

Financial and Service Statements *

The Christchurch Aunties

For the Year Ended 31 March 2024

Comprising

Statement of Receipts and Payments (Cash Flows)

Statement of Resources and Commitments (Assets and Liabilities)

Statement of Service Activity

Entity Information

Notes

* The Financial and Service Statements comprise the 'Performance Report' for Charity reporting purposes.

The Christchurch Aunties

Statement of Receipts and Payments (Cash Flows)

For the period 1 April 2023 to 31 March 2024

	2024	2023
	\$NZ	\$NZ
Operating Cash Received		
<i>Donations, Fundraising and other similar receipts</i>		
Grants	\$ 52,000	\$ 53,800
Donations from individuals and businesses	\$ 51,461	\$ 69,573
Fundraising	\$ 1,800	\$ -
<i>Interest, dividends and other Investment Receipts</i>	\$ 55	\$ 33
Total Operating Cash Received	\$ 105,316	\$ 123,406
Operating Cash Paid		
<i>Volunteer and employee-related payments</i>		
Wages, Salaries and ACC	\$ 69,663	\$ 77,134
<i>Expenses related to providing goods or services</i>		
Bookkeeping	\$ -	\$ 3,887
Fundraising Expenses (provider fees)	\$ 645	\$ -
Insurance	\$ 1,016	\$ 1,315
Motor Vehicle Lease and Expenses	\$ 6,463	\$ 8,793
Office and General Expenses	\$ 6,247	\$ 2,178
Rent	\$ 16,618	\$ 16,618
<i>Grants and donations made</i>		
Expenses Paid for Service Users	\$ 726	\$ 3,265
Security Equipment for Service Users	\$ 798	\$ 7,340
Total Operating Cash Paid	\$ 102,175	\$ 120,529
Operating Cash Flow	\$ 3,141	\$ 2,877
Capital Cash Applied		
Purchase of Fixed Assets	\$ -	\$ -
Total Capital Cash Applied	\$ -	\$ -
Non-operating Cash Flow	\$ -	\$ -
Net Cash Flow	\$ 3,141	\$ 2,877
Add Opening Cash Balance	\$ 73,260	\$ 70,383
Closing Cash Balance	\$ 76,401	\$ 73,260
Represented by:		
Bank Accounts	\$ 76,401	\$ 73,260
	\$ 76,401	\$ 73,260



The Christchurch Aunties

Statement of Resources and Commitments (Assets and Liabilities)

As At 31 March 2024

	2024	2023
	\$NZ	\$NZ
Schedule of Resources (Assets)		
Bank Accounts and Cash		
Cash at Bank	\$ 76,401	\$ 73,260
Money Owed to the Entity		
Prepaid Expenses	\$ 1,223	\$ -
Other Resources		
Significant Fixed Assets at Cost (Note 3a)	\$ -	\$ 1,696
Schedule of Commitments (Liabilities)		
Money Payable by the Entity		
Significant Accounts Payable	\$ 3,544	\$ 3,167
Other Commitments		
Holiday Pay Owed to Staff	\$ -	\$ 4,331
Schedule of Other Information		
Unexpended Grants (Note 4)	\$ 25,550	\$ 35,000



The Christchurch Aunties

Statement of Service Activity

Outputs

Output Measure	2024	2023
Wahine and tamariki supported	4,000+	4,915
Advocacy agency requests	309	497
Aunties followers on social media	6,600	6,216
People connected with our social media posts	62,345	75,206
Businesses that engaged with us	30	29
Presentations given to service clubs, schools, and church groups	12	10

Other Outputs

Output Measure	2024	2023
Easter eggs gifted to tamariki	N/A	589
Love Grace x handbags donated through Love Grace Appeal	153	375
Christmas gifts donated to whānau	500+	500+
Money raised for safelets through Sophie Totes from Ico Traders	27,792	2,990
Coffee shout campaign	900	900
Emergency flights/safelets for wahine in high risk situations	N/A	5,500

The Christchurch Aunties

Entity Information

Type of Organisation

The Christchurch Aunties is a Charitable Trust incorporated under the Charitable Trusts Act

Purpose of Organisation

Our vision is a Canterbury where all women and children who have been exposed to abuse and family harm, are safe, well supported and resourced, through the domestic violence agencies we collaborate with.

Our model and our mahi is simple:

Get basic, essential stuff to women and their families, quickly and seamlessly.

Organisation Structure

The organisation is governed by a Board of Trustees which meets regularly.

Day-to-day operation of the organisation is handled by an appointed manager/coordinator.

Main Sources of Funds

The Main Sources of funds for the organisation are grants from philanthropic and government funders, and donations from the general public

Main Methods of Fundraising

The organisation regularly applies to philanthropic or government funders for grants and donations.

The organisation holds fundraising events for members and the general public.

Volunteers and in-kind Donations

The organisation receives donations of goods or services and is reliant on those for its day-to-day operations.

Volunteer work supplements paid work for most or some operations of the organisation.

For the year, volunteers donated a total of 2,200 hours of their time.

If this was paid at minimum wage (\$23.15), this would have cost \$52,458 (including KiwiSaver)

The Christchurch Aunties

Notes

1 Basis of Preparation

The Christchurch Aunties is permitted by law to apply standard SFR-C(NFP) and has elected to do so.

Transactions are reported on a the basis of cash received and spent in the Statement of Cash Flows. Significant amounts owed or owing are accrued in the Statement of Assets and Liabilities.

