

**THE ARMSTRONG AND ARTHUR
CHARITABLE TRUST FOR LESBIANS**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED
31 MARCH 2018**

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DIRECTORY as at 31 March 2018

Nature of the Trust	Charitable Trust
Date of Settlement	17 September 2001
Postal Address	PO Box 199, Waikanae 5250
Settlor	Beatrice Blanche Arthur (deceased 5/8/2002)
Trustees (Minimum 3, Max 10)	A J Laurie FTCL, BA(Hons), Cand.Mag.(Oslo), PhD L C Evans NZCLS, BA(Hons) E R Walsh BSc(Hons), ISSP, CISA R Evans F M Kell BA, BSc(Hons), PhD U Instone RCompN, BA(Hons), MPhil V R Edyvane LACert, Dip.Edit., BA(Hons), MA, PhD G A Gale DipTchg, LACert S M L Coles BA, Dip.Publishing J K Johnson BCom
Officers	Chair V R Edyvane Secretary F M Kell Treasurer J K Johnson

Bankers	ANZ Bank, Waikanae
Solicitor	Julie Goundar The Law Connection PO Box 206, Waikanae 5250
IRD No.	81-490-023
Registered Charity No.	CC10947

**The Armstrong and Arthur Charitable Trust for Lesbians
Performance Report
for the year ended 31 March 2018**

Entity Information

Legal Name of Entity: The Armstrong and Arthur Charitable Trust for Lesbians
Type of Entity and Legal Basis: Charitable Trust (Incorporation no 1180824)
Registration Number: CC10947

Entity's Purpose:

The purposes and aims of the Trust are to devote or apply both capital and income of the Trust Fund to or for any charitable purposes for the benefit of lesbian community groups in the Wellington region or individuals organising projects that benefit the lesbian community in the Wellington region, such purposes which are from time to time selected by the Trustees are valid charitable purposes.

Without limiting this in any way such purposes may also include:

- (a) education, research, and social development;
- (b) assistance of lesbian individuals and lesbian community groups and services which benefit the lesbian community such as helplines, library facilities, radio programmes, art exhibitions and theatre productions, and other cultural activities intended to further community development; and
- (c) provision of other services such as rehabilitation and health activities. Subject to clause 2.2(ii) the Trust may also devote or apply both capital and income of the Trust Fund to a separate fund to further charitable purposes for the benefit of lesbian women living in New Zealand.

Entity Structure:

The Trust operations are managed by the Trustees. The Chair, Secretary and Treasurer are appointed by the Trustees, from the Trustees.

Main Sources of the Entity's Cash and Resources:

The Armstrong and Arthur Charitable Trust for Lesbians was established in 2001 by the late Bea Arthur for the benefit of lesbian community groups in the Wellington region. The Trust capital is made up of the settlement amount and subsequent bequests.

The main source of revenue for the Trust is income derived from the Trust Fund capital investments.

From time to time the Trust receives donations, which is treated as capital and/or income at the direction of the donor. If no direction is received, the Trustees determine how to apply the donation.

Main Methods Used by the Entity to Raise Funds:

The Trust is not an active fundraiser. The donations and bequests it receives generally are unsolicited.

Entity's Reliance on Volunteers and Donated Goods or Services:

The Trust relies on gifts of volunteers' time. All the Trustees are volunteers.

Contact details:

Physical address

5 Rawene Street
Waikanae 5036

Postal address

PO Box 199
Waikanae 5250

Phone

04 905 6881

Website

<http://www.armstrong-arthur-trust.nz>

The Armstrong and Arthur Charitable Trust for Lesbians

Statement of Service Performance

For the year ended 31 March 2018

Description of the Entity's Outcomes:

The outcome sought by the Trust is that the lesbian community is a visible presence in the Wellington region through supporting activity by lesbian community, for the lesbian community, and with the lesbian community.

