

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 2024
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 2024

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Butterflies Memory Loss Support Group

Report of the Trustees **for the Year Ended 31 May 2024**

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 2024. 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 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 that they can attend and 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 ICB (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 City Centre base 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 ICB, Hull Voice and Influence Programme, the Dementia Action Alliance and the Dementia Programme Board (Hull and East Riding Hospitals). We have also developed relationships with local schools and pupils and staff from one of these make regular visits to our sessions.

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 2024**

OBJECTIVES AND ACTIVITIES

Significant activities

Attendance rates continue to improve throughout the year, with numbers increasing substantially, 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 30 gentlemen, with an additional support group for 18 - 20 carers.

Butterflies Central

The Butterflies' headquarters in Stonefield House, King Edward Street, Hull continues to be popular with the members, staff and volunteers. Work has continued throughout 2023/24 to develop the facilities within the new headquarters. Whilst our clients appreciate the calm and tranquillity of the space, and the feeling of safety that it offers, our location on the third floor of the building has presented some access issues as we have experienced difficulty in evacuating the premises when the lift has failed. We have started to investigate the possibility of moving to another location with ground floor space.

Our Carers' group has monthly meetings run at the headquarters. This group is unique amongst local support groups in that it welcomes cared-for members, as well as carers.

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

Butterflies West/Cottingham

These monthly sessions are increasingly popular and 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.

Butterflies East Riding

We have been successful in obtaining funding from East Riding Council to develop Good Life with Dementia courses throughout the county. A group has been set up in Thorngumbald, in the Holderness area, and has been well attended.

Outings and trips

This year we were able to resume our efforts in providing entertaining and fundraising events. With the help of Hull Truck Theatre were able to arrange a group visit to the Christmas show this year, together with a Christmas meal at a local hostelry. We added our support this year, and in previous years, to the efforts of Hull Pride, with Butterflies members, supporters and families taking part in the annual parade.

Fundraising

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

Hessle Dementia-Friendly Community
The Methodist Church
Humber Teaching NHS Foundation Trust
Hull NHS ICB (Integrated Care Board)
Hull Smile Foundation
Answers On A Postcard (singing group)
Hull Ladies Choir
Paypal Charity Fund
Helping Hands Home Care (Beverley)
Don Maskell

Butterflies Memory Loss Support Group

Report of the Trustees **for the Year Ended 31 May 2024**

OBJECTIVES AND ACTIVITIES

Esme Moniz-Cook

Valerie Wood

St James Place Financial Management

East Riding of Yorkshire

Napoleons Casino

The Matthew Good Foundation

Our Chairman and her friends were sponsored to complete the Three Peaks Challenge

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.

Firstly, we are working further with the East Riding Council to extend our presence across the county.

Secondly, we were successful during the previous financial year 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. Using the funding from this grant, we were able to employ the services of a research assistant from the University to work with us and our members to identify helpful resources and to develop these through engagement with members, carers, staff and external practitioners. To date, we have produced some significant resources for those faced with a diagnosis of dementia and work has continued with the University and the Ideas Fund which has resulted in a successful bid for a second phase of the project which will start in June 2024.

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) Humber Teaching NHS Foundation Trust grant for memory assistant and treatment services (June 2023-May 2024)
- 2) 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 2024/25, hopefully with a second phase of work with the Ideas Fund and further work with East Riding Council.

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 3 to 6 months running costs. This equates to holding a minimum of £30,000 in reserve.

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)

Butterflies Memory Loss Support Group

Report of the Trustees
for the Year Ended 31 May 2024

Registered Charity number

1164316

Registered office

Studio 700
15 Princess Street
Hull
East Yorkshire
HU2 8BJ

Trustees

Ms E Frost Director
Mr G R Braithwaite Director
Dr A Symes Director

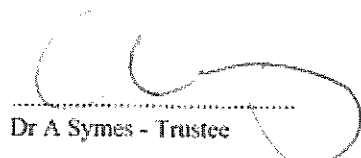
Independent Examiner

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 04 / 11 / 2024 and signed on its behalf by:


.....
Dr A Symes - 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 2024.

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.



Sophie Holmes FCCA ACA

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

Date: 16/12/24

Butterflies Memory Loss Support Group

Statement of Financial Activities
for the Year Ended 31 May 2024

		Unrestricted fund £	Restricted funds £	31/5/24 Total funds £	31/5/23 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	60,317	-	60,317	148,874
Other income		428	-	428	-
Total		60,745	-	60,745	148,874
EXPENDITURE ON					
Raising funds	3	93,163	-	93,163	107,047
NET INCOME/(EXPENDITURE)		(32,418)	-	(32,418)	41,827
RECONCILIATION OF FUNDS					
Total funds brought forward		94,031	-	94,031	52,204
TOTAL FUNDS CARRIED FORWARD		61,613	-	61,613	94,031

The notes form part of these financial statements

Butterflies Memory Loss Support Group

Balance Sheet
31 May 2024

	Notes	Unrestricted fund £	Restricted funds £	31/5/24 Total funds £	31/5/23 Total funds £
FIXED ASSETS					
Tangible assets	8	2,139	-	2,139	3,365
CURRENT ASSETS					
Debtors	9	2,014	-	2,014	1,616
Cash at bank and in hand		58,831	-	58,831	89,922
		<u>60,845</u>	<u>-</u>	<u>60,845</u>	<u>91,538</u>
CREDITORS					
Amounts falling due within one year	10	(1,371)	-	(1,371)	(872)
NET CURRENT ASSETS		<u>59,474</u>	<u>-</u>	<u>59,474</u>	<u>90,666</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>61,613</u>	<u>-</u>	<u>61,613</u>	<u>94,031</u>
NET ASSETS		<u>61,613</u>	<u>-</u>	<u>61,613</u>	<u>94,031</u>
FUNDS	11				
Unrestricted funds				61,613	94,031
TOTAL FUNDS				<u>61,613</u>	<u>94,031</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2024 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

