


AllanMcNeill
Chartered Accountants | Shaping business

# Performance Report

Butterfly Compassion Community
For the year ended 31 March 2025

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# Compilation Report

## Butterfly Compassion Community
## For the year ended 31 March 2025

Compilation Report to the Directors of Butterfly Compassion Community.

### 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 for the year ended 31 March 2025.

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.

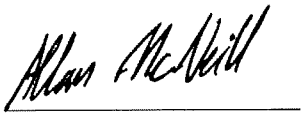
### Independence

We are not independent from Butterfly Compassion Community 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 other than for 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: 19 May 2025

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# Entity Information

## Butterfly Compassion Community
## For the year ended 31 March 2025

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

### Legal Name of Entity

Butterfly Compassion Community

### 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

Sales of Donated Goods - Pop-up Shop

Grants

### 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 relies entirely on volunteers to conduct all operations. It is also heavily reliant on donations of goods and volunteers to produce care packages for those in need.

### Physical Address

80 Waldergrave St, Palmerston North

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# Approval of Financial Report

## Butterfly Compassion Community
## For the year ended 31 March 2025

The Trustees are pleased to present the approved financial report including the historical financial statements of Butterfly Compassion Community for year ended 31 March 2025.

APPROVED

T Sheridan

Trustee

Date 19.5.25

L Aull

Trustee

Date 19-5-25

S McIntyre

Trustee

Date 19.5.2025

# Statement of Service Performance

## Butterfly Compassion Community
## For the year ended 31 March 2025

### '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.

### Description and Quantification of the Entity's Activities

**Mid-Central Health**

300 x "Box Ups" - Approx 50 items per box

500 x Items to Childrens Ward

80 x Sensory Boards

60 x Star Ward Deliveries incl. sensory muffs, colouring books, biscuits, blankets etc

35 x "Box Ups" - NICU Ward - Approx 50 items per box

40 x " Box Ups" - Plunket Community

5 x Bassinets

10 x Cots incl. bedding

3 x Highchairs

**Aged Concern**

8 x "Box Ups"

2 x boxes of 100 items for Xmas Incl. sanitary items, adult colouring book, hand knitted shawls, biscuits

**Opal Community**

10 x "Box Ups" - Clothing

10 x "Box Ups" - Miscellaneous incl. word finds, colouring books, pencils, hot water bottles, blankets, shoehorns etc.

2 x boxes of 100 items for Xmas Incl. sanitary items, adult colouring book, hand knitted shawls, biscuits

**Samoan Church**

650 x 20 item packs

450 x 20 items packs

3 x Cots incl. bedding

2 x Single beds incl. bedding

250 x Bags of Toys for Xmas presents

**Highbury Whanau Centre**

25 x "Box Ups" - Teenage pregnancy

25 x "Box Ups" - Linen

5 x Front Packs (Babies)

5 x Bassinets

5 x Prams

Disabled Assistance - Continued supplies to 10 individuals

80 x Sensory boards for children

100 x 10 item packs for Xmas presents

**Awapuni School**

2 x bikes, helmets and locks

10 x "Box Ups" Childrens clothes 50 items

40 x Togs and towels for children

**Alzheimers Manawatu**

4 x 100 item boxes incl. blankets, puzzles, biscuits, sensory muffs

50 x blankets

**Cameilla House**

50 x clothing 50 items

10 x Childrens school camp packs

6 x Childrens swimming packs

10 x Childrens Xmas packs

30 x Household items

3 x Fridges

7 x Lounge Suites

6 x Beds & bedding

10 x Ironing boards

3 x Washing machines

2 x Tables & chairs

8 x Bikes & 4 x Trikes

12 x Sports packs

80 x All ages swimming packs

**Women's Refuge**

20 x Whanau "Box Ups" Incl. 50 items

15 x Linen, bedding & towels

20 x Toys & books

30 x Mum's personal packs

100 x Xmas bags incl. 10 items

5 x Babies "Box Ups" incl. 50 clothing items

10 x Toddler "Box Ups" incl. 50 clothing items

**NZ Police**

500 x Xmas Gift Bags - given out to families in need

**Fire & Emergency**

57 x "Box Ups" Incl. Clothing, shoes, linen etc (Families affected by fires)

**Social Workers/Youth One Stop Shop**

420 x "Box Ups"

## Additional Information

The above activities are a conservative estimate of the goods and services given to those in need.

The entity estimates that each "Box Up" contains 50 items however this can fluctuate depending on the size of the items.

