

Financial Statements

Rodney Animal Rescue Trust
For the year ended 31 March 2026

Prepared by Complete Accounting Limited

Entity Information

Rodney Animal Rescue Trust For the year ended 31 March 2026

Legal Name of Entity

Rodney Animal Rescue Trust

Entity Type and Legal Basis

Charitable Trust under the Charitable Trusts Act 1957

Registration Number

CC57781

Entity's Purpose or Mission

Our focus is primarily on helping large animals. Our goal is to use our resources to ensure urgent care and attention is given to all animals in need who do not have an owner, or a person in charge of them meeting their needs.

Our intention is to operate in accord with the 5 Freedoms of Animal Welfare:

1. Freedom from hunger and thirst;
2. Freedom from discomfort;
3. Freedom from pain, injury, and disease;
4. Freedom to behave naturally;
5. Freedom from fear and distress

Entity Structure

Chairperson - Alice Hayward

Treasurer - Michelle Brosnan

Secretary - Helen Milmine

Trustees:

Sandra Melville

Sarah McCord

Madeleine Flannagan

Main Sources of Entity's Cash and Resources

Donations from Individuals & Businesses

Grants from Local Body & Trusts/Foundations

Other Business & Fundraising Activities

Entity's Reliance on Volunteers and Donated Goods or Services

Volunteers in the form of Animal Carers, Administrators and Board Members

Donated goods and services and Administrative Support from Trustees

Address

119 Blackbridge Road, RD 4, Albany, Auckland

Compilation Report

Rodney Animal Rescue Trust For the year ended 31 March 2026

Compilation Report to the Trustees of Rodney Animal Rescue Trust.

Reporting Scope

On the basis of information that you provided we have compiled, in accordance with the ATAINZ Reporting Standard 1: Compilation Engagement, the financial statements of Rodney Animal Rescue Trust for the year ended 31 March 2026.

These statements have been prepared in accordance with the principles contained in current income tax legislation as described in Note 1 to the Financial Statements.

These are special purpose financial statements and as such are intended for the purposes of meeting the income tax requirements (or for what other purpose) and internal use and should not be relied upon for any other purpose

Responsibilities

You are solely responsible for the information contained in the financial statements and have determined that the financial reporting basis stated above 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 that 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.

Disclaimer

A compilation is limited primarily to the collection, classification and summarisation of financial information supplied by the client. A compilation does not involve the verification of that information. We have not performed an audit or review engagement on the financial statements and therefore neither we nor any of our employees accept any responsibility for the accuracy of the material from which the financial statements have been prepared. Further, the financial statements have been prepared at the request of, and for the purposes of, our client only and neither we nor any of our employees accept any responsibility on any ground whatever, including liability in negligence, to any other person.



Complete Accounting Limited

Auckland

Dated: 28 July 2026

Approval of Financial Report

Rodney Animal Rescue Trust For the year ended 31 March 2026

The Trustees are pleased to present the approved financial report including the historical financial statements of Rodney Animal Rescue Trust for year ended 31 March 2026.

APPROVED



Alice Hayward

Chairperson

10 Aug 2026

Date



Michelle Brosnan

Treasurer

29 Jul 2026

Date

Statement of Service Performance

Rodney Animal Rescue Trust For the year ended 31 March 2026

Description of Entity's Outcomes

Our focus is primarily on helping large animals. Our goal is to use our resources to ensure urgent care and attention is given to all animals in need who do not have an owner, or a person in charge of them meeting their needs.

The animals benefit from the work of the trust.

The foster carers, adoptees and workers of the trust benefit from the joy of helping the animal and forming relationship with it.

The community benefits from the improvements to local animal welfare.

The purpose of the Trust is to:

- 1 Ensure urgent care and attention is given to all animals in need who do not have an owner, or a person in charge of them meeting their needs.
- 2 To provide the animal with immediate veterinary care, de-sexing as appropriate, and urgent assistance.
- 3 To support the animal, provide it comfort, a sense of what love is in the hope that they will learn to trust humans (again).
- 4 The goal being to then have them adopted to their forever homes.
- 5 In order to achieve these goals the trust will work to ensure it:
 - a. has the ability to provide facilities and land to house both critical and non-critical cases;
 - b. has appropriate safe transport to move animals from their current situation, to the vet if needed, or to the rescue facility or a foster carer;
 - c. does not overstock so it is always able to give one on one care, and attention to the animals under its auspices;
 - d. has a list of knowledgeable foster homes, nearby, that can assist if there is need to make room within its paddocks/facilities;
 - e. is able to provide its foster homes with support, food and any other essential the animal requires.

	2026	2025
Description and Quantification of the Entity's Outputs		
Education/Treatment for Animals in Community	34	26
Rehomed Animals	-	64
Veterinary Treatment of Animals	-	179

Statement of Financial Performance

Rodney Animal Rescue Trust For the year ended 31 March 2026

	NOTES	2026	2025
Revenue			
Donations, fundraising and other similar revenue	1	181,756	112,734
Revenue from providing goods or services	1	2,586	786
Interest, dividends and other investment revenue	1	256	440
Total Revenue		184,597	113,960
Expenses			
Expenses related to public fundraising	2	1,070	783
Costs related to providing goods or service	2	162,456	113,950
Other expenses	2	4,775	5,748
Total Expenses		168,301	120,481
Surplus/(Deficit) for the Year		16,297	(6,521)

