

ANNUAL REPORT

2022



THE
PACKAGING
FORUM





WORKING TOGETHER FOR A SUSTAINABLE PACKAGING INDUSTRY

PHOTOS L-R

PAGE 2

Recycling at Kaitaia markets;
glass bunkers; vege garden
frame made from soft plastic;
CEO Rob Langford; collecting
soft plastics; colour coded
recycling bins at Maidstone Park.

PAGE 8

Turning soft plastic wrapping
into fence posts.

PAGE 10

SaveBOARD panel; CEO Rob
Langford; Bethlehem shopping
mall recycling bins; NZ Post
courier bag promotion; soft plastic
recycling bin; Opunake High
School students at the special
needs unit seaweed fertiliser
bottling and storage shed.



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packagingforum.org.nz

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CEO'S REPORT



ROB LANGFORD
CEO
THE PACKAGING FORUM

**TOTAL
INVESTMENT
2021-22
\$740,712**

**SOFT PLASTIC
OPERATIONS
\$401,098**

**PROJECTS
+ RESEARCH
\$114,740**

**GLASS PACKAGING
FORUM
\$224,874**

What a year it has been. Throughout this time, The Packaging Forum has undertaken some significant research, responded to Government direction changes, and continued to grow our Schemes and programmes.

During this time, the engagement from our members in completing this work has been phenomenal, which just shows how critical industry is in achieving the highest quality outcomes for New Zealand.

In addition, The Packaging Forum underwent a restructure during this financial year. Whilst 3R is no longer providing services to The Packaging Forum they are still, however, an integral part of the Glass Packaging Forum, providing all the necessary resources to deliver the high-quality recovery levels. We thank the team and especially Adele Rose for her commitment and support over the last few years, providing us a framework to grow and succeed.

Aligned with these changes the Board completed a strategic review and the team is currently developing the framework and resources to successfully deliver on this ambition.

A few highlights from the last year includes The Packaging Forum completing a detailed examination of the compostable packaging landscape to determine if a viable Product Stewardship Scheme can be established. The findings confirmed this is both possible,

and challenging. It will require the compostable industry to make a significant commitment to deliver a solution. Taking all of this into account, The Packaging Forum is currently considering next steps.

Arising from this work, we identified a group of compounds in a group called Poly Flouro alkaloid substances commonly known as PFAS. They are commonly called forever chemicals and are linked to many serious health issues. This chemical is used widely across many functions including some packaging applications; and we implemented a PFAS Technical Advisory Group (TAG) to develop a cross industry position for New Zealand. At the time of writing, this position hasn't been formalised; however, the intent is to develop a solution to prevent intended use of PFAS. As part of the TAG's work, a full literature review was undertaken and a series of webinars to provide a greater level of understanding of PFAS and its use in packaging. The full literature review can be found on The Packaging Forum's website.

We completed a comprehensive consumer survey, which revealed some extremely interesting trends and results. We intend to use this information to frame future work and programmes and will repeat this regularly to compare data, and determine how well solutions are performing, and set future KPIs and milestones.

The Recycling/Resource Recovery and Litter Group continues its hard work to increase recycling outcomes, and reduce litter across communities, and has invested in a wide range of projects focused on the diversion of material from landfills. There are now more than 230 colour-coded bins in 27 regions across New Zealand.

The Soft Plastic Recycling Scheme continues to grow with regular new location launches. At the end of the financial year, the Scheme had collected approximately 331 tonnes of soft plastic, from 175 collection sites which equates to around 34,000 Future Posts. A particular highlight was the launch in Dunedin where soft plastic recycling returned after a three-year hiatus. This year the Scheme has plans to expand into new regions which is exciting, and a clear demonstration of how well-run and managed product stewardship schemes can effect positive change.

With the Glass Packaging Forum (GPF), glass continues to be one of, if not the most recycled material in New Zealand with a 75% recovery rate (unchanged from the previous reporting period) of which 61% was recycled back into new containers in Auckland.

In addition, during the reporting period the GPF funded projects totalling \$224,874.

What is key and has become apparent is that industry input will always be vital to achieving the

best outcomes for New Zealand as a whole; and The Packaging Forum continues to represent the packaging industry. In the last year, this has ranged from participating in consultations, to having face-to-face meetings with ministers and ministerial staff.

The resulting outcomes and the establishment of a Plastic Priority Scheme will be the focus for next year. We have already had indications from the Government regarding its position, and we will continue to guide and support members on how to navigate any changes that may affect their operations.

At the end of our financial year the Government announced its Transforming Recycling consultation proposals. The team utilised consumer surveys and research analysis, as well as member feedback to frame and develop the responses to this document. The Packaging Forum, Soft Plastic Recycling Scheme and the Glass Packaging Forum all submitted responses.

What is clear, is that the Government is accelerating at pace its objectives and we as industry will continually be challenged to do more.

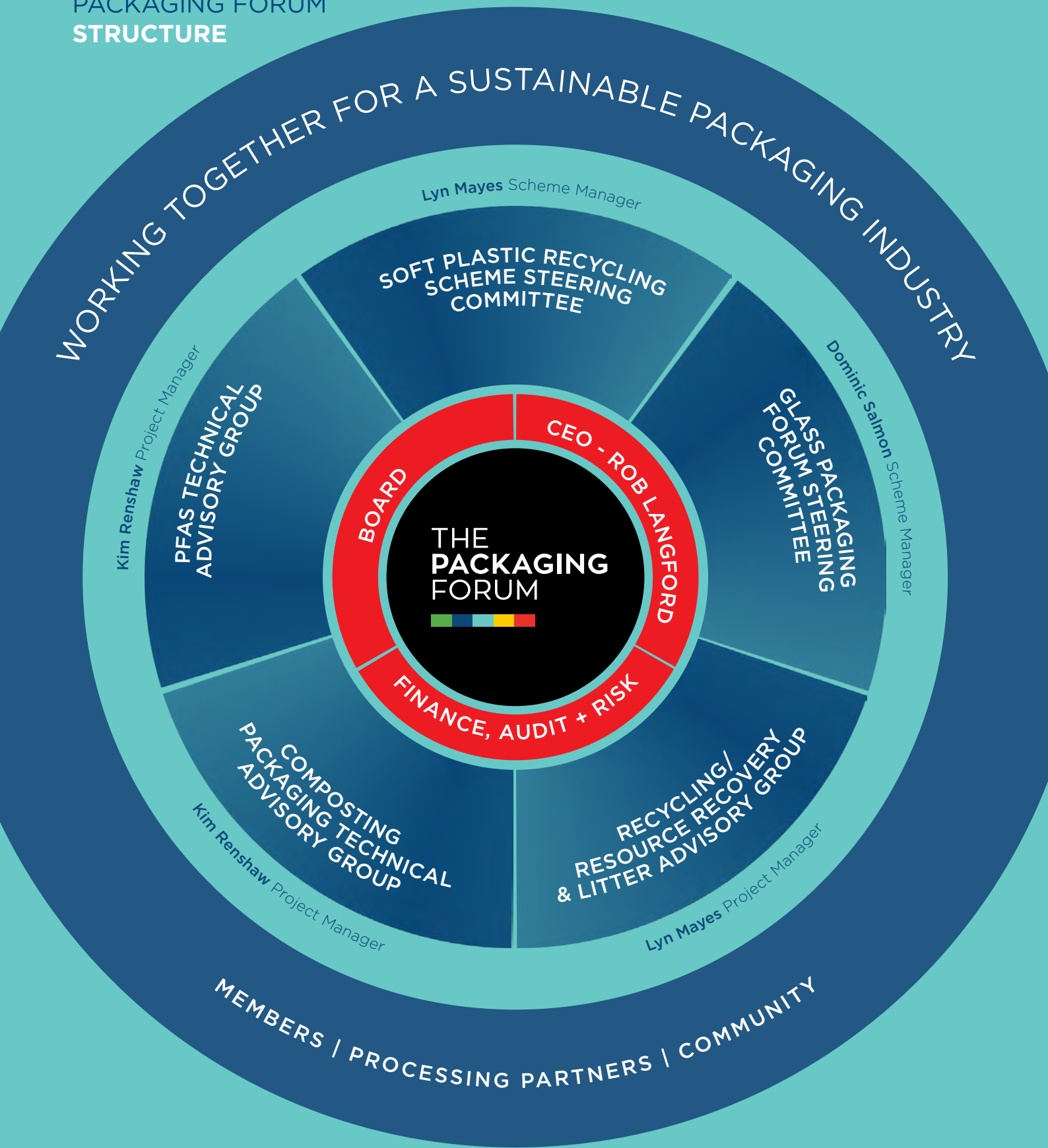
My only regret this last year is the impact Covid-19, and ongoing lockdowns and restrictions, had on meeting more of you face to face. With the traffic light changes I hope to be back out in the field to better understand and support your issues.

