

# Financial Statements

Animals Aotearoa Charitable Trust  
For the year ended 31 March 2022

Prepared by Solutions Accounting & Business Services

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# Compilation Report

## Animals Aotearoa Charitable Trust For the year ended 31 March 2022

Compilation Report to the Trustees of Animals Aotearoa Charitable Trust.

### Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Animals Aotearoa Charitable Trust for the year ended 31 March 2022.

These statements have been prepared in accordance with the accounting policies described in the Notes to these financial statements.

### Responsibilities

The Trustees are solely responsible for the information contained in the financial statements and have determined that the Special Purpose Reporting Framework used is appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

### No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

### Independence

We have no involvement with Animals Aotearoa Charitable Trust other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

### Disclaimer

We have compiled these financial statements based on information provided which has not been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on these financial statements.

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Solutions Accounting & Business Services Ltd  
3 Scarboro Terrace  
Mairangi Bay  
Auckland 0630

3 Scarboro Terrace  
Mairangi Bay  
Auckland

Dated: 16 June 2022

# Directory

## Animals Aotearoa Charitable Trust For the year ended 31 March 2022

### Nature of Business

Animal Advocacy

### Address

P.O.Box 95227, Swanson, Auckland, 0653

### New Zealand Charities Number

CC59360

### IRD Number

133-325-417

### Trustees

Dr Rosalind Holland

Deborah Matthews

Elaine McNee

### Officers

Marianne Macdonald	- Executive Director
Dr Rosalind Holland	- Board Member & Trustee
Elaine McNee	- Board Member & Trustee
Deborah Matthews	- Board Member & Trustee
Ramona Oliver	- Campaign Director

### Accountant

Solutions Accounting & Business Services Ltd  
3 Scarboro Terrace  
Mairangi Bay  
Auckland 0630

### Bankers

Kiwibank

# Approval of Financial Report

## Animals Aotearoa Charitable Trust For the year ended 31 March 2022

The Trustees are pleased to present the approved financial report including the historical financial statements of Animals Aotearoa Charitable Trust for year ended 31 March 2022.

Animals Aotearoa Charitable Trust wishes to acknowledge and thank the Centre for Effective Altruism's Animal Welfare Fund for the foundation and general support grant of \$150,685.15 received in December 2021. A further acknowledgement and thanks to the The Humane League for their grants of \$143,757.32 received in October 2021 and March 2022


APPROVED

For and on behalf of the Trustees.



Dr Rosalind Holland

Date 30/06/2022 .....



Deborah Matthews

Date 30/06/2022 .....



Elaine McNee

Date 30/06/2022 .....

# Statement of Profit or Loss

## Animals Aotearoa Charitable Trust For the year ended 31 March 2022

	NOTES	2022	2021
<b>Income</b>			
Donations		8,605	-
Centre for Effective Altruism		150,685	84,980
The Humane League		143,757	34,503
My Giving Circle Grant		1,000	-
<b>Total Income</b>		<b>304,047</b>	<b>119,483</b>
<b>Gross Income</b>		<b>304,047</b>	<b>119,483</b>
<b>Total Income</b>		<b>304,047</b>	<b>119,483</b>
<b>Expenses</b>			
Accountancy Fees		518	90
Advertising & Promotions		3,076	-
Bank Charges		12	10
Consultants		201	-
Expenses Office		245	36
Processing Fees		247	-
Photography, Video & Design		518	-
Staff Training		3,103	-
Sub Contractors		123,811	13,271
Subscriptions		881	-
<b>Total Expenses</b>		<b>132,612</b>	<b>13,407</b>
<b>Surplus (Loss) Before Taxation</b>		<b>171,436</b>	<b>106,075</b>
<b>Trustees Income Before Tax</b>		<b>171,436</b>	<b>106,075</b>
<b>Net Trustees Income for the Year</b>		<b>171,436</b>	<b>106,075</b>

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

# Balance Sheet

## Animals Aotearoa Charitable Trust As at 31 March 2022

	NOTES	31 MAR 2022	31 MAR 2021
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Bank</b>			
Kiwibank Free Up Account (08)		277,521	106,085
<b>Total Cash and Bank</b>		<b>277,521</b>	<b>106,085</b>
<b>Total Current Assets</b>		<b>277,521</b>	<b>106,085</b>
<b>Total Assets</b>		<b>277,521</b>	<b>106,085</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Advances - M F MacDonald		10	10
<b>Total Current Liabilities</b>		<b>10</b>	<b>10</b>
<b>Total Liabilities</b>		<b>10</b>	<b>10</b>
<b>Net Assets</b>		<b>277,511</b>	<b>106,075</b>
<b>Equity</b>			
<b>Retained Earnings</b>			
Retained earnings/Accumulated funds		106,075	-
Current year earnings		171,436	106,075
<b>Total Retained Earnings</b>		<b>277,511</b>	<b>106,075</b>
<b>Total Equity</b>		<b>277,511</b>	<b>106,075</b>

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

# Statement of Changes in Equity

## Animals Aotearoa Charitable Trust For the year ended 31 March 2022

	2022	2021
<b>Trust Equity</b>		
Opening Balance	106,075	-
<b>Increases</b>		
Trustees Income for the Period	171,436	106,075
<b>Total Increases</b>	<b>171,436</b>	<b>106,075</b>
<b>Total Trust Equity</b>	<b>277,511</b>	<b>106,075</b>

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.



