



Sustainable
Business
Network

21

Annual
Report

22

sustainable.org.nz



Contents

5	Foreword from our Chair – Jacqueline Farman
6	Foreword from our Founder and Chief Executive Officer – Rachel Brown ONZM

12	SECTION ONE Entity information
20	SECTION TWO About the Sustainable Business Network
32	SECTION THREE How we performed
56	SECTION FOUR Partners and network
70	SECTION FIVE Financial statements 2021-22

Financial Information

72	Auditor’s Report
76	Statement of Comprehensive Revenue and Expenses
77	Statement of Changes in Net Assets/Equity
78	Statement of Financial Position
79	Statement of Cash Flows
80	Statement of Accounting Policies
86	Notes to the Financial Statements



Manaaki whenua, manaaki tāngata, haere whakamua.

If we care for the land,
if we care for people,
we can move forward
into the future.

MĀORI PROVERB



Foreword from our Chair

JACQUELINE FARMAN

He waka eke noa

We are all in this together

It's been another challenging year for the Sustainable Business Network (SBN), our partners and impact investors (members). All organisations are feeling the pain of labour and materials shortages, increasing costs and declining business and consumer confidence. In this environment, the effort to keep focused on a more sustainable future and a healthier planet can seem challenging, but the need to do so has shifted from important to imperative. And our role has become even more crucial.

Research we conducted this year identified that almost three in four businesses are currently investing/considering specific sustainability projects. Half of all businesses say sustainability is very important to their organisation and drives their choices/decisions, but 61% don't know who or where they would go to for advice and tools. As an organisation, the SBN has doubled down on our commitment to build future-ready organisations with the tools, advice, skills and resources to make a material difference to their customers, staff, communities and the environment.

Last year we launched even more affordable and time efficient learning and knowledge building solutions to meet the needs of Kiwi businesses. We've built the first Circular Economy Directory so that like minded organisations can collaborate and support each other in our journey to designing out

waste, and together with our Partners have delivered more jobs and impact than ever before. Today, our Projects and Advisory work contribute almost two thirds of our income, and our membership is growing. We continue to be a lean and focused organisation, and are very proud that more than 80% of staff would recommend us as a place to work - a new high for our organisation, and a testament to the outstanding care and leadership demonstrated by the SBN team.

This year also marks 20 years of the Sustainable Business Awards, and the literally hundreds of inspiring sponsors, finalists and award winners who have blazed the trail for a better world. It is organisations like these that are our drive and our passion, and we look forward to a celebration this year that will be the biggest and brightest yet.

This Report shares all these successes, and our plans for the future. It is the result of work we did several years ago to shift from an organisation solely focused on informing and influencing, to one that was also focused on action and measurable results.

We are financially sound, and well positioned to continue our work empowering business so that people and nature prosper. We have a strong culture, committed investors and big ambitions. We want to thank all the people, partners, investors, board members and communities who share our mission to build unstoppable momentum to regenerate Aotearoa New Zealand.



Ngā mihi,

nā
Jacqueline Farman
Chair
Sustainable
Business Network



Foreword from our Founder & CEO

RACHEL BROWN ONZM

I'm bursting with pride to share this Annual Performance Report. This year we have combined our impact reporting with this report for the first time. This creates a single, comprehensive record of our progress. It will make it easier to compare results year on year.

This year of 2021-2022 has been massive. It was another year of working with the various and varying impacts of the Covid-19 pandemic. Russia's invasion of Ukraine has added to the existing disruptions in labour and material supplies. SBN continues to focus attention, investment and resources on tackling the intertwined climate and biodiversity crisis.

It's been a challenging time. It's testament to the strength of our network and the commitment of individual businesses to sustainability that so much positive progress has been made. In this report we share the goals we set and how we performed against

them. We set aspirational goals and strive for excellence, because the issues are urgent. In the current context we didn't achieve everything we wanted. But we're proud of the impact we've made. And we'll continue to stretch ourselves.

I want to acknowledge the SBN Board for that too. They've been tremendous. Chair Jacqueline Farman has been both rigorous and reassuring. The business acumen of Sean Kelly, head of audit and risk, has helped us chart a steady course. Barry Coates from Mindful Money has guided us through a new financial investment policy and plan, bringing us right up to date with the latest thinking on ethical investment. We're so lucky to have a Board that continually expands our aspirations. Every one of them has provided unstinting work through very difficult times for so many of us.

I'm delighted to welcome Dr Amber Nicholson, AUT lecturer in ethics and sustainability. We're already drawing on her research in whenua tupuna, whenua hauora (ancestral and relational landscapes) and multi-dimensional wellbeing. It's informing our Leadership in Sustainable Business Course. Amber is also contributing to our cultural development and confidence to our projects work in general. Our Board and staff continue their education in te reo and tikanga Māori, with staff KPIs directly linked to core cultural competencies.

We're really proud of the work our team does, which means we have a lot to talk about.

Excellence in practical resources and capability building, particularly for SMEs, continues to be the focus of our projects. We've achieved high standards of delivery, with a transformational focus on systems change. This has yielded tremendous public sector partnerships. This year those with the Department of Conservation, NZ Trade & Enterprise, Waka Kotahi, EECA, Auckland Council, the Ministry for the Environment and the Ministry for Business, Innovation and Employment have been particularly significant. We also continue to create innovative partnerships with BNZ, Spark, Waste Management, MAS, Fonterra and Āmiomio Aotearoa.

We're really proud of the work our team does, which means we have a lot to talk about.

Our communications have been excellent, continuing to grow public engagement with our work. Our whole team worked extremely hard to create our new SBN website. This has taken us a significant step further in meeting the need to mainstream sustainability into business in Aotearoa New Zealand. We have a host of new guides and resources. We've created comprehensive learning pathways on climate, circular economy and regenerating nature.

Climate Action Toolbox user numbers are rising. We will soon release the accompanying Carbon Calculator. This takes



our work to the next level. It will enable organisations to understand the footprints of their suppliers and/or customers.

The *Going Full Circle* report is informing public and private sector strategy. We've designed and launched New Zealand's first Circular Economy Directory.

We're tackling the critical role of procurement. This includes participating in the GovTech Accelerator to develop a new resource that will go online shortly.

And we ran the 19th Sustainable Business Awards successfully, as an online event to our largest audience yet!

SBN is a network that sits at the heart of a wider network of collaborators. This year has seen collaborations with the likes of Oxygen Consulting, the Sustainable Business Council and AUT. Together we've provided new insights to sustainability professionals about their sector. Working like this enhances the business sustainability ecosystem nationwide. We're now looking forward to the publication of a new report in collaboration with Grant Thornton. This has been informed with input from across our wider network. It aims to address barriers in our financial systems to the emergence of the circular economy.

This year you will note we have made a 'profit', which will be reinvested in further work. This is mainly a result of unforeseen underspend on projects, events and travel due to the Covid-19 pandemic.

It seems clear that these ongoing disruptions will continue in the coming years. This will continue to challenge our nation's priorities. However, from these challenging times comes real innovation. It also provides the opportunity to focus our attention on rebuilding resiliency of our natural systems and our people, building the skillsets we need as a nation.

Our small team has massive aspirations. We remain dedicated to work with the willing in our network and beyond, to massively scale up our impact together. We are running new learning programmes that tackle those hot topics we must progress and masterclasses to further our work.

I thank our project partners for their generosity and time over the past year. I thank all our collaborators, the wonderful businesses that make up our network. Finally, the clever people who help us in a myriad of ways to move us towards a more regenerative, low carbon and circular economy we know is possible.

Nāku noa,

nā
Rachel Brown ONZM
Founder & CEO
Sustainable Business Network

RACHEL BROWN ONZM
Founder & CEO
Sustainable Business
Network

PHOTOGRAPHY Phil Crawford



SUSTAINABLE BUSINESS NETWORK WAIATA
COMPOSED BY MOANA WHATARAU

■ Me ■ Tauwhiro ■ Tātou

E aku rahi e
Ka pā mai te mamae
Nā te whakangaro rauemi
E hika e!

Ki te mate te whenua,
mate hoki te tangata
Uia mai
‘Kei hea rā te rongoā?’

Me tauwhiro tātou hei kaitiaki
I nga hua a Papa, a Rangī,
A Tāne, a Rongo, a Tangaroa,
a Haumia, a Tāwhiri

Nō reira, mahia te mahi tika
Hei oranga mō rātou mā
E heke mai nei -
Mō nga iwi katoa o te ao

E aku rahi, e aku nui
Kia kaha tātou e,
Karawhiua!

Let Us Sustain

To all of us out there
We have been struck by the distress
Caused by the ravaging
of our resources!

If the land dies,
So do we the people,
So the question is asked
‘What is the solution?’

We, as guardians, should sustain
The fruits of Rangī and Papa
Of Tāne, Rongo and Tangaroa,
of Haumia and Tāwhiri

And so, do the right thing
For the benefit of those
yet to come -
For all of the world

All near and far
Let us be strong,
Participate to the full!





