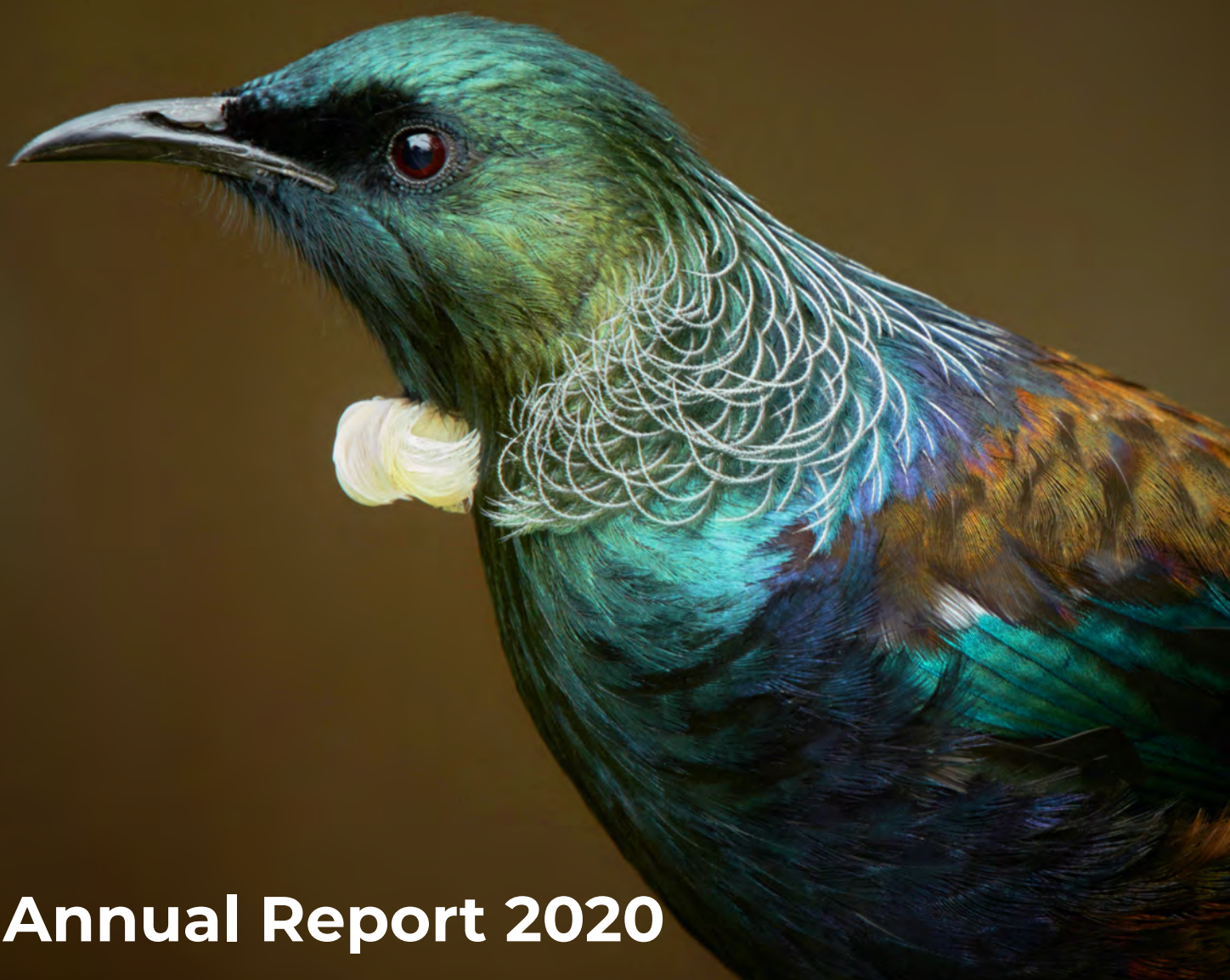


# Predator Free Dunedin Charitable Trust



Annual Report 2020



Predator  
Free  
Dunedin

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Photo credits:  
Craig McKenzie, Kimberley Collins  
and Sharon Bennett



# Our vision



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



# Purpose

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



# Forewords

Jinty MacTavish | **CHAIR**

Tēnā koutou katoa,

It is a pleasure to write my first foreword as chair of Predator Free Dunedin (PFD).

While Ōtepoti / Dunedin has long been home, it was recent experience working on predator-free Whenua Hou / Codfish Island that inspired me to say 'yes!', when approached to plug the big gap left by outgoing chair Marian Hobbs. Whenua Hou leaves all of its visitors acutely aware of the richness of human experience in a place with thriving native ecosystems. It's a long journey to restore our damaged ecosystems to their full glory, but PFD is taking some exciting first steps.