2 Taxation

As a Registered Charity the organisation is exempt from Income Tax.

The organisation is not registered for GST, and all figures are shown inclusive of GST.

3 Schedule of Fixed Assets

Items of Property, Plant and Equipment are shown at Cost.

Applying depreciation is not permitted under this Reporting Standard.

a. Significant Purchased Assets

	2024	2023
Asset	Cost	Cost
Laptop	\$ -	\$ 1,696
Total	\$ -	\$ 1,696

b. Donated or Valued Assets

The Trust owns a number of donated office equipment and furniture items, such as desks, computers, chairs, filing cabinets and a washing machine.

The Trust also holds a large number of donated general household and clothing items for distribution to service users as needed.

4 Grants

The following table shows grants that were received during the year, and any money not yet spent:

2024			
Grantmaker	Purpose	Received	Unexpended
Rātā Foundation	General & Operational Costs	\$ 28,000	\$ 15,550
Mainland Foundation	Salaries	\$ 10,000	\$ 10,000
Cashmere Rotary Club	General & Operational Costs	\$ 1,000	\$ -
Christchurch Casino	General & Operational Costs	\$ 3,000	\$ -
COGS	General & Operational Costs	\$ 6,000	\$ -
Lottery Grants Board	Salaries - unspent from 2023	\$ -	\$ -
Mainland Auctions	General & Operational Costs	\$ 2,000	\$ -
Whakatupu Aotearoa Foundation	General & Operational Costs	\$ 2,000	\$ -
Total		\$ 52,000	\$ 25,550



The Christchurch Aunties

Notes - Continued

2023			
Grantmaker	Purpose	Received	Unexpended
Blogg Charitable Trust	Vehicle Running Costs	\$ 3,800	\$ -
Mainland Foundation		\$ 5,000	\$ -
Christchurch Casino Trust		\$ 5,000	\$ -
R O Dixey Trust		\$ 5,000	\$ -
NZ Lottery Grants Board	Salaries	\$ 35,000	\$ 35,000
Total		\$ 53,800	\$ 35,000

5 Related Parties

The following significant financial transactions have occurred with related parties during the reporting year:

	2024	2023
Donations from Trustees and spouses:	\$ 10,360	\$ 12,150

6 Correction of Errors

2024 - Nil

7 Commitments

Office Lease

The Trust rents an office for \$16,618 p.a. with a lease term of one year, renewing on 1 August 2024. There are two further rights of renewal for a one-year term each, with market rent and inflation reviews every two years.

Vehicle Lease

The Trust leases a vehicle for \$7050 p.a. for a term expiring on 30 April 24. On early termination, most of the remaining lease payments fall due.



AUDITOR'S REPORT

Opinion

We have audited the financial statements of **The Christchurch Aunties**, a Charitable Trust and registered Charity, for the year ended 31 March 2024. These statements include the Statement of Receipts and Payments, Statement of Resources and Commitments and the Notes.

In my opinion the financial statements provide a true and fair view of the cash transactions of The Christchurch Aunties for the year ended 31 March 2024, and their significant assets and liabilities at that date according to the reporting requirements for registered charities.

Note that the report also includes non-financial information, on which I express no opinion.

Basis for Opinion

I have taken guidance from New Zealand auditing standards ISA(NZ) in performing this audit in as much as they are applicable to small not-for-profit entities reporting on a cash basis, and also considering the readability of this report for non-accountants.

An audit involves collecting and examining evidence about the numbers and other information presented in the financial statements. The auditor is striving for a very high degree of accuracy and therefore assurance. This also means that the information given in the statements must be *complete*, with no significant omissions that may mislead the reader of the Statements.

Audit procedures for an entity such as this may involve:

- Gathering evidence that both income and expenses include all transactions that were received or paid in the reporting period. Such evidence may include the organisation's internal processes and analysis of the organisation's transaction patterns.
- Gathering evidence that the presentation of the organisation's assets and liabilities is reasonable and that the stated figures and other information given is a fair representation. The accounting standard applicable for this organisation makes concessions for the practicability of collecting information. Significant items such as fixed assets, stock on hand or donated assets may not be represented in dollar terms for this organisation.
- Verifying compliance with accounting standard PBE SFR-C (NFP), which is mandatory for this entity.
- Examining the assumption that the organisation remains in operation for at least 12 months after the end of this reporting year.
- Gathering evidence about activities or changes to the organisation that may impact a reader's opinion about their future financial activities and that would be reportable in the Notes, such as legal commitments, events that have disrupted the entity after Balance Date, or Related Party transactions.

Community Capacity Accounting has compiled the financial statements for this organisation. Threats to reviewer independence have been addressed predominantly through internal separation of duties in accordance with PES 1.

I have received sufficient and appropriate evidence to form an audit opinion. Other than in my capacity as auditor I have no relationship with or financial interest in the Trust.

Responsibilities

It is the responsibility of the organisation's Board of Trustees to ensure that financial statements are prepared, that give a true and fair view in accordance with the legal requirements. Ensuring that appropriate processes and procedures are in place to prevent misstatements from occurring through error or fraud are also their responsibility.

My responsibility as an auditor is to seek credible evidence with regards to the numbers and related information contained in the financial statements, and to provide an opinion about the results of my audit. Professional ethics require me to approach an audit with a sceptical mind.

My audit was completed on 24 September 2024 and my opinion is expressed as at that date.



Harald Breiding-Buss, MSc, NZDipBus
Community Capacity Accounting
harald@commaccounting.co.nz