Finally, I would like to thank all our members, the Board, steering committees and TAG members, as well as The Packaging Forum team, for their continued support and hard work over the last year, which at times was certainly challenging due to Covid-19 and the dynamic industry in which we work. However, our ability to work collaboratively as a Forum, together with our partners, remains the key to being able to find and develop innovative, workable, sustainable packaging solutions for New Zealand, that will help protect it for future generations.



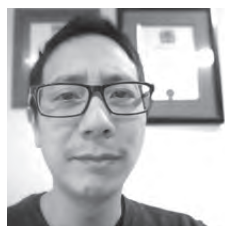
Regards
Rob Langford
CEO

PACKAGING FORUM STRUCTURE



PACKAGING FORUM **BOARD FY21/22**

Nick Baker
Chair
Visy Recycling



Gavin Fong
PlusPac Packaging



Keri-Ann Martin
Nestlé



Malcolm Everts
Cottonsoft



Mark Campbell
Asahi Beverages



Monique Sprosen
Pernod Ricard



Steffan Pedersen
Deputy Chair
Caspak Packaging

I'd like to extend my thanks to our members, our CEO, the Board, the Packaging Forum team, Scheme Managers, all the steering committee and advisory group members for their ongoing commitment. We've had a few interesting obstacles with the likes of Covid-19 but it's always refreshing to see how hard we work as a group to manage and facilitate our industry-led solutions.

Nick Baker
Chair
The Packaging Forum

FINANCE AUDIT AND RISK COMMITTEE

Gavin Fong Pluspac Packaging
Nick Baker Visy Recycling
Rob Langford The Packaging Forum
Terri Bray Independent Advisor

THE PACKAGING FORUM 2021/22 SOFT PLASTICS STEERING COMMITTEE

Malcolm Everts Cottonsoft Chair
Keri-Ann Martin Nestlé
Mark Mills Jenkins FPS
Millie Porter Countdown
Robert Lethbridge Griffins
Steffan Pedersen Caspak Packaging
Kristina Misevska Bluebird (Pepsico)
Mick Anderson Goodman Fielder
Auriel Bakker Westpac
Debra Goulding Foodstuffs

THE PACKAGING FORUM 2021/22 GLASS PACKAGING FORUM COMMITTEE

Monique Sprosen Pernod Ricard Chair
Mark Campbell Asahi Beverages
Penny Garland Visy
Nick Keene Hospitality NZ
Don Chittock Fulton Hogan
Yuri Schokking Smart Environmental
Sara Tucker Lion
Patrick Materman Indevin
Heath Bowman Pics Peanut Butter

THE PACKAGING FORUM 2021/22 COMPOST / PFAS TECHNICAL ADVISORY GROUP

Richard Fine Biopak
Jaspreet Kohli Ecobags
Kate Bezar Better Packaging
Felicity Kelly Bunzl
Gavin Fong Pluspac Packaging
Walter van Pairen Zespi
Fraser Hanson Innocent Packaging
Paul Stananought Ceres Organics
Mark Mills Jenkins
Kelly McClean Foodstuffs

THE PACKAGING FORUM 2021/22 RECYCLING / RESOURCE RECOVERY & LITTER ADVISORY GROUP

Nick Baker Visy Recycling
Gavin Fong PlusPac Packaging
Geraldine Oldham Restaurant Brands
Graham Burrell Tetrapak
Peter Jiang Coca-Cola Europacific

ADVOCACY

OUR VISION

To be the trusted voice of packaging in New Zealand by 2025

OUR PURPOSE

We exist to facilitate the development of viable, sustainable packaging solutions for New Zealand to help protect it for future generations.

OUR FOCUS

Implementing solutions that are:

- Business-led
- Evidence-based
- Sustainable by design and support New Zealand
- Consider the full supply chain from producer to end-user
- Simple and easy for consumers to do the right thing
- Practicable, and easy for business to integrate into everyday operations
- Designed to enable positive social, economic, and environmental outcomes for New Zealand

OUR COMMUNITIES

STAKEHOLDERS

- Members
- Industry organisations
- Consumer organisations
- Community organisations
- Consumers and media

GOVERNMENT

- Elected representatives
- Political parties
- Government departments and ministry officials, policy makers
- Local government / agencies



HIGHLIGHTS

OUR MEMBER NETWORK CONTINUES TO GROW!



227

TPF MEMBERS
+20% ON 2021

OUR WORK IN THE RECYCLING AND LITTER SPACE IS PROVING EFFECTIVE

CONCERNS ABOUT LITTER ARE DECREASING



SAID THERE WAS A PROBLEM WITH LITTER

2022 = 21% v 2021 = 34%

BINFRASTRUCTURE IS MAKING A DIFFERENCE!

83%

SAID COLOURS + SIGNAGE MAKE THE BINS EASIER TO USE

7081

TONNES OF MATERIAL COLLECTED FOR RECYCLING OR COMPOSTING



OUTCOMES FOR RECOVERED GLASS ARE POSITIVE!