This year was just our second of operation, and included our first notable delivery milestones. As it happened, we also had to work through a crisis that no one could have anticipated! PFD and Delivery Partner teams continued to make remarkable progress and deliver on milestones even under Covid-19's new and challenging conditions.

Ironically, it was the Government's response to Covid-19 that presented us with an opportunity to expand and intensify our effort, with the aim of creating local employment opportunities, improving conservation outcomes and boosting the wellbeing and resilience of local residents and communities. With our membership we are currently deliberating over the merits and risks of taking on this expansion programme.

We were delighted to be judged a finalist for 'outstanding collaboration' in this year's Sustainable Business Network Awards, reflecting on our joint efforts over the 2019/20 year. PFD's success relies on a strong collaborative approach equal to the strength and breadth of our collective vision: creating a city where people and nature thrive; where every kid knows and loves the native fauna. As an entity, PFD is made sustainable through sharing the leadership, funding and delivery of operations, and utilising the expertise and advocacy of a range of members, from iwi, research institutes, government authorities and agencies to grass-roots community groups. Each member is contributing what it does best, where it can.

Operations delivered by OSPRI, and research from Manaaki Whenua Landcare Research and the University of Otago were major contributors to our work programme this year. Nevertheless, it's the mahi of hundreds of volunteers from our member groups that we rely on for on-the-ground delivery. Whiria te tangata! Our growing community is indeed something to delight in.



## Rhys Millar | **MANAGER**

With the establishment of City Sanctuary and cohabiting of our three Delivery Partners under one roof, collaboration between partners has raised the bar in terms of delivering on our objectives. While partners retain their own identity, structure and ambitions, they benefit from being an integral part of a broader vision embedded in the city's identity.

City Sanctuary is working with communities and residents to support the establishment of community-led predator control and monitoring in pilot and priority suburbs and reserves. Working as ambassadors for native wildlife and enabling communities to act to protect our taoka, the small dynamic team are building a network of backyard trappers and volunteers across the city, ready to take ownership of their neighbourhood's habitat health. There has been plenty of interest from communities, and by providing them with the training, technical support and funding to adopt a reserve, the team aim to build on existing Dunedin City Council work to expand predator control efforts across the City.

Collaboration with partners ensures planning, technology and research go hand-in-hand. As we look for sustained long-term suppression of mammalian predators across the landscape, we must consider efficient, effective low-input options. These are exciting times in the realm of technological development, where our biodiversity managers are participating in trials of new types of traps, contributing to development of predator barriers and benefitting from independent scientific advice which informs our operational decisions.

Further highlights from the year's work include the Otago Peninsula Biodiversity Group reaching the mop-up stage of possum eradication on the northern half of the Peninsula, aided by new trap and monitoring technology; The Halo Project team having worked closely with partners at the Dunedin City Council, Otago Regional Council and OSPRI to plan possum control to maintain the benefits afforded by OSPRI's possum knockdown work to the north of the city; and, the establishment of a large area of intensive rodent and mustelid control on Mihiwaka, one of the most important areas of wildlife habitat adjacent to Orokonui Ecosanctuary.



Not forgetting that, amidst a global pandemic, the teams supported each other and continued to work hard in new ways to reach milestones, while fieldwork was put on hold. As a result of the Government's response to Covid-19, the opportunity to apply for further funding to expand and intensify our predator control effort was embraced. Teams worked hard to strategise, plan, assess and present an accurate view of the implications and potential of an expansion programme.

I am immensely grateful to every member of the team, to our trustees who volunteer a huge amount of time to the cause, and to all our volunteers and supporters who are taking us closer to reaching our shared vision. The ongoing commitment from PFD partners has been reinforced this year, working strongly together to find the best solutions for often tricky issues. The collaboration within PFD is at the heart of our kaupapa, our collective mission.



# Trustees

## Jinty MacTavish

Jinty is a Principal Policy Advisor at Dunedin City Council. Her governance experience includes two terms as a Dunedin City Councillor (2010-2016) and chairing the Landscape Connections Trust from 2014-2018. Jinty worked as an Independent Commissioner on DCC's second-generation district plan from 2016-2018. She was also a founding member of Sustainable Dunedin City, and has worked for the Department of Conservation and Enviroschools.

## Hoani Langsbury

Hoani is an ecologist, recognised and respected conservationist, and community leader. He is Chair of the Otago Peninsula Biodiversity Group, The Dunedin Wildlife Trust (Wild Dunedin), Trustee Yellow Eyed Penguin Trust and active Kaitiaki.

## Matt Harcombe

Currently working as a Sustainability Advisor for Silver Fern Farms, Matt has over 20 years' experience in natural resource management, previously serving in Government working groups in technical, advisory and governance roles.