Description and Quantification (to the extent practicable) of the Entity's Outputs:

	This Year Actual	This Year Budget	Last Year Actual
Trust Deed compliance: Annual General Meeting Meetings of Trustees	1 4	1 4	1 4
Legislative compliance: Charities Register Annual Return due by end September	Filed September 2017	File by due date	Filed September 2016
Support to: Lesbian community groups for on-going programmes Lesbian community group projects Individual lesbian projects	4 0 0	2 1 2	2 1 0

The Armstrong and Arthur Charitable Trust for Lesbians
Statement of Receipts and Payments
For the year ended 31 March 2018

	Notes	Actual This year \$	Budget This Year \$	Actual Last Year \$
Operating Receipts	2			
Donations, fundraising and other similar receipts		1,241.05	1,050	1,136.25
Interest, dividends and other investment income receipts				
ANZ Term Deposits interest				1,774.53
ASB Term Deposit interest		1,005.47	1,000	1,664.18
BNZ Term Deposit interest		8,396.01	8,260	8,314.29
ANZ Cheque Account interest		9.43	10	8.93
ANZ Serious Saver Interest		96.49	105	103.50
BNZ Achiever Savings				9.68
Dividend		2.09		
Total Operating Receipts		10,750.54	10,425	13,011.36
Operating Payments	3			
Payments related to providing goods or services:				
Out in Park Stall		-	115	15.00
Registration Fees		120.05	112	83.25
Annual Report publication		212.00	180	151.00
Accounts Reviewer Fee		460.00	460	460.00
Grants paid:		3,008.00	10,000	8,392.00
Other operating payments:				
Storage		1,440.00	1,440	1,440
General expenses		95.00	100	183.09
Legal expenses		-	2,500	
Total Operating Payments		5,335.05	14,907	10,724.34
Operating Surplus or (Deficit)		5,415.49	(4,482)	2,287.02
Capital Receipts		0		0
Capital Payments		0		0
Increase/(Decrease) in Bank Accounts and Cash		5,415.49		2,287.02
Bank accounts and cash at the beginning of the financial year		284,940.31		282,707.34
Bank Accounts and Cash at the End of the Financial Year		290,355.80		284,940.31
Represented by:				
Cheque account		12,335.72		7,256.72
Savings accounts		4,520.08		4,183.59
Term Deposit accounts		273,500.00		273,500.00
Total Bank Accounts and Cash at the End of the Financial Year		290,355.80		284,940.31

The Armstrong and Arthur Charitable Trust for Lesbians
Statement of Resources and Commitments
as at 31 March 2018

SCHEDULE OF RESOURCES

	This Year	Last Year
	\$	\$
Bank Accounts and Cash (from Statement of Receipts and Payments)	290,355.80	284,940.31
ANZ Term Investment	0	0
ASB Term Investment	25,000.00	25,000.00
BNZ Term Investment	248,500.00	248,500.00
ANZ Current Account	12,335.72	7,256.72
ANZ Serious Saver	4,510.40	4,173.91
BNZ Achiever Savings	9.68	9.68
Other Resources		
1,044 Allied Farmers shares	0	0
Stock on Hand – Cards expensed in year purchased	0	0

SCHEDULE OF COMMITMENTS

	This Year	Last Year
	\$	\$
Money Payable by the Entity		
Other Commitments:		
August 2015 Grant - historical publication		800.00
February 2017 Grant		160.00
March 2018 Lesbian Radio payment	184.00	
2018/19 Grants	6,000.00	

SCHEDULE OF OTHER INFORMATION

	This Year	Last Year
	\$	\$
Grants or Donations with Conditions Attached (where conditions not fully met at balance date)	-	-
Resources Used as Security for Borrowings	-	-

The Armstrong and Arthur Charitable Trust for Lesbians
Notes to the Performance Report
For the year ended
31 March 2018

Note 1: Accounting Policies

Basis of Preparation

The Armstrong and Arthur Charitable Trust for Lesbians is permitted by law to apply PBE SFR-C (NFP) Public Benefit Entity Simple Format Reporting - Cash (Not-For-Profit) and has elected to do so. All transactions are reported in the Statement of Receipts and Payments and related Notes to the Performance Report on a cash basis.

