

REGISTERED COMPANY NUMBER: 09598408 (England and Wales)
REGISTERED CHARITY NUMBER: 1164316

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2022
for
Butterflies Memory Loss Support Group

360 Accountants Limited
18-19 Albion Street
Hull
East Yorkshire
HU1 3TG

Butterflies Memory Loss Support Group

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for the Year Ended 31 May 2022

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Butterflies Memory Loss Support Group

Report of the Trustees **for the Year Ended 31 May 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote and protect the good health of people with memory problems, their carers and families by the following means:-

- a) Offering events and workshops they can attend where they can feel safe and supported;
- b) Providing a support network and advice;
- c) Raising awareness and reducing stigma
- d) Maintaining two way communication to aid service monitoring and research
- e) Sharing of information with carers groups linking with other support organisation e.g. local Hospitals and healthcare trusts, Alzheimer's Society, Hull CCG (NHS), Hull CHCP, Carers Information and Support Services and the Dementia Action Alliance.

a) We hold a number of workshops across Hull and East Riding offering a range of activities, including:- arts and crafts, music, walking, social meetings, digital arts, luncheon clubs and outings and day trips. These are supported by our staff and trained volunteers.

b) At all of our sessions there is an opportunity for our carers and the cared for to share any concerns or ask for advice. We are also available at our main office for two days each week for families to drop in for advice and signposting to other support services.

c) Raising awareness and understanding of dementia is an important part of our work, we play an active part in local community events with a visible public profile in the community, celebrating positivity to help reduce stigma. Our facilitator, June Cooke, is involved on a voluntary basis with a number of organisations in the city whose aims are to improve the lives of those living with dementia. These include the Hull University, NHS Hull CCG, Hull Voice and Influence Programme, the Dementia Action Alliance and the Dementia Programme Board (Hull and East Riding Hospitals).

d & e) We continue to have a close professional relationship with a number of organisations who offer support to families living with dementia, including Alzheimer's Society, Carers Information & Support Service and the Older People's Partnership.

Butterflies Memory Loss Support Group

Report of the Trustees **for the Year Ended 31 May 2022**

OBJECTIVES AND ACTIVITIES

Significant activities

By the beginning of the new financial year in June 2021, our members, staff and volunteers began to have the confidence to resume face-to-face meetings after the restrictions imposed by the pandemic, although sessions continue to operate with decreased numbers per session, social distancing and increased ventilation. Interruptions owing to positive Covid tests and general nervousness have resulted in a drop in attendance rates throughout the year, but numbers are increasing, bolstered by an increase in the numbers of new clients being referred to the Butterflies.

Men's Luncheon Club

This weekly club, run in the Garden Village Clubhouse in Hull, continues to thrive and offers an activity, a social meeting and two course lunches. It is attended by approximately 26 gentlemen, with an additional support group for 16 - 18 carers.

Butterflies Central

The new Butterflies' headquarters in Stonefield House, King Edward Street, Hull continues to be popular with the members, staff and volunteers. Work has continued throughout 2021/22 to develop the facilities within the new headquarters and we now have an improved kitchen area, reminiscence lounge, craft area, projection/cinema area and art gallery. Clients appreciate the calm and tranquillity of the space, and the feeling of safety that it offers.

A new group, the Purple Emperors, has been formed to provide a separate facility for carers of members who have passed away or moved into permanent care.

Butterflies West/Cottingham

These monthly sessions deliver an activity session in various localities ensuring that as many users can access the services we deliver as possible. We offer a wide variety of activities chosen by the members including, dance, music, photography, arts and crafts, theatrical performances & poetry and written word workshops.

Outings and trips

This year our planned outings and trips could not take place, owing to COVID restrictions, and so we introduced virtual events using Zoom, Teams and WhatsApp. We were able to provide Christmas events this year, with reduced numbers and two performances of the panto this year which gave our members a chance to meet up safely.