He has also previously served as a founding trustee and six years with the Otago Peninsula Biodiversity Group and spent seven years on the Macandrew Bay School Board of Trustees.

## Kate Wilson

From Middlemarch, Kate is a farmer and Otago Regional Councillor. Kate was a Dunedin City Councillor for four terms. She has 14 years' experience as a Trustee working with Department of Conservation and is chair of the Otago Central Rail Trail Trust and has been involved with various other community groups.

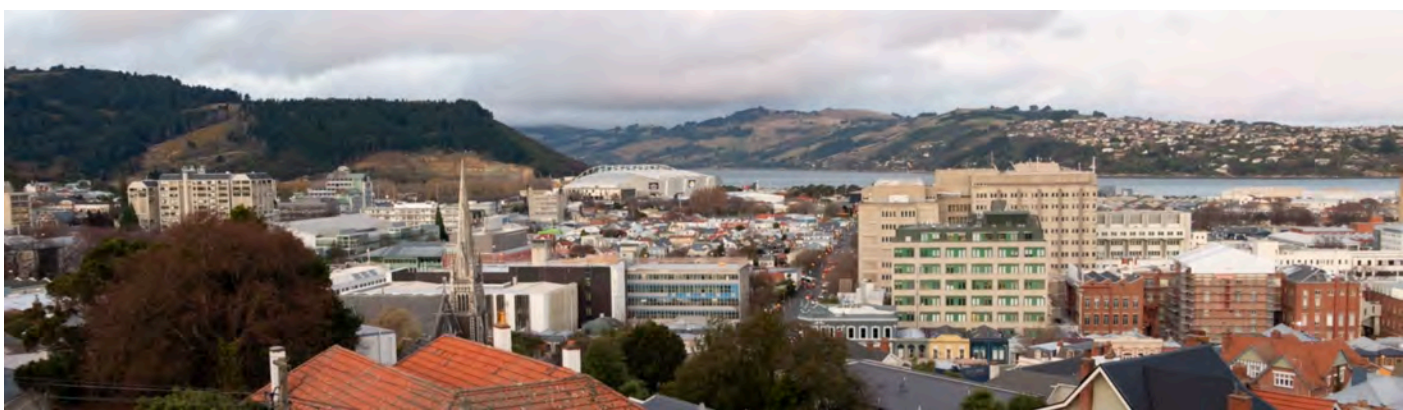
## Alister Robinson

Alister is Chair of Orokonui Ecosanctuary Ltd. He has a long career background in banking and funds management in New Zealand, Australia and Hong Kong. Among other community interests, he is a member of the Yellow Eyed Penguin Trust and the New Zealand Sealion Trust.

Alister retired from PFD Trust on 26 August 2020.

## Mark Hanger

Active in conservation for 40 years, Mark is current national president of Forest & Bird, board member since 2010, and committee member of the Dunedin branch since 1990. He is a founding member of the Orokonui Ecosanctuary and director and owner of natural history tour company, Nature Quest New Zealand Ltd.



# Funding

## Predator Free 2050 Limited (PF2050 Ltd)

The crown-owned company, PF2050 Ltd, is the principal funder of Predator Free Dunedin with \$4.33 million committed over five years between 2019 and 2023.



## The Otago Regional Council (ORC)

The ORC has committed \$1.5 million to PFD over five years from 2019 to 2023.

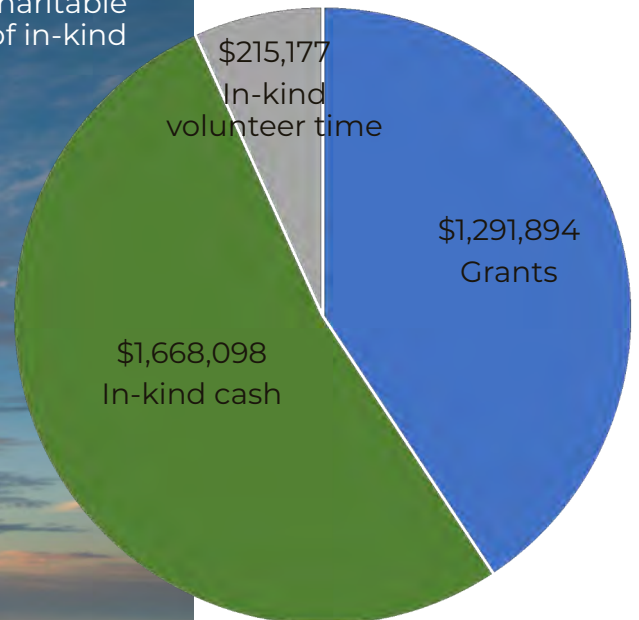


## The Dunedin City Council (DCC)

The DCC's funding contribution to PFD is \$850,000 from 2019 to 2023. In addition, over this same five-year period, the DCC Parks and Recreation Department will integrate its predator control work on council reserve land, to support the project work undertaken on private property within City Sanctuary.