SECTION ONE

Entity Information

PHOTOGRAPHY Phil Crawford



Entity Information

Sustainable Business Network Incorporated

Registered as a Charity under the Charities Act 2005. Registration number - CC 40638

Registered as an Incorporated Society under the Incorporated Societies Act 1908. Registration number - AK/916971

The Incorporated Society consists of approximately 500 Investors for Impact as members.

Physical address

Office 3, Level 2
Darby Building,
8 - 18 Darby Street,
Auckland 1010

Postal Address

PO Box 106983
Auckland City, 1143

Phone

09 826 0394

Email

office@sustainable.org.nz

Website

sustainable.org.nz

Structure



PHOTOGRAPHY PHIL CRAWFORD

03

INTERNS

Three interns have helped us as part of developing their careers during the year.

08

BOARD MEMBERS

The Sustainable Business Network is overseen by a Board of Trustees comprising five elected and three co-opted members.

03

ADVISORY BOARDS

We have Governance Groups for Go Circular 2025 and Climate Action 20/25. We also have an Advisory Board for the Million Metres Streams Project (this was discontinued in March 2022 as our work on waterway restoration evolved into regenerating nature projects). These groups comprise experts in the circular economy, climate and water restoration.

SBN STAFF

There are 21 staff (both full and part time), equating to 18.5 FTEs. 20 are based in Auckland, and one in Wellington.

SBN has links with aligned international organisations including B Corp, the Ellen MacArthur Foundation and Forum for the Future.



63%

PROJECT &
ADVISORY
SERVICES

28%

ANNUAL
SUBSCRIPTION
FEES

5%

EVENTS &
TRAINING

3%

OTHER
INCOME

1%
DONATIONS

Main sources of cash and income

- Project and advisory services**
Funding from organisations for projects and tailored sustainability advice
63% of total revenue
- Annual subscription fees**
From Impact Investors (members)
28% of total revenue
- Events and training**
Sponsorship and ticket sales
5% of total revenue
- Other income**
Sponsorship
3% of total revenue
- Donations**
Generally to the network operations
1% of total revenue

Volunteers and donated goods & services

- The Board of Trustees are not paid for their governance role. They meet a minimum of quarterly. We have two committees (Audit & Risk and Remuneration), both of which have Board representation. They provide many in-kind hours to SBN.
- Interns support our research, events and projects.
- Impact investors (members) provide many in-kind hours into research, design and projects.
- Events receive in-kind donations such as beverages and printing.

External influence

In addition to working directly with businesses and other organisations, SBN influences sustainability through expert representation on external boards, advisory panels or awards. This year our staff have been involved in the following:

- Rachel Brown sits on the Jobs for Nature Advisory Group and is a Trustee of the Milford Foundation.
- James Griffin is on the Advisory Panel of the Textile Product Stewardship Project run by Usedfully and is also a NZ Food Waste Champion 12.3. He was a judge of the Circle Awards (Australia and New Zealand).
- Fiona Stephenson is a judge of the Public Relations Institute of NZ Awards; the Outstanding NZ Food Producer Awards (sustainability category); and the Mindful Money Awards.
- Holly Norton is a judge of the Wellington Gold Awards.
- Holly Leach was a judge of the Outstanding NZ Food Producer Awards (sustainability category).





SECTION TWO

About the Sustainable Business Network

PHOTOGRAPHY Phil Crawford



Who we are

We transform leading ideas into action.



Established in 2002, the Sustainable Business Network is the largest sustainable business organisation in Aotearoa New Zealand. We're a purpose-driven social enterprise.

We're a network that enables system change in the areas of climate, waste and nature.

Our role is to transform leading ideas into action in Aotearoa New Zealand.

Our staff

- Alaina Pomeroy**
Senior Project & Partnership Manager

Andy Kenworthy
Senior Communications Advisor

Annie Hollister-Jones
Associate Project & Partnership Manager

Ayla Barfoot
(formerly Irving-Lamb)
Network Connector

Eryn Hooper*
Project & Partnership Manager

Fiona Stephenson
Head of Communications & Marketing

Georgia Brown
Associate Project & Partnership Manager

Holly Leach*
Project & Partnership Manager

Holly Norton
Senior Project & Partnership Manager

Isabel Emerson*
Events Manager

Isla Hunter
Partnering to Plant Project Coordinator

James Griffin
General Manager Projects & Advisory

Jenny Zhou
Assistant Accountant
- Kate Haselhoff**
Senior Project & Partnership Manager

Lauren O'Connor
Events Manager

Matthew McClymont
Project & Partnership Manager

Patricia Aguilera
Brand Marketer

Phil Crawford
Communications Advisor

Phil Jones
Programme Manager - Climate

Pieter Tuinder
Programme Manager - Nature

Rachel Brown
Founder & Chief Executive Officer

Rosa Thompson
Associate Project & Partnership Manager

Shilo Zhang*
Digital Marketer

Solange Perrault*
Office Manager

Theresa Gaire
Head of Finance

Thiago Cagna
Office Manager

Tori Calver
Head of Culture & Impact

**Left during the year*

Our board

- Adam Weller**
Waste Management

Amber Nicholson
AUT University

Barry Coates
Mindful Money

Dawn Baggaley
NZ Post

Jacqueline Farman
The Purpose Business

Micah Gabriels*
Mooven

Natalie Robb
Auckland Council

Peter Thompson*
The Formary

Sean Kelly
Smartfoods

Tom Land
Ecotricity
- *Term finished during the year*





Why we exist

OUR PURPOSE

Empowering business so people and nature prosper.

OUR MISSION

Always connect. Always inspire. Build unstoppable momentum to restore Aotearoa.

OUR VALUES

We do good stuff.
Delivering impact

We're collaborators.
Teamwork

We're into transformation.
Problem solving and change agents

We care passionately.
Personal motivation

What we do

We transform New Zealand business to meet the world's sustainability challenges in three ways:



SYSTEM CHANGE PROJECTS

We collaborate with partners to co-create solutions to some of the biggest problems in Aotearoa New Zealand in the areas of climate, waste and nature.



UPSKILLING

We provide training, advice and resources to build sustainability capability in businesses.



PROFILING AND CONNECTING

We celebrate and inspire success by sharing solutions to help them become mainstream. We connect organisations with people and ideas through our network.

The Big Shift⁽¹⁾

HOW WE WORK

Since 2014, SBN has adopted and adapted the Big Shift approach developed by Forum for the Future in the UK. The Big Shift describes the process of system change in six steps. It provides a simple framework for generating impact.

SBN focuses on the first four steps:

1. Experiencing the need for change

We identify and clarify the issue or issues. With communications and events we inspire key people to become intellectually, psychologically and emotionally engaged with them.

2. Diagnosing the system

SBN gets to grips with the sort of system we are dealing with and how it works. Who holds the power? How might change happen? Where is innovation needed? Where are the key leverage points? We collaborate with key people and organisations to begin processes of innovation and change. We share understanding of the challenges and the relationships we need to influence.

3. Creating pioneering practices

SBN co-creates examples of an improved way of doing things, or highlights existing ones.

4. Enabling the tipping point

SBN collates the best of the emergent ideas. We support them to grow and multiply. This maximises their impact. It increases their scale, from niche to mainstream.

5. Sustaining the transition

SBN seeks to sustain the transition by supporting the commercialisation and sharing of new ideas and ways of doing things. We do this through our network and the creation of appropriate new groups.

6. Setting the new rules of the mainstream

SBN advocates for changes to be cemented into the mainstream. SBN's CEO Rachel Brown sits on the Jobs for Nature Advisory Group and the Milford Foundation Board. We support policy change, attitudinal shifts and promote continued evidence of success.

(1) Stephanie Draper. *Forum for the Future, Creating the big shift: system innovation for sustainability*. Source: <https://www.forumforthefuture.org/Handlers/Download.ashx?IDMF=5092e413-2f97-43bf-bd7f-9f770d213ce8>



Outcomes of our work

We have identified medium to long term goals for each of the areas in which we work:



**Toitū te marae
o Tāne,
toitū te marae
o Tangaroa,
toitū te whenua.**

Care for the domains of Tāne and Tangaroa, and the land will sustain.

MĀORI PROVERB



SECTION THREE

How we performed



Poipoia
te kākano
kia puāwai.

Nurture
the seed and
it will blossom.

MĀORI PROVERB



Key highlights

FOR THE YEAR ENDED 31 MARCH 2022

232,471

NATIVE PLANTS AND TREES
have been planted through our work this year

8,007

PEOPLE

completed assessments on
our Climate Action Toolbox

127

ORGANISATIONS

listed when Aotearoa New
Zealand's first Circular Economy
Directory first launched

84

PEOPLE

employed in
nature-based jobs

93%

OF SURVEY
RESPONDENTS

said our webinars and events
inspired them to take
positive action

1,948

PEOPLE

upskilled through our
courses and training

520

IMPACT
INVESTORS

(members) in our network

HOW WE PERFORMED

1

Financial

SBN's income provides enough resources to increase our impact and meet our mission.