We were able, this year, to organise a week's respite holiday for some of our carers who have become isolated because of their caring role. The participants paid for the trip themselves and were supported by two members of staff who also funded their own trip. The holiday was a great success and the group have continued to meet up to socialise after their return from the break. We hope to repeat the event again next year.

Fundraising

Prompted by the need to fund our increasing costs, our fundraising efforts increased accordingly this year, with much-appreciated donations from the members (enhanced by Gift-Aid), Just Giving and the following supporters:

The Masonic Charity Fund

The Methodist Church

Humber Teaching NHS Foundation Trust

Hull NHS CCG/Connect Well

Reckitt Benckiser/Hull Smile Foundation

Answers On A Postcard (singing group)

Ganstead Golf Club (Ladies Section)

British Science Foundation (Ideas Fund)

East Riding of Yorkshire (SCIP Fund)

We have also recently formed a group of volunteers who will be helping generate and organised fundraising events.

New initiatives

The Butterflies have been successful in obtaining funding from two new sources this year, which give the opportunity to diversify and refine our direction of growth.

Butterflies Memory Loss Support Group

Report of the Trustees **for the Year Ended 31 May 2022**

OBJECTIVES AND ACTIVITIES

Firstly, we were awarded a grant from the East Riding of Yorkshire's Social Care Innovation Programme (SCIP) to enable us to purchase IT equipment which allows us to provide remote connectivity to new and existing clients in parts of the East Riding that are not covered at present by our groups. We have purchased tablets, laptops, a large-screen television, stand and webcam to enable us to relay our Headquarters meetings to a wider audience via Zoom. This was put into good effect at our recent AGM, where we had a mixture of participants joining in the meeting in person and remotely.

It is our intention to work further with the East Riding during the forthcoming year, with a view to increasing our presence across the county.

Secondly, we have been successful in a joint bid with the University of Hull's Department of Dementia Research for support from the Ideas Fund and The Wellcome Trust into working with our clients to determine what would help them with their care and to produce a set of resources that can be used by carers and cared-for in the future.

Public benefit

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit. We have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

Grantmaking

We are receiving funding from local grant-makers as follows:

- 1) NHS Hull CCG/Connect Well Social Prescribing grant for the carers' peer support group (June 2021 - May 2022)
- 2) Humber Teaching NHS Foundation Trust grant for memory assistant and treatment services (June 2021 - May 2022)
- 3) NHS Hull CCG/Connect Well Social Prescribing grant for general running costs (June 2021 - May 2022)
- 4) East Riding of Yorkshire SCIP fund - IT equipment
- 5) Ideas Fund - "Let's have fun learning from each other": Empowering people living with dementia to take the lead through person-centred, creative engagement".

It is our intention to continue our fundraising impetus and to carry on delivering member sessions and dementia training during 2022/23 with changes to delivery methods dictated by social distancing requirements.

FINANCIAL REVIEW

Reserves policy

The trustees of the charity will ensure that the charity has sufficient cash to ensure it has sufficient available funds for operations. The Trustees have taken the decision that as a general rule the charity maintains reserves equivalent to approximately 6 months running costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09598408 (England and Wales)

Registered Charity number

1164316

Butterflies Memory Loss Support Group

Report of the Trustees
for the Year Ended 31 May 2022

Registered office

3rd Floor
Stonefield House
16-20 King Edward Street
Hull
East Yorkshire
HU1 3SS

Trustees

Dr J Santy-Tomlinson Director
Ms E Frost Director
Mr G R Braithwaite Director

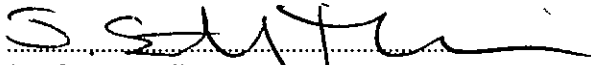
Independent Examiner

360 Accountants Limited
18-19 Albion Street
Hull
East Yorkshire
HU1 3TG

Bankers

National Westminster Bank Plc
164 Hallgate
Cottingham
East Yorkshire
HU16 4YD

Approved by order of the board of trustees on 9/12/22 and signed on its behalf by:


