

**ANIMAL HEALING  
PTY LTD  
ABN: 47 085 769 348**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30 JUNE 2023**

**Liability limited by a scheme approved under  
Professional Standards Legislation**

**ANIMAL HEALING  
PTY LTD  
ABN: 47 085 769 348**

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**ANIMAL HEALING  
PTY LTD  
ABN: 47 085 769 348**

**DIRECTORS' REPORT**

Your directors present their report on the company for the financial year ended 30 June 2023.

**Directors**

The names of the directors in office at any time during, or since the end of the year are:

Mr GARRY JOHN MIDDLE  
Mrs CLARE ELIZABETH MIDDLE

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

**Review of Operations**

The profit of the company for the financial year after providing for income tax amounted to \$4,287.

**Significant Changes in the State of Affairs**

No significant changes in the company's state of affairs occurred during the financial year.

**Principal Activities**

The principal activities of the company during the financial year were Veterinary Clinic and to act as trustee for The Middle Superannuation Fund.

No significant change in the nature of these activities occurred during the year.

**Events Subsequent to the End of the Reporting Period**

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations, or the state of affairs of the company in future financial years.

**Likely Developments and Expected Results of Operations**

Likely developments in the operations of the company and the expected results of those operations in future financial years have not been included in this report as the inclusion of such information is likely to result in unreasonable prejudice to the company.

**Environmental Regulation**

The company's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

**Dividends**

No dividends were paid during the year and no recommendation is made as to the dividends.

The directors do not recommend the payment of a dividend.

These notes should be read in conjunction with the attached compilation report of Carter Woodgate Pty Ltd.

**ANIMAL HEALING  
PTY LTD  
ABN: 47 085 769 348**

**DIRECTORS' REPORT**

**Options**

No options over issued shares or interests in the company were granted during or since the end of the financial year and there were no options outstanding at the date of this report.

**Indemnification of Officers**

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of the company.

**Proceedings on Behalf of the Company**

No person has applied for leave of court to bring proceedings on behalf of the company or intervene in any proceedings to which the company is a party for the purpose of taking responsibility on behalf of the company for all or any part of those proceedings.

The company was not a party to any such proceedings during the year.

Signed in accordance with a resolution of the Board of Directors:

**Director:**

\_\_\_\_\_  
Mr GARRY JOHN MIDDLE

**Director:**

\_\_\_\_\_  
Mrs CLARE ELIZABETH MIDDLE

**Dated: 26/07/2023**

**ANIMAL HEALING  
PTY LTD  
ABN: 47 085 769 348**

**BALANCE SHEET  
AS AT 30 JUNE 2023**

2022		2023
\$		\$
	<b>SHARE CAPITAL AND RESERVES</b>	
	<b>100 Ordinary Share of \$1.00</b>	
100	100 Ordinary Share of \$1.00	100
1,973	Franking Tax Credits	1,973
<u>(60,359)</u>	Accumulated losses	<u>(56,072)</u>
<u><u>(58,286)</u></u>	<b>TOTAL SHARE CAPITAL AND RESERVES</b>	<u><u>(53,999)</u></u>
	Represented by:	
	<b>ASSETS</b>	
	<b>CURRENT ASSETS</b>	
100	Cash on Hand	100
94,222	Trustees Right to Indemnity	95,057
3,945	Debtor - ATO	-
<u>13,211</u>	Cash at Bank - 01046603	<u>49,972</u>
<u><u>111,478</u></u>	<b>TOTAL CURRENT ASSETS</b>	<u><u>145,129</u></u>
	<b>NON CURRENT ASSETS</b>	
	<b>Fixed Assets</b>	
69,154	Buildings	69,154
<u>(4,581)</u>	Less: Accumulated Depreciation	<u>(6,310)</u>
<u>64,573</u>		<u>62,844</u>
65,958	Plant & Equipment	65,958
<u>(64,449)</u>	Less: Accumulated Depreciation	<u>(64,651)</u>
<u>1,509</u>		<u>1,307</u>
<u><u>66,082</u></u>	<b>Total Fixed Assets</b>	<u><u>64,151</u></u>
	<b>Intangible Assets</b>	
995	Formation Expenses	995
<u>995</u>		<u>995</u>
<u>67,077</u>	<b>TOTAL NON CURRENT ASSETS</b>	<u>65,146</u>
<u><u>178,555</u></u>	<b>TOTAL ASSETS</b>	<u><u>210,275</u></u>

These notes should be read in conjunction with the attached compilation report of Carter Woodgate Pty Ltd.