HOW WE PERFORMED

2

System change projects

SBN is creating system change in projects.

PHOTOGRAPHY Phil Crawford



GOALS 2021 - 22	PERFORMANCE 2021 - 22	PERFORMANCE 2020 - 21
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Raise \$3,026,327 to increase our impact and meet our mission	\$2,875,317 raised	\$2,648,509 raised
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GOALS 2021 - 22	PERFORMANCE 2021 - 22	PERFORMANCE 2020 - 21
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10,000 people complete assessments on our Climate Action Toolbox	8,007 people complete assessments	Not applicable (launched on 31 March 2021)
\$5,000,000 raised for nature	\$3,224,620 raised for nature	\$2,370,117 raised for nature
Build Circular Economy Directory with 150 organisations listed	Circular Economy Directory built. Published just after year end, with 127 organisations listed	Not applicable (not yet created)

SYSTEM CHANGE PROJECTS

Acting on Climate

Climate change is the biggest issue facing the planet today. Business has a major role to play in transitioning Aotearoa New Zealand to a net zero carbon economy by 2050. We need to halve our emissions by 2030. Our Climate Action 20/25 project is helping businesses reach that goal.

This project is based around the Climate Action Toolbox. Its aim is to accelerate climate action by smaller businesses. The Toolbox was launched on 31 March 2021 on business.govt.nz. Since then we have upgraded the tool, promoted it to businesses, and run workshops to help them use it. 22,423 people (unique visitors) used the Climate Action Toolbox this year.

In total, we raised \$596,907 to support climate action this year. Our Climate Action 20/25 partners are BNZ, EECA, Meridian Energy, Ministry of Business Innovation and Employment, New Zealand Trade and Enterprise, Waka Kotahi/NZ Transport Agency and Spark.

TESTIMONIAL

van der Geest Consulting

“I went to a workshop and used the Climate Action Toolbox. I’d done my own research but found it difficult and time consuming to find the right information. The Toolbox helped solidify my thinking. I’ve now bought an EV, checked my energy use, switched to more efficient lighting and completed a course on designing for the circular economy.

“The Climate Action Toolbox is great for getting practical, there are lots of little actions and low hanging fruit, actions you can take to get started, then a number of other bigger ones that you can aim towards. Learning about the action other businesses were planning to take was also very helpful. It was a combination of seeing the tool and learning from others that made us take action.”

– Saskia van der Geest, Owner & Director, van der Geest Consulting



94%

of survey respondents said our Climate Action workshops inspired them to make positive change.

SYSTEM CHANGE PROJECTS

Designing out Waste

In a circular economy resources are never abandoned to become waste. Products are designed to be safe and easy to manage in cycles of production and reproduction. Go Circular 2025 is our public/private partnership to provide businesses with the knowledge and practical tools to ‘go circular’.

A key focus of Go Circular 2025 is the creation of Aotearoa New Zealand’s first Circular Economy Directory. The purpose of the Directory is to help businesses reduce their environmental impact. The Directory was built and launched just after the end of the financial year.

In September 2021, we published a significant report assessing the state of the circular economy in Aotearoa New Zealand. *Going Full Circle* concluded we are missing out on economic gains by not transitioning much faster to a circular economy. The Report was downloaded 798 times and 621 people attended the launch event.

Our Go Circular 2025 partners during the 2021-22 financial year were New Zealand Trade and Enterprise, Ministry for the Environment, Waste Management and Ōmiomio Aotearoa.

TESTIMONIAL

Phoenix Metalman Recycling

“Our recycling business contributes to the resource recovery circular economy, so we’ve joined SBN’s Circular Economy Directory. It’s good to see outside of our sector other businesses working on their own circular economies in NZ in parallel with us. Our circular economy is global, but we are also looking to find out what local circular economy opportunities there are in the New Zealand market for the 50+ products we recycle. In collaborating with SBN, the hope is we can interact with potential organisations, designing out waste within the concept stage of their products and systems; advising on recyclability thus adding value to the Life Cycle Assessment (Cradle to Cradle) of their proposed product.

“The more you can align and collaborate with businesses with similar values, also on their sustainability journey - I think you’ve got a head start. There’s value in that. Through SBN we met Ecotricity. It is a renewable-only energy retailer in NZ. We had a cross pollination of ‘I can help you and you can help me’. As we electrify our fleet and infrastructure, we will only be powered from renewable sources; therefore not contradicting our intentions of decarbonising. The crux of the Network really is: you want businesses collaborating.”

– Hilary West-Reeve, Chief Sustainability Officer - Phoenix Metalman Recycling, Executive Board Member - Sustainable Steel Council and NZ Association of Metal Recyclers

798

DOWNLOADS
of our *Going Full Circle* report on six focus areas for shifting Aotearoa New Zealand to a low carbon circular economy.



SYSTEM CHANGE PROJECTS

Regenerating Nature

With about 4,000 species at risk in Aotearoa New Zealand, this country has one of the highest proportions of threatened indigenous species anywhere in the world.

Regenerating nature is vital if we are to tackle climate change and species extinction, as well as secure a positive future for all of us. Intact ecosystems are among the most powerful and effective ways to safely absorb greenhouse gas emissions. They are a fundamental source of health and wellbeing for our people.

Regenerating our waterways has been a focus of SBN's work for a number of years. Our recent work on this theme has grown out of this support for local rural and urban waterway restoration projects. It is now developing into a range of large scale environmental and social programmes of national significance. We are focusing on three investment areas, which all support nature regeneration and nature-based jobs: the Million Metres Streams project, which is a nationwide spread of waterway restoration projects; the Hauraki Gulf Project, which targets waterway restoration to reduce sediment runoff into the Gulf and increase biodiversity; and the Puhinui Regeneration Project which creates nature-based jobs for local people and brings nature back to this degraded urban catchment.

Through our work this year, 232,471 native plants and trees have been planted and

84 people employed in nature-based jobs throughout the year.

We also created a new 'pathway' of online guides and resources to help business, farmers and landowners regenerate nature.

Our partners are Department of Conservation and Foundation North.

TESTIMONIAL

"Employing local whanau has been a big part of the positive outcomes for us. Working on our own whenua, training and learning as we go has taught us a lot and those whanau a lot also. Several have gone on to other jobs and we see our role in making them work ready as a good contribution. SBN's funding has enabled us to do some things we would not have been able to do without it, including investing in our nursery. Thank you SBN for supporting the mahi we have been able to do in Te Orewai."

– Delaraine Armstrong, Te Orewai te Horo Trust

"Jobs for Nature has allowed Piritahi Marae to provide employment for those whose income and jobs have been directly affected by Covid-19 on the economy. The marae has quadrupled the size of the maara kai and is producing weekly food boxes of organic vegetables to whanau in need. Jobs for Nature staff have upskilled in native tree nursery work, weed control, native tree planting, composting, matauranga and gardening. This has had a ripple effect on our wider Piritahi whanau for wellbeing, education and whanaungatanga."

– Bianca Ranson, Piritahi Marae

232,471

NATIVE PLANTS AND TREES
have been planted through our work this year.

HOW WE PERFORMED

3

Upskill

SBN is transforming hearts, minds and hands.



GOALS
2021 - 22

3,000 people upskilled through our training, courses and events

90% people inspired to make positive change as a result of attending

PERFORMANCE
2021 - 22

1,948 people upskilled

93% of survey respondents said our webinars/courses inspired them to take positive action

PERFORMANCE
2020 - 21

2,915 people upskilled

No comparative data, as recording only started in 2021

The reduction in people upskilled this year was largely due to the lower number of in-person events as a result of Covid-19.



UPSKILL

Training and advice

The Sustainable Business Network has years of experience training some of the most dynamic and successful sustainability leaders in Aotearoa New Zealand. We offer a huge range of learning experiences, from beginners to advanced. In response to the Covid-19 pandemic, we moved most of our workshops and courses online.

Leadership in Sustainable Business Course

SBN’s leadership course began in 2015. It has been designed, developed and honed specifically by and for Aotearoa New Zealand-based sustainability professionals. It attracts people from both small and large businesses and is ideally suited to this country’s economic, cultural and ecological context.

TESTIMONIAL

“I have personally developed a lot more confidence to stand up and speak about sustainability, and how to bring everyone in my organisation on the journey.”

– Attendee, September – November 2021 course





UPSKILL

Packaging Masterclass

Our Packaging Masterclass is a multi-year series of events and supporting materials involving experts in business, packaging innovation and regulation. It helps businesses understand how to eliminate problematic and unnecessary packaging. This year the Masterclass was held online, with 187 tickets sold.