.....
Dr J Santy-Tomlinson - Trustee

**Independent Examiner's Report to the Trustees of
Butterflies Memory Loss Support Group**

Independent examiner's report to the trustees of Butterflies Memory Loss Support Group ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Andrew Steele
FCCA FCA
360 Accountants Limited
18-19 Albion Street
Hull
East Yorkshire
HU1 3TG

Date: 12/12/22

Butterflies Memory Loss Support Group

Statement of Financial Activities
for the Year Ended 31 May 2022

	Notes	Unrestricted fund £	Restricted funds £	31/5/22 Total funds £	31/5/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	<u>96,439</u>	<u>22,695</u>	<u>119,134</u>	<u>64,622</u>
 EXPENDITURE ON					
Raising funds	3	63,235	27,303	90,538	54,099
Charitable activities					
Grants		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,867</u>
Total		<u>63,235</u>	<u>27,303</u>	<u>90,538</u>	<u>55,966</u>
 NET INCOME/(EXPENDITURE)		33,204	(4,608)	28,596	8,656
 RECONCILIATION OF FUNDS					
Total funds brought forward		17,639	5,967	23,606	14,950
 TOTAL FUNDS CARRIED FORWARD		<u><u>50,843</u></u>	<u><u>1,359</u></u>	<u><u>52,202</u></u>	<u><u>23,606</u></u>

The notes form part of these financial statements

Butterflies Memory Loss Support Group

Balance Sheet
31 May 2022

	Notes	Unrestricted fund £	Restricted funds £	31/5/22 Total funds £	31/5/21 Total funds £
FIXED ASSETS					
Tangible assets	8	4,591	-	4,591	1,260
CURRENT ASSETS					
Debtors	9	-	-	-	484
Cash at bank and in hand		46,927	1,359	48,286	22,731
		<u>46,927</u>	<u>1,359</u>	<u>48,286</u>	<u>23,215</u>
CREDITORS					
Amounts falling due within one year	10	(675)	-	(675)	(869)
NET CURRENT ASSETS		<u>46,252</u>	<u>1,359</u>	<u>47,611</u>	<u>22,346</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>50,843</u>	<u>1,359</u>	<u>52,202</u>	<u>23,606</u>
NET ASSETS		<u>50,843</u>	<u>1,359</u>	<u>52,202</u>	<u>23,606</u>
FUNDS	11				
Unrestricted funds				50,843	17,639
Restricted funds				<u>1,359</u>	<u>5,967</u>
TOTAL FUNDS				<u>52,202</u>	<u>23,606</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Butterflies Memory Loss Support Group

Balance Sheet - continued

31 May 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on9/12/22..... and were signed on its behalf by:



.....
Mr G R Braithwaite - Trustee

Butterflies Memory Loss Support Group

Notes to the Financial Statements **for the Year Ended 31 May 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	31/5/22	31/5/21
	£	£
Grants	73,803	37,388
Donations	34,545	25,612
Groups	10,786	1,622
	<u>119,134</u>	<u>64,622</u>

Butterflies Memory Loss Support Group

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

3. RAISING FUNDS

Raising donations and legacies

	31/5/22	31/5/21
	£	£
Support costs	74,169	51,363
	<u><u> </u></u>	<u><u> </u></u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/5/22	31/5/21
	£	£
Depreciation - owned assets	1,226	315
	<u><u> </u></u>	<u><u> </u></u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2022 nor for the year ended 31 May 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2022 nor for the year ended 31 May 2021.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/5/22	31/5/21
	5	4
Staff	<u><u> </u></u>	<u><u> </u></u>

The charity has 3 key management personnel paid a total of £22,782.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>56,665</u>	<u>7,957</u>	<u>64,622</u>
EXPENDITURE ON			
Raising funds	51,900	2,199	54,099
Charitable activities			
Grants	<u>1,867</u>	<u>-</u>	<u>1,867</u>
Total	<u>53,767</u>	<u>2,199</u>	<u>55,966</u>
NET INCOME	2,898	5,758	8,656