193,065

TONNES OF GLASS RECOVERED IN 2021

75%

FOR SECOND YEAR IN A ROW 75% OF GLASS CONSUMED HAS BEEN RECOVERED

61%

OF RECOVERED GLASS IS RECYCLED INTO NEW BOTTLES & JARS



PROJECTS TOTTALLING \$224,874

FUNDING WENT TO A WIDE VARIETY OF PROJECTS INCLUDING PLANT, REUSE, INFRASTRUCTURE, RESEARCH AND ALTERNATIVE USE



SOFT PLASTIC RECYCLING EXPANDS

5

NEW REGIONS LAUNCHED

175

DROP OFF POINTS (141 IN 2021)

77%

WHICH MEANS MORE THAN 77% OF KIWIS HAVE ACCESS TO SOFT PLASTIC RECYCLING

166

SCHEME MEMBERS FUNDING THE SCHEME

(105 IN 2021)

78%

OF THE FOOD + GROCERY INDUSTRY'S POST-CONSUMER SOFT PLASTIC PACKAGING MARKET

33

COUNCIL REGIONS



331

TONNES POST-CONSUMER SOFT PLASTIC COLLECTED IN 2021

50,000,000

BAGS OR WRAPPERS RECYCLED INTO AROUND 34,000 FUTURE POST FENCES

170 KM

OF FENCING (THE DISTANCE BETWEEN AUCKLAND + WHANGAREI)

PROCESSING CAPACITY ON THE INCREASE

100%

OF POST-CONSUMER SOFT PLASTIC COLLECTED IS PROCESSED HERE IN NEW ZEALAND BY OUR PROCESSING PARTNERS **FUTURE POST + SAVEBOARD**

Figures represented are from reporting periods 1 April 2021—31 March 2022
Note: Reporting period for GPF is July to June, to align with council financial year.





SOFT PLASTIC RECYCLING SCHEME

CONTINUED & SUSTAINABLE GROWTH

The Packaging Forum's Soft Plastic Recycling Scheme has continued to grow significantly in the last year. The Scheme is funded by 166 members, that represent around 78% of the food and grocery brands in New Zealand using soft plastic in their packaging.

Despite the interruption to collection services caused by Covid-19 lockdowns, more than 331 tonnes of post-consumer soft plastic was collected – up 27% from 2020/21 – the equivalent of 50 million bags or wrappers, and enough to be made into 34,000 Future Posts. At the end of the year, there were 175 collection sites across New Zealand – an increase of 24% on the previous year – across 33 council regions.

DELIVERING SUCCESSFUL OUTCOMES

Expansion of Scheme capacity

In the past, growth has been limited by New Zealand's onshore processing capacity. Future Post has now increased its production capabilities with the introduction of a second line at Waiuku, and there is new capacity following the entrance into the market of SaveBOARD in Hamilton.

Geographic expansion

With the increased availability of processing capacity, the focus has

shifted to finding logistics solutions to enable collection growth.

During the financial year, soft plastic recycling commenced in Dunedin, Hawke's Bay, Kapiti Coast, Mosgiel, Ngatea, Oamaru, Paeroa, Rangiora and Waihi. The Scheme has a network of collection partners and transport partners and, wherever possible, leverages the transport networks of member companies.

The March relaunch in Dunedin was made possible through significant teamwork between Scheme members and local business. Soft plastic from the region is collected from participating Countdown, New World and The Warehouse stores by Cargill Enterprises, and is baled by Waste Management. The baled plastic is backhauled to Christchurch by Cottonsoft, then via Goodman Fielder's transport network to Auckland for processing.

Innovation

People living in rural areas, or in regions where the Scheme has not yet been able to resolve logistics issues, have been asking how they can recycle their soft plastic. This has led to an exciting partnership with NZ Post and Future Post offering Kiwis a courier pick-up service of their soft plastic. The pre-paid soft plastic branded courier bags cost \$7 each and are being sold through NZ Post stores, The Warehouse and Warehouse Stationery stores, as well as online (nzpost.co.nz) and through a trial

at selected New World stores in the Manawatu.

Post-industrial plastic

Future Post has further developed its programme for post-industrial soft plastic packaging and along with Polyprint, Transcontinental and PACT Group – Astron, 4248 tonnes of post-industrial packaging was processed in 2021.

Consumer engagement

The Scheme has a major focus on communicating with the consumer. Its largest direct communication channel is via its Facebook page which has more than 11,000 engaged followers.

The Scheme is now working with 19 councils around the country where soft plastic recycling is in place to promote the service to ratepayers via their communication channels, for example council websites.

For every new regional launch, a targeted media relations campaign is undertaken to promote the Scheme and The Packaging Forum, as well as participating stores, and any relevant partners.

EVERY TIME SHOPPERS FILL ONE OF OUR COLLECTION BINS, THAT'S ONE FUTURE POST FOR A FARM, PARK OR VINEYARD

GLASS PACKAGING FORUM SCHEME

Container glass continues to be one of, if not the most recycled material in New Zealand with a 75% recovery rate (unchanged from the last reporting period), of which 61% was recycled back into new containers in Auckland.

The Glass Packaging Forum operates the country's only Government-accredited, voluntary product stewardship scheme for container glass. Our members contribute levies for running the Scheme and funding grants to improve recovery and recycling or reuse.

Data is key

Data is key and independent consultants Grant Thornton again reviewed our methodology. They concluded we are using the best available data sources and that notable improvements can only be made through regulation, such as moving the Scheme to a regulated framework.

Engagement with members and supply chain stakeholders is vital for data capture, with a high level of trust and confidence placed in us with sensitive information.

Our methodology focuses on how much container glass is consumed in New Zealand, how much is recovered and what the outcomes are. This is sourced from across the industry, and the GPF continued to engage with supply chain systems leaders GSI, and data analytics and market research company IRI

to improve non-alcohol container glass data.

Grant funding

Funding projects which improve glass recovery and recycling, or reuse is a primary role of the GPF. This reporting period we funded 14 projects totalling \$224,874 — in line with previous funding periods. Funding went to a wide variety of projects including infrastructure, plant, reuse, research and alternative use. Infrastructure made up the bulk of our funding, at \$150,344, in line with our focus on future proofing recycled glass supply chains. These projects have long-term positive impacts on the supply of glass for recycling.

Regulated stewardship

The voluntary nature of the GPF's Scheme remains a challenge as it limits data and funding. The GPF made a request to Hon David Parker, Minister for the Environment, to declare container glass a priority product and begin a co-design project to move to a regulated framework.

This would level the playing field with all members of the supply chain compelled to participate, meaning better data and more funding which, the GPF believes, would see a recovery rate well over 80%.

Container return scheme

The proposed container return scheme (CRS) has continued to be a major focus for the GPF. While

there was mounting pressure on the Government to create a CRS with glass included, the report by the CRS Working Group, however, was not released during the reporting period. As a result, the economic impacts and cost benefit analysis of a CRS versus an alternative, regulated scheme had not been publicly examined.

Best practice collection on the rise

The number of councils separating glass at kerbside continues to increase with new contracts being awarded throughout the reporting period, but this still only covers 49% of the population. This is mostly due to New Zealand's two largest cities still being serviced by a co-mingled system.

Network resilience and contamination

The resilience of the glass recycling network continued to be tested with furnace maintenance being delayed due to Covid-19. While some excess glass was recycled offshore, it highlighted the need for additional capacity throughout the network.