TESTIMONIAL

“I was already planning to focus on sustainable packaging across the supply chain and after the Masterclass I learnt so much more about what’s available, which motivated me to focus only on sustainable packaging. I also learnt the absolute importance, if we’re to achieve sustainability, of sharing information, collaboration and strategic partnerships”

– Attendee at Packaging Masterclass, 25 February 2022

UPSKILL

Sustainable Procurement

Businesses in New Zealand can reduce their environmental impact through changes in procurement – what they buy, who from and how. That’s why we created the Sustainable Procurement Leaders Group. It’s for significant procurers in Aotearoa New Zealand keen to work together and lead on this issue. Senior corporate leaders from 37 organisations participated in the group in the 2021-22 financial year. The group created content to inspire, influence and train other businesses through our Sustainable Procurement Activator Course. This course helps those starting out learn how sustainable procurement practices can make a positive impact on their business and supply chain.

TESTIMONIAL

“It’s been incredibly useful being involved in this Working Group [Sustainable Procurement Leaders Group] for a range of reasons. Not only has it helped upskill us on what best practice looks like right now from a sustainable procurement perspective, but it also has been invaluable in terms of creating connections with other corporates dealing with similar challenges. We’re currently working on a review of our corporate vehicle fleet, and we have connected with a number of other organisations in both the public and private sector through the Working Group who are on the same journey. Sharing experiences and potential solutions with these organisations has been invaluable in helping with this review.”

– Jess Rodger, IAG, August 2021



100% of attendees on the Sustainable Procurement Activator Course said they would make changes to the way they procure as a result of the course.

HOW WE PERFORMED

4

Profile and Connect

SBN is mainstreaming sustainable business practices.

PROFILE AND CONNECT

Mainstreaming sustainable business practices

The roots and power of the Sustainable Business Network lie in bringing people together to share knowledge and collaborate. Our network includes hundreds of organisations, ranging from corporates to small businesses, councils and non-profits.

We believe in sharing solutions and celebrating successes. We run targeted promotional campaigns to ensure sustainable solutions reach the right people, through the right channels, to help them become mainstream. We do this through our own communication channels as well as national media. Our staff are regularly called upon by the media for expert comment on sustainable business.

TESTIMONIAL

Emma Lewisham

“The Sustainable Business Network (SBN) has been a significant partner for our brand over the last year. The team has really gone above and beyond to champion our brand and our story in the New Zealand market. The SBN’s depth of contacts and knowledge in the sustainable space is unparalleled in the local industry; we’ve thoroughly enjoyed working with them on various projects, including the *Going Full Circle* Report, Circular Economy Cluster and content for the SBN’s annual Awards.

“What’s been most memorable to me is the tremendous support and resources the SBN invested in our world-first climate positive announcement that environmentalist and ethologist Dr Jane Goodall personally endorsed. The SBN worked with us to disseminate our exciting news far and wide, tapping into their networks and contacts to ensure our announcement was amplified as much as possible. We’re incredibly grateful for all the ongoing support the SBN offers Emma Lewisham. We’re excited to continue working with them in the future to champion businesses being a force for good.”

– Jemma Whiten, Director of Marketing, Sustainability and Customer, Emma Lewisham

GOALS 2021 - 22	PERFORMANCE 2021 - 22	PERFORMANCE 2020 - 21
150,000 unique website visitors	140,873 unique website visitors*	149,570 unique website visitors
15 interviews on national TV/radio or opinion pieces published in mainstream media	16 mainstream media articles/interviews	15 mainstream media
560 Impact Investors	520 Impact Investors	533 Impact Investors

*We directed a large number of visitors to the Climate Action Toolbox on business.govt.nz rather than our own website.

TESTIMONIALS

Evolution Business Performance

“All the people in the network are about sustainability and the environment. So it helps us to have a very good understanding. SBN helped us to get that understanding, and connect with people with common values and goals. It’s been good in terms of making connections, it’s been fantastic.”

– Laura Cosgrove, Director – Founder at Evolution Business Performance

NZ National Fieldays Society

“I love the networking, because it’s all about networking, reaching out and helping each other. It’s the connections and the learning you get from each other, and you’ve got each other’s back. There’s always something SBN is offering that is beneficial. There’s always something I’m not getting from other companies. It’s an absolute no-brainer. The value I’ve got out of it, including the help that the staff have given. They want to help and the advice is always friendly.”

– Janine Monk, Community & Sustainability Executive – NZ National Fieldays Society

93%

of respondents to our Impact Investor (member) survey said they are better informed about sustainable business as a result of our communications.

“

Continue to develop and promote resources that support businesses of all sizes to take meaningful, immediate, action on climate and sustainability.”

Impact Investor (member) survey, February 2022

“

Keeping up to date with what is happening.”

Impact Investor (member) survey, February 2022

“

Great tools to support me on my own sustainability journey.”

Impact Investor (member) survey, February 2022

“

Keep on pushing issues and engaging businesses to be part of the solutions and innovations.”

Impact Investor (member) survey, February 2022



PROFILE AND CONNECT

Sustainable Business Awards

Created in 2002, the Sustainable Business Awards are the largest and longest-established awards programme of their kind in Aotearoa New Zealand.

The awards recognise and celebrate success in sustainability across categories ranging from climate action, circular economy and nature restoration to communicating sustainability, social impact, collaboration, individual superstars and more.

Finalists and winners enjoy widespread promotion throughout the year. The Awards night is traditionally the largest annual gathering of Aotearoa New Zealand's sustainable business community. In response to the Covid-19 pandemic, in 2021 the event went online and was livestreamed live by Stuff. Six politicians spoke at the event, including four Ministers and the Prime Minister. 1,485 groups or individuals watched the ceremony live and there were 32 media articles about the Awards.

TESTIMONIALS

"It was so well run, seriously the best virtual event I've attended, came across as sincere and authentic."

– Attendee, Sustainable Business Awards 2021

"The energy and the wonderful stories about the great work so many people and organisations are doing."

– Attendee, Sustainable Business Awards 2021



HOW WE PERFORMED

5

Best Practice Workplace

SBN is a place where diverse people thrive with purpose.

PHOTOGRAPHY Phil Crawford



BEST PRACTICE WORKPLACE

Walking the talk

Our team is committed to sustainable working and all our staff have Key Performance Indicators linked to our focus areas of climate, waste and nature.

Waste

We complete regular waste audits. We have well marked recycling bins and collect soft plastics and paper separately. We use Green Gorilla for our organic waste and compost. We have a supply of reusable containers if we buy lunch. And we collect hard to recycle items such as batteries to return to our suppliers.

Climate

We calculate our carbon footprint and track our monthly emissions. We reduced our carbon emissions by 69% from 2019 to 2020, followed by an increase of 13% in 2021. This was due to an increase in hybrid working. The data includes emissions from home and office. We have a centrally located office with no car parking. This encourages public transport, cycling, walking and running. We also have shower facilities, secure bike storage, repair tools and an office e-bike.

We have reduced our emissions as our business has grown, with reductions in emissions per \$ income and emissions per full-time employee.

We offset what we can't yet cut with Ekos. We don't refer to our operations as "carbon neutral" as we don't yet go through a formal certification process.

Nature

5% from every network joining fee goes direct to our waterway restoration partners. In addition, we have staff volunteering days each year at one of the nature restoration projects that we support. This provides hands-on experience and connection with the work on the ground.

Procurement

We upgrade and repair as much as possible, before replacing. We buy second hand where we can, from businesses in our network. We prioritise buying certified goods, such as Fairtrade organic coffee. We buy from businesses with product stewardship whenever we can. We also choose reusable packaging that will be recycled or commercially composted.

GOALS 2021 - 22	PERFORMANCE 2021 - 22	PERFORMANCE 2020 - 21
90% staff would recommend SBN to their friends as a great place to work	87% staff would recommend SBN to friends (staff survey)	83% staff would recommend SBN to friends (staff survey)
No more than 8 tonnes of carbon emitted – our carbon footprint	5.81 tonnes CO ₂ e (carbon dioxide equivalent)	5.42 tonnes CO ₂ e (carbon dioxide equivalent)



Staff survey comments

“

SBN has a great culture. Everyone's opinion is respected and listened to. It is a flat structure, progressive and empowering.”

“

SBN is a great organisation to work for - very passionate and lovely people who care. Looking forward to us growing and learning and delivering great sustainability change.”

“

SBN feels a very supportive place to be working in, particularly through the challenging Covid times. I feel very fortunate to work alongside such great colleagues in such a supportive work environment.”

“

I love working at SBN. I feel inspired by what we do and the people in the team are amazing. It can be hard work but it's always very rewarding.”



SECTION FOUR

Partners & Our Network





Partners 2021-22

Thank you to all our partners for their support throughout the year.