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Financial Position

Rodney Animal Rescue Trust As at 31 March 2026

	NOTES	31 MAR 2026	31 MAR 2025
Assets			
Current Assets			
Bank accounts and cash		51,579	52,476
GST		1,204	1,735
Total Current Assets		52,783	54,211
Non-Current Assets			
Property, Plant and Equipment		33,365	38,140
EWNZ Branding Costs		1,500	-
Total Non-Current Assets		34,865	38,140
Total Assets		87,648	92,351
Liabilities			
Current Liabilities			
Income Received in Advance		30,000	51,000
Total Current Liabilities		30,000	51,000
Total Liabilities		30,000	51,000
Total Assets less Total Liabilities (Net Assets)		57,648	41,351
Accumulated Funds			
Accumulated surpluses or (deficits)	3	57,648	41,351
Total Accumulated Funds		57,648	41,351

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Cash Flows

Rodney Animal Rescue Trust For the year ended 31 March 2026

	2026	2025
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	182,020	113,645
Receipts from providing goods or services	2,974	-
Interest, dividends and other investment receipts	256	440
GST	22,599	13,934
Payments to suppliers and employees	(186,246)	(130,109)
Total Cash Flows from Operating Activities	21,603	(2,090)
Cash Flows from Investing and Financing Activities		
Cash flows from other investing and financing activities		
Income Received in Advance	(21,000)	51,000
EWNZ Branding Costs	(1,500)	-
Total Cash Flows from Investing and Financing Activities	(22,500)	51,000
Net Increase/(Decrease) in Cash	(897)	48,910
Bank Accounts and Cash		
Opening cash	52,476	3,566
Net change in cash for period	(897)	48,910
Closing cash	51,579	52,476

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Accounting Policies

Rodney Animal Rescue Trust For the year ended 31 March 2026

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

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.

Income Tax

Rodney Animal Rescue Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

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.

Notes to the Performance Report

Rodney Animal Rescue Trust For the year ended 31 March 2026

	2026	2025
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Donations & Animal Adoptions		
Donations Received	172,133	106,319
Fundraising Income	9,623	6,416
Total Donations & Animal Adoptions	181,756	112,734
Total Donations, fundraising and other similar revenue	181,756	112,734
Revenue from providing goods or services		
Animal Sales	2,586	-
Other Revenue	-	786
Total Revenue from providing goods or services	2,586	786
Interest, dividends and other investment revenue		
Interest Income	256	440
Total Interest, dividends and other investment revenue	256	440
	2026	2025

2. Analysis of Expenses

Expenses related to public fundraising		
Fundraiser Expenses	1,070	783
Total Expenses related to public fundraising	1,070	783
Costs related to providing goods or services		
Advertising	322	145
Animal Food Purchases	44,202	19,615
Bank Fees	-	746
Computer & Website Expenses	1,552	315
Entertainment	65	252
Equipment Rental	1,160	2,753
Farrier	7,800	6,715
Freight & Courier	2,165	1,496
General Expenses	-	34
Hay	2,763	2,401
Health & Safety	335	243
Insurance	265	291
Leased Grazing Block	14,999	15,036
Legal expenses	44	44
Motor Vehicle Expenses	12,098	11,128
Other Animal Costs	3,151	3,425
Printing & Stationery	105	-
Repairs and Maintenance	1,398	-

	2026	2025
Subscriptions	336	328
Telephone & Internet	304	17
Travel - National	1,470	35
Vet Costs	66,562	48,165
Workshop Expenses	1,359	765
Total Costs related to providing goods or services	162,456	113,950
Other expenses		
Depreciation	4,775	5,748
Total Other expenses	4,775	5,748

	2026	2025
3. Accumulated Funds		
Accumulated Funds		
Opening Balance	41,351	47,872
Accumulated surpluses or (deficits)	16,297	(6,521)
Total Accumulated Funds	57,648	41,351
Total Accumulated Funds	57,648	41,351

4. Commitments

There are no commitments as at 31 March 2026 (2025: Nil).

5. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2026 (2025: Nil).

6. Related Parties

There were no transactions involving related parties during the financial year.

7. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (2025: Nil).

8. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

Depreciation Schedule

Rodney Animal Rescue Trust For the year ended 31 March 2026

NAME	PURCHASED	COST	OPENING VALUE	PURCHASES	RATE	DEPRECIATION	CLOSING VALUE
Motor Vehicles							
Horse Float - 2020 IFOR Williams Trailer (Rego 54L98)	20 Nov 2020	15,045	3,161	-	30%	948	2,213
Total Motor Vehicles		15,045	3,161	-		948	2,213
Plant and Equipment							
Solar Panels & Electric Fencing	1 Aug 2023	2,400	1,801	-	16%	288	1,513
Hawkmed Fluid Pump and Stand	18 May 2021	1,249	171	-	40%	68	103
25,000 Litre Devan Water Tank	20 Nov 2020	2,723	-	-		-	-
24 x Rubber Stable Mats (1000 x 1000 x 40mm)	7 Jun 2022	2,304	847	-	30%	254	593
20ft Container	23 Aug 2022	2,174	1,643	-	10%	164	1,479
Total Plant and Equipment		10,851	4,462	-		775	3,687
Shelters							
Stables	26 Jul 2021	16,286	10,982	-	10%	1,098	9,884
Stables	22 Feb 2022	16,192	11,607	-	10%	1,161	10,447
5 x 6m x 6m Livestock Shelters	9 Nov 2020	12,609	7,928	-	10%	793	7,135
Total Shelters		45,087	30,517	-		3,052	27,466
Total		70,983	38,140	-		4,775	33,365