

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
THE BUTTERFIELD CENTRE LIMITED**

Dexter & Sharpe
Chartered Certified Accountants
Commerce House
18 West Street
Bourne
Lincolnshire
PE10 9NE

THE BUTTERFIELD CENTRE LIMITED

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FOR THE YEAR ENDED 31 MARCH 2022

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 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 March 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).

OBJECTIVES AND ACTIVITIES

Objectives and Activities

The Charity's original objectives were to establish a multi-purpose day centre to promote the benefit of vulnerable older **people of the Bourne and district by providing outreach services. During the COVID pandemic the charity was unable to** provide its day centre activities but continued to concentrate on its other outreach services.

The Charity provides outreach services which are now available 7 days a week. Meals on Wheels for the provision of a hot **2 course lunch, a Domestic Cleaning Service for those who are unable to carry out their own cleaning, a companionship** service to help prevent social isolation and loneliness and a community pantry to benefit the community.

All services are provided with regard to guidance issued by the Charity Commission.

ACHIEVEMENT AND PERFORMANCE

With the financial assistance of the local community and other charities, the Charity has continued to provide a variety of stimulating activities and a welcoming environment for their clients. Despite the pandemic the Charity has worked tirelessly to enable their visitors to interact, preventing social isolation and loneliness.

The Charity has continued to enable their clients to interact in the local community during the day. In-house entertainment has been organised and retail therapy opportunities provided for the purchasing of Birthday and Christmas gifts as well as day-to-day items.

With regards to service provision, the Charity has a catchment area of a 9 mile radius increasing the opportunities for other older people to maintain living independently in the community whilst being able to provide them with support as relevant through signposting to other agencies as required and agreed.

The Charity also welcomes volunteer support with Meals on Wheels (1100 hours per year) and the Community Pantry (150 hours per year).

FINANCIAL REVIEW

As may be seen from the financial statements, all funds at the present time are held at the bank. The Charity also invests with the Charitable Organisations Investment Fund (COIF) to provide winding down funds if ever required.

The Charity's baseline funding is by means of a minimal cost for each service in order to maintain the Centre, staffing costs, **utilities and statutory compliance costs, and, where resources permit, the upgrading of facilities and equipment, together** with staff and volunteer skills. They also fundraise to enable them to enhance their clients' activities.

The Charity's principal risk is competition from other care agencies.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

FUTURE PLANS

To continue to promote the Centre within the local community and via social media, highlighting the benefits of the services to the community due to the ever-increasing needs of the local older vulnerable people.

To continue to provide training and opportunities for the professional development of staff, volunteers and Trustees.

To continue with improvements within the Centre in partnership with the local community and grant making bodies.

To continue to provide the Mobile Meals, Domestic and other associated services to the older vulnerable people in the community preventing social isolation and loneliness and enabling them to remain as independent as possible for as long as possible.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a company limited by guarantee and was incorporated on 14 March 2008 and therefore its governing document is its Memorandum and Articles of Association. The Charity was then registered with the Charity Commission.

Recruitment and appointment of new trustees

The Trustees were recruited to ensure a balanced and comprehensive range of professional skills and experience. They share a common vision which is as set out below. Trustees will approve the appointment of any new members at board meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06534365 (England and Wales)

Registered Charity number

1125156

Registered office

2 North Road

Bourne

Lincolnshire

PE10 9AP

Trustees

PC Dolby (appointed 28.6.2022)

I Greenfield (appointed 28.6.2022)

I Sismey

Mrs J A Dolby (appointed 28.6.2022)

Ms CL Good (resigned 12.10.2022)

Ms H Crawford (appointed 1.1.2023)

None of the Trustees have any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute an amount not exceeding £10 in the event of a winding up.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

Independent Examiner

Dexter & Sharpe
Chartered Certified Accountants
Commerce House
18 West Street
Bourne
Lincolnshire
PE10 9NE

ADDITIONAL GOVERNANCE ISSUES

There is a Protection of Vulnerable Adults Policy in place. Criminal Records Bureau checks are carried out prior to any volunteer, staff member or Trustee taking up their post. Re-checks are carried out as statutorily required.

The Centre works in close conjunction with many outside agencies including doctors surgeries, hospital discharge officers and LCC Adult Social Care providing referrals and is utilised as a knowledge base.

All Trustees gave up their time voluntarily and received no remuneration or other benefits.