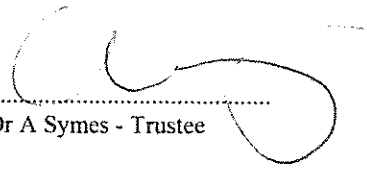
Butterflies Memory Loss Support Group

Balance Sheet - continued

31 May 2024

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 04/11/2024 and were signed on its behalf by:


.....
Dr A Symes - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 May 2024

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

Plant & Machinery -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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Butterflies Memory Loss Support Group

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

2. DONATIONS AND LEGACIES

	31/5/24	31/5/23
	£	£
Grants	8,125	75,591
Donations	28,679	61,202
Groups	23,513	12,081
	<u>60,317</u>	<u>148,874</u>

3. RAISING FUNDS

Raising donations and legacies

	31/5/24	31/5/23
	£	£
Support costs	<u>83,675</u>	<u>77,314</u>

4. NET INCOME/(EXPENDITURE)

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

	31/5/24	31/5/23
	£	£
Depreciation - owned assets	<u>1,226</u>	<u>1,226</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2024 nor for the year ended 31 May 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2024 nor for the year ended 31 May 2023.

6. STAFF COSTS

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

	31/5/24	31/5/23
Staff	<u>5</u>	<u>5</u>

Butterflies Memory Loss Support Group

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	148,874	-	148,874
EXPENDITURE ON			
Raising funds	107,047	-	107,047
NET INCOME	41,827	-	41,827
RECONCILIATION OF FUNDS			
Total funds brought forward	52,204	-	52,204
TOTAL FUNDS CARRIED FORWARD	94,031	-	94,031

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 June 2023 and 31 May 2024	1,575	7,655	9,230
DEPRECIATION			
At 1 June 2023	945	4,920	5,865
Charge for year	315	911	1,226
At 31 May 2024	1,260	5,831	7,091
NET BOOK VALUE			
At 31 May 2024	315	1,824	2,139
At 31 May 2023	630	2,735	3,365

Butterflies Memory Loss Support Group

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/5/24	31/5/23
	£	£
Other debtors	131	-
Prepayments	1,883	1,616
	<u>2,014</u>	<u>1,616</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/5/24	31/5/23
	£	£
Social security and other taxes	2	152
Other creditors	169	-
Accrued expenses	1,200	720
	<u>1,371</u>	<u>872</u>

11. MOVEMENT IN FUNDS

	At 1/6/23	Net movement in funds	At 31/5/24
	£	£	£
Unrestricted funds			
General fund	94,031	(32,418)	61,613
	<u>94,031</u>	<u>(32,418)</u>	<u>61,613</u>
TOTAL FUNDS	<u>94,031</u>	<u>(32,418)</u>	<u>61,613</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	60,745	(93,163)	(32,418)
	<u>60,745</u>	<u>(93,163)</u>	<u>(32,418)</u>
TOTAL FUNDS	<u>60,745</u>	<u>(93,163)</u>	<u>(32,418)</u>

Butterflies Memory Loss Support Group

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/6/22 £	Net movement in funds £	At 31/5/23 £
Unrestricted funds			
General fund	52,204	41,827	94,031
TOTAL FUNDS	<u>52,204</u>	<u>41,827</u>	<u>94,031</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	148,874	(107,047)	41,827
TOTAL FUNDS	<u>148,874</u>	<u>(107,047)</u>	<u>41,827</u>

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

	At 1/6/22 £	Net movement in funds £	At 31/5/24 £
Unrestricted funds			
General fund	52,204	9,409	61,613
TOTAL FUNDS	<u>52,204</u>	<u>9,409</u>	<u>61,613</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	209,619	(200,210)	9,409
TOTAL FUNDS	<u>209,619</u>	<u>(200,210)</u>	<u>9,409</u>

Butterflies Memory Loss Support Group

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

12. RELATED PARTY DISCLOSURES

The Charity employs Mrs J Cooke whose partner is Mr G R Braithwaite, who is a trustee.

Butterflies Memory Loss Support Group

Detailed Statement of Financial Activities
for the Year Ended 31 May 2024

	31/5/24 £	31/5/23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	8,125	75,591
Donations	28,679	61,202
Groups	23,513	12,081
	60,317	148,874
Other income		
Employment allowance	428	-
Total incoming resources	60,745	148,874
 EXPENDITURE		
Other trading activities		
Purchases	9,488	29,733
Support costs		
Management		
Wages	40,625	42,735
Social security	428	-
Pensions	137	-
Rent, rates and water	27,503	22,194
Insurance	1,901	1,473
Light and heat	750	945
Telephone	576	722
Postage and stationery	107	176
Sundries	13	-
Travel	8,097	5,278
	80,137	73,523
Finance		
Subscriptions	276	234
Depreciation of tangible fixed assets	1,226	1,226
	1,502	1,460
Information technology		
Repairs and renewals	-	767
Governance costs		
Accountancy and payroll	2,036	1,564

This page does not form part of the statutory financial statements

Butterflies Memory Loss Support Group

Detailed Statement of Financial Activities
for the Year Ended 31 May 2024

	31/5/24 £	31/5/23 £
Total resources expended	<u>93,163</u>	<u>107,047</u>
Net (expenditure)/income	<u>(32,418)</u>	<u>41,827</u>

This page does not form part of the statutory financial statements