**ANIMAL HEALING  
PTY LTD  
ABN: 47 085 769 348**

**BALANCE SHEET  
AS AT 30 JUNE 2023**

2022		2023
\$		\$
	<b>LIABILITIES</b>	
	<b>CURRENT LIABILITIES</b>	
7,559	Superannuation Payable	9,519
692	PAYG Withholding Payable	696
2,536	GST Control Account	645
	<b>Loans - Unsecured</b>	
126,595	Clare Middle	158,357
94,222	Trust Liabilities	95,057
231,604	<b>TOTAL CURRENT LIABILITIES</b>	264,274
	<b>NON CURRENT LIABILITIES</b>	
	<b>Hire Purchase Liability</b>	
5,576	Bank Of Queensland - Subaru	-
(339)	Charges Yet to Mature - BOQ Subaru	-
5,237		-
5,237	<b>TOTAL NON CURRENT LIABILITIES</b>	-
236,841	<b>TOTAL LIABILITIES</b>	264,274
(58,286)	<b>NET ASSETS (LIABILITIES)</b>	(53,999)

These notes should be read in conjunction with the attached compilation report of Carter Woodgate Pty Ltd.

**ANIMAL HEALING  
PTY LTD  
ABN: 47 085 769 348**

**PROFIT AND LOSS STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2023**

2022 \$		2023 \$
	<b>INCOME</b>	
87,778	Vet Fees	112,749
960	Publications	964
<u>88,738</u>		<u>113,713</u>
	<b>EXPENSES</b>	
2,700	Accountancy Fees	2,700
94	Advertising	-
362	Bank Charges	358
890	Computer Expenses	636
570	Donations	31
1,964	Depreciation	1,932
466	Filing Fees	480
678	Hire Purchase Charges	291
785	Home Office	3,391
216	Insurance	2,152
1,347	Interest	1,121
34,219	Medical & Animal Supplies	36,503
1,052	Merchant Fees	1,149
10,457	Motor Vehicle Expenses	8,920
7,416	Postage	8,100
4,307	Publications	4,135
634	Printing & Stationery	524
332	Professional Fees	1,355
-	Repairs & Maintenance	1,170
3,775	Staff Training	785
1,827	Subscriptions	777
2,160	Superannuation Contributions	2,620
3,667	Telephone	4,368
-	Travelling Expenses	919
21,600	Wages	24,950
59	Work Clothes	59
<u>101,577</u>		<u>109,426</u>
<u>(12,839)</u>	<b>Profit (Loss) before income tax</b>	<u>4,287</u>

These notes should be read in conjunction with the attached compilation report of Carter Woodgate Pty Ltd.

**ANIMAL HEALING  
PTY LTD  
ABN: 47 085 769 348**

**PROFIT AND LOSS STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2023**

<b>2022</b>		<b>2023</b>
<b>\$</b>	<b>Note</b>	<b>\$</b>
(12,839)	<b>Profit (Loss)</b>	4,287
(47,520)	Accumulated losses at the beginning of the financial year	(60,359)
<u>(60,359)</u>	<b>Total available for appropriation</b>	<u>(56,072)</u>
<u>(60,359)</u>	<b>Accumulated losses at the end of the financial year</b>	<u>(56,072)</u>

These notes should be read in conjunction with the attached compilation report of Carter Woodgate Pty Ltd.



**ANIMAL HEALING  
PTY LTD  
ABN: 47 085 769 348**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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The financial statements cover the business of ANIMAL HEALING PTY LTD and have been prepared to meet the needs of stakeholders and to assist in the preparation of the tax return.

Comparatives are consistent with prior years, unless otherwise stated.

**1 Basis of Preparation**

The company is non reporting since there are unlikely to be any users who would rely on the general purpose financial statements.

The special purpose financial statements have been prepared in accordance with the significant accounting policies described below and do not comply with any Australian Accounting Standards unless otherwise stated.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

**2 Summary of Significant Accounting Policies**

**Property, Plant and Equipment**

Each class of property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment.

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

These notes should be read in conjunction with the attached compilation report of Carter Woodgate Pty Ltd.

**ANIMAL HEALING  
PTY LTD  
ABN: 47 085 769 348**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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### **Impairment of Non-Financial Assets**

At the end of each reporting period the company determines whether there is evidence of an impairment indicator for non-financial assets.

Where this indicator exists and regardless for goodwill, indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss , except for goodwill.

### **Intangibles**

#### **Amortisation**

Amortisation is based on the cost of an asset less its residual value.

