

Moths and Butterflies of NZ Trust

Performance Report

For the Year Ended 30 June 2023

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Moths and Butterflies of NZ Trust

Entity Information

As at 30 June 2023

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 2023

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.'

Address

3 Morpeth Place, Blockhouse Bay
Auckland 0600

Postal Address

PO Box 44100, Pt Chevalier
Auckland 1246

Email Address

trust@nzbutterflies.org.nz

Telephone

(09) 551 3383

Accountants

Hartnell Grond Walker
Chartered Accountants
6 Redan Road
Kaitaia

COMPILATION REPORT TO THE MEMBERS OF THE COMMITTEE

Reporting Scope

On the basis of information that you provided we have compiled, in accordance with "Service Engagement Standard Number 2: Compilation of Financial Information", the Performance Report of Moths and Butterflies of NZ Trust for the year ended 30 June 2023 as set out on the following pages.

These statements have been prepared in accordance with non-GAAP standards as described in Note 1 to the Performance Report.

Responsibilities

You are solely responsible for the information contained in the Performance Report and have determined that the financial reporting basis stated above is appropriate to meet your needs and for the purpose that the Performance Report was prepared. The Performance Report was prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the Performance Report.

No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the Performance Report 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 Performance Report and therefore neither we nor any of our employees accept any responsibility for the accuracy of the material from which the Performance Report has been prepared. Further, the Performance Report has 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.



Hartnell Grond Walker

Chartered Accountants

Kaitaia

11 October 2023

Statement of Service Performance

For the Year Ended 30 June 2023

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 2023	Actual 2022
Printed material published - brochures, magazines	\$9326	\$11,803
Children attending live presentations	578	550
Gardening club members attending live presentations	320	230
Exhibitions (days)	5	3
Children attending webinars	550	620

Moths and Butterflies of NZ Trust

Statement of Receipts and Payments

For the Year Ended 30 June 2023

	Note	Actual 2023 \$	Actual 2022 \$
Operating Receipts			
Donations, fundraising and other similar receipts	2	38,611	35,708
Fees, subscriptions and other receipts from members	3	21,628	26,320
Receipts from providing goods or services	4	38,298	47,643
Interest, dividends and other investment income receipts	5	1,274	243
Other operating receipts	6	800	-
Total Operating Receipts		100,611	109,914
Less Operating Payments			
Payments related to public fundraising	7	-	2,375
Volunteer and employee related payments	8	34,497	32,961
Payments related to providing goods or services	9	32,654	27,441
Gifts and donations paid	10	81	257
Other operating payments	11	17,751	22,040
Total Operating Payments		84,983	85,074
Operating Surplus		15,628	24,840
Capital Payments			
Purchase of resources	12	26,206	5,855
(Decrease)/Increase in Bank Accounts and Cash		(10,578)	18,985
Bank Accounts and Cash at the beginning of the financial year		88,252	69,267
Bank Accounts and Cash at the end of the financial year		77,674	88,252
Represented by:			
Discovery Project (02)		21,326	1,184
Kiwibank 00 A/c		15,831	42,319
Kiwibank 01 A/c		40,378	44,089
Paypal A/c		196	660
Stripe A/c		185	-
Air NZ Airpoints Credit Card		(242)	-
Total Bank Accounts and Cash at the end of the financial year		77,674	88,252


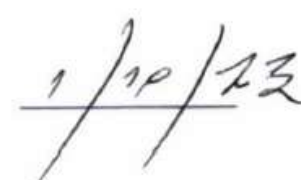
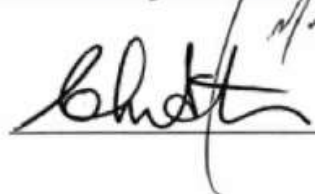
These financial statements are to be read in conjunction with the accompanying Notes and the compilation report. These statements have been compiled without undertaking an audit or review engagement.

Moths and Butterflies of NZ Trust

Statement of Resources and Commitments

As at 30 June 2023

	Note	2023 \$	2022 \$
Schedule of Resources			
Bank Accounts and Cash		77,674	88,252
Money owing to the entity			
Money owed to the Entity		1,793	380
Other Resources			
Plant & Equipment		34,003	7,582
Total Fixed Assets		<u>34,003</u>	<u>7,582</u>
Stock on Hand			
Stock on Hand		3,011	2,795
Schedule of Commitments			
Money payable by the entity			
Unpaid invoices for payments for goods or services		4,789	9,626
GST Payable		687	-
Schedule of Other Information			
There is no significant other information.			

