUE

	NOTE	12 MONTHS JUL 2022 - JUN 2023 \$	6 MONTHS JAN - JUN 2022 \$
Donations and other similar receipts	1	4,380	7,010
Receipts from providing goods or services	1	2,651,715	1,187,720
Interest, dividends and other investment receipts	1	11,133	971
Other revenue	1	7,115	2,836
Total Revenue		2,674,343	1,198,537

EXPENSES

	NOTE	12 MONTHS JUL 2022 - JUN 2023 \$	6 MONTHS JAN - JUN 2022 \$
Employee and volunteer costs	2	391,346	151,690
Provision of goods or services	2	2,210,369	979,859
Other expenses (including depreciation and write-offs)	2	68,883	34,066
Total Expenses		2,670,598	1,165,615
Surplus/(Deficit) for the Year		3,745	32,922

This statement should be read in conjunction with the notes and assurance report.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023

CASH FLOWS FROM OPERATING ACTIVITIES

	12 MONTHS JUL 2022 - JUN 2023 \$	6 MONTHS JAN - JUN 2022 \$
CASH WAS RECEIVED FROM:		
Donations, fundraising and other similar receipts	4,380	7,010
Receipts from providing goods or services	2,968,567	1,187,720
Interest, dividends and other investment receipts	11,133	971
Other revenue	4,560	2,836
Bonds and funds held on behalf	-	72,161
Net GST (negative is GST refund receivable from IRD)	16,100	29,305
CASH WAS APPLIED TO:		
Employee and volunteer costs	406,596	151,690
Provision of goods and services	2,293,078	1,029,448
Net Cash Flows from Operating Activities	305,066	118,865

CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES

	12 MONTHS JUL 2022 - JUN 2023 \$	6 MONTHS JAN - JUN 2022 \$
CASH WAS RECEIVED FROM:		
Receipts from the sale of property, plant and equipment	13,043	200
CASH WAS APPLIED TO:		
Payments to acquire property, plant and equipment	71,431	91,463
Repayments of loans borrowed from other parties	7,500	3,000
Net Cash Flows from Investing and Financing Activities	(65,888)	(94,263)
Net Increase / (Decrease) in Cash	239,178	24,602
Opening cash	766,924	742,322
Closing Cash	1,006,102	766,924
THIS IS REPRESENTED BY:		
Bank accounts and cash	1,006,102	766,924

This statement should be read in conjunction with the notes and assurance report.

STATEMENT OF ACCOUNTING POLICIES

BASIS OF PREPARATION

EcoMatters Environment Trust has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. 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)

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST (wherever GST is applicable).

INCOME TAX

EcoMatters Environment 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.

SPECIFIC ACCOUNTING POLICY

Conditional Funding Received

Whenever funding is received with explicit or implied conditions for use, the entity follows in the first instance such conditions as written in the applicable agreement between the entity and the funder. If such written agreement between the parties does not specifically address the purpose or timing of conditions, the entity considers itself ethically bound to adhere to the spirit of such conditions, whether verbal or implied. As a result of this, conditional funding is treated as follows.

The entity directly connects receipt of conditional funding with the timing or purpose required to satisfy such conditions, and will return any funds not able to be utilised for the purpose given or within the timeframe intended, unless a variance to the conditions is agreed with the funder.

The entity treats conditional funding that will not be spent in the immediate financial reporting period as a liability until any conditions are met, at which time the funding is deemed the property of the entity and is accepted as income. This ensures that income with conditions is matched to satisfaction of such conditions, enabling the entity to accurately compare income and revenue with budget.

Where a funder provides operational funding to cover a specified period, the entity feels bound to divide the funding provided by month across the funding period specified, holding as a liability any funding intended as income for future periods.

TIER 2 PBE ACCOUNTING STANDARDS APPLIED (IF ANY)

Not applied.

CHANGES IN ACCOUNTING POLICIES

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

NOTE 1: ANALYSIS OF REVENUE

REVENUE ITEM	ANALYSIS	12 MONTHS JUL 2022 - JUN 2023 \$	6 MONTHS JAN - JUN 2022 \$
Donations and other similar revenue	Development and growth	-	6,398
	Sponsorships and donations	4,380	612
Total		4,380	7,010
Revenue from providing goods or services	EcoHub projects	224,086	142,135
	Events	150,613	42,002
	Nature projects	709,866	445,601
	Food projects	122,910	-
	Waste projects	547,882	202,417
	Housing Quality projects	197,931	116,184
	Bike Hub projects	530,842	220,456
	Other projects	164,740	18,500
	Fees for services provided	2,845	425
Total		2,651,715	1,187,720
Interest, dividends and other investment revenue	Interest received	11,133	971
Total		11,133	971
Other revenue	Sale of fixed assets	2,556	200
	Wage subsidy	4,559	2,636
Total		7,115	2,836