Our survey for councils revealed contamination as their biggest issue, with more than half saying this is a barrier to better glass recovery rates. Helping address this is therefore a focus going forward.

COMPOSTABLE PACKAGING TECHNICAL ADVISORY GROUP

The Packaging Forum's Compostable Packaging Technical Advisory Group (CTAG) has continued its work in the last year investigating options for stewarding compostable material.

Both globally and domestically, diverting food waste, and other biodegradable waste, away from landfill is a policy priority for governments and communities. At the time of writing the Ministry for the Environment released its position on compostable products stating that: "The Ministry considers that a cautious approach to compostable products is needed. Other jurisdictions are managing the challenges of compostable products and taking similarly cautious approaches".

The CTAG has undertaken several pieces of work including use-case and composter consultations. The TAG prepared a report with a path towards a product stewardship scheme for compostable packaging, to collect and process the material; and the Packaging Forum Board is due to be provided with a position from the CTAG mid-2022.



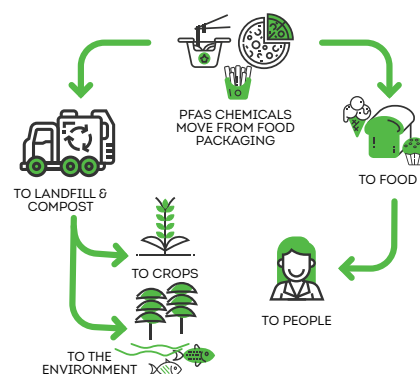
PFAS TECHNICAL ADVISORY GROUP

During the 2021-2022 year, a technical advisory group was established to investigate phasing Per and Polyfluoroalkyl Substances (PFAS) out of food packaging.

A diverse TAG of 20, consisting of Packaging Forum members, government departments and scientists, met frequently to progress a swift work programme. Part of this programme included research in to PFAS and its existence in food packaging.

In March the PFAS TAG published a literature review on PFAS in food packaging and an overview document; and, presented this via a webinar "Understanding PFAS in food packaging" in early March to members and non-members wanting further insight into PFAS and its prevalence in a range of food packaging.

HOW TOXIC NONSTICK CHEMICALS MOVE FROM FOOD PACKAGING TO PEOPLE & THE ENVIRONMENT



FOR SECOND YEAR IN A ROW 75% OF GLASS CONSUMED HAS BEEN RECOVERED



RECOVERED GLASS RECYCLED INTO NEW BOTTLES & JARS



PROJECTS FUNDED TOTALLING \$224,874

RECYCLING/ RESOURCE RECOVERY & LITTER ADVISORY GROUP

The Public Place Recycling Scheme was established by The Packaging Forum as an industry funded initiative to increase recycling and reduce litter in 2010 as part of a project launched to coincide with the Rugby World Cup in 2011. In 2014 this Scheme received accreditation under the Waste Minimisation Act 2008 as a voluntary product stewardship Scheme. This Scheme operated for seven years ending in 2021.

Since 2014, the Forum has directly funded \$1,150,000 worth of community projects, research, and programmes to reduce litter and improve recycling outcomes across New Zealand.

Programmes have included rolling out colour coded bin infrastructure using nationally approved signage partnering with iconic community organisation Be a Tidy Kiwi. This received three year funding support from the Government's Waste Minimisation Fund, but has continued with ongoing investment from The Packaging Forum with the result that there are now over 230 colour-coded recycling and rubbish bins placed in 27 regions across the country. These include "mobile" binframes which are a practical solution for schools and clubs.

Schools and education programmes such as Tread Lightly and Project Litefoot have also accessed funding to educate students on the importance of recycling and litter reduction.

Grants

In the last year, The Packaging Forum's Recycling/Resource Recovery and Litter Advisory Group has continued to support projects which reduce litter and increase out of home recycling rates by helping organisations to put in place public place recycling and rubbish solutions for communities and events.

In the 2021/2022 financial year, \$114,740 was allocated to project and research and we also saw other previously funded projects come to fruition. These projects show our investment from Dunedin up to Kaitia and our commitment to support initiatives to reduce packaging consumption, increase recycling and build awareness.

- Ecocentre Kaitia introduced mobile recycling units and an education programme for their weekly markets.
- Envirohub Marlborough and Res.Awesome in Dunedin have introduced portable "wash trucks" to wash reusable tableware at events and eliminate the need for single use products in a closed loop environment.
- The Sustainability Trust in Wellington offers local businesses access to a cardboard perforator which turns boxes into compostable cardboard wrap which can be used instead of bubble wrap.

- Public place recycling bins for Bethlehem Shopping Centre.
- A new trailer to help Rainbow Sports Club transport recyclables around the Nelson Lakes National Park.
- Support for a new education centre for Sanctuary Mountain Maungatautari.
- Nine sets of colour coded bins which were removed from the Wellington CBD have been refurbished and are being allocated to Southmall Shopping Centre, Eden Park, Thames Coromandel District Council and Hauraki District Council (to be located in schools).

The Packaging Forum has also funded Be a Tidy Kiwi to conduct litter audits to monitor the impact of the bin infrastructure which was put in place during the Litter Less Recycle More project as well as commissioning research to understand litter analysis and methodologies.

Plastics NZ has received funding for a trial project to collect and recycle plastic and metal bottle tops which will commence in August 2022. At the time of writing, a trial campaign "Good Caps" has been launched with 12 schools in the Hawke's Bay.

There were no applications for events during the financial year reflecting the impact of Covid-19 on event planning.