Goods and Services Tax (GST)

The Armstrong and Arthur Charitable Trust for Lesbians is not registered for GST. Therefore amounts recorded in the Performance Report are inclusive of GST (if any).

Note 2: Analysis of Receipts "How was it funded?"

		This Year	Last Year
Receipt Item	Analysis	\$	\$
Fundraising receipts	Out in Park	41.00	38.00
	Total	41.00	38.00
Receipt Item	Analysis	\$	\$
Grants and donations	Donation	1,000.00	1,000.00
	Donation	51.11	51.11
	Donation	68.94	32.14
	Donation	80.00	15.00
	Total	1,200.05	1,098.25
Total donations, fundraising etc.		1,241.05	1,136.25
Receipt Item	Analysis	\$	\$
Interest	ANZ Term Investment	-	1,774.53
	ANZ Serious Saver	96.49	103.50
	ASB Term Investment	1,005.47	1,664.18
	BNZ Term Investment	8,396.01	8,314.29
	ANZ Current Account	9.43	8.93
	BNZ Achiever Savings	-	9.68
	Total	9,507.40	11,875.11
Dividend	Allied Farmers	2.09	
	Total	2.09	
Total interest and dividends		9,509.49	11,875.11

Note 3: Analysis of Payments

		This Year	Last Year
Payment Item	Analysis	\$	\$
Payments related to public fundraising	Out in Park Stall	-	15.00
	Total	-	15.00
Payment Item	Analysis	\$	\$
Payments related to providing goods or services	Annual Report	212.0	151.0
	Reviewers Fee	460.00	460.00
	Charities Registration	51.11	51.11
	Website Domain Name Fee	69.94	32.14
	Website annual Fee	-	-
	Total	792.05	694.25
Payment Item	Analysis	\$	\$
Grants and donations paid	Grants:		
	Lesbian Radio	2,208.00	2,392.00
	Lilac	-	6,000.00
	S Torrington	800.00	
	Total	3,008.00	8,392.00
Payment Item	Analysis	\$	\$
Other operating payments	General expenses:		
	Flowers		69.95
	Stationery		33.14
	Postage		80.00
	Storage	1,440.00	1,440.00
	Miscellaneous	95.00	
	Total	1,535.00	1,623.09

Note 4: Correction of Errors

None

Note 5: Related Party Transactions

There were no transactions involving related parties during the financial year. (Last Year - Nil)

Note 6: Events after the Balance Date

There were no events that have occurred after the balance date that would have a significant impact on the Performance Report. (Last Year - Nil)

Note 7: Additional Notes

Source of capital

	As at 1 Apr 2017	As at 31 Mar 2018
Bequests	\$	\$
Original Settlement	100,000.00	100,000.00
Estate B Arthur	100,000.00	100,000.00
Estate B Dean	60,000.00	60,000.00
Estate F M Kinney	15,345.44	15,345.44
Estate P Simmonds	1,000.00	1,000.00
	<u>276,345.44</u>	<u>276,345.44</u>
Donations		
DOODS Funds*	1,226.85	1,226.85
Lesbian Line Funds	270.19	270.19
Lesbian Haven Funds	651.82	651.82
Lesbian Studies Conference Funds	6,776.83	6,776.83
	<u>8,925.69</u>	<u>8,925.69</u>
Total	<u>285,271.13</u>	<u>285,271.13</u>

*condition of use – grants must be aligned to DOODS Committee objectives

Accumulated funds

	\$
Accumulated funds carried forward from previous year	(330.82)
This year operating surplus	5,415.49
Accumulated funds as at 31 March 2018	5,084.67
Equity as at 31 March 2018	290,355.80
Adjustment for commitments:	
Commitments as at 31 March 2018 (2018 grant decisions)	6,184.00
Accumulated funds including 2018 commitments	(1,099.33)
Equity including commitments as at 31 March 2018	284,171.80

The Armstrong and Arthur Charitable Trust for Lesbians
Treasurer's Report
for the year ended 31 March 2018

The Trust is a Tier 4 organisation as its turnover is less than \$125,000. The Performance Report meets the annual reporting requirements needed for Charities Registration compliance.

