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Charitable Trust

Butterfly Compassion Community Charitable Trust
For the year ended 31 March 2026

Prepared by AllanMcNeill

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Compilation Report

Butterfly Compassion Community Charitable Trust
For the year ended 31 March 2026

Compilation Report to the Directors of Butterfly Compassion Community Charitable Trust.

Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Butterfly Compassion Community Charitable Trust for the year ended 31 March 2026.

These statements have been prepared in accordance with the accounting policies described in the Statement of Accounting Policies.

Responsibilities

The Trustees are solely responsible for the information contained in this financial report and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information 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.

Independence

We are not independent from Butterfly Compassion Community Charitable Trust as Michael Sheridan (Associate) of Allan McNeill Chartered Accountants is the son of Trustee T Sheridan.

We have no further involvement with Butterfly Compassion Community Charitable Trust other than the preparation of financial statements and management reports and offering advice based on the financial information provided.

Disclaimer

We have compiled these financial statements based on information provided which has not been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on this financial report.



AllanMcNeill

Palmerston North

Dated: 22 September 2026

Entity Information

Butterfly Compassion Community Charitable Trust
For the year ended 31 March 2026

'Who are we?', 'Why do we exist?'

Legal Name of Entity

Butterfly Compassion Community Charitable Trust

Entity Type and Legal Basis

Charitable Trust - Not-For-Profit

Registration Number

CC62669

Entity's Purpose or Mission

Dedicated to providing warmth and well-being from zero to 100, no questions asked.

Entity Structure

Charitable Trust

Main Sources of Entity's Cash and Resources

Donations

Sale of Donated Goods

Grants

Fundraising Events

Main Methods Used by Entity to Raise Funds

The organisations main methods of fundraising are grants, donations and sales of donated goods.

Entity's Reliance on Volunteers and Donated Goods or Services

The entity has a substantial reliance on volunteers to conduct its operations. It also heavily relies of donations of goods to repurpose for those in need.

Physical Address

80 Waldegrave St, Palmerston North, Palmerston North. New Zealand, 4410

Statement of Service Performance

Butterfly Compassion Community Charitable Trust
For the year ended 31 March 2026

'What did we do?', 'When did we do it?'

Description of medium to long term objectives

Dedicated to providing warmth and well-being for all from zero to 100, no questions asked.

Strategic Goal 1: To provide support to our local community organisations all year around.

Strategic Goal 2: To connect, and build partnerships, with local service organisations and businesses.

Strategic Goal 3: To build and maintain a strong presence on social media, ensuring visibility to potential donnees and recipients in need.

Strategic Goal 4: To reuse, recycle as appropriate and build sustainable practice.

	2026	2025 (JAN - MAR)
Description and Quantification of the Entity's Key Activities		
Sensory Items Actioned	84	-
Furniture to Individuals/Organisations Actioned	392	-
Bag Ups Actioned	385	-
Total Requests for Assistance	1,685	190
Service Organisation Requests Actioned	189	-
Individuals Assisted	2,922	368
Box Ups Actioned	3,594	574

Description and Quantification of the Entity's Activities

The group averages around 50 repurposed/reused/new/improved items in each of its 'box ups' which are dispersed to those in need. This can come via service organisations or direct to end user.

The items are predominately acquired by way of donations.

Additional Activity Measures

The entity is also focused of minimising wastage and recorded that it saved 9,295kgs from landfill between Jan-Mar 2026.
The entity also estimated that its total volunteer hours for the year were 9,420 hours.

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Statement of Financial Performance

Butterfly Compassion Community Charitable Trust
For the year ended 31 March 2026

'How was it funded?' and 'What did it cost?'

	NOTES	2026	2025
Revenue			
Donations, koha, bequests and other general fundraising activities		18,925	22,834
General grants		81,590	8,000
Membership fees and subscriptions		8,880	-
Revenue from commercial activities		36,048	3,098
Interest, dividends and other investment revenue		31	11
Total Revenue		**145,474**	**33,943**
Expenses			
Employee remuneration and other related expenses		41,290	-
Expenses related to commercial activities		86,600	5,196
Other expenses		1,494	39
Total Expenses		**129,383**	**5,235**
Surplus/(Deficit) for the Year		**16,091**	**28,708**

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

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Statement of Financial Position

Butterfly Compassion Community Charitable Trust
As at 31 March 2026

'What the entity owns?' and 'What the entity owes?'

	NOTES	31 MAR 2026	31 MAR 2025
Assets			
Current Assets			
Cash and short-term deposits		34,371	26,718
Debtors and prepayments		2,120	-
Total Current Assets		**36,491**	**26,718**
Non-Current Assets			
Property, Plant and Equipment		8,617	2,299
Total Non-Current Assets		**8,617**	**2,299**
Total Assets		**45,108**	**29,017**
Total Assets less Total Liabilities (Net Assets)		**45,108**	**29,017**
Accumulated Funds			
Accumulated surpluses (or deficits)		45,108	29,017
Total Accumulated Funds		**45,108**	**29,017**

