

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 2025
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 2025

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Butterflies Memory Loss Support Group

Report of the Trustees **for the Year Ended 31 May 2025**

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 2025. 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, Hull City and East Riding councils, 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 three 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 2025**

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, alternating between our Headquarters building and 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 location on the 3rd floor of Stonefield House, King Edward Street, Hull, started to present us with major access issues when several incidents of lift failure resulted in difficulty in evacuating the premises, particularly with wheelchair-bound members. We started to investigate the possibility of moving to another location with ground floor space early in the financial year, and managed to secure new rental premises in Princes Street, Hull at the end of September 2024. We moved in fully by the end of October and the new property provides much more suitable accommodation over two floors, with ample secure parking and easy access to the City centre.

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. We have also introduced a new group for those who are waiting for a diagnosis, as the lead time for obtaining a diagnosis of dementia can be protracted and we have found that people needed advice in the interim.

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. A bid for further funding for expansion of this service is under review by East Riding Council and work on courses at three new locations is planned for 25/6.

Outings and trips

This year we continued our efforts in providing entertaining and fundraising events. With the help of Hull Truck Theatre we were able to arrange a group visit to the Christmas show this year, together with a Christmas meal at the Hull City Council catering college restaurant. We also arranged a visit to Eden Camp, which provoked a lot of interest from our members and carers.

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:

The Methodist Church

Humber Teaching NHS Foundation Trust - Voice & Influence forum delivery

Monthly draw

Hessle Dementia-Friendly Community

Answers On A Postcard (singing group)

Hull Ladies Choir

Helping Hands Home Care, Beverley

Butterflies Memory Loss Support Group

Report of the Trustees **for the Year Ended 31 May 2025**

OBJECTIVES AND ACTIVITIES

Matthew Good Foundation
British Science Foundation (Ideas Fund)
East Riding of Yorkshire - Good Life with Dementia courses
Napoleons Casino
Paypal Charity Fund
Just Giving
St. James Place Financial Management
Val Wood, Esme Moniz-Cook and Don Maskell
Donations from funerals

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 started 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 2024-May 2025)
- 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 2025/26, with the continuation of the 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.

Butterflies Memory Loss Support Group

Report of the Trustees
for the Year Ended 31 May 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
09598408 (England and Wales)

Registered Charity number
1164316

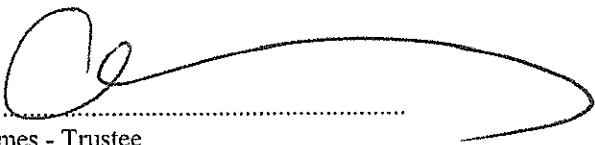
Registered office
Studio 700
15 Princess Street
Hull
East Yorkshire
HU2 8BJ

Trustees
Ms E Frost
Mr G R Braithwaite
Dr A Symes

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 07/10/25 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 2025.

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: 9/10/25

Butterflies Memory Loss Support Group

Statement of Financial Activities
for the Year Ended 31 May 2025

		Unrestricted fund £	Restricted funds £	31/5/25 Total funds £	31/5/24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies	2	53,458	64,491	117,949	60,317
Other income		783	-	783	428
Total		54,241	64,491	118,732	60,745
 EXPENDITURE ON					
Raising funds	3	85,027	12,212	97,239	93,163
 NET INCOME/(EXPENDITURE)		(30,786)	52,279	21,493	(32,418)
 RECONCILIATION OF FUNDS					
Total funds brought forward		61,613	-	61,613	94,031
 TOTAL FUNDS CARRIED FORWARD		30,827	52,279	83,106	61,613

The notes form part of these financial statements

Butterflies Memory Loss Support Group

Balance Sheet
31 May 2025

	Notes	Unrestricted fund £	Restricted funds £	31/5/25 Total funds £	31/5/24 Total funds £
FIXED ASSETS					
Tangible assets	8	1,260	-	1,260	2,139
CURRENT ASSETS					
Debtors	9	7,856	1,000	8,856	2,014
Cash at bank and in hand		22,442	51,279	73,721	58,831
		<u>30,298</u>	<u>52,279</u>	<u>82,577</u>	<u>60,845</u>
CREDITORS					
Amounts falling due within one year	10	(731)	-	(731)	(1,371)
NET CURRENT ASSETS		<u>29,567</u>	<u>52,279</u>	<u>81,846</u>	<u>59,474</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>30,827</u>	<u>52,279</u>	<u>83,106</u>	<u>61,613</u>
NET ASSETS		<u>30,827</u>	<u>52,279</u>	<u>83,106</u>	<u>61,613</u>
FUNDS	11				
Unrestricted funds				30,827	61,613
Restricted funds				<u>52,279</u>	<u>-</u>
TOTAL FUNDS				<u>83,106</u>	<u>61,613</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2025 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 2025

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 on07/10/25..... and were signed on its behalf by:

.....
Dr A Symes - Trustee

The notes form part of these financial statements

Butterflies Memory Loss Support Group

Notes to the Financial Statements **for the Year Ended 31 May 2025**

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.