During the year two term investments matured. The impact of fluctuating interest rates for term investments was very clear.

- ASB 12-3157-00101778-0073: \$25,000 matured on 13 May 2017. It was reinvested for two years with an interest rate of 3.9% per annum paid into the Trust current account quarterly. The interest on the investment that matured was 4.4% per annum.
- BNZ 65367113-00001: \$10,000 matured on 31 July 2017 and was reinvested until 27 April 2018 with an interest rate of 3.6% per annum paid at maturity. The interest on the investment that matured was 3.4% per annum.

All investments were made in accordance with the Trustees Investment Policy.

In view of the declining income from the Trust's investments, the Trustees decided it was prudent to hold only one grant funding round during the financial year.

The Statement of Commitments shows the 2018/19 grants totalling \$6,000 which will be paid in the 2018/19 financial year. A bank error meant that the last four-weekly payment of the 2017/18 Lesbian Radio Programme Access Radio Fees grant of \$184.00 was paid in the 2018/19 financial year.

Kay Johnson
Treasurer

Accounting For You

Accounting and Bookkeeping for Small Businesses and Sole Traders



02 May 2018

Report on the Armstrong and Arthur Charitable Trust for Lesbians 2018 Financial Statements

I have reviewed the 2018 Annual Financial Statements of the Armstrong and Arthur Charitable Trust for Lesbians, which comprise the Statement of Resources and Commitments as at 31st March 2018, the Notes to the Performance Report for the year ended on that date, and a summary of other explanatory information.

Responsibility

My responsibility is to express a conclusion on the 2018 Annual Financial Statements based on my review. I conducted my review in accordance with NZ SRE 2400 *Review of Financial Statements Performed by the Independent Auditor of the Entity*. NZ SRE 2400 requires me to conclude whether anything has come to my attention that causes me to believe that the financial statements, taken as a whole, are not prepared in all material respects, in accordance with acceptable accounting standards in New Zealand.

A review of annual financial statements in accordance with NZ SRE 2400 is a limited assurance engagement. The auditor performs procedures, primarily consisting of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand). Accordingly I do not express an audit opinion on those financial statements.

Other than in my capacity as assurance practitioner I have no relationship With, or interests in, the Armstrong and Arthur Charitable Trust for Lesbians.

Conclusion

Based on my review, nothing has come to my attention that causes me to believe that these 2018 Annual Financial Statements of the Armstrong and Arthur Charitable Trust for Lesbians are not prepared, in all material respects, in accordance with acceptable accounting standards in New Zealand.

Copy of signed letter to be put into accounts

Sharon Williams ACMA
CPA Accounting For You
4 Drake Street, Levin, Horowhenua

CHAIR'S REPORT FOR THE YEAR ENDED 31 MARCH 2018

From time to time, Trustees receive requests from within our communities for information specifically about our founders Bette Armstrong and Bea Arthur. This reporting year confirmed an infrequent but ongoing interest. Increasingly, demands for images accompany these requests. The interest is heartening, especially as The Armstrong and Arthur Charitable Trust for Lesbians nears the end of its second decade. We think it appropriate that Bette and Bea appear in the rainbow historical record of Wellington.