Amortisation is recognised in profit or loss on a straight-line basis over the estimated useful lives of intangible assets, other than goodwill, from the date that they are available for use.

Amortisation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

### **Trade and Other Receivables**

Trade receivables are recognised initially at the transaction price (i.e. cost) and are subsequently measured at cost less provision for impairment. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

At the end of each reporting period, the carrying amount of trade and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If so, an impairment loss is recognised immediately in income statement.

These notes should be read in conjunction with the attached compilation report of Carter Woodgate Pty Ltd.

**ANIMAL HEALING  
PTY LTD  
ABN: 47 085 769 348**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**Provisions**

Provisions are recognised when the company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

**Cash and Cash Equivalents**

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

**Trade and Other Payables**

Trade and other payables represent the liabilities at the end of the reporting period for goods and services received by the company that remain unpaid.

Trade payables are recognised at their transaction price. Trade payables are obligations on the basis of normal credit terms.

**COMPILATION REPORT  
TO ANIMAL HEALING  
PTY LTD  
ABN: 47 085 769 348**

We have compiled the accompanying special purpose financial statements of ANIMAL HEALING PTY LTD which comprise the balance sheet as at 30 June 2023, profit and loss statement for the year then ended, a summary of significant accounting policies and other explanatory notes.

The specific purpose for which these special purpose financial statements have been prepared is to provide information relating to the performance and financial position of the company that satisfies the information needs of the directors set out in Note 1.

**The responsibility of directors**

The directors are solely responsible for the information contained in the special purpose financial statements and have determined that the significant accounting policies adopted as set out in Note 1 to the financial statements are appropriate to meet their needs.

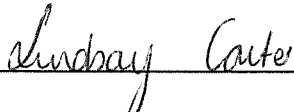
**Our responsibility**

On the basis of information provided by the directors, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the director provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The special purpose financial statements were prepared exclusively for the directors. We do not accept responsibility to any other person for the content of the special purpose financial statements.

**Name of Firm:** Carter Woodgate Pty Ltd  
Certified Practising Accountants

**Authorised:** 

**Address:** Unit 4, 4-10 Farrall Road, Midvale WA 6056

**Dated:** 26/07/2023

**ANIMAL HEALING  
PTY LTD  
ABN: 47 085 769 348**

**DIRECTORS' DECLARATION**

The directors have determined that the company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The directors of the company declare that:

1. The financial statements and notes present fairly the company's financial position as at 30 June 2023 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

**Director:** \_\_\_\_\_  
Mr GARRY JOHN MIDDLE

**Director:** \_\_\_\_\_  
Mrs CLARE ELIZABETH MIDDLE

**Dated: 26/07/2023**

**ANIMAL HEALING  
PTY LTD  
ABN: 47 085 769 348  
MINUTES OF MEETING OF DIRECTORS**

- Held at:** REGISTERED OFFICE
- On:** 26 July 2023
- Present:** Mr GARRY JOHN MIDDLE  
Mrs CLARE ELIZABETH MIDDLE
- Apology:**
- Minutes:** The Chairperson reported that the minutes of the previous meeting had been signed as a true record.
- Dividend:** The directors do not recommend the payment of a dividend.
- Financial Statements and Notes to the Financial Statements:** The Chairperson tabled the financial statements and notes to the financial statements of the entity in respect of the year ended 30 June 2023 and it was resolved that they be and are hereby adopted as tabled.
- Company's Solvency** It was resolved after reviewing the profit and cash flow budgets and considering the ability of the company to realise assets that the company would be able to pay its debts as and when they become due and payable.
- Directors' Report and Declaration:** The Chairperson tabled the Report of the Director and Directors' Declaration in respect of the year ended 30 June 2023 and it was resolved that such Directors' Report and Directors' Declaration be approved and signed by one director on behalf of the board.
- Annual Statement:** It was resolved that the contents of the Annual Statement be adopted and that one director sign the declaration certifying that:
- the information contained in the Statement is correct;
  - there are reasonable grounds to believe that the entity will be able to pay its debts when they become due and payable; and
  - the annual fee will be paid.

These notes should be read in conjunction with the attached compilation report of Carter Woodgate Pty Ltd.

**ANIMAL HEALING  
PTY LTD  
ABN: 47 085 769 348**

**Compilation Report:** It was noted that the Compilation Report would be signed following the signing of the Directors' Declaration.

There being no further business the meeting then closed.