This financial year, Predator Free Dunedin Charitable Trust has received \$1,291,894 in grants, \$215,177 of in-kind volunteer time, and \$1,668,098 of in-kind cash.





# Our progress

For the year ended 30 June 2020

## OUTCOMES

1

To promote the conservation, preservation and protection of the native species of Aotearoa.

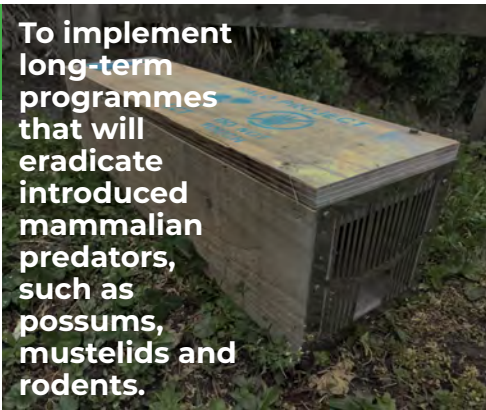


## TRUST OUTPUTS

1. Trust Deed signed by an additional two stakeholder organisations, totalling 22 member organisations.
2. Governance, financial management and maintenance of partnerships enabling Delivery Partner operations, public engagement and the alignment of research with operations.
3. Working collaboratively to plan, implement and consult on long-term landscape-scale projects.

2

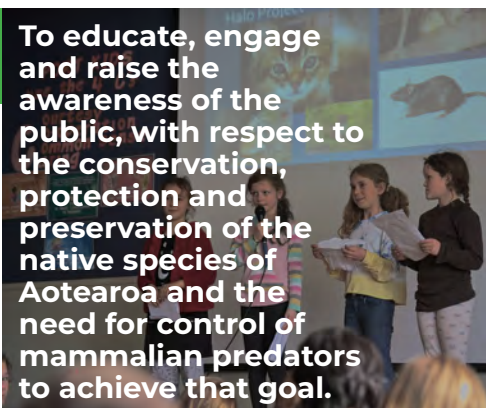
To implement long-term programmes that will eradicate introduced mammalian predators, such as possums, mustelids and rodents.



1. Grant payments were made to Otago Peninsula Biodiversity Trust, the Landscape Connections Trust and Dunedin City Council, enabling them to deliver strategic and coordinated predator control and eradication.
2. Commissioned research and advice to support implementation of predator eradication programmes.
3. Worked with partners to develop succession programme to follow OSPRI's TBfree possum knockdown work.

3

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



1. Engagement events for representatives of Predator Free Dunedin, connecting local practitioners with predator management experts.
2. Website regularly updated with news and research, and an electronic newsletter sent regularly to over 1000 people. Regular informative posts to Facebook page.

# What we have achieved

## How many predators removed?

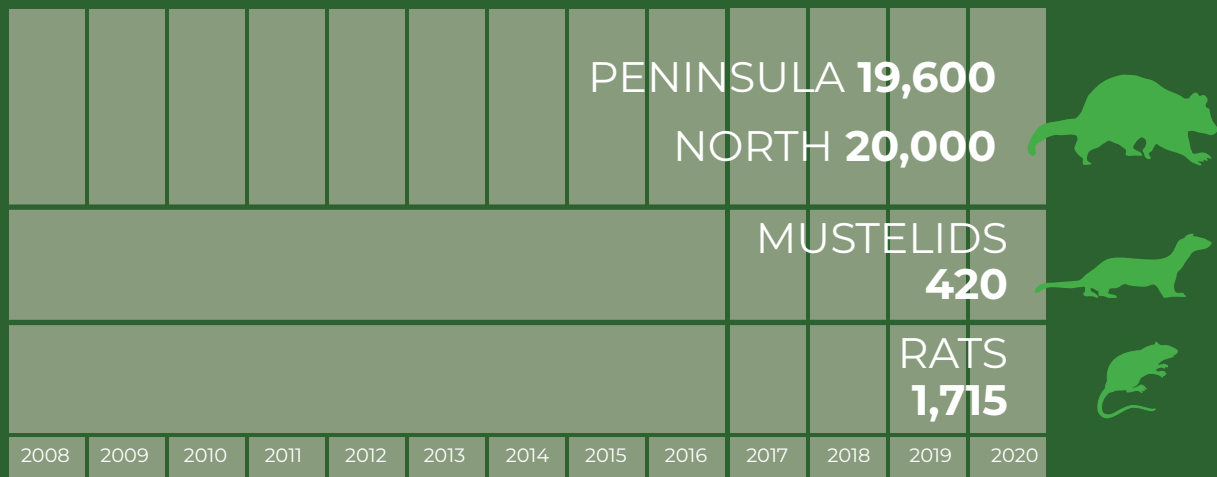
Since its formation in 2008, the Otago Peninsula Biodiversity Group has been recording the number of possums removed by volunteers, staff and contractors. By this year end (30 June 2020), 19,600 possums have been removed from the Peninsula.