# Notes to the Financial Statements

## Animals Aotearoa Charitable Trust For the year ended 31 March 2022

### 1. Reporting Entity

Animals Aotearoa Charitable Trust is a trust established by a trust deed dated 18 November 2020 and subject to the Charities Act 2005. Animals Aotearoa Charitable Trust is engaged in the business of animal advocacy.

This special purpose financial report was authorised for issue in accordance with a resolution of trustees dated ...../...../.....

### 2. Statement of Accounting Policies

#### Basis of Preparation

These financial statements have been prepared in accordance with the Special Purpose Framework for use by Not-For-Profit Entities (NPFR for FPEs) published by Chartered Accountants Australia and New Zealand.

The financial statements have been prepared for taxation purposes, and the trustees. They are intended for this purposes only and should not be relied upon for any other purpose.

#### Historical Cost

These financial statements have been prepared on a historical cost basis. The financial statements are presented in New Zealand dollars (NZ\$) and all values are rounded to the nearest NZ\$, except when otherwise indicated.

#### Changes in Accounting Policies

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

#### Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable for the sale of goods and services, excluding goods and services tax rebates and discounts, to the extent it is probable that the economic benefits will flow to the entity and revenue can be reliably measured.

Income is recognised in the period by reference to the stage of completion of the transaction at the end of the reporting period.

Interest received is recognised as interest accrues, gross of refundable tax credits received.

#### Fixed Assets

Property, plant and equipment and investment property are stated at historical cost less any accumulated depreciation and impairment losses. Historical cost includes expenditure directly attributable to the acquisition of assets, and includes the cost of replacements that are eligible for capitalisation when these are incurred.

#### Income Tax

Income tax is accounted for using the taxes payable method. The income tax expense in profit or loss represents the estimated current obligation payable to Inland Revenue in respect of each reporting period after adjusting for any variances between estimated and actual income tax payable in the prior reporting period.

#### Goods and Services Tax

The entity is not registered for GST. Therefore all amounts are stated inclusive of GST.

2022 2021

**3. Related Parties****Receivables**

Party and nature of relationship	-	-
Party and nature of relationship	-	-
<b>Total Receivables</b>	-	-

**Payables**

Party and nature of relationship	-	-
Party and nature of relationship	-	-
<b>Total Payables</b>	-	-

**Sales**

Party and nature of relationship	-	-
Party and nature of relationship	-	-
<b>Total Sales</b>	-	-

**Purchases**

Party and nature of relationship	-	-
Party and nature of relationship	-	-
<b>Total Purchases</b>	-	-

# Trust Minutes

## Animals Aotearoa Charitable Trust For the year ended 31 March 2022

Resolution of Trustees of the Animals Aotearoa Charitable Trust dated this .....30..... day of .....June..... 2022

### The Trustees Resolve

The Financial Statements for the year ended 31 March 2022 as prepared by Solutions Accounting & Business Services Ltd  
3 Scarboro Terrace  
Mairangi Bay  
Auckland 0630  
showing trust equity of \$277,511.32 and a Surplus of \$171,435.86 be approved.

### That our decisions have considered:

The origin and purpose of the Trust.

The nature of the assets of the Trust


The past administration and use of those assets.

The earlier decisions made by the Trustees for the time being.

The provisions of Section 13E of the Trustees Act 1956, namely, the desirability of diversifying Trust investments, the nature of existing Trust investments and other Trust property, the need to maintain the real value of the capital or income of the Trust, the risk of capital loss or depreciation and the potential for capital appreciation of Trust assets, the likely income return and the length of the term of any investments held, the probable duration of the Trust, the marketability of the investments held by the Trust during and on the termination of the investments, the aggregate value of the Trust capital, and the likelihood of inflation affecting the value of the Trust assets.

The 2022 Tax Return for the Trust will only be filed with IRD once these distribution resolutions are signed by the appropriate Trustees and dated within the relevant time frame.

### Signed by the Trustees in Confirmation of the Foregoing:



Date 30/06/2022

Dr Roalind Holland



Date 30/06/2022

Deborah Matthews



Date 30/06/2022

Elaine McNee