Market research

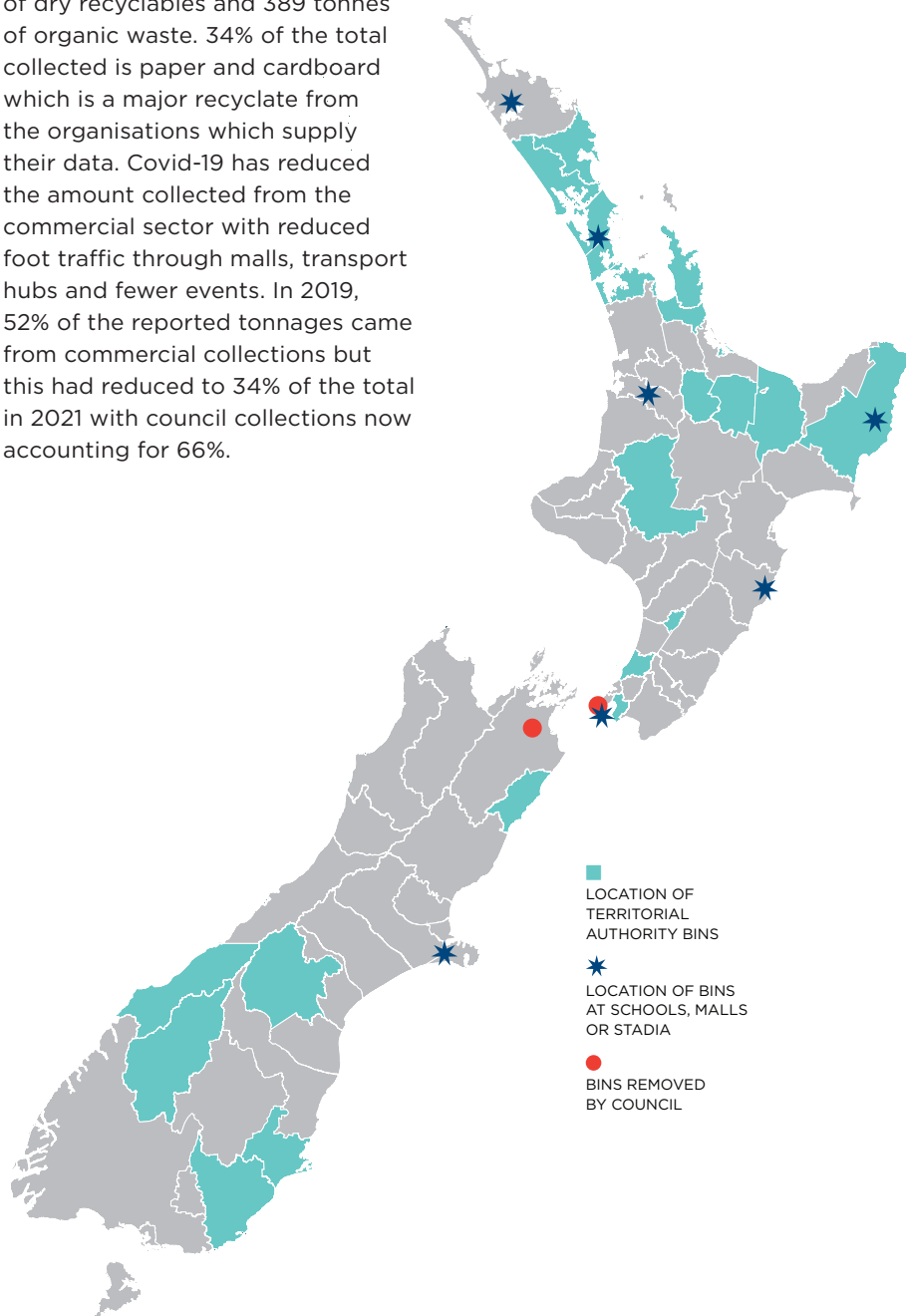
The Packaging Forum has continued to undertake research since 2011 to compare data year on year. This year, the survey was undertaken in March 2022, Horizon Research found that the ongoing investment in litter abatement and bininfrastructure by The Forum is paying off.

Key highlights included consumers stating litter is less of a problem than it was previously — in 2018 43% of people surveyed said there was somewhat or a significant problem with litter in their neighbourhood. In 2022, this had dropped to 21%. In addition, up to 83% of consumers say that colour coded bins are working — the colours and signage make it easier for them to choose the right bin. Importantly, consumer behaviour is improving with more people willing to make more of an effort — research found that 84% of people would walk more than 10 metres to find a bin, and this is up from 70% in 2017.

The importance of data

The Packaging Forum continues to collate public place recycling and rubbish data from funding recipients and partners, which provides insights into improving resource recovery away from home. In the last year, 7081 tonnes of materials were collected for recycling by the organisations which report to The Packaging

Forum. This comprises 6692 tonnes of dry recyclables and 389 tonnes of organic waste. 34% of the total collected is paper and cardboard which is a major recyclate from the organisations which supply their data. Covid-19 has reduced the amount collected from the commercial sector with reduced foot traffic through malls, transport hubs and fewer events. In 2019, 52% of the reported tonnages came from commercial collections but this had reduced to 34% of the total in 2021 with council collections now accounting for 66%.



MEMBERS

FINANCIAL YEAR 2021/2022

AA Directions	Constellation Brands NZ	Hasper Brand Labs
AB-InBev (NZ)	Cottonsoft	Hawk Group
AB World Foods	Daltons	Heartland Chips
Abe's Bagels	DB Breweries	Heinz Watties
ACCO Brands NZ	Delegat's Wine Estate	Hell Pizza
All Good	Detapak NZ Sales	Hello Fresh
Amtcor Flexibles (New Zealand)	Dole New Zealand	Hospitality NZ
Animals Like Us	Domino's Pizza Enterprises NZ	Huckleberry
ARL Ravensdown	Eco Central	Hunter's Wines (NZ)
Arthur Holmes	Eco Ware	Inghams
Asahi Beverages	Ecobags NZ	Innocent Packaging
Asaleo Care NZ	Ecolean	Innopack
ASB	Enphase Energy	Integria Healthcare
Aspect Productivity Technology	Envirofert	Jacobs Douwe Egberts NZ
Ata Rangi	Epicurean Dairy Co (Epic Dairy)	Jenkins Freshpac Systems
Babich Wines	Farrah's	Jersey Girl Organics
Back Country Foods	Fel Group	Karajoz Coffee Company
Beam Suntory (NZ)	Ferrero Australia Pty	Karma Drinks
BioPak	Flexopack NZ	Kathmandu
Blue Frog Breakfast	Fonterra Brands	Kea Cookies
Bluebird Foods	Foodstuffs NZ	Kellogg's
BNZ	Freightways	Kimberly-Clark New Zealand
Boost Group	Friendlypak NZ	Kiwi Labels
Breadcraft	Frucor Suntory NZ	Kono Beverages
Bremworth Carpets	Fruity Sacks	KPL Distribution
Brewers Association NZ	FSL Foods	Lawson's Dry Hills
BUNZL New Zealand	Fulton Hogan	LIC Diagnostics
Calbee Australia	Futurity Water	Life Health Foods
Callaghan Innovation	General Mills	Lion
Caspak Products	George Weston Foods	Liquorland
Ceres Enterprises	Giesen Group	Little Beauties
Chantal Organics	Good Nature	Loft Foods
Chateau Waimarama Company	Good Nose Petfood	Lululemon
Classique International	Goodman Fielder	Lyttelton Port Company
Clorox New Zealand	Gourmet Brands NZ	MARS New Zealand
Cloudy Bay Vineyards	Griffins	McCain Foods
Coca-Cola Europacific Partners	Hally Labels	Meadow Mushrooms
Coffee Supreme	Hanes Australasia	Mexican Supplies