In particular we wish to thank the following significant partners:

ACT ON CLIMATE

Bank of New Zealand
Energy Efficiency & Conservation Authority
Meridian Energy
Ministry of Business, Innovation and Employment
New Zealand Trade and Enterprise
Waka Kotahi/NZ Transport Agency
Spark NZ Trading Ltd
British High Commission
Venture Taranaki Trust

DESIGN OUT WASTE

Auckland Council
Grant Thornton
Waste Minimisation Fund, administered by the Ministry for the Environment
Ministry for the Environment
NZ King Salmon
NZ Post
New Zealand Trade and Enterprise
Waste Management

REGENERATE NATURE

Alsco
Department of Conservation
Fonterra
Foundation North
Ministry for the Environment

PROCUREMENT

Westpac
Medical Assurance Society
Ministry for the Environment
Ministry of Business, Innovation and Employment

SUSTAINABLE BUSINESS AWARDS

Auckland Council
Department of Conservation
Energy Efficiency & Conservation Authority
Environmental Protection Authority
Foodstuffs NZ
Medical Assurance Society
NZ Insurance
Waka Kotahi/NZ Transport Agency



Thank you also to the following organisations, that have also supported SBN:

COR Associates	The Body Shop
Foodstuffs NZ	thinkstep-anz
Sealed Air	Trust Tairawhiti
Tauranga City Council	Toitū Envirocare



Our Network 2021-22

Thank you to our network of Impact Investors (members) who make our work possible.

For a full list of Impact Investors go to: sustainable.org.nz/about-sbn/our-network/

SBN IMPACT INVESTORS (MEMBERS)

AS AT 31 MARCH 2022

3Plus Consulting	All About Promo
3R Group	All Heart NZ
AA Solar & Marinetrionics	Allan Mainwaring
ABE'S Bagels	Ally Hopwood
Abilities Incorporated	Alsco NZ
Abletech	Altezano Brothers
Abley	Alvarium Wealth (NZ)
Absolute Energy	AMP Capital Investors (NZ)
Accel Technologies	Anabelle David
Again Again	AO Growth Strategies
AGE School	Aotea Brewing
Agrecovery	Aotearoad
Agreeable	Apex Insurance
AgriSea New Zealand	Ara Institute of Canterbury
Ahikā Consulting	Architectural Profiles
Air & Odour Management	Aroha Funerals
Air New Zealand	AsureQuality
Ākina Foundation	Auckland City Electric
Aleph Beauty	Auckland Council
Alex Moulton	Auckland District Health Board

Auckland Transport	Caliber Design
Auckland Unlimited	CaliWoods
Auckland Whale & Dolphin Safari	Callum Ross
AUT University	Camp Glenorchy
Autex	Canterbury Pet Foods
AWA Water Foundation	Carbon EMS
AWS Group	Carbon Market Solutions
Bank of New Zealand (BNZ)	CarbonClick
Bazzacam	Catapult
BEEBIO	Community, Business & Environment Centre
BeeNZ	CCE Group
Bella New Zealand	Central Heating Solutions
Better Packaging Co.	CH4 Aotearoa
Big Street Bikers	Chapman Employment
BioFab NZ	Chapman Tripp
BioKing	ChargeNet
Biopolymer Network	Charissa Snijders
Biowrap	ChowHill
Black Pine Architects	Cirrus Materials Science
Blender Design	Citizen
Blue Carrot Catering	Cityhop
Blue Cars	Civil Assist
Bob Burnett Architecture	Clean Planet
Booker Spalding	Clear Protect Group
Bright Partners	CLIMsystems
Brightly Solutions	Colinda Rowe
Butland Management	



Collingridge and Smith	E3 Business Accountants	ESP	Freedom Mobility
Commonsense Organics	Earthwise	Essentially Tamara	Freeflow Pipes
Comvita	Easi Recycling NZ	Etailer	Friendlypak
Confide	Eco Geek Co	Ethical Investing NZ	Fruition Horticulture
Connected Accountants	Eco Pod Concepts	Ethique	Fulton Hogan
Conservation Volunteers NZ	ecostore	Evolution Business	FuselT
Consultex Company	Ecotize NZ	Excio	Future Energy Auckland
Coordinate4u	Ecotricity	Exhibit Group	Futurity Group
COR Associates	EcoZip Adventures	Fairground	Gail Reichert
Corporate AV Services	Edge Environment	Far North District Council	Garage Project
Counties Manukau District Health Board	Edyta Palley	Feed My Furbaby	Geckology
Cranfield Design	EECA	Feldspar Associates	George Walkers Office Furniture
Crave Collective	EightyOne	Fhloston Paradise	GETBA
CSL Infrastructure	Ekos	Finappster	Giacon Terrazzo
Custom Electrical	Elastomer Products	Fine and Dandy	Glass Bottle Milk
De Vere Apparel	Elemental Group	Firsthand Coffee	Go Media
Deadly Ponies	Elizabeth Thompson	Fisher & Paykel Healthcare	Go Well Consulting
Deborah Richards	Elysian Foods	Five and Dime	Good Change Store
Debra Dorrington	Emma Coote	Fletcher Building	Good3
Dempsey Wood	Emma Horgan-Heke	FLORA	Goodnature
Dentsu New Zealand	Emma Lewisham	Fluid Chemicals NZ	GoodSense
Department of Conservation	Enviro Biz Solutions	Fonterra	GoodTech
DETA Consulting	Envirohub Bay of Plenty	Foodprint	Goodwood
Digital Advisor	EnviroNZ	Foodstuffs NZ	Grace Team Accounting
DK Signs	EnviroSpec	For The Better Good	Grant Thornton
Dole New Zealand	Epicure Trading	Four Seasons Tree Care	Green Business HQ
Dovetail	Epsom Girls Grammar School	Frame & Truss Manufacturers	Green Gorilla



Green School	Inghams Enterprises NZ	Kenai	Lutra
Green Tick Certification	Insinc Products	Kennedy Construction	Mainstream Green
Green Way NZ	Integrated Electrical & Solar	King St Advertising & Marketing Agency	Make Good
Greencycle	Invita NZ	Kirbyco	Manukau Beautification
Greenfern Industries	Inzide Commercial	Kiwibank	Many Talents Media
GreenXperts	Jeanette Thorne	KiwiHarvest	Marjorie DePuy
Gretchen Wade	Jennifer Pearson	Kuaka New Zealand	Mark Roberts
Grow Good	Joanna Guelland	Kuehne + Nagel	Markus Muellenschlaed
GSL Promotus	John Gorman	La Marzocco New Zealand	Marsden Metals Group
Habitat for Humanity	Jon Brett	Landcare Research NZ	Marx Design
Hakanoa Handmade	Jonathan Aumonier-Ward	LandLAB	Medical Assurance
Hallertau	Jory&Co	Les Mills New Zealand	Meridian Energy
Harry's Delivery	Josef de Jong	Levela Deconstruction	Method Recycling
Health Promotion	Julia Faire	Lewis Road Creamery	Mevo
Healthpost	Junk Run	Libby & Ben	Mia Belle
Hemp New Zealand	Justine Gabriel	Liddell and Crook	Michael LeRoy-Dyson
Henry Hill	Kōkako Organic Coffee Roasters	Life Health Foods NZ	Michael Stocker
Hi-Tech Packaging	Kaibosh Food Rescue	Lightforce	MicroMed
Holistic Hair	Kāinga Ora	Linda Townsend	Milford Asset Management
Holistic Vets	Kaipātiki Project	Lion	Mil-tek NZ
Holly Whittaker	Kapiti Island Nature Tours	Living Energy International	Mindful Money
Honeywrap	Karaka Pines Villages	Living Goodness	Money Matters
Hopper Home	Karma Drinks	LMAC Consulting	Mooven
Hyundai New Zealand	Kate Arnold	LMI Shared Services	Morphum Environmental
Ideas Accelerator	Katie Buck	Loft Foods	Morton Investment
Ideqa	Katrina Kidson	Lucy Blundell	MOTIF
Infratec New Zealand	Katy Glenie Consulting	Lumen	Moxie Communication



MRCagney	OneFrame	Professional Property & Cleaning Services	RyanJones
Multi-Media Systems	Onfire Design	ProHerb	Scafit
Mutu	Optimal Fleet Solutions	Proxima Consulting	Scales Corporation
MyImprint	Opuha Water	Public Relations Institute of New Zealand	Scarecrow
Natural Paint Co	Our Closet	Punchbowl Packaging	SeaDragon Marine Oils
Nature Fall	Outfitters	PURE/24	Sealed Air
Nature's Grace Aotearoa	Outward Bound Trust of New Zealand	Purpose Capital	Sean Kelly
Nelmac	Oxfam New Zealand	Purpose Fill Waste & Recycling	Sharesies
New Shoots Management	Oxygen Consulting	Quadbeam Technologies	Smartass
New Zealand Green Building	Pacrite Industries	R3Pack	Soar Communication
Nic Bishop	Palletite	Raw Essentials	Solar Group
Nicolas Sawyer	Paradigm Associates	Raw Nature	SolarCity NZ
Niki Harre	Parnell Business Association	Rawstorne	Solscape
Nikki Withington	Pattle Delamore Partners	Re:brand	Spaceworks Design Group
Nourishapp	Paul Styles	Reclaim	Splore Dynamics
Nugreen Solutions	Peoples Coffee	Red Tree Environmental	St John
Nuralite Waterproofing	Peter Crothall	Redco NZ	Stansborough
NZ Enviro	Peter Miles	REEL Direct 2009	Stardome Observatory
NZ Functional Foods	Phil Lyons	Reid Technology	State of Grace Funerals
NZ Louvres	Phoenix Metal Recyclers	Resene Group	Stephanie Duvander
NZ National Fieldays	Phone Surgeons	Restaurant Brands	Stone Arrow Jewellery
NZ Post	Picker's Pocket	Return to Sender Caskets	Stormwater360
NZ Trade & Enterprise	Planet Protector	Retyna	Story Inc
NZ Winegrowers	PledgeMe	Revolution Packaging	Structex
NZI	Plus1 Creative	RIPA Global	Studio of Pacific Architecture
Office Torque	Prima Roastery	Robert Morgan	Stylecom
Olivado	Priority One	Rua Bioscience	Sunergy Solar