NOTE 2: ANALYSIS OF EXPENSES

EXPENSE ITEM ANALYSIS		12 MONTHS JUL 2022 - JUN 2023 \$	6 MONTHS JAN - JUN 2022 \$
Volunteer and employee related costs	Salaries and wages	325,568	135,934
	Accident Compensation levy	8,654	1,157
	Staff training and development	52,565	11,963
	Wage subsidy	4,559	2,636
Total		391,346	151,690
Costs related to providing goods or services	EcoHub projects	175,741	72,652
	Event costs	128,619	30,019
	Nature projects	550,577	312,486
	Food projects	115,897	-
	Waste projects	502,293	230,323
	Housing Quality projects	138,438	71,576
	Bike Hub projects	307,714	122,464
	Other projects	59,124	7,539
	Development and growth costs	-	5,075
	Accounting and legal	1,254	-
	Audit fees	3,000	7,800
	Bank charges	204	55
	Board costs	10,886	5,138
	Cleaning	9,799	3,674
	Computers and IT expenses	41,306	20,429
	Power	1,396	671

	Freight and postage	16	70
	General expenses	86	202
	HR costs	1,475	130
	Insurance	11,974	5,043
	Marketing and promotion	96,504	64,439
	Motor vehicle expenses	16,273	2,038
	Networking costs	1,578	498
	Office supplies	2,651	2,461
	Photocopier and printing	4,153	2,196
	Repairs and maintenance	4,367	1,668
	Stationery	1,084	668
	Subscriptions and memberships	5,437	2,576
	Telecomms and internet	12,198	5,860
	Travel costs	3,355	548
	Vehicle mileage claims	971	94
	Water	983	712
	Website	1,016	755
Total		2,210,369	979,859
Other expenses	Depreciation	68,496	30,864
	Write-offs / (Depreciation recovered)	387	3,202
Total		68,883	34,066

NOTE 3: ANALYSIS OF ASSETS AND LIABILITIES

ASSET ITEM	ANALYSIS	JUN 2023 \$	JUN 2022 \$
Bank accounts and cash	Daily cheque accounts	25,265	18,930
	Saver account	751,850	746,183
	Term deposits	228,040	-
	Cash and floats on hand	947	1,811
Total		1,006,102	766,924
Debtors and prepayments	Accounts receivable	322,163	192,321
	Income accruals / Advance payments	21,485	222
	Total	343,648	192,543
Inventory	Stock held	33,498	33,227
Total		33,498	33,227
Other current assets	Related party loans	15	-
Total		15	-

LIABILITY ITEM	ANALYSIS	JUN 2023 \$	JUN 2022 \$
Creditors and accrued expenses	Accounts payable	27,043	22,380
	Expense accruals	5,800	12,441
	GST payable	74,258	58,158
Total		107,101	92,979
Employee costs payable	PAYE and IRD deductions payable	-	43,843
	Leave and holiday pay provision	95,010	66,417
Total		95,010	110,260

Other current liabilities	Bonds and deposits held	860	200
	Other funds held on behalf of	3,780	86,021
	Loan	51,700	45,271
Total		56,340	131,492
Unused donations and grants with conditions	Auckland Council	264,627	89,312
	Auckland Transport	281,336	-
	Auckland Unlimited	-	9,395
	Cawthron Institute	-	1,000
	Charities Aid Foundation	7,047	-
	CLM Sport	-	10,000
	Henderson-Massey Local Board	18,801	29,406
	Institute of Environmental Science and Research	2,000	13,500
	Lotteries	30,000	22,500
	Maungakiekie-Tamaki Local Board	13,300	11,000
	Mike Greer Sponsorship	-	3,000
	PFWRA	11,296	-
	Rosebank Business Association	8,800	-
	Sport Waitakere	22,286	4,000
	Transpower	14,626	-
Total	The Trusts	10,000	5,000
	Tamaki Regeneration	2,500	1,250
	Waitakere Ranges Local Board	26,135	27,573
	Waitemata Local Board	-	15,000
	Whau Local Board	18,332	20,057
	Total	731,086	261,993
Other non-current liabilities	Loan	-	13,929
	Total	-	13,929

NOTE 4: PROPERTY, PLANT AND EQUIPMENT

2023

	OPENING CARRYING AMOUNT	PURCHASES	SALES/ DISPOSALS	DEPRECIATION AND IMPAIRMENT	CLOSING CARRYING AMOUNT
Buildings	617,838	4,703	-	15,705	606,836
Motor vehicles	102,508	58,578	10,487	25,472	125,127
Furniture and fixtures	13,002	-	-	1,671	11,331
Office equipment	72,800	5,247	280	12,620	65,147
Computers (including software)	32,785	2,903	107	13,026	22,555
Total	838,933	71,431	10,874	68,494	830,996