Mikaela Orme	Plastoil	Tasti
Mitchells Nutrition	Plus Pac Packaging Solutions	TCL Hunt
Moi Agencies	Polyprint Packaging	Te Mata Estate
Mondelez International	Primepac	Tegel Foods
Mrs Rogers	Progressive Foods	Tetra Pak
Multivac New Zealand	Prolife Foods	The Antipodes Water Company
My Food Bag	Proper Snack Foods	The Baron
Natural Pet Food Group	Pure Delish	The Better Packaging Company
Naturally Organic	Quantum Pacific	The Lactation Station
Neill Cropper & Company	Radix Nutrition	The Warehouse Group
Nelson Packaging Supplies	RB Hygiene New Zealand	Thermogard
Nestlé NZ	Real Meals	Tilley Group
New Zealand Beverage Council	Real Pet Food Company	Tio Pablo
Nibblish	Real Rad Foods	Tom & Luke
Nulon	Resene	TotalPak
NZ Hothouse	Restaurant Brands NZ	Transcontinental Packaging
NZ Post	Ricegrowers New Zealand	Trevelyan's Pack & Cool
NZ Safety Blackwoods	Rubbish Direct	Tru-tech Fibreglass Industries
NZ Sugar Company	Salt of the Earth Packaging	Tui Products
NZAgiz	Sanitarium	Turners & Growers
O F Pack	Saverglass NZ	UCC Coffee Group
Oceania Healthcare - Meadowbank	Sea Treasure Seafoods	Unilever Australasia
Offshoot (NZ)	Sealed Air	Venerdi
Omega Seafood	Sealord	Villa Maria Estate
Only Organic	Serious Food Co.	Visy Industries
Oob Foods	Sherborne Packaging	Vitaco Health NZ
Orange Box	Siempre Sustainable Solutions	Wainhouse Distributors
Oriental Cuisine	Silver Fern Farms	Walter Wild
Orora Beverages	Simplot New Zealand	Watercare Services
Ours Truly	Smales Farms	Wellington Regional Hospital
Palliser Estate Wines	Smart Environmental	Westpac
Paramount Safety Products	Smart Foods	Whittakers & Sons
Pask Winery	Snell Packaging & Safety	Woodhaven Gardens
Peggy Sue Soaps	So Sweet	WOOP
Pernod Ricard NZ	Spy Valley Wines	Z Energy
Pics Peanut Butter	Square One	Zespri International
Pitango	Stratex Group	Ziploc
Plant Tech Nation	Syntech NZ	



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is a CPA Practice



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INDEPENDENT ASSURANCE PRACTITIONER'S REPORT

To the Members of Packaging Forum Incorporated

Report on the Special Purpose Financial Statements

We have reviewed the special purpose financial statements of Packaging Forum Incorporated ("the Forum"), which comprise the balance sheet as at 31 March 2022 and the statement of profit or loss and statement of movements in members' funds for the year then ended, and a summary of significant accounting policies and other explanatory information. The special purpose financial statements have been prepared in accordance with the accounting policies as disclosed in Note 1 of the special purpose financial statements.

Board's Responsibility for the Special Purpose Financial Statements

The Board is responsible on behalf of the Forum for the preparation and fair presentation of the special purpose financial statements in accordance with the accounting policies as disclosed in Note 1 of the special purpose financial statements and for such internal control as the Board determines is necessary to enable the preparation of special purpose financial statements that are free from material misstatement, whether due to fraud or error.

Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the special purpose financial statements. We conducted our review in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400, *Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity*. ISRE (NZ) 2400 requires us to conclude whether anything has come to our attention that causes us to believe that the special purpose financial statements are not prepared in all material respects in accordance with the applicable financial reporting framework. This standard also requires that we comply with relevant ethical requirements.

A review of special purpose financial statements in accordance with ISRE (NZ) 2400 is a limited assurance engagement. The assurance practitioner performs procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand). Accordingly, we do not express an audit opinion on the special purpose financial statements.

Other than in our capacity as assurance practitioner we have no relationship with, or interests in, the Packaging Forum Incorporated.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the special purpose financial statements do not present fairly, in all material respects, the financial position of the Forum as at 31 March 2022, and its financial performance for the year then ended in accordance with the accounting policies as disclosed in Note 1 of the special purpose financial statements.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

We draw attention to Note 1 to the special purpose financial statements, which describes the basis of accounting. The special purpose financial statements are prepared for the members of the Forum and for the Inland Revenue Department. As a result, the special purpose financial statements may not be suitable for another purpose. Our report is intended solely for the Forum and should not be distributed to parties other than the Forum and its Members. Our conclusion is not modified in respect of this matter.

Other Matter

The special purpose financial statements of Packaging Forum Incorporated for the year ended 31 March 2021, were audited by another auditor who expressed an unmodified opinion on those statements on 05 July 2021.

JSA AUDIT LTD

JSA Audit Limited
Parnell, Auckland
28 June 2022

PACKAGING FORUM INCORPORATED

STATEMENT OF PROFIT AND LOSS

FOR THE YEAR ENDED 31 MARCH 2022

	NOTE	2022 \$	2021 \$
REVENUE			
Recycling bins/liners/freight (SP)		42,572	26,627
Non member income		1,454	79,907
Interest income		1,713	2,761
Levies		2,356,544	1,868,876
Total revenue		2,402,283	1,978,171
EXPENSES			
Operating costs			
Litter project		-	22,657
Conferences and workshops		11,060	12,264
CRS Design Working Group		-	42,975
Data capture/monitoring/audit		31,499	16,503
External funding projects	3	344,183	273,916
Member engagement/external communications		132,831	138,509
Market research & surveys		14,600	12,810
MfE engagement		21,452	3,267
MfE PP and levy review		16,072	24,535
TAG compostables research		31,130	29,470
TAG PFAS research		36,999	-
Travel and accommodation		15,651	18,901
Community education and research		1,350	-
EPR work		65,018	147,939
Third party verification		23,000	22,522
Collection costs/baling (SP)		143,079	64,016
Processing fees (SP)		192,211	53,850
Recycling bins/liners		43,613	25,784
Storage/logistics (SP)		17,626	5,320
		1,141,374	915,238

PACKAGING FORUM INCORPORATED

STATEMENT OF PROFIT AND LOSS

FOR THE YEAR ENDED 31 MARCH 2022

	NOTE	2022 \$	2021 \$
Overhead costs			
AGM and annual report		8,627	6,199
Review/audit fees		8,952	13,343
Bank fees		236	190
CEO/scheme managers/administration/contractors		563,307	609,662
Development and training		12,188	-
General		6,015	3,917
Insurance – all schemes		3,049	3,390
Legal		3,596	3,615
Stationery, postage and printing		1,646	1,103
Subscriptions/MYOB		13,567	8,387
Telecommunications		3,941	3,273
Website hosting/Facebook and support costs		4,579	5,296
Website design and development		15,223	-
		644,926	658,375
Total expenses		1,786,300	1,573,613
Net surplus before taxation		615,983	404,558
Taxation expense	4	81	279
Net surplus after taxation		615,902	404,279

PACKAGING FORUM INCORPORATED

STATEMENT OF MOVEMENTS IN MEMBERS' FUNDS

FOR THE YEAR ENDED 31 MARCH 2022

	NOTE	2022	2021
		\$	\$
Accumulated funds at start of year		1,185,839	781,560
Net surplus after taxation		615,902	404,279
Accumulated funds at end of year		1,801,741	1,185,839