Sunshine Yates Consulting	The Mind Lab	Tread Lightly Charitable Trust	Wellington Zoo Trust
Superloo Sanitation	The Mussel Inn	Treadlite NZ	Wendell Property
Surf Shack Eatery	The New Zealand	Triangle Solar	Westland Milk Products
Sustainability Matters	The New Zealand Merino Company	Trow Group	Westpac
Sustainability Trust	The New Zealand Motor Caravan Association	Trust Horizon	Whangarei District Council
Sustainable Kaipara	The Purpose Business	Two Islands	White Associates
Sustainable Power Solutions	The ReCreators	two/fiftyseven	Why Waste
Sustainable Rewards	The Research Trust of Victoria University	United Cleaning Services	Wilderness Motorhomes
Switched on Bikes	The Shine Collective	University of Auckland	Wildland Consultants
Tahi Estate	The Sleep Store	University of Waikato	Winsborough
Tamara Coory	The Stone Paper Company	Upcycle	Wishbone Design Studio
Tāupo Beef	The Strand Veterinarian	Varinder Arora	Wollemi Consulting
Tauranga City Council	The Sustainable Cleaning Co	Verdant Design	Workwear Group
Te Whangai Trust	The Warren	Vibrant Planet	Wright Communications
Te Whare Ra Wines	thinkstep-anz	Victoria University of Wellington	WSP New Zealand
Team Empathy	Thomas Zhao	Vitaco Health NZ	Yealands Estate Wines
TechnologyWise	Thunderpants	Vital Electrical	Youngman Richardson & Co
Tekne	TIME Unlimited Tours	Vitruvius	Z Energy
Temperzone	Timescapes	Waghorn Builders	Zap
Tensegrity	Toimata Foundation	Waiheke Resources	Zealandia
TerraCycle Australia & New Zealand	Toitū Envirocare	Wakatu Incorporation	Zeffer Brewing
Thankyou Payroll	Total Property Services	Warren and Mahoney	Zespri Group Ltd
The Better Drinks	Total Safety	Waste Management	Zilch
The Body Shop	Total Waste Solutions	Watercare Services	
The Clean Crew	Tourism Industry Aotearoa	Wavelength Water	
The Formary	Toyota NZ	We-ar Righteous	
The Green Collective		Wellington City Council	



SECTION FIVE

Financial Statements 2021-22

PHOTOGRAPHY Reef Raid

Sustainable Business Network Incorporated

Independent auditor's report to the Members

Report on the Financial Report

Opinion

We have audited the financial statements of Sustainable Business Network Incorporated (the entity), which comprise the statement of financial position as at 31 March 2022, and the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion accompanying financial statements give a true and fair view of the financial position of Sustainable Business Network Incorporated as at 31 March 2022 and of its financial performance, and cash flows for the year then ended in accordance with Public Benefit Entity International Public Sector Accounting Standards Reduced Disclosure Regime (IPSAS RDR).

Basis for 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 Financial Statements section of our report. We are independent of the entity in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

ACCOUNTANTS & ADVISORS

Level 4, 21 Queen Street
Auckland 1010, New Zealand
PO Box 106 090
Auckland 1143, New Zealand
Telephone: +64 9 366 5000
williambuck.com

William Buck Audit (NZ) Limited

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

The Board is responsible for the other information. The other information comprises the Foreword from the Chair and CEO and Section 2 to Section 4 included in the Annual Report report but does not include the financial statements and our auditor's report thereon.

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

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

Responsibilities of the Board

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

In preparing the financial statements, the Board is 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 Board either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

[Audit Report 14 » XRB](#)

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

The engagement director on the audit resulting in this independent auditor's report is Bonita Swanepoel.

Restriction on Distribution and Use

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

William Buck.

William Buck Audit (NZ) Limited

Auckland
7 July 2022

■ Ko ahau
■ te taiao,
■ ko te taiao
ko ahau.

I am nature and nature is me.

MĀORI PROVERB

PHOTOGRAPHY Phil Botha



Statement of Comprehensive Revenue and Expenses

FOR THE YEAR ENDED 31 MARCH 2022	NOTES	ACTUAL THIS YEAR	ACTUAL LAST YEAR
		\$	\$
REVENUE			
Revenue from Exchange Transactions			
Subscriptions from Investors for Impact	1	809,593	814,793
Sponsorship revenue	1	218,000	187,213
Revenue from providing goods or services	1	1,724,693	1,293,993
Ticket sales from awards and other events	1	2,322	2,132
Interest, dividends and other investment revenue	1	8,142	12,514
Revenue from Non-Exchange Transactions			
Donations, fundraising and other similar revenue	1	29,484	62,225
Revenue from providing goods or services	1	83,083	142,077
Ministry for Social Development Wage Subsidy		-	133,562
Total Revenue		2,875,317	2,648,509
EXPENSES			
Employee related costs	2	2,189,227	2,169,032
Costs related to providing goods or services	2	231,468	302,933
Costs related to awards and other events	2	61,670	100,840
Other expenses	2	36,090	37,080
Total Expenses		2,518,455	2,609,885
Surplus for the Year		356,862	38,624
Other Comprehensive Revenue and Expenses for the Year		-	-
Total Comprehensive Revenue and Expenses for the Year		356,862	38,624

Statement of Changes in Net Assets/Equity

FOR THE YEAR ENDED 31 MARCH 2022	ACTUAL THIS YEAR	ACTUAL LAST YEAR
	\$	\$
Balance at 31 March 2021	624,337	585,713
Total comprehensive revenue and expenses for the year	356,862	38,624
Balance at 31 March 2022	981,199	624,337



Statement of Financial Position

AS AT 31 MARCH 2022	NOTES	ACTUAL THIS YEAR \$	ACTUAL LAST YEAR \$
ASSETS			
Current Assets			
Cash and Cash Equivalents	3	1,330,113	834,387
Other Short Term Investments	3	788,300	781,893
Trade and other Receivables from Exchange transactions	3	192,351	330,992
Trade and other Receivables from Non-Exchange transactions	3	4,706	30,390
Total Current Assets		2,315,470	1,977,662
Non-Current Assets			
Property, plant and equipment	4	259,835	42,583
Total Non-Current Assets		259,835	42,583
Total Assets		2,575,305	2,020,245
LIABILITIES			
Current Liabilities			
Trade Creditors and other Payables from Exchange transactions	3	211,958	110,058
Employee costs payable from Exchange transactions	3	238,796	221,721
Unused donations with conditions from Non-exchange transactions	3	218,616	118,262
Revenue in Advance from Exchange transactions	3	689,105	760,474
Revenue in Advance from Non-exchange transactions	3	66,667	58,333
Unallocated Department of Conservation funds for Partnering to Plant project		168,964	127,060
		1,594,106	1,395,908
Total Liabilities		1,594,106	1,395,908
Net Assets		981,199	624,337
NET ASSETS/EQUITY			
Accumulated comprehensive revenue and expenses		981,199	624,337
Total Net Assets/Equity		981,199	624,337

Chair

07 July 2022

Date

Treasurer

07 July 2022

Date

Statement of Cash Flows

FOR THE YEAR ENDED 31 MARCH 2022	NOTES	ACTUAL THIS YEAR \$	ACTUAL LAST YEAR \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Donations, fundraising and other similar revenue		29,484	62,225
Sponsorship revenue		218,000	193,201
Subscriptions from Investors for Impact		838,134	850,573
Receipts from providing goods or services		1,880,131	1,469,706
Interest, dividends and other investment receipts		7,297	16,828
Receipts for Million Metres Streams projects		317,412	406,150
Receipts for Partnering to Plant projects		2,660,000	1,760,000
Ministry for Social Development Wage Subsidy		-	133,562
Net GST		3,185	(6,481)
Cash was applied to:			
Payments to suppliers		553,104	707,324
Payments to employees		1,946,152	1,837,566
Payments to Million Metres Streams projects now closed		189,570	424,973
Payments to Partnering to Plant partners		2,562,325	1,632,940
Net Cash Flows from Operating Activities		702,492	282,961
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash was received from:			
Receipts from selling property, plant and equipment		-	-
Cash was applied to:			
Payments to acquire property, plant and equipment		206,766	17,402
Net Cash Flows from Investing Activities		(206,766)	(17,402)
Net Increase/(Decrease) in Cash and Cash Equivalents		495,726	265,559
Cash and Cash Equivalents at Beginning of Period		834,387	568,828
Cash and Cash Equivalents at End of Period		1,330,113	834,387
This is represented by:			
Cash and Cash Equivalents	3	1,330,113	834,387



Statement of Accounting Policies

FOR THE YEAR ENDED 31 MARCH 2022

Reporting entity

The reporting entity is the Sustainable Business Network Incorporated (SBN), an Incorporated Society and a Charitable Organisation registered under the Incorporated Society Act 1908 (AK916971) and the Charities Act 2005 (CC40638).