In response, Trustees embarked on a long-term project to make available selected images, accompanied by biographical data, of Bette and Bea on our website. The project draws on material held in the Trust's small archive, which comprises photograph albums, sketch books and notebooks, as well as numerous recipe books. The contents of some of the last were interesting in that they demonstrated changing dietary patterns and food preparation in New Zealand Aotearoa during the second part of last century.

Earlier in the year, several recipes favoured by Bette and Bea were posted on the Trust's website under a webpage entitled Cooking Capers. As noted there, the couple enjoyed entertaining at home, frequently holding dinner parties and afternoon teas. Their preparation drew on a number of recipe books or hand-copied recipes. Many books contain annotations, including which guests received a particular dish and when.

Unsurprisingly, Trustees enjoyed perusing this material and selecting the next 'batch' of recipes to be posted. The process stirred memories in many of us relating to school domestic science classes. Others recalled past culinary fashions. Thanks to Trustees Rosie and Kay for selecting the first choices.

One of the Trust's annual commitments is to support Out in Park, which was held on a very sunny 24 February 2018 at Waitangi Park in Wellington. Thanks to Rainbow Wellington for paying our stallholder's fee at the well-attended day.

This year, our table displayed two large boards of selected copied photographs of Bette and Bea each as young women prior to their meeting, and then throughout their long relationship. The images proved to be highly popular with a large range of visitors. Some appreciated the photograph that showed Bette and Bea standing in, what has become, Waitangi Park with the Chaffers Building in the background. Now an apartment building, this provides a backdrop to Out in the Park.

As well as questions and comments about the photos, we received several enquiries about the A & A Trust including making bequests. Other visitors made direct donations that were also very welcome. Thanks to Trustees Glenda and Rob for answering lots of questions when staffing the table. Also cheers to Rob for appearing as the face of the A & A stall on Facebook.

The Trust's photo boards displayed at Out in the Park also provided an opportunity for feedback on the images selected, giving Trustees Glenda and Valda a good indication of the most popular ones. These images are likely to be scanned and posted first. One or two will likely be reproduced in the future as postcards. This first step was made easier by the earlier

work of Trustees Linda and Alison, who had chosen and copied original photographs for earlier displays.

Examining a sample of archival material throughout this year provided Trustees with a glimpse of the domestic and social life of the founders of The Armstrong and Arthur Charitable Trust for Lesbians. Although it is a limited collection, it may prove to be a rich cache of cultural history.

Valda Edyvane
Chair

GRANTS PAID 1 April 2017 to 31 March 2018

S. Torrington

\$800.00

Printing costs of publication arising from a community arts project

Wellington Lesbian Community Radio

\$2208.00

Access Radio broadcast fees for one year

REPORTS FROM GRANT RECIPIENTS

It is a condition of all grants that a report is provided to the Trust at the conclusion of a project, or, for ongoing activities, at six-monthly intervals. Information provided here is taken from those reports.

S. Torrington

Wellington artist Siân Torrington initiated and undertook a community engagement arts project which examined lesbian involvement in homosexual law reform law reform as a prism for exploring queer sexuality, as well as strategies and experiences of lesbian activism in public space. Archival material, interviews, and hui formed the basis of visual and written work for the light-boxes in Courtenay Place in August 2016 plus a publication.

The project yielded a much greater community response than was anticipated, with invitations to take the work to Auckland as part of the Pride Festival and later to hold a hui at Te Papa, both in 2017. These events contributed material to the publication, which was completed in September 2017.

Lesbian Community Radio Programme

The weekly radio programme is produced by a large collective of presenters and technicians and broadcast on Wellington Access Radio. During the year Access changed frequency from AM to FM 106.1. This give reduced geographical live access, but the collective has found that the programme is now listened to more from downloads than live on Sunday mornings. Each programme is available for downloading for about six weeks after its broadcast date. The collective maintains a Facebook page, with links to webpages discussed in programmes, which generates much interest and interaction.

Collective members took part in Out In The Park, both in the march and with a stall, providing publicity.