

Moths and Butterflies of NZ Trust
Performance Report

For the Year Ended 30 June 2022

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Moths and Butterflies of NZ Trust

Entity Information

As at 30 June 2022

Legal Name of Entity	Purerehua Aotearoa Moths and Butterflies of NZ Trust
Other Name of Entity	Monarch Butterfly New Zealand Trust
Type of Entity and Legal Basis	Charitable Trust
Registered Charity Number	CC11297
Entity's Purpose or Mission	To engage with New Zealanders - to ensure our biodiversity promotes a thriving moth and butterfly population.
Entity Structure	We have a Board of Trustees (at least three) which are confirmed by the financial members at our Annual General Meeting. At each Annual General Meeting the two longest-serving trustees will retire but may stand for reappointment.
Main Sources of Cash and Resources	Revenue from member subscriptions and donations as well as advertising in our magazine and sale of butterfly-related products.
Main Methods Used to Raise Funds	Our charity applies for grants and donations from various trusts and organisations aligned to our cause and special projects.

Entity Information (continued)

As at 30 June 2022

Entity's Reliance on Volunteers and Donated Goods or Services

Our charity relies on volunteers to run our organisation.

Additional Information

Throughout the year the Trustees received positive feedback from many people, from all walks of life, as to what is being achieved. As one ecologist put it "The Moths and Butterflies of NZ Trust is making great progress in raising awareness of our moths and butterflies, many of which are under threat. They involve the community in their work and appeal to all nationalities and ages. Their very professional magazine, published four times a year, has valuable and interesting articles of value to householders, teachers and scientists alike".

Sir David Attenborough said "If we and the rest of the backboneed animals were to disappear overnight the rest of the world would get on pretty well. But if (the invertebrates) were to disappear, the land's ecosystems would collapse. The soil would lose its fertility. Many of the plants would no longer be pollinated. Lots of animals, amphibians, reptiles, birds, mammals would have nothing to eat. And our fields and pastures would be covered with dung and carrion. These small creatures are within a few inches of our feet wherever we go on land - but often they're disregarded. We would do very well to remember them".

'I totally agree.'

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Telephone

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Accountants

Hartnell Grond Walker
Chartered Accountants
6 Redan Road
Kaitaia

Moths and Butterflies of NZ Trust

Statement of Service Performance

For the Year Ended 30 June 2022

Description of the Charitable Trust's Outcomes

Educate New Zealanders as to the need to protect butterflies and moths and their habitat.

Description and Quantification of the Entity's Outputs:

	Actual 2022	Actual 2021
Printed material published - brochures, magazines	\$11,803	\$12,452
Children attending live presentations	550	730
Gardening club members attending live presentations	230	350
Exhibitions (days)	3	5
Children attending webinars	620	320

These financial statements are to be read in conjunction with the accompanying Notes. These statements have been audited.

Moths and Butterflies of NZ Trust

Statement of Receipts and Payments

For the Year Ended 30 June 2022

	Note	Actual 2022 \$	Actual 2021 \$
Operating Receipts			
Donations, fundraising and other similar receipts	2	35,708	19,197
Fees, subscriptions and other receipts from members	3	26,320	21,095
Receipts from providing goods or services	4	46,125	43,059
Interest, dividends and other investment income receipts	5	243	169
Other operating receipts	6	1,518	6,550
Total Operating Receipts		109,914	90,070
Less Operating Payments			
Payments related to public fundraising	7	2,375	-
Volunteer and employee related payments	8	32,961	23,657
Payments related to providing goods or services	9	27,441	46,996
Gifts and donations paid	10	257	153
Other operating payments	11	22,040	15,446
Total Operating Payments		85,074	86,252
Operating Surplus		24,840	3,818
Capital Payments			
Purchase of resources	12	5,855	1,150
Increase in Bank Accounts and Cash		18,985	2,668
Bank Accounts and Cash at the beginning of the financial year		69,267	66,599
Bank Accounts and Cash at the end of the financial year		88,252	69,267
Represented by:			
Westpac Chq A/c		1,184	-
Ping A/C		-	5
Kiwibank 00 A/c		42,319	24,927
Kiwibank 01 A/c		44,089	43,846
Paypal A/c		660	489
Total Bank Accounts and Cash at the end of the financial year		88,252	69,267

These financial statements are to be read in conjunction with the accompanying Notes. These statements have been audited.

Moths and Butterflies of NZ Trust

Statement of Resources and Commitments

As at 30 June 2022

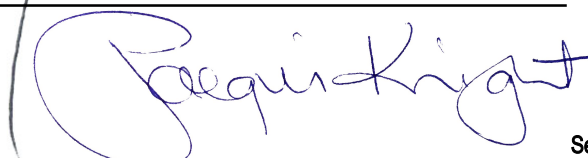
Note	2022 \$	2021 \$
Schedule of Resources		
Bank Accounts and Cash	88,252	69,267
Money owing to the entity		
Money owed to the Entity	380	56
Other Resources		
Plant & Equipment	7,582	2,877
Total Fixed Assets	7,582	2,877
Stock on Hand		
Stock on Hand	2,795	2,617
Schedule of Commitments		
Money payable by the entity		
Unpaid invoices for payments for goods or services	9,626	8,093
Schedule of Other Information		
There is no significant other information.		