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

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Statement of Cash Flows

Butterfly Compassion Community Charitable Trust
For the year ended 31 March 2026

	2026	2025
Cash Flows from Operating Activities		
Operating receipts (money deposited into the bank account)		
Donations, koha, bequests and other general fundraising activities	17,525	22,834
General grants	81,590	8,000
Membership fees and subscriptions	8,160	-
Gross sales from commercial activities	36,048	3,098
Interest or dividends received	31	11
Total Operating receipts (money deposited into the bank account)	**143,354**	**33,943**
Operating payments (money withdrawn from the bank account)		
Employee remuneration and other related payments	(41,290)	-
Payments related to commercial activities	(86,600)	(5,196)
Total Operating payments (money withdrawn from the bank account)	**(127,890)**	**(5,196)**
Total Cash Flows from Operating Activities	**15,464**	**28,747**
Cash Flows from Other Activities		
Payments from other activities		
Payments to acquire property, plant and equipment	(7,812)	(2,338)
Total Payments from other activities	**(7,812)**	**(2,338)**
Total Cash Flows from Other Activities	**(7,812)**	**(2,338)**
Net Increase/(Decrease) in Cash	**7,652**	**26,409**
Bank Accounts and Cash		
Opening cash	26,718	309
Net change in cash for period	7,652	26,409
Closing cash	34,371	26,718

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Accounting Policies

Butterfly Compassion Community Charitable Trust
For the year ended 31 March 2026

'How did we do our accounting?'

Basis of Preparation

The entity is permitted by law to apply the Tier 3 (NFP) Standard issued by the External Reporting Board (XRB) and has elected to do so. A PBE may apply the standard if it does not have public accountability and has total annual expenses less than or equal to $5,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

The entity is not registered for GST. Therefore all amounts are stated inclusive of GST (if any).

Income Tax

Butterfly Compassion Community Charitable Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Notes to the Performance Report

Butterfly Compassion Community Charitable Trust
For the year ended 31 March 2026

	2026	2025
1. Analysis of Revenue		
Donations, koha, bequests and other general fundraising activities		
Donation Received - Lions	-	2,500
Donation Received - Low Cost Bins	-	15,000
Donations Received	13,415	5,334
Fundraising Events	5,510	-
Total Donations, koha, bequests and other general fundraising activities	**18,925**	**22,834**
General grants		
Grant Received - Community Service	5,000	-
Grant Received - ECCT	6,000	-
Grant Received - Lotteries	-	8,000
Grant Received - Mainland Foundation	30,000	-
Grant Received - NZCT	10,000	-
Grant Received - PNCC	15,590	-
Grant Received - Public Trust	3,000	-
Grant Received - Rotary Club Milson	10,000	-
Grant Received - VNZ	2,000	-
Total General grants	**81,590**	**8,000**
Membership fees and subscriptions		
Sponsorship Received	8,880	-
Total Membership fees and subscriptions	**8,880**	**-**
Revenue from commercial activities		
Sales - Shop	36,048	3,098
Total Revenue from commercial activities	**36,048**	**3,098**
Interest, dividends and other investment revenue		
Interest Received	31	11
Total Interest, dividends and other investment revenue	**31**	**11**

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2. Analysis of Expenses

	2026	2025
Employee remuneration and other related expenses		
Subcontractors	41,290	-
Total Employee remuneration and other related expenses	**41,290**	**-**
Expenses related to commercial activities		
Accountancy Fees	1,000	-
Advertising	1,223	150
Bank Charges	108	-
Computer Expenses	1,574	-
General Expenses	364	80
Light, Power & Heating	1,798	-
Office Expense	898	-
Postage	178	-
Printing & Stationery	668	-
Purchases	36,945	2,710
Purchases - Books	2,000	2,000
Rent	31,625	-
Repairs & Maintenance - Property	7,137	-
Staff Expenses	89	-
Storage	-	200
Subscriptions/Memberships	211	56
Telephone, Tolls & Internet	780	-
Total Expenses related to commercial activities	**86,600**	**5,196**
Other expenses		
Depreciation	1,494	39
Total Other expenses	**1,494**	**39**

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3. Analysis of Assets

	2026	2025
Cash and short-term deposits		
Westpac - Rental Sponsorship	6,403	-
Westpac - Sponsorship	16,464	-
Westpac -00	10,450	26,718
Westpac EFTPOS Account	1,053	-
Total Cash and short-term deposits	**34,371**	**26,718**
Debtors and prepayments		
Accounts Receivable	2,120	-
Total Debtors and prepayments	**2,120**	**-**

4. Property, Plant and Equipment

	2026	2025
Furniture and Fittings		
Opening Balance	2,299	-
Furniture and fittings owned	-	2,338
Accumulated depreciation - furniture and fittings owned	(230)	(39)
Total Furniture and Fittings	**2,069**	**2,299**
Plant and Equipment		
Plant and machinery owned	5,512	-
Accumulated depreciation - plant and machinery owned	(574)	-
Total Plant and Equipment	**4,938**	**-**
Other Fixed Assets		
Owned fixed assets	2,300	-
Accumulated depreciation - fixed assets owned	(690)	-
Total Other Fixed Assets	**1,610**	**-**
Total Property, Plant and Equipment	**8,617**	**2,299**

5. Accumulated Funds

	2026	2025
Accumulated surpluses or (deficits)		
Opening Balance	29,017	309
Current year earnings	16,091	28,708
Total Accumulated surpluses or (deficits)	**45,108**	**29,017**
Total Accumulated Funds	**45,108**	**29,017**

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	2026	2025

6. Commitments

Commitments to lease or rent assets

Premises Rent	31,625	-
Total Commitments to lease or rent assets	**31,625**	**-**

7. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

Approval of Financial Report

Butterfly Compassion Community Charitable Trust
For the year ended 31 March 2026

The Trustees are pleased to present the approved financial report including the historical financial statements of Butterfly Compassion Community Charitable Trust for year ended 31 March 2026.

APPROVED

_____

Trina Sheridan

Trustee

Date .....

_____

Anne Stowell

Trustee

Date .....