The Peninsula's Guardians have also caught 32 mustelids and 83 rats in Sector 5 in the past year.

Over the last four years, OSPRI and The Halo Project have removed an estimated 20,000 possums from north of Dunedin.

Halo volunteers and staff have caught around 388 mustelids since trapping began. The number of stoat traps across the area has been increasing over the past four years, with 911 stoat traps and 204 Goodnature A24 stoat/rat traps deployed to date.

Other pest removal numbers, since Halo's work began in 2016, include 1,632 rats and 702 hedgehogs.



**1,000**  
people receiving  
newsletter



**22,000**  
hectares  
managed



# Delivery Partners

OTAGO PENINSULA  
BIODIVERSITY  
GROUP



## PENINSULA | OPBG

Otago Peninsula Biodiversity Group's focus is the eradication of possums, with the completion of the knockdown operation in three out of five sectors this year. Contractors ran a network of bait stations throughout the northern half of the peninsula (4,169 ha) from Portobello to Cape Saunders and out to Taiaroa Head. A combined network of self-resetting traps, auto-monitored traps, volunteer trap lines and backyard trapping are providing mop-up of any remaining possums. At the end of June, the cumulative total number of possums removed by contractors and volunteers since 2008 was more than 19,100.

Results from the trial of the possum aversion fence by Zero Invasive Predators Ltd (ZIP) warranted further planning to install a farm fence modified with hotwires and rabbit netting across the width of the Peninsula from Tomahawk Lagoon to Portobello Road, to slow the movement of possums back on to the Peninsula following their eradication.

OPBG has begun the deployment of a low-density or 'lean' trap network, using PosStop legholds traps and a Celium remote reporting system, and NZAutotrap AT220s. The efficacy of these two different trapping systems will be rigorously evaluated, informing further rollout across the southern section of the Peninsula, as well as other PF2050-funded projects.

Spoken about a lot since lockdown is the sense that birdlife is increasing on the Peninsula. This is clearly illustrated by comparing 5-minute bird count results from Waverley in 2018 and 2020 (see figure below). The ramping-up of possum control by volunteers and backyard trappers is already paying off for the birds, especially the nectar-feeders: tūī and korimako.

Volunteers do an incredible amount of work, helping with predator control, bird counts and more. After noticing that bait in possum traps was being pilfered by rats in residential areas, volunteers countered this by building rat trap boxes to set beside possum traps. While possum and rat numbers are still being reduced, predator-proof nesting boxes have been installed to help the rifleman population recover.

With free trapping workshops postponed during Covid-19 alert levels 3 and 4, staff produced four short videos, demonstrating safe use of a Trapinator possum kill-trap, as online resources for anyone keen to start trapping. These can be viewed on both the OPBG and PFD websites.

## CITY | City Sanctuary

City Sanctuary is in full flight with a new team in place since January 2020.

Together with community groups and residents, they are creating a vibrant City Sanctuary where wildlife can thrive through community-led predator control in backyards and reserves across Dunedin's city area.

Backyard trapping is underway in Maori Hill, the first of three pilot suburbs. A regular community trap library has seen good uptake along with a survey on predator control in the community. This will complement research from Manaaki Whenua Landcare Research on attitudes and barriers to getting involved with the predator free movement in urban areas whilst informing next steps for City Sanctuary's efforts.







The team has also been working with communities in ten priority suburbs to create a buffer along the Halo Project boundary, directly integrating the two projects. Open Valley Urban Ecosanctuary is leading efforts to get the community trapping with workshops and a regular trap library. In September, a visit from Minister for Conservation Eugenie Sage and Mayor Aaron Hawkins was an opportunity to showcase the trapping efforts by students at Aquinas College and Town Belt Kaitiaki being supported by City Sanctuary.

Community groups across Dunedin are keen to get started in ten priority reserves with trap lines being set up in the coming months. The first round of predator monitoring in what will be a permanent network to measure the effectiveness of our collective efforts has been completed.

Amongst all this, City Sanctuary continues to build the social license for predator control by showcasing the vision and outcomes for biodiversity and communities. This included a successful citizen science campaign, the Great Kererū Count. More than 1,000 residents counted 2,613 kererū - an increase of more than 200% from the previous year.



