

Belfast Butterfly Club

Northern Ireland · Charity number 100045

Details

Status Received

Registered 2014-03-18

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address 98 University Street
Belfast.
BT7 1he
BT7 1HE

Phone 07704799352

Email transbutterflyclub@gmail.com

Website www.belfastbutterflyclub.com

Activities

Purposes: 1. To relieve the emotional stress of all persons who are affected by transvestism and transsexualism. 2. To advance public education in respect of transvestism and transsexualism.

What the charity does: The advancement of education, The advancement of health or the saving of lives, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity

How the charity works:

Advice/advocacy/information, Counselling/support, Education/training, Gender, Human rights/equality, Medical/health/sickness, Research/evaluation, Volunteer development

Who the charity helps: General public, Men, Mental health, Women

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£318	£525	£0	0

Trustees

Name	Role	Appointed
Fiona Mcferran		
John Kenny		
Michelle Thompson		
Mr Walter Murray		
Sonia Everest		

Belfast Butterfly Club

Northern Ireland - Charity number 100045

Accounts

Belfast Butterfly Club

Accounts

for the year ended 31 March 2025

Belfast Butterfly Club

Information

Accountants

McGroarty McCafferty & Company Ltd
Accountants & Tax Consultants
2 Carlisle Terrace
Derry
BT48 6JX

Charity Number

NIC100045

Belfast Butterfly Club

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Belfast Butterfly Club

Independent Examiner's report to the charity committee members of Belfast Butterfly Club

We report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 2 - 5.

Respective responsibilities of charity committee members and examiner

As the charity's members you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

- examine the accounts under Section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Commission under Section 65(9) (b) of the Charities Act;
- state whether particular matters have come to my attention.

Basis of Independent examiner's report

We have examined your charity accounts as required under Section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65 (9)(b) of the Charities Act.

Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included considerations of any unusual items or disclosures in the accounts, and seeking explanation from you as charity members concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiner's Statement

We have completed our examination and have no concerns in respect of the matters 1 - 4 listed above and, in connection with the following Directions of the Charity Commission Northern Ireland; we have found no matters that require drawing to your attention.

M. G. McCafferty M. C. McCafferty & Co Ltd
McGroarty McCafferty & Company Ltd
Accountants and Tax Consultants
2 Carlisle Terrace
Derry
N Ireland
BT48 6JX

Date: 30th April 2025

Belfast Butterfly Club

Statement of Financial Activities for the year ended 31 March 2025

		Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Income and Expenditure					
Incoming Resources					
Sundry Income		318	-	318	630
Total Incoming Resources	5	<u>318</u>	<u>-</u>	<u>318</u>	<u>630</u>
Resources Expended					
Management & Administration	5.1	<u>525</u>	<u>-</u>	<u>525</u>	<u>456</u>
Net Incoming / (Outgoing) Resources		(207)	-	(207)	174
Balances brought forward 1 April 2024		<u>894</u>	<u>-</u>	<u>894</u>	<u>720</u>
Balances carried forward 31 March 2025		<u>687</u>	<u>-</u>	<u>687</u>	<u>894</u>

Belfast Butterfly Club

**Balance Sheet
as at 31 March 2025**

	2025		2024	
	£	£	£	£
Current Assets				
Cash at bank and in hand		<u>687</u>		<u>894</u>
Net Current Assets		<u>687</u>		<u>894</u>
Total Assets Less Current Liabilities		<u>687</u>		<u>894</u>
Funds				
Restricted		-		-
Unrestricted		<u>687</u>		<u>894</u>
		<u>687</u>		<u>894</u>

We approve these accounts and confirm that we have made available all relevant records and information for their preparation.

Fiona Mc Ferran
Committee Member

Date: 14/5/25

M Thompson
Committee Member

Date: 14/5/25

**Notes to the Accounts
for the year ended 31 March 2025**

1. Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

1.1. Accounting convention

The accounts are prepared under the historical cost convention modified when necessary, and in compliance with the Charities SORP (FRS 102).

2. Income

(i) Grants

Grants represents all amounts received and receivable during the year.

Capital grants are released to the Statement of Financial Activities in the year in which they are received in line with the Charities SORP (FRS 102).

