

REGISTERED COMPANY NUMBER: 06534365 (England and Wales)
REGISTERED CHARITY NUMBER: 1125156

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
THE BUTTERFIELD CENTRE LIMITED**

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

THE BUTTERFIELD CENTRE LIMITED
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 13

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

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 2023. 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 continues to provide outreach services which are 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 venue that is open 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

The Charity has continued to provide a welcoming environment for their clients and along with other organizations in the town operated a 'Warm Hub' from November through to March to enable clients to enjoy friendship and refreshments without incurring any cost. This initiative was introduced to help local residents beat the rise in energy costs and the general cost of living.

The Charity depends on volunteer support to enable the continued operation of its Meals on Wheels service (1100 hours per year) the Community Pantry has extended its services to 3 days per week and continues to be well supported by volunteers and clients (500 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.

FUTURE PLANS

To continue to promote the Centre within the local community and via social media, highlighting the benefits of the services it provides both to the elderly and vulnerable and also to those feeling the effects of cost of living increases.

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 and increase the provision of its Meals on Wheels and Domestic service.

To improve the offering to local families of the Community Pantry and to facilitate the move of the local Food Bank to the Butterfield Centre to allow a solution to both food poverty and food waste.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

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

P C Dolby Retired (appointed 28.6.2022) (resigned 12.12.2022)
I Greenfield Retired (appointed 28.6.2022) (resigned 12.12.2022)
I Sismey
Mrs J A Dolby Retired (appointed 28.6.2022) (resigned 8.7.2022)
Ms C L Good Solicitor (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.

Independent Examiner

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

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 29 December 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 2023.

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

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

29 December 2023

THE BUTTERFIELD CENTRE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		30,760	-	30,760	26,706
Other trading activities	2	65,081	-	65,081	61,708
Other income		22,171	-	22,171	28,039
Total		<u>118,012</u>	<u>-</u>	<u>118,012</u>	<u>116,453</u>
EXPENDITURE ON					
Raising funds		88,375	-	88,375	135,616
		<u>88,375</u>	<u>-</u>	<u>88,375</u>	<u>135,616</u>
NET INCOME/(EXPENDITURE)		29,637	-	29,637	(19,163)
RECONCILIATION OF FUNDS					
Total funds brought forward		84,755	-	84,755	103,918
TOTAL FUNDS CARRIED FORWARD		<u>114,392</u>	<u>-</u>	<u>114,392</u>	<u>84,755</u>

The notes form part of these financial statements

THE BUTTERFIELD CENTRE LIMITED (REGISTERED NUMBER: 06534365)

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	7	3,357	-	3,357	4,477
CURRENT ASSETS					
Debtors	8	1,257	-	1,257	1,331
Cash at bank		<u>112,064</u>	<u>-</u>	<u>112,064</u>	<u>82,304</u>
		113,321	-	113,321	83,635
CREDITORS					
Amounts falling due within one year	9	(2,286)	-	(2,286)	(3,357)
NET CURRENT ASSETS		<u>111,035</u>	<u>-</u>	<u>111,035</u>	<u>80,278</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		114,392	-	114,392	84,755
NET ASSETS FUNDS		<u>114,392</u>	<u>-</u>	<u>114,392</u>	<u>84,755</u>
	10				
Unrestricted funds				<u>114,392</u>	<u>84,755</u>
TOTAL FUNDS				<u>114,392</u>	<u>84,755</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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.

The notes form part of these financial statements

BALANCE SHEET - continued
31 MARCH 2023

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 29 December 2023 and were signed on its behalf by:

I Sismey - Trustee

THE BUTTERFIELD CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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 2023**

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Mobile meals	<u>65,081</u>	<u>61,708</u>

3. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	<u>1,120</u>	<u>1,024</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5. STAFF COSTS

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

	2023	2022
	<u>5</u>	<u>7</u>
Employees		

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 2023**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES			
	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	26,706	-	26,706
Other trading activities	61,708	-	61,708
Other income	28,039	-	28,039
Total	<u>116,453</u>	<u>-</u>	<u>116,453</u>
EXPENDITURE ON			
Raising funds	135,616	-	135,616
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(19,163)	-	(19,163)
RECONCILIATION OF FUNDS			
Total funds brought forward	103,918	-	103,918
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>84,755</u>	<u>-</u>	<u>84,755</u>
7. TANGIBLE FIXED ASSETS			
			Plant and machinery £
COST			
At 1 April 2022 and 31 March 2023			<u>5,956</u>
DEPRECIATION			
At 1 April 2022			1,479
Charge for year			<u>1,120</u>
At 31 March 2023			<u>2,599</u>
NET BOOK VALUE			
At 31 March 2023			<u>3,357</u>
At 31 March 2022			<u>4,477</u>

THE BUTTERFIELD CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	1,257	356
Other debtors	-	975
	<u>1,257</u>	<u>1,331</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	10	2,057
Social security and other taxes	236	-
Accrued expenses	2,040	1,300
	<u>2,286</u>	<u>3,357</u>

10. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	84,755	29,637	114,392
TOTAL FUNDS	<u>84,755</u>	<u>29,637</u>	<u>114,392</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	118,012	(88,375)	29,637
TOTAL FUNDS	<u>118,012</u>	<u>(88,375)</u>	<u>29,637</u>

THE BUTTERFIELD CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

10. MOVEMENT IN FUNDS - continued

Comparatives for 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>

Comparative 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>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	103,918	10,474	114,392
TOTAL FUNDS	<u>103,918</u>	<u>10,474</u>	<u>114,392</u>

THE BUTTERFIELD CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

10. MOVEMENT IN FUNDS - continued

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	234,465	(223,991)	10,474
TOTAL FUNDS	<u>234,465</u>	<u>(223,991)</u>	<u>10,474</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

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.