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Butterflies Memory Loss Support Group

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

2. DONATIONS AND LEGACIES

	31/5/25	31/5/24
	£	£
Grants	66,991	8,125
Donations	26,351	28,679
Groups	24,607	23,513
	<u>117,949</u>	<u>60,317</u>

3. RAISING FUNDS

Raising donations and legacies

	31/5/25	31/5/24
	£	£
Support costs	<u>88,931</u>	<u>83,675</u>

4. NET INCOME/(EXPENDITURE)

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

	31/5/25	31/5/24
	£	£
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 2025 nor for the year ended 31 May 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

6. STAFF COSTS

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

	31/5/25	31/5/24
Staff	<u>5</u>	<u>5</u>

Butterflies Memory Loss Support Group

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	60,317	-	60,317
Other income	428	-	428
Total	<u>60,745</u>	<u>-</u>	<u>60,745</u>
EXPENDITURE ON			
Raising funds	93,163	-	93,163
NET INCOME/(EXPENDITURE)	(32,418)	-	(32,418)
RECONCILIATION OF FUNDS			
Total funds brought forward	94,031	-	94,031
TOTAL FUNDS CARRIED FORWARD	<u><u>61,613</u></u>	<u><u>-</u></u>	<u><u>61,613</u></u>

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 June 2024	1,575	7,655	9,230
Additions	347	-	347
At 31 May 2025	<u>1,922</u>	<u>7,655</u>	<u>9,577</u>
DEPRECIATION			
At 1 June 2024	1,260	5,831	7,091
Charge for year	315	911	1,226
At 31 May 2025	<u>1,575</u>	<u>6,742</u>	<u>8,317</u>
NET BOOK VALUE			
At 31 May 2025	<u><u>347</u></u>	<u><u>913</u></u>	<u><u>1,260</u></u>
At 31 May 2024	<u><u>315</u></u>	<u><u>1,824</u></u>	<u><u>2,139</u></u>

Butterflies Memory Loss Support Group

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/5/25	31/5/24
	£	£
Other debtors	7,780	131
Prepayments	1,076	1,883
	<u>8,856</u>	<u>2,014</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/5/25	31/5/24
	£	£
Social security and other taxes	-	2
Other creditors	28	169
Accrued expenses	703	1,200
	<u>731</u>	<u>1,371</u>

11. MOVEMENT IN FUNDS

	At 1/6/24	Net movement in funds	At 31/5/25
	£	£	£
Unrestricted funds			
General fund	61,613	(30,786)	30,827
Restricted funds			
British Science Association	-	52,279	52,279
TOTAL FUNDS	<u>61,613</u>	<u>21,493</u>	<u>83,106</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	54,241	(85,027)	(30,786)
Restricted funds			
British Science Association	64,491	(12,212)	52,279
TOTAL FUNDS	<u>118,732</u>	<u>(97,239)</u>	<u>21,493</u>

Butterflies Memory Loss Support Group

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

11. MOVEMENT IN FUNDS - continued

Comparatives for 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
TOTAL FUNDS	<u>94,031</u>	<u>(32,418)</u>	<u>61,613</u>

Comparative 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)
TOTAL FUNDS	<u>60,745</u>	<u>(93,163)</u>	<u>(32,418)</u>

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

	At 1/6/23 £	Net movement in funds £	At 31/5/25 £
Unrestricted funds			
General fund	94,031	(63,204)	30,827
Restricted funds			
British Science Association	-	52,279	52,279
TOTAL FUNDS	<u>94,031</u>	<u>(10,925)</u>	<u>83,106</u>

Butterflies Memory Loss Support Group

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

11. 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	114,986	(178,190)	(63,204)
Restricted funds			
British Science Association	64,491	(12,212)	52,279
TOTAL FUNDS	<u>179,477</u>	<u>(190,402)</u>	<u>(10,925)</u>

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 2025

	31/5/25 £	31/5/24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	66,991	8,125
Donations	26,351	28,679
Groups	24,607	23,513
	117,949	60,317
Other income		
Employment allowance	783	428
Total incoming resources	118,732	60,745
 EXPENDITURE		
Other trading activities		
Purchases	8,308	9,488
Support costs		
Management		
Wages	38,913	40,625
Social security	783	428
Pensions	134	137
Rent, rates and water	29,514	27,503
Insurance	1,570	1,901
Light and heat	1,627	750
Telephone	598	576
Postage and stationery	368	107
Sundries	575	13
Travel	7,748	8,097
Staff Training	780	-
	82,610	80,137
Finance		
Bank charges	459	-
Subscriptions	464	276
Depreciation of tangible fixed assets	1,226	1,226
	2,149	1,502
Information technology		
Repairs and renewals	170	-

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 2025

	31/5/25 £	31/5/24 £
Information technology		
Governance costs		
Accountancy and payroll	1,869	2,036
Legal fees	2,133	-
	<u>4,002</u>	<u>2,036</u>
Total resources expended	<u>97,239</u>	<u>93,163</u>
Net income/(expenditure)	<u>21,493</u>	<u>(32,418)</u>

This page does not form part of the statutory financial statements