

Moths and Butterflies of NZ Trust

Performance Report

For the Year Ended 30 June 2025

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Moths and Butterflies of NZ Trust

Entity Information

As at 30 June 2025

Entity Identifier	CC11297
Type of Entity	Charitable Trust
Entity's Purpose or Mission	To engage with New Zealanders - to ensure our biodiversity promotes a thriving moth and butterfly population. Revenue from member subscriptions and donations as well as advertising in our magazine and sale of butterfly-related products.
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.
Other Entity's controlled by the Entity	Revenue from member subscriptions and donations as well as advertising in our magazine and sale of butterfly-related products. Our charity applies for grants and donations from various trusts and organisations aligned to our cause and special projects.
Entity's Reliance on Volunteers and Donated Goods or Services	Our charity relies on volunteers to run our organisation.
Address	3 Morpeth Place, Blockhouse Bay Auckland 0600
Postal Address	PO Box 44100, Pt Chevalier Auckland 1246
Email Address	treasurer@nzbutterflies.org.nz
Telephone	09 5513383
Legal Name of Entity	Moths and Butterflies of NZ Trust
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 2025 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

Kaitia

17 October 2025

Moths and Butterflies of NZ Trust

Statement of Service Performance

For the Year Ended 30 June 2025

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 2025	Actual 2024
Printed material published - brochures, magazines	\$9521	\$7460
Children attending live presentations	599	632
Gardening club members attending live presentations	483	356
Exhibitions (days)	14	5
Children attending webinars	384	330

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 Receipts and Payments

For the Year Ended 30 June 2025

	Note	Actual 2025 \$	Actual 2024 \$
Operating Receipts			
Donations, koha, bequests and other fundraising	2	82,180	30,526
General grants received	3	1,000	9,000
Membership fees and subscriptions	4	23,417	19,462
Sale of goods or services	5	29,063	23,016
Interest or dividends received	6	1,585	1,860
Other cash received	7	2,659	930
GST Refunded in the year	8	(547)	645
Total Operating Receipts		139,357	85,439
Less Operating Payments			
Volunteer related costs	9	39,898	38,610
Costs related to sale of goods or services	10	30,271	22,427
Other costs related to service delivery	11	14,350	10,982
Grants and donations paid	12	90	161
Total Operating Payments		84,609	72,180
Operating Surplus		54,748	13,259
Capital Payments			
Purchase of other assets	13	576	-
Increase in Bank Accounts and Cash		54,172	13,259
Bank Accounts and Cash at the beginning of the financial year		90,933	77,674
Bank Accounts and Cash at the end of the financial year		145,105	90,933
Represented by:			
Cash at Bank - Kiwibank 02 A/c		73,062	25,844
Cash at Bank - Ping A/c		20	-
Cash at Bank - Kiwibank 00 A/c		23,216	22,253
Cash at Bank - Kiwibank 01 A/c		49,277	42,238
Cash at Bank - Paypal A/c		314	363
Cash at Bank - Stripe A/c		200	235
Air NZ Airpoints Credit Card		(984)	-
Total Bank Accounts and Cash at the end of the financial year		145,105	90,933

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 2025

	Note	2025 \$	2024 \$
Schedule of Resources			
Bank Accounts and Cash		145,105	90,933
Money owing to the entity			
Money owed to the Entity		410	1,480
Other Resources			
Plant & Equipment		34,579	34,003
Total Fixed Assets	14	<u>34,579</u>	<u>34,003</u>
Stock on Hand			
Stock on Hand		2,130	2,839
Schedule of Commitments			
Money payable by the entity			
Unpaid invoices for payments for goods or services		11,486	3,319
GST Payable		818	1,348
Schedule of Other Information			
There is no significant other information.			