**Signed as a true record:** \_\_\_\_\_  
Mr GARRY JOHN MIDDLE (Chairperson)

**ANIMAL HEALING  
PTY LTD  
ABN: 47 085 769 348  
MINUTES OF ANNUAL GENERAL MEETING**

**Held at:** REGISTERED OFFICE

**On:** 26 July 2023

**Present:** Mr GARRY JOHN MIDDLE  
Mrs CLARE ELIZABETH MIDDLE

**Other Shareholders:**

**Apology:**

**Minutes:** The Chairperson reported that the minutes of the previous meeting had been signed as a true record.

**Dividend:** The directors do not recommend the payment of a dividend.

**Financial Report and Directors' Report:** The Chairperson tabled the Financial Report and Compilation Report of the entity in respect of the year ended 30 June 2023 and read a Report of the Directors' in relation thereto.

It was resolved that the Directors' Report be received and the Financial Report be and are hereby adopted as tabled.

**Remuneration Report:** It was resolved that the remuneration report be received and passed.

There being no further business the meeting then closed.

**Signed as a true record:** \_\_\_\_\_  
Mr GARRY JOHN MIDDLE (Chairperson)



ANIMAL HEALING PTY LTD  
BIBRA LAKE

Taxation Depreciation Report - Detailed  
Period 01/07/2022 to 30/06/2023

Asset Code	Description	Private Use %	Acq. (Disp) Date	Original Cost	Opening W.D.V.	Additions (Disposals)	Profit (Loss) on Sale	Depn Method	Depreciation	Closing W.D.V.
<b>740</b>	<b>Buildings</b>									
3001	CONSULTATION ROOM		07/11/2019	69,154	64,573	-	-	2.50	P	62,844
				69,154	64,573	0	0			62,844
<b>742</b>	<b>Plant &amp; Equipment</b>									
2001	NAFT TESTING EQUIPMENT		01/07/2000	889	-	-	-	30.00	D	-
2002	OFFICE FURNITURE		01/02/2001	1,134	10	-	-	20.00	D	8
2004	VET EQUIPMENT		01/07/2001	617	6	-	-	20.00	D	5
2005	FURNITURE & FITTINGS		01/07/2001	989	33	-	-	15.00	D	28
2006	SOFTWARE		11/11/2003	3,100	-	-	-	40.00	D	-
2007	COMPUTER		18/12/2003	2,956	-	-	-	40.00	D	-
2009	FURNITURE		24/05/2004	1,364	2	-	-	30.00	D	-
2010	FURNITURE		08/06/2004	2,029	3	-	-	30.00	D	2
2011	CONSULTATION TABLE		01/07/2004	2,520	45	-	-	20.00	D	36
2012	COMPUTER		01/11/2004	1,726	-	-	-	50.00	D	-
2013	LAPTOP COMPUTER		01/11/2006	2,153	-	-	-	100.00	D	-
2014	APPLE COMPUTER		01/06/2007	1,317	-	-	-	100.00	D	-
2015	PRINTER		25/10/2007	1,472	4	-	-	33.00	D	3
2016	COMPUTER		10/11/2007	1,681	5	-	-	33.00	D	3
2017	FURNITURE		19/02/2008	906	14	-	-	25.00	D	10
2018	AIR CONDITIONER		01/10/2009	1,539	194	-	-	15.00	D	165
2019	OFFICE FURNITURE		01/03/2010	5,695	769	-	-	15.00	D	654
2020	FLY WIRE DOOR		01/03/2010	1,106	423	-	-	7.50	D	391
2021	SUBARU	20.00	06/11/2018	23,273	-	-	-	100.00	W	-
2022	MOTOR VEHICLE ACCESSORIES	20.00	06/11/2018	6,400	-	-	-	100.00	W	-
2023	MOBILE VET TRAILER		25/02/2019	1,682	-	-	-	100.00	W	-
2024	CAMERA		26/06/2021	1,409	-	-	-	100.00	W	-
				65,957	1,508	0	0			1,305
				135,111	66,081	0	0			64,149
	<b>TOTAL</b>									
									203	1,305
									1,932	64,149

Notes:

1. Assets allocated to taxation pools are not included in this report.
2. Where a taxation pool is set up refer to the relevant pool schedule report for details of decline in value for the pool.
3. For disposed assets that have non-taxable use refer to Capital Gains Schedule report for any gain or loss resulting from a CGT K7 event.
4. The Opening W.D.V. includes second element of cost (additional expense) incurred in the current year. Hence, this amount may vary from the Closing W.D.V. from the previous year.
5. The Original Cost for Motor Vehicle assets shows an amount as adjusted by the cost limit.