Chairperson

Date

22 December 2022



Secretary

Date

22 December 2022

These financial statements are to be read in conjunction with the accompanying Notes. These statements have been audited.

1 Statement of Accounting Policies

Reporting Entity

Moths and Butterflies of NZ Trust is a charitable trust registered under the Charities Act 2005.

The performance report of Moths and Butterflies of NZ Trust has been prepared as determined by the External Reporting Board.

Statement of Compliance and Basis of Preparation

Moths and Butterflies of NZ Trust is permitted by law to apply Tier 4 PBE Accounting Requirements : 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.

The information is presented in New Zealand dollars. All values are rounded to the nearest \$.

Specific Accounting Policies

The following specific accounting policies which materially affect the measurement of the Statement of Receipts and Payments and Statement of Resource and Commitments have been applied:

(a) **Income Tax**

The entity is not liable for income tax, in terms of section CW41 & CW42 of the Income Tax Act 2007.

(b) **Goods and Services Taxation (GST)**

The amounts recorded in the performance report are inclusive of GST (if any). the charitable trust is not registered for GST.

(c) **Comparative Figures**

The comparative figures in the financial statements relate to a period of twelve months. Comparative figures may have been altered where not consistent with the current years presentation, but such alterations have not affected the previously reported financial position.

(d) **Changes in Accounting Policies**

There have been no changes in accounting policies. All policies have been applied on a basis consistent with those from previous performance report.

Moths and Butterflies of NZ Trust

Notes to and forming part of the Performance Report (continued)

For the Year Ended 30 June 2022

2	2022	2021
	\$	\$
Donations	8,682	1,896
Fundraising	2,029	1,757
Fundraising - Mercy Hospital Butterfly House	8,664	-
Fundraising - Butterfly Discovery Project	1,184	-
Donation - The Lion Foundation	4,000	-
Donation - Yealands Wines	5,000	5,000
Grant - Auckland Council	1,000	-
Donation - Foundation North	5,000	10,000
Tagging Income	149	544
Total Donations, fundraising and other similar receipts	35,708	19,197
3	2022	2021
	\$	\$
Membership	26,320	21,095
Total Fees, subscriptions and other receipts from members	26,320	21,095
4	2022	2021
	\$	\$
Forest Ringlet Project Income	163	6,393
Butterfly Gardening Course	1,185	580
Sales	36,038	28,658
Calendar	8,739	7,428
Total Receipts from providing goods or services	46,125	43,059
5	2022	2021
	\$	\$
Interest Received	243	169
Total Interest, dividends and other investment income receipts	243	169
6	2022	2021
	\$	\$
Advertising	1,518	5,200
Sundry Income	-	1,350
Total Other operating receipts	1,518	6,550
7	2022	2021
	\$	\$
Fundraising	2,375	-
Total Payments related to public fundraising	2,375	-

These financial statements are to be read in conjunction with the accompanying Notes. These statements have been audited.

Moths and Butterflies of NZ Trust

Notes to and forming part of the Performance Report (continued)

For the Year Ended 30 June 2022

8 Volunteer and employee related payments	2022	2021
	\$	\$
Allowance - Secretary	3,000	3,000
Allowance - Treasurer	4,800	3,500
Community Facilitator	23,000	16,500
Travel & Accommodation	2,161	657
Total Volunteer and employee related payments	32,961	23,657
9 Payments related to providing goods or services	2022	2021
	\$	\$
Purchases	12,463	14,739
Marketing & Promotion	2,130	3,402
Auckland Council Conservation Fund Expenses	1,000	8,334
Forest Ringlet Project - Expenses	2,083	12,755
Magazine Expenses	9,094	7,017
Trade Me Expenses	671	749
Total Payments related to providing goods or services	27,441	46,996
10 Gifts and donations paid	2022	2021
	\$	\$
Donations & Gifts	257	153
Total Gifts and donations paid	257	153
11 Other operating payments	2022	2021
	\$	\$
Audit Fee	2,185	1,823
Bank Fees & Charges	24	45
Charities Commission Fee	51	51
Computer Expenses	1,262	1,497
General Expenses	800	437
Postage & Freight	5,838	1,048
Printing & Stationery	2,729	2,040
Subscriptions & Licences	172	122
Telephone & Tolls	2,801	2,685
Website Expenses	6,178	5,698
Total Other operating payments	22,040	15,446

These financial statements are to be read in conjunction with the accompanying Notes. These statements have been audited.

Moths and Butterflies of NZ Trust

Notes to and forming part of the Performance Report (continued)

For the Year Ended 30 June 2022

	2022	2021
12 Purchase of resources	\$	\$
50% New Logo Design	-	1,150
Acer Aspires Laptop	1,700	-
Lenova Yoga 15.6"	4,155	-
Total Purchase of resources	5,855	1,150

13 Related Parties

Jacqui Knight (Trustee) received Secretary Allowance \$3,000, (2021 \$3,000) & Community Facilitator \$22,750 (2021 \$16,500).

14 Correction of Errors

There were no correction of errors.

15 Events Occurring After Balance Date

There were no events occurring after balance date which require disclosure in this performance report.

16 Additional Notes

There were no additional notes.