Butterflies Memory Loss Support Group

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	14,741	209	14,950
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	17,639	5,967	23,606
	<hr/>	<hr/>	<hr/>

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 June 2021	1,575	3,098	4,673
Additions	-	4,557	4,557
	<hr/>	<hr/>	<hr/>
At 31 May 2022	1,575	7,655	9,230
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 June 2021	315	3,098	3,413
Charge for year	315	911	1,226
	<hr/>	<hr/>	<hr/>
At 31 May 2022	630	4,009	4,639
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 May 2022	945	3,646	4,591
	<hr/>	<hr/>	<hr/>
At 31 May 2021	1,260	-	1,260
	<hr/>	<hr/>	<hr/>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/5/22 £	31/5/21 £
Trade debtors	-	484
	<hr/>	<hr/>

Butterflies Memory Loss Support Group

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/5/22	31/5/21
	£	£
Trade creditors	-	869
Social security and other taxes	(45)	-
Accrued expenses	720	-
	<u>675</u>	<u>869</u>

11. MOVEMENT IN FUNDS

	At 1/6/21	Net movement in funds	At 31/5/22
	£	£	£
Unrestricted funds			
General fund	17,639	33,204	50,843
Restricted funds			
Health and Wellbeing	5,967	(4,608)	1,359
TOTAL FUNDS	<u>23,606</u>	<u>28,596</u>	<u>52,202</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	96,439	(63,235)	33,204
Restricted funds			
Health and Wellbeing	22,695	(27,303)	(4,608)
TOTAL FUNDS	<u>119,134</u>	<u>(90,538)</u>	<u>28,596</u>

Comparatives for movement in funds

	At 1/6/20	Net movement in funds	At 31/5/21
	£	£	£
Unrestricted funds			
General fund	14,741	2,898	17,639
Restricted funds			
Health and Wellbeing	209	5,758	5,967
TOTAL FUNDS	<u>14,950</u>	<u>8,656</u>	<u>23,606</u>

Butterflies Memory Loss Support Group

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,665	(53,767)	2,898
Restricted funds			
Health and Wellbeing	7,957	(2,199)	5,758
TOTAL FUNDS	<u>64,622</u>	<u>(55,966)</u>	<u>8,656</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/6/20 £	Net movement in funds £	At 31/5/22 £
Unrestricted funds			
General fund	14,741	36,102	50,843
Restricted funds			
Health and Wellbeing	209	1,150	1,359
TOTAL FUNDS	<u>14,950</u>	<u>37,252</u>	<u>52,202</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	153,104	(117,002)	36,102
Restricted funds			
Health and Wellbeing	30,652	(29,502)	1,150
TOTAL FUNDS	<u>183,756</u>	<u>(146,504)</u>	<u>37,252</u>

Butterflies Memory Loss Support Group

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2022.

Butterflies Memory Loss Support Group

Detailed Statement of Financial Activities
for the Year Ended 31 May 2022

	31/5/22 £	31/5/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	73,803	37,388
Donations	34,545	25,612
Groups	10,786	1,622
	<hr/>	<hr/>
	119,134	64,622
Total incoming resources	<hr/>	<hr/>
	119,134	64,622
EXPENDITURE		
Other trading activities		
Purchases	16,369	2,736
Support costs		
Management		
Wages	44,248	26,204
Rent, rates and water	19,888	20,980
Insurance	1,497	1,410
Light and heat	311	343
Telephone	697	-
Postage and stationery	400	525
Travel	3,241	1,284
Staff Training	-	455
	<hr/>	<hr/>
	70,282	51,201
Finance		
Subscriptions	216	360
Depreciation of tangible fixed assets	1,226	315
	<hr/>	<hr/>
	1,442	675
Information technology		
Repairs and renewals	170	227
Governance costs		
Accountancy and payroll	2,275	1,127
	<hr/>	<hr/>
Total resources expended	90,538	55,966
	<hr/>	<hr/>
Net income	28,596	8,656
	<hr/>	<hr/>