 _____ Chairperson	Date  1/10/23
 _____ Treasurer	Date 10/10/2023

These financial statements are to be read in conjunction with the accompanying Notes and the compilation report. These statements have been compiled without undertaking an audit or review engagement.

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 exclusive of GST except that irrecoverable GST input tax has been recognised in association with the payment to which it relates. All items in the Statement of Resource and Commitments are stated exclusive of GST except for receivables and payables which are stated inclusive of GST. The charitable trust is 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

The Performance Report has been changed from GST inclusive to GST exclusive in the current year as the Trust registered for GST from 1 March 2023. There have been no other changes in accounting policies. All other 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 2023

2 Donations, fundraising and other similar receipts	2023	2022
	\$	\$
Donations	2,254	8,682
Fundraising	578	2,029
Fundraising - Mercy Hospital Butterfly House	1,637	8,664
Fundraising - Butterfly Discovery Project	20,142	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
Donation - St Lazarus Trust	4,000	-
Donation - Premier Lifestyle Villages Ltd	5,000	-
Tagging Income	-	149
Total Donations, fundraising and other similar receipts	38,611	35,708
3 Fees, subscriptions and other receipts from members	2023	2022
	\$	\$
Membership	21,628	26,320
Total Fees, subscriptions and other receipts from members	21,628	26,320
4 Receipts from providing goods or services	2023	2022
	\$	\$
Advertising	2,593	1,518
Schools/ECE Visits	1,663	-
Forest Ringlet Project Income	269	163
Butterfly Gardening Course	1,459	1,185
Sales	26,074	36,038
Calendar	6,240	8,739
Total Receipts from providing goods or services	38,298	47,643
5 Interest, dividends and other investment income receipts	2023	2022
	\$	\$
Interest Received	1,274	243
Total Interest, dividends and other investment income receipts	1,274	243
6 Other operating receipts	2023	2022
	\$	\$
Net GST on Receipts & Payments	700	-
Miscellaneous Income	100	-
Total Other operating receipts	800	-

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Moths and Butterflies of NZ Trust

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

For the Year Ended 30 June 2023

7	Payments related to public fundraising	2023	2022
		\$	\$
	Fundraising	-	2,375
	Total Payments related to public fundraising	-	2,375
8	Volunteer and employee related payments	2023	2022
		\$	\$
	Allowance - Secretary	3,000	3,000
	Allowance - Treasurer	6,000	4,800
	Community Facilitator	24,000	23,000
	Travel & Accommodation	1,147	2,161
	Volunteers, Dispatch & Training	350	-
	Total Volunteer and employee related payments	34,497	32,961
9	Payments related to providing goods or services	2023	2022
		\$	\$
	Purchases	11,721	12,463
	Marketing & Promotion	5,309	2,130
	Auckland Council Conservation Fund	-	1,000
	Expenses		
	Approved by Butterflies Project	6,784	-
	Forest Ringlet Project - Expenses	-	2,083
	Magazine Expenses	8,014	9,094
	Trade Me Expenses	826	671
	Total Payments related to providing goods or services	32,654	27,441
10	Gifts and donations paid	2023	2022
		\$	\$
	Donations & Gifts	81	257
	Total Gifts and donations paid	81	257

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11 Other operating payments	2023	2022
	\$	\$
Accountancy Fees	1,498	-
Audit Fee	3,220	2,185
Bank Fees & Charges	451	24
Graphic Design	518	-
Charities Commission Fee	51	51
Computer Expenses	617	1,262
Consumable Assets	258	-
Miscellaneous Expenses	134	800
Library & Resources	34	-
Postage & Freight	1,537	5,838
Printing & Stationery	1,967	2,729
Storage	57	-
Subscriptions & Licences	447	172
Telephone & Tolls	2,363	2,801
Website Expenses	4,599	6,178
Total Other operating payments	17,751	22,040

12 Purchase of resources	2023	2022
	\$	\$
Acer Aspires Laptop	-	1,700
Lenova Yoga 15.6"	-	4,155
New Website	26,206	-
Total Purchase of resources	26,206	5,855

13 Audit

This performance report has not been audited (2022 was audited).

14 Related Parties

Jacqui Knight (Trustee) received Secretary Allowance \$3,000, (2022 \$3,000) & Community Facilitator \$24,000 (2022 \$22,750).

15 Correction of Errors

There were no correction of errors.

16 Events Occurring After Balance Date

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

17 Additional Notes

There were no additional notes.