Revenue grants are credited to the Statement of Financial Activities in the year they are received.

(ii) Donations & administration income.

This comprises amounts received during the year.

3. Expenditure

(i) Direct Charitable Expenditure

This represents all expenditure directly attributable to charitable causes.

(ii) Management & Administration

This includes all other expenditure not directly allocated above and a portion of the overhead costs attributable to management and administration.

4. Taxation

Belfast Butterfly Club is exempt from tax as it has charitable status.

**Notes to the Accounts
for the year ended 31 March 2025**

5 Incoming Resources

Restricted Funds	2025	2024
	£	£
	_____	_____
	-	-
	=====	=====
 Unrestricted Funds	 2025	 2024
	£	£
Other income Unrestricted	318	630
	_____	_____
	318	630
	=====	=====
 Total Income	 318	 630
	=====	=====

5.1 Resources Expended

	Unrestricted	Restricted	Total	Total
Management & Administration	Funds	Funds	2025	2024
	£	£	£	£
Premises	148	-	148	147
Postage, printing & stationary	4	-	4	-
Miscellaneous expenses	68	-	68	-
Accountancy	252	-	252	252
Bank Charges	53	-	53	57
	_____	_____	_____	_____
	525	-	525	456
	=====	=====	=====	=====

Belfast Butterfly Club

Northern Ireland - Charity number 100045

Accounts

Belfast Butterfly Club
Accounts
for the year ended 31 March 2024

Belfast Butterfly Club

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Belfast Butterfly Club

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M. Groarty McCafferty & Co Ltd
McGroarty McCafferty & Company Ltd
Accountants and Tax Consultants
2 Carlisle Terrace
Derry
N Ireland
BT48 6JX

Date: 29th May 2024

Belfast Butterfly Club

**Statement of Financial Activities
for the year ended 31 March 2024**

		Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Income and Expenditure					
Incoming Resources					
Sundry Income		630	-	630	680
Total Incoming Resources	5	<u>630</u>	<u>-</u>	<u>630</u>	<u>680</u>
Resources Expended					
Management & Administration	5.1	456	-	456	583
Net Incoming / (Outgoing) Resources		174	-	174	97
Balances brought forward 1 April 2023		<u>697</u>	<u>23</u>	<u>720</u>	<u>623</u>
Balances carried forward 31 March 2024		<u>871</u>	<u>23</u>	<u>894</u>	<u>720</u>

Belfast Butterfly Club

**Balance Sheet
as at 31 March 2024**

	2024		2023	
	£	£	£	£
Current Assets				
Cash at bank and in hand		894		720
Net Current Assets		894		720
Total Assets Less Current Liabilities		894		720
Funds				
Restricted		23		23
Unrestricted		871		697
		894		720

We approve these accounts and confirm that we have made available all relevant records and information for their preparation.

M Thompson
Committee Member

Date: 29 May 2024

Fiona Mc Gowan
Committee Member

Date: 29 May 2024

**Notes to the Accounts
for the year ended 31 March 2024**

1. Accounting policies

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This comprises amounts received during the year.

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(i) Direct Charitable Expenditure

This represents all expenditure directly attributable to charitable causes.

(ii) Management & Administration

This includes all other expenditure not directly allocated above and a portion of the overhead costs attributable to management and administration.

4. Taxation

Belfast Butterfly Club is exempt from tax as it has charitable status.

**Notes to the Accounts
for the year ended 31 March 2024**

5 Incoming Resources

	2024	2023
Restricted Funds	£	£
	-	-
	-	-
 Unrestricted Funds	 2024	 2023
	£	£
Other income Unrestricted	630	680
	630	680
	630	680
Total Income	630	680

5.1 Resources Expended

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Management & Administration				
Premises	147	-	147	255
Postage, printing & stationary	-	-	-	18
Accountancy	252	-	252	252
Bank Charges	57	-	57	58
	456	-	456	583
	456	-	456	583

Belfast Butterfly Club

Northern Ireland - Charity number 100045

Annual report

Belfast Butterfly Club (NIC 100045)

Trustees' Annual Report 2023 – 24

Introduction

This is the annual report of the Trustees of the Belfast Butterfly Club (NIC 100045) for the financial year from 1 April 2023 to 31 March 2024.