The financial statements and the accompanying notes summarise the financial results of activities carried out by SBN. SBN is New Zealand's largest, longest-standing sustainable business organisation. SBN's activities include:

- Collaboration to co-create solutions to some of the biggest problems in New Zealand in the areas of climate, waste and water.
- Sharing, celebrating and promoting these solutions throughout the wider community to help them become mainstream and have greater impact.
- Building sustainability capability in businesses by providing training, advice and resources.
- We broker partnerships and connections between organisations in our network to make it easy to have a sustainable supply chain.

The financial statements are for the year ended 31 March 2022 and were approved by the Board on 19 May 2022.

Basis of Preparation

The entity qualifies as a Tier 2 reporting entity as for the two most recent reporting periods it has had between \$2m and \$20m of operating expenses.

The entity has prepared the financial statements on a going concern basis. The entity applies Tier 2 PBE Standards and disclosure concessions. The entity is eligible to report in accordance with Tier 2 PBE Standards RDR because it does not have public accountability and it is not large.

Effect of PBE Standard RDR Adoption

This is the first year SBN has applied Tier 2 PBE Standards RDR to the preparation of the financial statements. The financial statements have previously been prepared Under PBE SFR-A (NFP) Tier 3. The accounting policies set out in the Statement of Accounting Policies to the financial statements have been applied in preparing the financial statements for the year ended 31 March 2022 and the comparative information presented in these financial statements for the year ended 31 March 2021 and in the preparation of the opening balance sheet at the date of transition 1 April 2020. The society has applied PBE FRS 47 "First time adoption of PBE standards" in preparing these financial statements.

In preparing its opening statement of financial position in accordance with PBE Standards RDR, no adjustments were required to reported amounts.

Functional and Presentation Currency

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

Changes in accounting policies

The accounting policies set out in the financial statements have been applied consistently to all periods presented in these financial statements. Certain comparative amounts in the statements of comprehensive revenue and expense have been reclassified and or represented as a result of the first-time adoption of PBE standards.

Revenue

The specific policies for significant revenue items are explained below:

– Donations, fundraising and other similar revenue

Donations are recognised as income when received and included in the Statement of Comprehensive Revenue and Expenses as Non-exchange revenue. SBN's share of the donations received to the Million Metres Streams project are recognised in the accounts on closing of the projects and the transferring of that income into the



SBN's bank account.

– Subscriptions from Investors for Impact

Subscriptions from Investors for Impact are invoiced on an annual basis from the investors' renewal date and the income from this source is recognised evenly over the following 12 months. Unused portions of the subscriptions at balance date are treated as a liability, Revenue in Advance.

– Sponsorship revenue

Sponsorship contracts, detailing the income and benefits provided to the sponsor, are negotiated between SBN and the Sponsor. Contracts can be multi-year and span over balance date although the majority of SBN sponsorship revenue is for the Sustainable Business Awards and the income and benefits are for a short time frame around the event. Revenue is recognised as per the terms of the contract and each contract is reviewed at balance date to determine for any liability, Revenue in Advance.

– Revenue from providing goods or services

Revenues received from SBN's project and advisory services are recognised as the services are delivered. The terms of delivery are set out by contract with each recipient of the services. The portion of services delivered at balance date is determined for each contract in place at that time to determine the asset, Accrued Revenue or liability, Revenue in Advance. Grants received where the grant provider is not the recipient of the services performed by SBN have been treated as non-exchange transactions. The revenue from these transactions have been recognised when received unless the funding is subject to a return policy if the services are not delivered. Revenue is recognised in these instances as the services are delivered.

– Ticket sales from awards, conference and other events

All revenue from tickets sales are recognised as received from the relevant event.

– Interest, dividends and other investment revenue

Interest income is recognised on a time-proportion basis using the effective interest method.

Goods and Services Tax (GST)

The statement of comprehensive revenue and expense is prepared so that all components are stated exclusive of GST. All items in the statement of financial position are stated net of GST, with the exception of receivables and payables, which include GST invoiced.

Income Tax

Sustainable Business Network Incorporated is wholly exempt from New

Zealand income tax having fully complied with all statutory conditions for these exemptions.

Cash and Cash Equivalents

Cash and cash equivalents includes bank balances, funds held at call with financial institutions, other short-term and highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Other Short Term Investment

Term deposits are held with Westpac. Current term deposits mature at 6 months and are earning interest of between 1.3% and 1.9% p.a. The fair value of the term deposits is the realisable value being cost plus interest accrued at balance date.

Trade and Other Receivables

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost, less provision for doubtful debts. Collectability of trade receivables is reviewed on an on-going basis. Debts which are known to be uncollectible are written off. A provision for doubtful receivables is established when there is objective evidence that SBN will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows. The amount of the provision is recognised in the statement of comprehensive revenue and expense.

Property, Plant and Equipment

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to SBN and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of comprehensive revenue and expense during the financial period in which they are incurred. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the statement of comprehensive revenue and expense.



Depreciation

Depreciation has been calculated using the diminishing balance method to allocate the depreciable amount of the asset on a systematic basis over its useful life.

Asset Class	Depn Rate
Office Furniture	10% - 25%
Office Equipment	30% - 67%

Trade Creditors and other Payables

These amounts represent liabilities for goods and services provided to SBN prior to the end of financial year which are unpaid. The amounts are unsecured.

Employee Costs Payable

Liabilities for wages and salaries, including annual leave and long service leave expected to be settled within 12 months of the end of the reporting date, are recognised as employee entitlements in respect of employees’ services up to the end of the reporting date and are measured at the amounts expected to be paid when the liabilities are settled. The liability for employee entitlements is carried at the present value of the estimated future cash flows.

Cashflow

For the purpose of the statement of cash flows, cash and cash equivalents include cash at bank and on hand and term deposits with original maturities less than 3 months. The following terms are used in the statement of cash flows:

- Operating activities are the principal revenue generating activities of the SBN and other activities that are not investing or financing activities.
- Investing activities are the activities relating the acquisition, holding and disposal of property plant and equipment, intangibles and of investments. Investments can include securities not falling within the definition of cash; and
- Financing activities are activities that result in changes in the size and composition of the contributed equity and borrowings of the entity.

Financial Instruments

The entity’s financial assets comprise only of loans and receivables and include cash and cash equivalents, receivables from non-exchange transactions and receivables from exchange transactions.

The entity’s financial liabilities include trade and other creditors and employee entitlements.

Use of judgements and estimates

The preparation of the financial statements required management to make judgements that affect the application of accounting policies and the reporting amounts of assets, liabilities, income, and expenses. Actual results may differ from those estimates. No significant judgements have been used in the preparation of these financial statements, other than useful life of depreciable assets and provision for doubtful debts.