Approved by order of the board of trustees on 30 March 2023 and signed on its behalf by:

I Sismey - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE BUTTERFIELD CENTRE LIMITED**

Independent examiner's report to the trustees of The Butterfield Centre Limited ('the Company')

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

Colin Tyte
FMAAT
Dexter & Sharpe
Chartered Certified Accountants
Commerce House
18 West Street
Bourne
Lincolnshire
PE10 9NE

30 March 2023

THE BUTTERFIELD CENTRE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

		Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		26,706		26,706	74,389
Other trading activities	2	61,708		61,708	61,319
Other income		28,039		28,039	55,894
Total		116,453		116,453	191,602
EXPENDITURE ON					
Raising funds		135,616		135,616	102,601
NET INCOME/(EXPENDITURE)		(19,163)		(19,163)	89,001
RECONCILIATION OF FUNDS					
Total funds brought forward		103,918		103,918	14,917
TOTAL FUNDS CARRIED FORWARD		84,755		84,755	103,918

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	4,477		4,477	1,819
CURRENT ASSETS					
Debtors	9	1,331		1,331	24,605
Cash at bank and in hand		82,304		82,304	80,325
		83,635		83,635	104,930
CREDITORS					
Amounts falling due within one year	10	(3,357)		(3,357)	(2,831)
NET CURRENT ASSETS		80,278		80,278	102,099
TOTAL ASSETS LESS CURRENT LIABILITIES		84,755		84,755	103,918
NET ASSETS		84,755		84,755	103,918
FUNDS	11				
Unrestricted funds				84,755	103,918
TOTAL FUNDS				84,755	103,918

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 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.

BALANCE SHEET - continued
31 MARCH 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 on 30 March 2023 and were signed on its behalf by:

I Sismey - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 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.

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.

THE BUTTERFIELD CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Mobile meals	<u>61,708</u>	<u>61,319</u>

3. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	<u>1,024</u>	<u>455</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. STAFF COSTS

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

	2022	2021
Employees	<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

THE BUTTERFIELD CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	74,389		74,389
Other trading activities	61,319		61,319
Other income	55,894		55,894
Total	191,602		191,602
EXPENDITURE ON			
Raising funds	102,601		102,601
NET INCOME	89,001		89,001
RECONCILIATION OF FUNDS			
Total funds brought forward	14,917		14,917
TOTAL FUNDS CARRIED FORWARD	103 918		103 918

7. EXCEPTIONAL ITEMS

Within the Detailed Statement of Financial Activities is an entry for 'Prior year write off' totalling £2,556.71. The new trustees reconciled the Balance Sheet of the Centre and identified a balance consisted of income amounts which had been double counted in previous years. This account has been written off to the Statement of Financial Activities.

Within the Detailed Statement of Financial Activities is an entry for 'Old Balances cleared' totalling £2,936.10. This represents a reconciliation of the Centre's bank statements to Quickbooks as there was no reconciliation completed as at 31 March 2021. The amount of £2,936.10 represents the total amount of transactions that the new trustees were unable to identify or reconcile.

THE BUTTERFIELD CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

8. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 April 2021	2,274
Additions	3,682
At 31 March 2022	<u>5,956</u>
DEPRECIATION	
At 1 April 2021	455
Charge for year	1,024
At 31 March 2022	<u>1,479</u>
NET BOOK VALUE	
At 31 March 2022	<u>4,477</u>
At 1 April 2021	<u>1,819</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	356	15,484
Other debtors	975	9,121
	<u>1,331</u>	<u>24,605</u>

THE BUTTERFIELD CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	2,057	2,231
Accrued expenses	1,300	<u>600</u>
	<u>3,357</u>	<u>2,831</u>

11. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	103,918	(19,163)	84,755
TOTAL FUNDS	<u>103,918</u>	<u>(19,163)</u>	<u>84,755</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	116,453	(135,616)	(19,163)
TOTAL FUNDS	<u>116,453</u>	<u>(135,616)</u>	<u>(19,163)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	14,917	89,001	103,918
TOTAL FUNDS	<u>14,917</u>	<u>89,001</u>	<u>103,918</u>

THE BUTTERFIELD CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 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	191,602	(102,601)	89,001
TOTAL FUNDS	191 602	<u>(102,601)</u>	<u>89 001</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	14,917	69,838	84,755
TOTAL FUNDS	<u>14917</u>	<u>69 838</u>	<u>84 755</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	308,055	(238,217)	69,838
TOTAL FUNDS	308 055	<u>(238,217)</u>	<u>69 838</u>

12. RELATED PARTY DISCLOSURES

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

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.