Registered address of the charity: 98 University Street, Belfast BT7 1HE

Trustees: John Kenny (Chair), Sonia Everest, Fiona McFerran, Walter Murray and Michelle Thompson.

The Belfast Butterfly Club is governed by its Constitution dating from its inception in September 1991 as amended following consultation with HMRC in 1993. The charity is managed by a committee, comprised of permanent trustees and annually elected volunteers, which meets on a regular basis.

Purposes of the charity

- (i) To relieve the emotional stress of all persons who are affected by transvestism and transsexualism.
- (ii) To advance public education in respect of transvestism and transsexualism.

The potential direct benefits to our clients which flow from Purpose (i) are an improvement in overall mental health and well-being leading to an improved quality of life, a reduction in social isolation and marginalisation, improved self-confidence and self-acceptance as a result of the easing of fears and concerns about gender identity issues, a reduction in drug and alcohol addiction, depression, self-harm and suicide arising from the provision of practical information and advice. These benefits are evidenced by the feedback which we receive from our clients both in person and in writing as well as in surveys carried out independently. There is no harm accruing to anyone which is attributable to this purpose. The charity's beneficiaries in relation to this purpose are transgendered people (i.e. transvestites and transsexuals), their families and friends in Northern Ireland, including those who volunteer to help the charity achieve its purposes. No distinction is drawn between our members and other service users (who choose not to become members) in relation to access to our services. There is no private benefit to our trustees or others flowing from this purpose as our trustees are not transgendered, we have no paid staff and our volunteers are included in our target group of clients.

The potential direct benefits which flow from Purpose (ii) are a greater awareness of gender identity issues and more informed understanding of transgendered people within society in general, leading to less irrational fear which can be the cause of threatening and anti-social

behaviour towards transvestites and transsexuals. These benefits are evidenced by the powerful message of social inclusion and equality which appears to have got through to key persons in government, government agencies and even the media, challenging prejudice and starting to remove obstacles to acceptance and respect. Changes in legislation over recent years are evidence of this, leading to a gradual transformation in the prevailing social environment to one that is supportive and inclusive of transgendered people with an eventual reduction in the scope and frequency of unfair treatment of people who are transgendered, including discrimination in the workplace, barriers to access to a wide variety of health services and a denial of basic human rights. There is no harm accruing to anyone which is attributable to this purpose. The charity's beneficiaries in relation to this purpose are the wider public which makes up society as a whole in Northern Ireland, including the media, health professionals, politicians and those who work for public authorities and have a part to play in furthering the equality and social inclusion agendas. There is no private benefit to anyone flowing from this purpose other than the incidental benefit of being able to live in a better informed and more inclusive society.

Financial commentary

During the financial year under review the Belfast Butterfly Club's income from members' donations totalled £630 while expenditure on the provision of services was £456. Since £720 had been carried forward from the previous year a surplus balance of £894 is carried forward into the 2024-25 financial year.

Activities

The principal methods used to deliver on the organisation's purposes are the running of a telephone helpline service and a programme of monthly and weekly meetings designed to give people the opportunity to express their transgender status in a supportive and non-judgemental environment. This is supplemented by the provision of an attractive website, Facebook page and e-mail response service to deal with specific information queries.

Having obtained a free hosting service for a new website, repeated attempts to recruit a web designer willing to work with WordPress software on a pro bono basis proved unsuccessful. The lack of a web presence did contribute to a huge jump in the number of calls to the helpline as people sought information they would have previously found online. Eventually in January a club member donated a paid-for website to fill the year long gap without a web presence. Unfortunately the basic package did not include web statistics but the club hopes that the attractive design will gradually lead to more people making contact over the coming year.

The programme of guest speakers at the monthly open meetings again attracted interest though the weekly get-togethers have been less frequent than previously.

Renewed efforts to engage the membership and bring in new members in the months ahead will be needed if the decline in involvement is to be reversed and new initiatives introduced.

The full commitment of all active members will be necessary in order to build on the work done to date.

