

# Financial Statements

Animals Aotearoa Charitable Trust  
For the year ended 31 March 2024

Prepared by Solutions Accounting & Business Services

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# Compilation Report

## Animals Aotearoa Charitable Trust For the year ended 31 March 2024

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 2024.

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: 29 August 2024

# Directory

## Animals Aotearoa Charitable Trust For the year ended 31 March 2024

### 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

Averil McIntyre

### Officers

Marianne Macdonald	Executive Director
Dr Rosalind Holland	Board Member & Trustee
Deborah Matthews	Board Member & Trustee
Averil McIntyre	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 2024

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 2024.

Animals Aotearoa Charitable Trust wishes to acknowledge and thank Effective Ventures Foundation (previously Centre for Effective Altruism) for their grant of \$225,635 received in March 2024. A further thank you goes to World Animal Protection for their grant of \$20,000 received in December 2023.

APPROVED

For and on behalf of the Trustees.



Dr Rosalind Holland

Date 29/08/2024 .....



Deborah Matthews

Date 29/08/2024 .....

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Averil McIntyre

Date .....

# Statement of Profit or Loss

## Animals Aotearoa Charitable Trust For the year ended 31 March 2024

	NOTES	2024	2023
<b>Income</b>			
Effective Ventures Foundation (previously Centre for Effective Altruism)		225,636	-
World Animal Protection		20,000	20,000
The Humane League		-	118,182
Travel Grants		9,307	-
Donations		6,171	8,726
Merchandise Sales		596	-
<b>Total Income</b>		<b>261,710</b>	<b>146,908</b>
<b>Cost of Sales</b>			
Purchases		1,051	-
<b>Total Cost of Sales</b>		<b>1,051</b>	<b>-</b>
<b>Gross Income</b>		<b>260,659</b>	<b>146,908</b>
<b>Other Income</b>			
Interest Received		8,436	3,104
Other Income (84500)		-	337
<b>Total Other Income</b>		<b>8,436</b>	<b>3,441</b>
<b>Total Income</b>		<b>269,096</b>	<b>150,349</b>
<b>Expenses</b>			
Accountancy Fees		750	-
Bank Charges		26	79
Campaign Expenses		19,157	32,000
Consultants		3,272	801
Conference Expenses		273	674
Expenses Office		425	280
Licenses & Registration		44	51
Processing Fees		198	258
Photography, Video & Design		1,448	1,022
Printing & Stationery		247	-
Staff Training		1,190	680
Sub Contractors		151,609	128,755
Subscriptions		1,828	1,718
Travelling Expenses		438	-
Travelling Expenses-Overseas		11,969	-
Volunteer Expenses		676	-
<b>Total Expenses</b>		<b>193,551</b>	<b>166,318</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	2024	2023
<b>Surplus (Loss) Before Taxation</b>		75,545	(15,970)
<b>Trustees Income Before Tax</b>		75,545	(15,970)
<b>Net Trustees Income for the Year</b>		75,545	(15,970)

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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 2024

	NOTES	31 MAR 2024	31 MAR 2023
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Bank</b>			
Term Deposit		210,000	75,000
AnimalsAotearoa Saver		242	20,923
Animals Aotearoa		580	163,585
Online Call Account		122,467	-
<b>Total Cash and Bank</b>		<b>333,289</b>	<b>259,508</b>
GST Receivable		3,354	1,693
Resident Withholding Tax		453	359
<b>Total Current Assets</b>		<b>337,096</b>	<b>261,560</b>
<b>Total Assets</b>		<b>337,096</b>	<b>261,560</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Advances - M F MacDonald		10	10
<b>Trade and Other Payables</b>			
PAYE		-	8
<b>Total Trade and Other Payables</b>		<b>-</b>	<b>8</b>
<b>Total Current Liabilities</b>		<b>10</b>	<b>18</b>
<b>Total Liabilities</b>		<b>10</b>	<b>18</b>
<b>Net Assets</b>		<b>337,086</b>	<b>261,542</b>
<b>Equity</b>			
<b>Retained Earnings</b>			
Retained earnings/Accumulated funds		261,542	277,511
Current year earnings		75,545	(15,970)
<b>Total Retained Earnings</b>		<b>337,086</b>	<b>261,542</b>
<b>Total Equity</b>		<b>337,086</b>	<b>261,542</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 2024

	2024	2023
<b>Trust Equity</b>		
Opening Balance	261,542	277,511
<b>Increases</b>		
Trustees Income for the Period	75,545	-
<b>Total Increases</b>	<b>75,545</b>	<b>-</b>
<b>Decreases</b>		
Trustees Loss for the Period	-	15,970
<b>Total Decreases</b>	<b>-</b>	<b>15,970</b>
<b>Total Trust Equity</b>	<b>337,086</b>	<b>261,542</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 2024

### 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 29/08/2024.

### 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 registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

2024

2023

**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 2024

Resolution of Trustees of the Animals Aotearoa Charitable Trust dated this 29 day of August 2024

### The Trustees Resolve

The Financial Statements for the year ended 31 March 2024 as prepared by Solutions Accounting & Business Services Ltd  
3 Scarboro Terrace  
Mairangi Bay  
Auckland 0630  
showing trust equity of \$337,086.43 and a Profit of \$75,544.62 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.

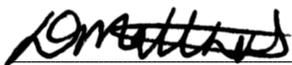
If a 2024 Tax Return is required for the Trust this will only be filed with IRD once these distribution resolutions are signed by the appropriate Trustees and dated within the relevant time frame.

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



Date 29/08/2024

Dr Rosalind Holland



Date 29/08/2024

Deborah Matthews

\_\_\_\_\_ Date \_\_\_\_\_

Averil McIntyre