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# Statement of Cash Received and Cash Paid

## Butterfly Compassion Community
## For the year ended 31 March 2025

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

| | NOTES | 2025 | 2024 |
|---|---|---|---|
| **Operating Activities** | | | |
| **Cash Received** | | | |
| Donations, koha, bequests and other fundraising | 1 | 30,834 | 800 |
| Sale of goods or services (commercial activities) | 1 | 3,098 | - |
| Interest or dividends received | 1 | 11 | - |
| **Total Cash Received** | | **33,943** | **800** |
| **Cash Paid** | | | |
| Costs related to sale of goods or services (commercial activities) | 2 | (4,710) | (491) |
| Other cash paid | 2 | (486) | - |
| **Total Cash Paid** | | **(5,196)** | **(491)** |
| **Cash surplus or (deficit) from operating activities** | | **28,747** | **309** |
| **Other Activities** | | | |
| **Cash Paid** | | | |
| Purchase of other assets | 3 | (2,338) | - |
| **Total Cash Paid** | | **(2,338)** | **-** |
| **Cash surplus or (deficit) from other activities** | | **(2,338)** | **-** |
| **Increase/(Decrease) in Bank Accounts and Cash** | | **26,409** | **309** |
| **Cash and Cash Equivalents** | | | |
| Cash and cash equivalents at beginning of period | | 309 | - |
| Net change in cash for period | 4 | 26,409 | 309 |
| Cash and cash equivalents at end of period | | 26,718 | 309 |

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 Accounting Policies

## Butterfly Compassion Community
## For the year ended 31 March 2025

'How did we do our accounting?'

### Basis of Preparation

The entity is permitted by law to apply the Tier 4 (NFP) Standard issued by the External Reporting Board (XRB) and the charity has elected to use this Standard. All transactions are reported in the Statement of Cash Received and Cash Paid and related Notes to the Performance Report on a cash basis.

### 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 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 Received and Cash Paid 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
## For the year ended 31 March 2025

| | 2025 | 2024 |
|---|---|---|
| **1. Analysis of Receipts** | | |
| **Donations, koha, bequests and other fundraising** | | |
| Donation Received - Lions | 2,500 | - |
| Donation Received - Low Cost Bins | 15,000 | - |
| Donations Received | 5,334 | 800 |
| **Total Donations, koha, bequests and other fundraising** | **22,834** | **800** |
| **General grants** | | |
| Lotteries Grant | 8,000 | - |
| **Total General grants** | **8,000** | - |
| **Sale of goods or services (commercial activities)** | | |
| Sales - Shop | 3,098 | - |
| **Total Sale of goods or services (commercial activities)** | **3,098** | - |
| **Interest, dividends and other investment receipts** | | |
| Interest Received | 11 | - |
| **Total Interest, dividends and other investment receipts** | **11** | - |

| | 2025 | 2024 |
|---|---|---|
| **2. Analysis of Payments** | | |
| **Costs related to sale of goods or services (commercial activities)** | | |
| Purchases | 2,710 | 491 |
| Purchases - Books | 2,000 | - |
| **Total Costs related to sale of goods or services (commercial activities)** | **4,710** | **491** |
| **Other operating payments** | | |
| Advertising | 150 | - |
| General Expenses | 80 | - |
| Storage | 200 | - |
| Subscriptions/Memberships | 56 | - |
| **Total Other operating payments** | **486** | - |

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| | 2025 | 2024 |
|---|---|---|
| **3. Cash Received or Paid for Other Activities** | | |
| Other Assets | | |
| Property, Plant and Equipment | | |
| Furniture & Fittings | (2,338) | - |
| **Total Property, Plant and Equipment** | **(2,338)** | - |
| **Total Other Assets** | **(2,338)** | - |
| Loans and borrowings | | |
| Opening Balance | 309 | - |
| **Total Loans and borrowings** | **309** | - |

| | 2025 | 2024 |
|---|---|---|
| **4. Bank accounts and cash** | | |
| Westpac -00 | 26,718 | 309 |
| **Total Bank accounts and cash** | **26,718** | **309** |

| | 2025 | 2024 |
|---|---|---|
| **5. Grants or donations received with expectations over use** | | |
| Lotteries Grant - Rent | 8,000 | - |
| **Total Grants or donations received with expectations over use** | **8,000** | - |

## 6. Stock on Hand

The stock on hand at 31 March 2025 was $24,300.

The entity undertook a stocktake and have then applied a conservative net realisable valuation to the individual items. The majority of these items have been acquired through in-kind donations and as such, have no cost value.