## NORTH | The Halo Project



The Halo Project has been collaborating with OSPRI Ltd to deliver landscape-scale predator control north of Dunedin City. With possums as a major vector of bovine tuberculosis (TB), OSPRI's role to rid Dunedin's cattle and deer herds of TB has greatly benefitted biodiversity in the Halo Project area.



OSPRI's objective is to reduce the possum population to a very low density (2% residual trap catch index) by 2021 across a 12,500 ha landscape. This year, OSPRI has removed 6,500 possums from 10,000 ha on 350 rural and semi-rural properties, totalling an estimated 19,000 since the operation began in 2018.

The Halo Project commissioned a resurvey of forest health, four years after the start of OSPRI's possum control operation, and it shows that forest canopy health has improved.

Concurrently, a resurvey of five robin sites showed that the birds are increasing in number, suggesting predator control efforts are benefiting robin populations. Supporting that research, Halo has received numerous reports of people seeing them in many locations outside Orokonui Ecosanctuary, including Graham's Bush, Mihiwaka and Doctors Point.

The Halo team worked with Manaaki Whenua to evaluate the optimal trap density and layout to maintain the control and biodiversity benefits made by OSPRI once their programme is complete. The focus of research and planning has been on how a 'low input' network using newly available self-resetting traps would allow us to establish a sustainable long-term succession programme at a landscape scale (more on this on page 12).

The Halo team has worked systematically around the north coast from Waitati and Doctors Point, to Pūrākaunui, Long Beach and Aramoana holding public information sessions and working with these communities to install possum traps in backyards and local reserves. Uptake of the 'host a possum trap' scheme, whereby residents are loaned a Trapinator and asked to record catches in the Trap NZ database, is increasing.

While field work was on hold during Covid-19 Alert Levels 3 & 4, residents continued trapping in their backyards and self-resetting traps continued controlling rats and stoats across 180 ha of the Inner Halo on the slopes of Mihiwaka – a key site for robin, kākā and other birds venturing beyond Orokonui's predator fence.

Returning to Level 2 meant a welcome return to field work. First priority for the team and dedicated volunteers was getting on with the setup of a stoat trapping network across the 2,200 ha Heyward Point area, extending the already 3900 ha coverage of the 'Inner Halo' surrounding Orokonui, with strong support from the local community.

The Halo team is enormously grateful for the ongoing and growing support of volunteers who contribute to the collective vision. Without this commitment from our local community a Predator Free Dunedin would not be possible.







**425**  
Active  
volunteers

# Volunteers

Predator Free Dunedin grew from the desire of conservation minded groups and agencies to free the city and rural landscape of predators. From the flax-roots up, community aspirations drive PFD. A predator free Dunedin can only be achieved through the support and motivation of members of our local community. Volunteers include students, professionals, farmers, visitors and retirees. They trap and monitor predators, and monitor lizards and birds. There are 425 volunteers actively involved with Otago Peninsula Biodiversity Group [124] and The Halo Project [301].

The number of volunteers signing up to City Sanctuary is growing fast.



# Members



# Research



Manaaki Whenua Landcare Research and the University of Otago play an important role in our operations by carrying out research to directly inform the work of our Delivery Partners. This is not by coincidence, but rather by working together to identify and investigate operational questions so that research informs strategic operations, optimising resources and efficacy

## Research underway in 2020

Much of the current research uses mathematical modelling to increase our understanding of possum movement between high and low possum density areas and how to best manage possums at low densities. Focus has been on modelling efficient control (trapping) effort as a barrier to reinvasion.

### Modelling options for possum barrier and control in the Halo area

*Audrey Lustig and Deb Wilson*

With the objective of assessing the effectiveness of three low-density possum control networks, mathematical simulations showed that only one trap per 25 ha is required in a trap network spanning the Halo area, using automatic multi-capture traps, to keep possum populations low (<2% residual trap catch index). Reinvasion is likely to become significant a year after OSPRI's operations are complete, but would be mitigated by an effective trap network of that density (or greater).

With simulations of a semi-permeable barrier (such as a low-cost fence) along SH1, north of Dunedin, showing limited effect on curbing the recovery of possum populations within the Halo control area, Halo's managers were able to resolve not to pursue costly physical barrier options. Elimination of possums from the Halo area could be achieved through trapping beyond Halo's boundary and reducing the size of the population to limit eastward migration.

### Modelling possum reinvasion on Otago Peninsula

*Charlotte Patterson, Phil Seddon, Yolanda van Heezik and Deb Wilson*

How do we prevent possums reinvading the Peninsula after eradication? Mathematical simulations showed possum reinvasion to be gradual, with immigration limited by the geography of the buffer zone or 'Sector 5' (the urban area across the base of the Peninsula). But it became more rapid over time as populations re-established in high-quality habitat (in the absence of control).

