

Financial Statements

Animals Aotearoa Charitable Trust
For the year ended 31 March 2023

Prepared by Solutions Accounting & Business Services

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Compilation Report

Animals Aotearoa Charitable Trust For the year ended 31 March 2023

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 2023.

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.

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

3 Scarboro Terrace
Mairangi Bay
Auckland

Dated: 12 July 2023

Directory

Animals Aotearoa Charitable Trust For the year ended 31 March 2023

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
Deborah Matthews - Board Member & Trustee
Elaine McNee - Board Member & Trustee - Resigned 27 February 2023
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 2023

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 2023.

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 and \$118,181.67 received in March 2023.

APPROVED

For and on behalf of the Trustees.



Dr Rosalind Holland

Date 19/07/2023



Deborah Matthews

Date 19/07/2023

Statement of Profit or Loss

Animals Aotearoa Charitable Trust For the year ended 31 March 2023

	NOTES	2023	2022
Income			
Donations		8,726	8,605
Centre for Effective Altruism		-	150,685
The Humane League		118,182	143,757
My Giving Circle Grant		-	1,000
World Animal Protection		20,000	-
Total Income		146,908	304,047
Gross Income		146,908	304,047
Other Income			
Interest Received		3,104	-
Other Income (84500)		337	-
Total Other Income		3,441	-
Total Income		150,349	304,047
Expenses			
Accountancy Fees		-	518
Bank Charges		79	12
Campaign Expenses		32,000	3,076
Consultants		801	201
Conference Expenses		674	-
Expenses Office		280	245
Licenses & Registration		51	-
Processing Fees		258	247
Photography, Video & Design		1,022	518
Staff Training		680	3,103
Sub Contractors		128,755	123,811
Subscriptions		1,718	881
Total Expenses		166,318	132,612
Surplus (Loss) Before Taxation		(15,970)	171,436
Trustees Income Before Tax		(15,970)	171,436
Net Trustees Income for the Year		(15,970)	171,436

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 2023

	NOTES	31 MAR 2023	31 MAR 2022
Assets			
Current Assets			
Cash and Bank			
Kiwibank Free Up Account (08)		-	277,521
Term Deposit		75,000	-
AnimalsAotearoa Saver		20,923	-
Animals Aotearoa		163,585	-
Total Cash and Bank		259,508	277,521
GST Receivable		1,693	-
Resident Withholding Tax		359	-
Total Current Assets		261,560	277,521
Total Assets		261,560	277,521
Liabilities			
Current Liabilities			
Advances - M F MacDonald		10	10
Trade and Other Payables			
PAYE		8	-
Total Trade and Other Payables		8	-
Total Current Liabilities		18	10
Total Liabilities		18	10
Net Assets		261,542	277,511
Equity			
Retained Earnings			
Retained earnings/Accumulated funds		277,511	106,075
Current year earnings		(15,970)	171,436
Total Retained Earnings		261,542	277,511
Total Equity		261,542	277,511

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 2023

	2023	2022
Trust Equity		
Opening Balance	277,511	106,075
Increases		
Trustees Income for the Period	-	171,436
Total Increases	-	171,436
Decreases		
Trustees Loss for the Period	15,970	-
Total Decreases	15,970	-
Total Trust Equity	261,542	277,511

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 2023

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 19/07/2023

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.

2023

2022

3. Related Parties

Receivables

Party and nature of relationship	-	-
Party and nature of relationship	-	-
Total Receivables	-	-

Payables

Party and nature of relationship	-	-
Party and nature of relationship	-	-
Total Payables	-	-

Sales

Party and nature of relationship	-	-
Party and nature of relationship	-	-
Total Sales	-	-

Purchases

Party and nature of relationship	-	-
Party and nature of relationship	-	-
Total Purchases	-	-

Trust Minutes

Animals Aotearoa Charitable Trust For the year ended 31 March 2023

Resolution of Trustees of the Animals Aotearoa Charitable Trust dated this 19 day of July 2023

The Trustees Resolve

The Financial Statements for the year ended 31 March 2023 as prepared by Solutions Accounting & Business Services Ltd
3 Scarboro Terrace
Mairangi Bay
Auckland 0630
showing trust equity of \$261,541.81 and a Loss of \$15,969.11 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 the Trust Act 2019, 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.

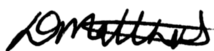
If a 2023 Tax Return is required for the Trust this will only be filed with IRD once these distribution resolutions are signed by the appropriate Trustees and dated within the relevant time frame.

Signed by the Trustees in Confirmation of the Foregoing:



Date 19/07/2023

Dr Rosalind Holland



Date 19/07/2023

Deborah Matthews