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



Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2022

NOTE 1: ANALYSIS OF REVENUE

Revenue Item	Analysis	THIS YEAR \$	LAST YEAR \$
Donations and other similar revenue	Million Metres Streams admin fee on closed projects	29,484	62,225
	Total	29,484	62,225

Revenue Item	Analysis	\$	\$
Subscriptions from Investors for Impact	Investors for Impact fees are billed throughout the year on the Investors renewal date. An adjustment for Investors for Impact fee in advance is made each year at year end.	849,845	853,085
	Transfer of Investor for Impact fees to Million Metres Streams Project	(40,252)	(38,292)
	Total	809,593	814,793

Revenue Item	Analysis	\$	\$
Sponsorship revenue	Administration	90,000	31,213
	Awards	128,000	156,000
	Total	218,000	187,213

Revenue Item	Analysis	\$	\$
Revenue from providing goods or services – exchange transactions	Project and advisory partner income	1,724,693	1,293,993
	Total	1,724,693	1,293,993

Revenue Item	Analysis	\$	\$
Revenue from providing goods or services – non-exchange transactions	Project and advisory partner income	83,083	142,077
	Total	83,083	142,077

Revenue Item	Analysis	THIS YEAR \$	LAST YEAR \$
Ticket sales from awards and other events	Awards	-	-
	Project and advisory events	2,322	2,132
	Total	2,322	2,132

Revenue Item	Analysis	\$	\$
Interest, dividends and other investment revenue	Interest	8,142	12,514
	Total	8,142	12,514

**NOTE 2: ANALYSIS OF EXPENSES**

Expense Item	Analysis	THIS YEAR	LAST YEAR
		\$	\$
Employee related costs	Salaries and wages	1,914,550	1,846,675
	KiwiSaver contributions	55,192	52,036
	ACC levies	3,351	2,781
	Contractors and Project Managers	212,185	249,300
	Staff training	3,949	18,240
	Total	2,189,227	2,169,032

Revenue Item	Analysis	\$	\$
Costs related to providing goods or services	Catering	10,935	16,840
	Commission/Licence fees	5,939	4,847
	Insurance, repairs and maintenance	9,050	11,532
	IT	65,714	69,369
	Marketing/advertising	43,281	81,501
	Travel	6,319	7,021
	Utilities (rent, rates, power, telephone, internet)	74,240	72,761
	Workshop and event costs (speaker, equipment, venue)	1,984	16,648
	Other admin costs (general, bank fees, stationery, printing, postage, subscriptions, security)	14,006	22,414
	Total	231,468	302,933

Expense Item	Analysis	\$	\$
Costs related to awards and other events	Marketing and advertising	39,545	34,290
	Catering	222	20,807
	Speaker fees and entertainment	6,000	5,960
	Equipment hire	9,676	31,644
	Venue hire	-	3,913
	Commissions	-	-
	Other event expenses	6,227	4,226
	Total	61,670	100,840

Expense Item	Analysis	THIS YEAR	LAST YEAR
		\$	\$
Other expenses	Auditors fees	7,336	6,732
	Depreciation	21,318	18,621
	Loss on sale or disposal of assets	6,366	8,877
	Legal fees	-	2,850
	Carbon emissions offsetting	1,070	-
	Total	36,090	37,080

NOTE 3: ANALYSIS OF ASSETS AND LIABILITIES

Asset Item	Analysis	THIS YEAR	LAST YEAR
		\$	\$
Cash and cash equivalents	Westpac Bank Cheque Accounts	1,257,931	762,257
	Westpac Bank Savings Accounts	71,882	71,830
	Petty Cash	300	300
	Total	1,330,113	834,387

Asset Item	Analysis	\$	\$
Trade and other Receivables			
Receivables from Exchange Transactions	Accounts receivable	176,778	303,737
	Prepayments	9,452	8,569
	Accrued Revenue	6,121	18,686
	Total	192,351	330,992
Receivables from Non-Exchange Transactions	Accounts receivable	4,706	30,390
	Total	4,706	30,390
	Total Trade and Other Receivables	197,057	361,382

Asset Item	Analysis	\$	\$
Other Short Term Investments	Westpac Term Deposits	788,300	781,893
	Total	788,300	781,893

Liability Item	Analysis	\$	\$
Trade Creditors and other Payables			
Trade creditors and other payables from Exchange Transactions	Trade Creditors	171,334	48,736
	GST Payable	40,624	61,322
	Total	211,958	110,058

**NOTE 3: ANALYSIS OF ASSETS AND LIABILITIES** (continued)

Liability Item	Analysis	THIS YEAR	LAST YEAR
		\$	\$
Employee costs payable from Exchange Transactions	Wages and salaries earned but not yet paid	64,590	56,689
	Holiday pay accrual	109,605	95,948
	Long service leave accrual	8,171	6,141
	PAYE owing	41,863	47,145
	KiwiSaver and Student Loan contributions owing	14,567	15,798
	Total	238,796	221,721

Liability Item	Analysis	\$	\$
Unused donations with conditions from Non-exchange transactions	Million Metres Streams donations on open projects. This account represents funds received by donors and sponsors to our waterways restoration project that the organisation is facilitating with various field partners to restore the health of New Zealand streams with the aim to reach one million metres of riparian planting.		
	Opening Balance 1 April 2021	118,262	147,805
	Donations and Sponsorship	296,916	385,290
	Expenses Incurred	(196,562)	(414,833)
	Total	218,616	118,262

Liability Item	Analysis	\$	\$
Revenue in Advance			
Revenue in Advance from Exchange Transactions	Sponsorship, Project Management and Advisory	307,846	342,111
	Investors for Impact	381,259	418,363
	Total	689,105	760,474
Revenue in Advance from Non-exchange transactions	Sponsorship, Project Management and Advisory	66,667	58,333
	Total	66,667	58,333
	Total Revenue in Advance	755,772	818,807

NOTE 4: PROPERTY, PLANT AND EQUIPMENT**AS AT 31 MARCH 2022**

Asset Class	Cost	Accumulated Depreciation	Closing Net Book Value
Furniture and fixtures	6,155	4,994	1,161
Office equipment	357,148	98,474	258,674
Total	363,303	103,468	259,835

AS AT 31 MARCH 2021

Asset Class	Cost	Accumulated Depreciation	Closing Net Book Value
Furniture and fixtures	6,155	4,804	1,351
Office equipment	184,858	143,626	41,232
Total	191,013	148,430	42,583

Property, Plant and Equipment:**Reconciliation of Carrying Amount at the beginning and end of the year****AS AT 31 MARCH 2022**

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation & Impairment	Closing Carrying Amount
Furniture and fixtures	1,351	-	-	190	1,161
Office equipment	41,232	244,936	6,366	21,128	258,674
Total	42,583	244,936	6,366	21,318	259,835

As at 31 March 2021

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation & Impairment	Closing Carrying Amount
Furniture and fixtures	10,090	-	8,517	222	1,351
Office equipment	42,589	17,402	360	18,399	41,232
Total	52,679	17,402	8,877	18,621	42,583

NOTE 7: GOODS OR SERVICES PROVIDED TO THE ENTITY IN KIND:

A range of goods and services have been provided in-kind by Investors or Partners of the SBN, in return for marketing and promotion through the SBN website and social media channels. The value of these goods and services have been estimated at market rates.

	THIS YEAR	LAST YEAR
Description	\$	\$
Soar Printing	3,000	4,000
Yealands Family Wine	-	5,832
Hallertau	-	1,361
Kind and Co	15,000	15,000
Stuff	15,000	15,000
Corporate AV Services Ltd	-	2,252
Garage Project	576	1,440
Karma Kola	-	720
GridAKL	-	2,600
Amioamio Aotearoa	7,000	-
Grant Thornton	14,286	-
DNA	30,800	-
Creative HQ	1,200	-
Toyota - provision of the free use of a vehicle	-	-

NOTE 8: DESCRIPTION OF RELATED PARTY RELATIONSHIP

The Sustainable Business Network Incorporated has a policy to use Investors for Impact for goods and services where possible and these are provided at normal or below trade prices and market rates. The Sustainable Business Network Incorporated receives a portion of its funding from Sponsorship and this may be provided from Investors for Impact of the Sustainable Business Network Incorporated.

NOTE 9: NATIONAL BOARD MEMBERS AND MANAGEMENT TEAM

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of SBN. This includes the National Board Members, Chief Executive Officer and the senior leadership team.

Compensation of Key Management Personnel	THIS YEAR	LAST YEAR
Number of Personnel (FTE's)	6.5	6.4
Total Remuneration	893,594	840,523

National Board Members for Year ended March 2022

Adam Weller	Micah Gabriels
Amber Nicholson	Natalie Robb
Barry Coates	Peter Thompson
Dawn Baggealey	Sean Kelly (Audit & Risk Committee Chair)
Jacqueline Farman (Chair)	Tom Land

Board members receive no remuneration for their services



NOTE 10: EVENTS OCCURRING AFTER THE BALANCE DATE:

In March 2020, the country went into lockdown as a result of the Covid-19 pandemic and the effects of the on-going pandemic are still being felt worldwide. Since the outbreak SBN has monitored and implemented changes to ensure it is still able to provide delivery of services to its investors and partners, including converting to mostly online events, courses and workshops and an improved website to ensure high quality online connection with investors, partners and the wider public. SBN prepares regular forecasts, which show the entity would continue to be able to operate in the current environment and manage any volatility. For this reason, the financial statements are prepared on the basis that the entity is a Going Concern.

There were no other events that have occurred after the balance date that would have a material impact on the Performance Report. (Last Year Nil)

NOTE 11: ASSETS ON WIND UP OF THE ORGANISATION:

If upon the winding up or dissolution of the organisation there remains after the satisfaction of all its debts and liabilities any property whatsoever the same shall not be paid to or distributed among the Investors for Impact of the organisation but shall be given or transferred to some other organisation or body having charitable objects similar to the objects of the first organisation, or to some other charitable organisation or purpose within New Zealand.

OUR PURPOSE

Empowering
business
so people
and nature
prosper.



Annual Report 2021-22

SUSTAINABLE BUSINESS NETWORK

SUSTAINABLE BUSINESS NETWORK





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