PACKAGING FORUM INCORPORATED

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2022

	NOTE	2022	2021
		\$	\$
Current assets			
Cash and cash equivalents	5	1,817,477	1,243,303
Accounts receivable		118,271	193,345
Prepayments	6	215,909	3,067
GST refund due		41,701	23,583
Tax refund due		1,063	550
Total current assets		2,194,421	1,463,848
Non-current assets			
Plant and equipment - cost		-	16,889
Accumulated depreciation		-	(16,889)
Total non-current assets		-	-
Total assets		2,194,421	1,463,848
Current liabilities			
Accounts payable		261,809	154,172
Accruals		130,241	104,289
GST payable		-	3,448
Other current liabilities		630	16,100
Total current liabilities		392,680	278,009
Equity			
Members' accumulated funds		1,801,741	1,185,839
Total liabilities and equity		2,194,421	1,463,848

For and behalf of the Board:



Nick Baker
Packaging Forum Chair
23 June 2022

PACKAGING FORUM INCORPORATED

NOTES TO AND FORMING PART OF THE SPECIAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. Statement of accounting policies

a) Reporting entity

The Packaging Forum Incorporated (the Forum) is an incorporated society. The Forum was established to encompass not only the activities of the Glass Packaging Forum (GPF) but to also encompass those of other enterprises, whose activities involve the commercial use of packaging materials other than glass, with accredited schemes whereby the environmental issues associated with them can be addressed in a concerted and constructive way thereby facilitating the best outcomes for both the private and public sectors involved.

Since its inception, the Forum has focussed on continued work with the community to improve recycling initially for glass through the Glass Packaging Forum, flexible plastics through its Soft Plastic Recycling Scheme (SPRS) and litter and public place recycling across all of its schemes and initiatives. The Forum is one of the first organisations to have its voluntary product stewardship schemes accredited by the Minister for the Environment (MFE) under the Waste Minimisation Act 2008 initially with glass in 2010, with public place recycling in 2013 (expired in 2020) and soft plastics in 2018, which now operates as a component of the Forum, as will any other future product stewardship schemes.

These are special purpose financial statements of Packaging Forum Incorporated. The Forum is an incorporated society under the Incorporated Societies Act 1908. The Forum is not required to prepare financial statements that comply with generally accepted accounting practices and as a result has elected to prepare special purpose financial statements.

The special purpose financial statements have been specifically prepared for the members of the Forum and for the Inland Revenue Department. As a result, the special purpose financial statements may not be suitable for another purpose.

b) Measurement base

The accounting principles recognised as appropriate for the measurement and reporting of financial performance and financial position on a historical cost basis are followed by the Forum.

c) Specific accounting policies

The following specific accounting policies which materially effect the measurement of financial performance and position have been applied.

Revenue recognition

Levies are recognised when invoiced to members. Interest received is credited to the statement of profit and loss on an accruals basis.

Project funding

Amounts applied towards funding various projects are expensed in the year incurred. If items of property, plant and equipment are acquired for a specific project then their cost is expensed even though the Forum may retain ownership rights in that property.

Accounts receivable

Accounts receivable are carried at estimated realisable value after providing against doubtful debts where collection is considered doubtful.

Accounts payable and accrued liabilities

Trade and other payables are stated at cost.

Plant and equipment

Plant and equipment is recorded at cost and depreciated at the rate of 33 1/3% using the straight line method.

Goods and services tax

The statement of profit and loss has been prepared so that all components are presented exclusive of GST. All items in the balance sheet are presented net of GST, with the exception of receivables and payables, which include GST invoiced.

Income tax

Income tax is accounted for using the taxes payable method, i.e. the income tax expense charged to the statement of profit and loss is based on the return to the Inland Revenue Department.

Inter-divisional transactions

These inter-divisional transactions have been eliminated in the statement of profit and loss.

Comparative figures

Where necessary, certain comparative information has been reclassified in order to conform to changes in presentation in the current year.

d) Changes in accounting policies

There have been no changes in accounting policies during the period under review.

PACKAGING FORUM INCORPORATED

NOTES TO AND FORMING PART OF THE SPECIAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

2. PPRS/SP industry contributions

The Public Place Recycling Scheme completed its accreditation term in 2020. Its work to increase recycling and reduce litter continues under the Recycling/Resource Recovery & Litter Group (RRRL). During the year \$114,740 was allocated to projects.

The SPRS was accredited as a product stewardship scheme by the Minister for the Environment under the Waste Minimisation Act 2008 on 22 March 2018. Over a period of seven years, industry by the end of 2025 aims to increase the amount of soft plastics collected for recycling consistent with the availability of near-shore processing capacity.

During the year the SPRS members contributed \$976,520 in levies to the scheme (2021: \$611,672)

3. External funding projects

	2022	2021
	\$	\$
Resources	179,874	211,626
Research	30,000	6,472
Education	15,000	2,000
Flying squad	-	25,918
External GPF funding	224,874	246,016
Resources	60,114	15,400
Research	41,738	12,500
Promotions	12,888	-
External litter funding	114,740	27,900
Research	4,569	-
External Soft Plastics funding	4,569	-
Total external funding projects	344,183	273,916

4. Income tax expense

	2022	2021
	\$	\$
Interest received	1,713	2,761
Expenses claimed	(421)	(763)
Exemption allowed	(1,000)	(1,000)
Taxable income	292	998
Income tax expense as per statement of profit and loss	81	279

5. Cash & cash equivalents

	2022	2021
	\$	\$
BNZ - cheque account	203,747	74,981
BNZ - deposits	1,375,748	227,610
BNZ - rapid saver account	237,982	940,712
	1,817,477	1,243,303

6. Prepayments

During this financial year the Soft Plastics scheme made a prepayment of \$205K to Future Post, comprising of an early payment of the 2022/23 contractual fees to support Future Post's expansion plans. This prepayment has no impact on cashflow or the financial viability of the scheme and allows the scheme to increase security and volume of processing capacity through to the conclusion of the current term agreed for the voluntary product stewardship scheme. The 2022/23 accounts will note that the minimum fee payment as set out in the contract with Future Post has been met this year.

7. Related party transactions

All levy income of the Forum is derived from its members. Other than that there were no related party transactions during the year (2021: nil).

No related party balances have been written off in the period under review (2021: nil).

8. Capital expenditure and operating lease commitments

The Forum had no capital expenditure or operating lease commitments at balance date (2021: nil).

9. Contingent liabilities

The Forum had no contingent liabilities at balance date (2021: nil).

10. Subsequent events

There have been no events subsequent to balance date which require disclosure in or adjustment to the financial statements (2021: nil).