Recommendations are to prioritise rigorous eradication and detection to ensure no possums remain on the Peninsula at the end of the final eradication phase, and increase the density of traps and sustain effort long-term in the buffer zone, particularly in known habitat corridors, including the coastal strips.



## Low-cost fencing as a possum barrier

Zero Invasive Predators Ltd (ZIP) is an organisation developing and trialling innovations to help us find cost-effective tools for predator control and reinvasion prevention. ZIP reported on findings from a trial of a low-cost possum aversion fence, creating an enclosed pen to mimic a fence built by OPBG.

Overall, the pen contained 62.5% of individuals (10 out of 16). Male possums were more likely to escape the pen (62.5% escape, 5 of 8 individuals) than their female counterparts (12.5% escape, 1 of 8 individuals). Note that the small pen enclosure heightens the incentive to breach the fence to escape. Despite the high overall rate of escape in these trials, this low-cost fence may offer benefit to control operations as a means of slowing migration. The higher containment rate of females is a promising aspect of this tool as it suggests male-skewed invasion which would limit the breeding potential of the population.

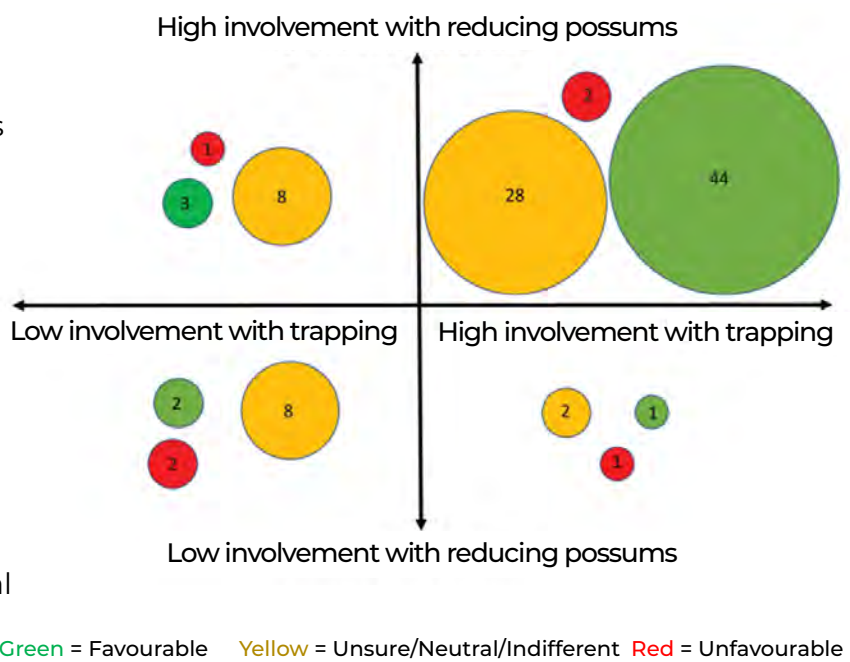
Low cost semi-permeable barriers could play a role in achieving a predator free Dunedin, but any use of such a barrier needs to be carefully considered. Physical and regulatory restrictions limit their use and viability

## What do Dunedin residents think about possum control?

*Geoff Kaine, Nick Kirk*

Manaaki Whenua social scientists used a quantitative approach to investigate the responses of urban households to a programme that would promote the use of traps to reduce the population of possums in Dunedin.

Results indicate widespread support for a programme of possum trapping in Dunedin. Motivations for support stem from concerns for the environment, their health and that of their families, and the potential for possums to damage property and gardens.



The study found the interest residents had in the idea of reducing possum numbers and in trapping possums was largely unrelated to their socio-demographic characteristics; and householders would be more likely to participate if the programme was easy to join and traps were inexpensive and simple to maintain.

Respondents who were already trapping strongly agreed that catching possums was inspiring, that they were encouraged and excited when they caught a possum and that they felt that they were making a difference. They were not particularly concerned about the time involved in doing so.

# Financial information

## Entity Information

<b>Legal Name of Entity</b>	Predator Free Dunedin Trust
<b>Type of Entity and Legal Basis</b>	Charitable Trust and Registered Charity
<b>Charity Number</b>	CC 56089
<b>Business Location</b>	Dunedin
<b>Auditors</b>	Deloitte
<b>Bankers</b>	SBS Bank
<b>IRD Number</b>	127 004 960
<b>Date of Establishment</b>	20 September 2018
<b>Trustees</b>	Jinty MacTavish (Chairperson) Matthew Harcombe Alasdair Mark Hanger Hoani Langsbury Katherine Wilson Alister Robinson (Retired 26 August 2020) Marian Hobbs (Retired 4 March 2020)