2022

	-				
Buildings	585,061	42,927	2,946	7,203	617,839
Motor vehicles	83,357	28,691	-	9,539	102,509
Furniture and fixtures	10,182	3,827	232	775	13,002
Office equipment	65,408	13,591	-	6,199	72,800
Computers (including software)	37,529	2,428	24	7,147	32,786
Total	781,537	91,464	3,202	30,863	838,936

VALUATION 2023

	VALUATION	SOURCE AND DATE OF VALUATION
Buildings	1,080,000	Insurance valuation 2023
Motor vehicles	223,578	Estimated market value
Furniture and fixtures	12,000	Estimated market value
Office equipment	60,000	Estimated market value
Computers (including software)	25,000	Estimated market value
Total	1,400,578	

Significant Donated Assets Recorded – Source and Date of Valuation	VALUE \$
None	0

Significant Donated Assets – Not Recorded	VALUE \$
None	0

NOTE 5: ACCUMULATED FUNDS

2023	ACCUMULATED SURPLUSES OR DEFICITS	REVALUATION RESERVES	OTHER RESERVES	TOTAL
Opening Balance	795,977	110,000	315,000	1,220,977
Surplus/(Deficit)	3,745	-	-	3,745
Transfer from reserves	32,000	-	(32,000)	-
Closing Balance	831,722	110,000	283,000	1,224,722

2022	ACCUMULATED SURPLUSES OR DEFICITS	REVALUATION RESERVES	OTHER RESERVES	TOTAL
Opening Balance	763,054	110,000	245,000	1,118,054
Surplus/(Deficit)	32,923	-	-	32,923
Transfer to reserves	-	-	70,000	70,000
Closing Balance	795,977	110,000	315,000	1,220,977

BREAKDOWN OF RESERVES

	NATURE AND PURPOSE	JUN 2023 \$	JUN 2022 \$
Contingency reserves	To provide for a minimum of three months operating budget expenditure (excluding depreciation)	75,000	75,000
Ecohub, Depot and Bike Hub Expansion reserves	To utilise for future Ecohub, Depot and Bike Hub development	208,000	240,000
Total		283,000	315,000

NOTE 6: COMMITMENTS AND CONTINGENCIES

COMMITMENTS	EXPLANATION AND TIMING	JUN 2023 \$	JUN 2022 \$
Commitments to lease	Fuji Xerox photocopiers lease	10,731	2,196
or rent assets	Moselle Ave depot lease	217,800	252,000

CONTINGENT LIABILITIES AND GUARANTEES

There are no contingent liabilities or guarantees as at balance date. (last year – nil)

NOTE 7: ASSETS HELD ON BEHALF OF OTHERS

Description of the Assets Held	Name of Entity of Whose Behalf Assets are Held
Cash Held	Waitakere Ranges Conservation Network
Cash Held	Trust Waikato

NOTE 8: RELATED PARTY TRANSACTIONS

There were no transactions involving related parties during the financial year. (last year – nil)

NOTE 9: EVENTS AFTER THE BALANCE DATE

There were no events that have occurred after the balance date that would have a material impact on the Performance Report. (last year – nil)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ECOMATTERS ENVIRONMENT TRUST



OPINION

We have audited the accompanying performance report of EcoMatters Environment Trust on pages 43 to 52, which comprises the statement of financial performance and statement of cash flows for the year ended 30 June 2023, the statement of financial position as at 30 June 2023, 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 annual report presents fairly, in all material respects:
 - the entity information for the year ended 30 June 2023;
 - the service performance for the year then ended; and
 - the financial position of EcoMatters Environment Trust as at 30 June 2023, and its financial performance, and cash flows for the year 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)).

BASIS FOR OPINION

We conducted our audit of 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 International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the service performance information in accordance with the ISAs and New Zealand Auditing Standard (NZ AS1) "The Audit of Service Performance Information". 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 EcoMatters Environment Trust in accordance with Professional and Ethical Standard 1 'International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand), 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, EcoMatters Environment Trust.

RESTRICTION ON RESPONSIBILITY

This report is made solely to the Trustees, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

TRUSTEES' RESPONSIBILITY FOR THE PERFORMANCE REPORT

The Trustees are responsible on behalf of the entity for:

- (a) service performance criteria that are suitable in order to prepare service performance information in accordance with 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));
- (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 PBE SFR-A (NFP), 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 PERFORMANCE REPORT

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 NZ AS1 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 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.
- Evaluate whether the service performance criteria are suitable so as to result in service performance information that is in accordance with the PBE SFR-A (NFP) framework.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

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.



Andrew Ford
MFA Audit
Auckland
1 November 2023



FUNDERS AND SUPPORTERS



MEMBERSHIPS





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