PACKAGING FORUM INCORPORATED

STATEMENT OF PROFIT AND LOSS BY DIVISION

FOR THE YEAR ENDED 31 MARCH 2022

	2022			
	Glass Forum Scheme	Packaging Forum	Soft Plastic Scheme	Combined
REVENUE				
Recycling bins/liners/freight (SP)	-	-	42,572	42,572
Non member income	-	1,454	-	1,454
Interest income	1,061	302	350	1,713
Levies	565,525	814,499	976,520	2,356,544
Total revenue	566,586	816,255	1,019,442	2,402,283
EXPENSES				
Operating costs				
Conferences & workshops	-	9,425	1,635	11,060
Data capture/monitoring/audit	18,896	3,906	8,697	31,499
External funding projects	224,874	114,740	4,569	344,183
Member engagement/external communications	52,877	56,315	23,639	132,831
Market research & surveys	-	7,300	7,300	14,600
MfE engagement	14,933	4,319	2,200	21,452
MfE PP and levy review	-	16,072	-	16,072
TAG compostables research	-	31,130	-	31,130
TAG PFAS research	-	36,999	-	36,999
Travel & accommodation	1,280	8,946	5,425	15,651
Community education & research	1,350	-	-	1,350
EPR work	65,018	-	-	65,018
Third party verification	23,000	-	-	23,000
Collection costs/baling (SP)	-	-	143,079	143,079
Processing fees (SP)	-	-	192,211	192,211
Recycling bins/liners	-	-	43,613	43,613
Storage/logistics (SP)	-	-	17,626	17,626
Total expenses	402,228	289,152	449,994	1,141,374

PACKAGING FORUM INCORPORATED
STATEMENTS OF PROFIT AND LOSS BY DIVISION
FOR THE YEAR ENDED 31 MARCH 2022

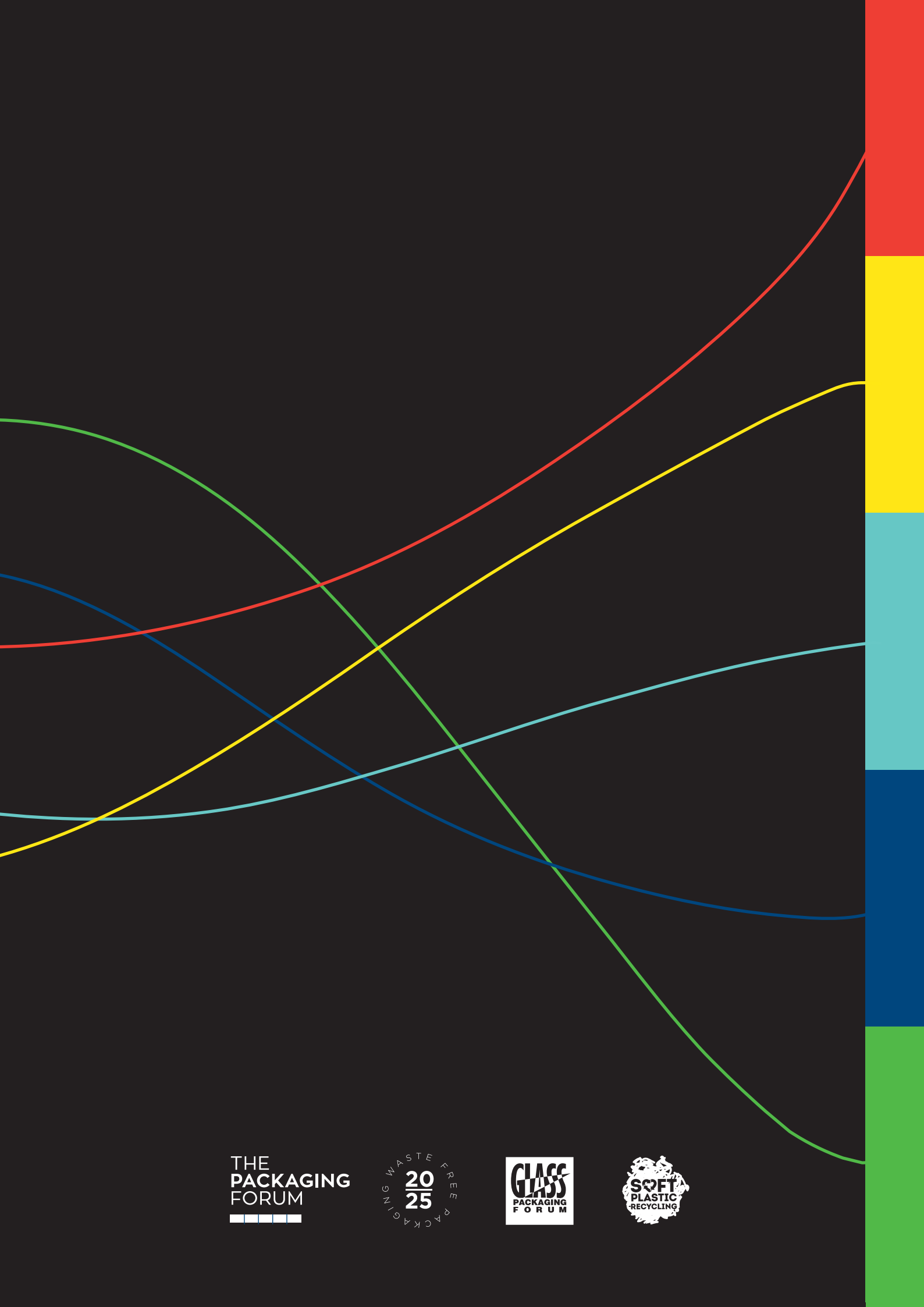
	2022			
	Glass Forum Scheme	Packaging Forum	Soft Plastic Scheme	Combined
Overhead costs				
AGM & annual report	-	8,627	-	8,627
Review/audit fees	-	8,952	-	8,952
Bank fees	27	102	107	236
CEO/scheme managers/administration/contractors	142,477	255,746	165,084	563,307
Development & training	-	12,188	-	12,188
General	759	4,595	661	6,015
Insurance - all schemes	-	3,049	-	3,049
Legal	-	3,596	-	3,596
Stationery, postage & printing	-	430	1,216	1,646
Subscriptions/MYOB	264	13,303	-	13,567
Telecommunications	758	2,338	845	3,941
Website hosting/Facebook & support costs	966	1,830	1,783	4,579
Website design & development	158	15,065	-	15,223
	145,409	329,821	169,696	644,926
Total expenses	547,637	618,973	619,690	1,786,300
Net surplus before taxation	18,949	197,282	399,752	615,983
Taxation expense	48	8	25	81
Net surplus after taxation	18,901	197,274	399,727	615,902

PACKAGING FORUM INCORPORATED

STATEMENTS OF BALANCE SHEET BY DIVISION

FOR THE YEAR ENDED 31 MARCH 2022

	2022			
	Glass Forum Scheme	Packaging Forum	Soft Plastic Scheme	Combined
Current assets				
BNZ - cheque account	141,169	12,406	50,172	203,747
BNZ - deposits	228,259	547,921	599,568	1,375,748
BNZ - rapid saver account	237,982	-	-	237,982
Accounts receivable	46,179	18,075	54,017	118,271
Prepayments	-	10,909	205,000	215,909
GST refund due	2,074	28,294	11,333	41,701
Tax refund due	785	142	136	1,063
Total assets	656,448	617,747	920,226	2,194,421
Current liabilities				
Accounts payable	76,506	119,771	65,532	261,809
Accruals	74,403	55,838	-	130,241
Other current liabilities	514	60	56	630
Total current liabilities	151,423	175,669	65,588	392,680
Equity				
Accumulated funds	505,025	442,078	854,638	1,801,741
Total liabilities and equity	656,448	617,747	920,226	2,194,421



THE
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