## Statement of Financial Performance For the year ended 30 June 2020

	<b>Actual This year</b> \$	<b>Actual Last year</b> \$
<b>Revenue</b>		
Donations, fundraising and other similar revenue	1,291,894	1,364,107
Interest, dividends and other investment revenue	1,036	1,337
Other revenue	-	-
<b>Total Revenue</b>	<b>1,292,930</b>	<b>1,365,444</b>
<b>Expenses</b>		
Costs related to providing services	161,537	108,423
Grants and donations made	1,171,955	883,384
Other expenses	61,000	52,465
<b>Total Expenses</b>	<b>1,394,492</b>	<b>1,044,273</b>
<b>Surplus/(Deficit) for the Year</b>	<b>(101,562)</b>	<b>321,172</b>

# Statement of Financial Position

## As at 30 June 2020

	Actual This year \$	Actual Last year \$
<b>Assets</b>		
<b>Current Assets</b>		
Bank accounts and cash	288,839	354,479
Debtors and prepayments	345,980	-
Inventory	607	-
Other current assets	35	35
<b>Total Current Assets</b>	<b>635,461</b>	<b>354,514</b>
<b>Total Assets</b>	<b>635,461</b>	<b>354,514</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Other current liabilities	415,842	33,332
<b>Total Current Liabilities</b>	<b>415,842</b>	<b>33,332</b>
<b>Total Liabilities</b>	<b>415,842</b>	<b>33,332</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>	<b>219,619</b>	<b>321,172</b>
<b>Accumulated Funds</b>		
Capital contributed by owners or members	-	10
Accumulated surpluses or (deficits)	219,619	321,172
Reserves	-	-
<b>Total Accumulated Funds</b>	<b>219,619</b>	<b>321,182</b>

This performance report has been approved by the Trustees,  
for and on behalf of Predator Free Dunedin Trust:

Date 15 NOV 2020  
Signature *Kate Wilson*  
Name KATE WILSON  
Position TRUSTEE





## Statement of Cash Flows

### For the year ended 30 June 2020

	<b>Actual This year</b> \$	<b>Actual Last year</b> \$
<b>Cash Flows from Operating Activities</b>		
<b>Cash was received from:</b>		
Donations, fundraising and other similar receipts	1,291,894	1,364,107
Interest, dividends and other investment receipts	1,036	1,302
Net GST	(120,277)	33,332
<b>Cash was applied to:</b>		
Donations or grants paid	1,171,955	883,384
Payments in relation to providing services	222,537	160,888
<b>Net Cash Flows from Operating Activities</b>	<b>(221,839)</b>	<b>354,469</b>
<b>Cash flows from Investing and Financing Activities</b>		
<b>Cash was received from:</b>		
Capital contributed from owners or members	-	10
<b>Cash was applied to:</b>		
Payments to purchase investments	-	-
<b>Net Cash Flows from Investing and Financing Activities</b>	<b>-</b>	<b>10</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>(221,839)</b>	<b>354,479</b>
Opening Cash	354,479	-
Closing Cash	288,839	354,479
This is represented by:		
Bank Accounts and Cash*	288,839	354,479

# Statement of Accounting Policies

## For the year ended 30 June 2020

### **Basis of Preparation**

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

### **Goods and Services Tax (GST)**

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

### **Income Tax**

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

### **Bank Accounts and Cash**

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

### **Changes in Accounting Policies**

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



## Independent Auditor's Report

### To the Trustees of Predator Free Dunedin Trust

#### Opinion

We have audited the performance report of Predator Free Dunedin Trust (the 'entity'), which comprises the statement of financial position as at 30 June 2020, and the entity information, statement of service performance, statement of financial performance, and statement of movements in equity for the year then ended, and the statement of accounting policies and other explanatory information.

In our opinion:

- The reported outcomes and outputs, and quantification of the outputs to the extent practicable in the statement of service performance are suitable;
- The performance report on pages 2 to 13, presents fairly, in all material respects, the financial position of the entity as at 30 June 2020, its financial performance, the entity information and the service performance for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-for-Profit) issued by the New Zealand Accounting Standards Board ('PBE SFR – A (NFP)').

#### Basis for opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing ('ISAs') and International Standards on Auditing (New Zealand) ('ISAs (NZ)'), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised) ('ISAE (NZ) 3000 (Revised)'). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We are independent of the entity in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board and the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

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

The Trustees are responsible on behalf of the entity for:

- Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- the preparation and fair presentation of the performance report on behalf of the entity in accordance with PBE SFR – A (NFP), and
- for such internal control as the Trustees determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

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



**Auditor's responsibilities for the audit of the performance report**

Our objectives are to obtain reasonable assurance about whether the performance report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs, ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs, ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Restriction on use**

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

*Deloitte Limited*

Dunedin, New Zealand  
15 November 2020

# Annual Report 2020



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