Chairperson

Date

16 October 2025



Treasurer

Date

17 October 2025

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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 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 2025

2 Donations, koha, bequests and other fundraising	2025	2024
	\$	\$
Donations	7,878	9,424
Fundraising	3,210	2,946
Fundraising - Mercy Hospital Butterfly House	2,420	2,350
Fundraising - Butterfly Discovery Project	47,218	4,518
Donation - Yealands Wines	5,000	5,000
Donation - Premier Lifestyle Villages Ltd	5,000	5,000
Forest Ringlet Project Income	-	1,288
Queenstown Lakes District Project	6,000	-
Stephen Thorpe Memorial	5,454	-
Total Donations, koha, bequests and other fundraising	82,180	30,526
3 General grants received	2025	2024
	\$	\$
Grants - Foundation North	-	5,000
Grant - The Lion Foundation	-	4,000
Grant - Auckland Council	1,000	-
Total General grants received	1,000	9,000
4 Membership fees and subscriptions	2025	2024
	\$	\$
Membership	23,417	19,462
Total Membership fees and subscriptions	23,417	19,462
5 Sale of goods or services	2025	2024
	\$	\$
Advertising	2,250	2,300
Schools/ECE Visits	-	274
Tagging Income	2,714	-
Butterfly Gardening Course	809	254
Sales	17,450	14,000
Calendar	5,840	6,188
Total Sale of goods or services	29,063	23,016
6 Interest or dividends received	2025	2024
	\$	\$
Interest Received	1,585	1,860
Total Interest or dividends received	1,585	1,860

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

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

For the Year Ended 30 June 2025

	2025	2024
7 Other cash received	\$	\$
Miscellaneous Income	2,659	930
Total Other cash received	2,659	930
8 GST Refunded in the year	\$	\$
Net GST on Receipts & Payments	(547)	645
Total GST Refunded in the year	(547)	645
9 Volunteer related costs	\$	\$
Allowance - Secretary	3,138	3,000
Allowance - Treasurer	6,799	6,440
Community Facilitator	27,378	25,826
Travel & Accommodation	1,918	2,791
Auckland Council Grants Expense	27	-
Volunteers, Dispatch & Training	638	553
Total Volunteer related costs	39,898	38,610
10 Costs related to sale of goods or services	\$	\$
Purchases	10,806	8,206
Marketing & Promotion	7,275	4,879
Forest Ringlet Project - Expenses	89	-
Fanshawe Butterflies 1000	-	335
Red Admiral Project Expenses	289	519
Stephen Thorne Memorial Expenses	400	-
Magazine Expenses	8,131	5,945
Trade Me Expenses	831	945
Tagging Expenses	2,450	1,598
Total Costs related to sale of goods or services	30,271	22,427

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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 2025

11 Other costs related to service delivery	2025	2024
	\$	\$
Accountancy Fees	1,336	1,096
Bank Fees & Charges	1,084	791
Charities Commission Fee	44	44
Computer Expenses	1,712	1,817
Miscellaneous Expenses	99	160
Postage & Freight	2,626	719
Printing & Stationery	1,965	1,766
Storage	817	683
Subscriptions & Licences	206	93
Telephone & Tolls	2,029	1,703
Website Expenses	2,432	2,110
Total Other costs related to service delivery	14,350	10,982

12 Grants and donations paid	2025	2024
	\$	\$
Donations & Gifts	90	161
Total Grants and donations paid	90	161

13 Purchase of other assets	2025	2024
	\$	\$
5 Replacement Banners	576	-
Total Purchase of other assets	576	-

14 Property, Plant & Equipment	Opening Carrying Amount	Purchases / (Sales or Disposals)	Depreciation & Impairment	Closing Carrying Amount
Property, Plant & Equipment 2025	\$	\$	\$	\$
Plant & Equipment - at cost	34,003	576	-	34,579
Total Property, Plant & Equipment	34,003	576	-	34,579
Property, Plant & Equipment 2024	\$	\$	\$	\$
Plant & Equipment - at cost	34,003	-	-	34,003
Total Property, Plant & Equipment	34,003	-	-	34,003

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.

15 Audit

This performance report has not been audited.

16 Related Parties

There were no significant transactions or transactions that were on terms and conditions that are likely to be different from the terms and conditions of transactions in similar circumstances, involving related parties during the financial year. (2023 - Nil)

17 Correction of Errors

There were no correction of errors.

18 Events Occurring After Balance Date

There were no events occurring after balance date which require disclosure in these financial statements.

19 Additional Notes

There were no additional notes.