Statistics 2023-24 (in brackets 2022-23)

Total attendance -	83	(157) ↓
Number of meetings -	18	(24) ↓
Duration -	60.30 hrs	(83.45hrs) ↓
Donations -	£ 630	(£680) ↓
Number of calls -	300	(37) ↑
e-mail items -	251	(704) ↓
Website statistics -	N/A	

Achievements

In many ways it has been a disappointing year for the club although the behind-the-scenes work continued unabated and the creation of a new website and some interesting discussions at meetings have been important highlights.

Conclusion

In preparing this report the Trustees of the Belfast Butterfly Club have had due regard for the guidance on public benefit from the Northern Ireland Charity Commission and other documentation produced by the Commission and are of the view that the club is operating in full compliance with its duties as a charity.

Signed on behalf of the Trustees : *J. Kenny*

25 September 2024

John Kenny

Chairman

Belfast Butterfly Club

Northern Ireland - Charity number 100045

Annual return

Belfast Butterfly Club
Accounts
for the year ended 31 March 2024

Belfast Butterfly Club

Information

Accountants

McGroarty McCafferty & Company Ltd
Accountants & Tax Consultants
2 Carlisle Terrace
Derry
BT48 6JX

Charity Number

NIC100045

Belfast Butterfly Club

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M. Groarty McCafferty & Co Ltd
McGroarty McCafferty & Company Ltd
Accountants and Tax Consultants
2 Carlisle Terrace
Derry
N Ireland
BT48 6JX

Date: 29th May 2024

Belfast Butterfly Club

**Statement of Financial Activities
for the year ended 31 March 2024**

		Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Income and Expenditure					
Incoming Resources					
Sundry Income		630	-	630	680
Total Incoming Resources	5	<u>630</u>	<u>-</u>	<u>630</u>	<u>680</u>
Resources Expended					
Management & Administration	5.1	456	-	456	583
Net Incoming / (Outgoing) Resources		174	-	174	97
Balances brought forward 1 April 2023		<u>697</u>	<u>23</u>	<u>720</u>	<u>623</u>
Balances carried forward 31 March 2024		<u>871</u>	<u>23</u>	<u>894</u>	<u>720</u>

Belfast Butterfly Club

**Balance Sheet
as at 31 March 2024**

	2024		2023	
	£	£	£	£
Current Assets				
Cash at bank and in hand		894		720
Net Current Assets		894		720
Total Assets Less Current Liabilities		894		720
Funds				
Restricted		23		23
Unrestricted		871		697
		894		720

We approve these accounts and confirm that we have made available all relevant records and information for their preparation.

M Thompson
Committee Member

Date: 29 May 2024

Fiona Mc Gowan
Committee Member

Date: 29 May 2024

**Notes to the Accounts
for the year ended 31 March 2024**

1. Accounting policies

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(i) Grants

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4. Taxation

Belfast Butterfly Club is exempt from tax as it has charitable status.

**Notes to the Accounts
for the year ended 31 March 2024**

5 Incoming Resources

Restricted Funds	2024	2023
	£	£
	<u> </u>	<u> </u>
	-	-
	<u> </u>	<u> </u>
 Unrestricted Funds	 2024	 2023
	£	£
Other income Unrestricted	<u>630</u>	<u>680</u>
	<u>630</u>	<u>680</u>
 Total Income	 <u>630</u>	 <u>680</u>

5.1 Resources Expended

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2024	2023
	£	£	£	£
Management & Administration				
Premises	147	-	147	255
Postage, printing & stationary	-	-	-	18
Accountancy	252	-	252	252
Bank Charges	57	-	57	58
	<u>456</u>	<u> </u>	<u>456</u>	<u>583</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Belfast Butterfly Club

Northern Ireland - Charity number 100045

Accounts

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for the year ended 31 March 2023

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McGroarty M. McCafferty & Co Ltd
McGroarty McCafferty & Company Ltd
Accountants and Tax Consultants
2 Carlisle Terrace
Derry
N Ireland
BT48 6JX

Date: 26th July 2023

Belfast Butterfly Club

**Statement of Financial Activities
for the year ended 31 March 2023**

		Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Income and Expenditure					
Incoming Resources					
Sundry Income		680	-	680	370
Total Incoming Resources	5	<u>680</u>	<u>-</u>	<u>680</u>	<u>370</u>
Resources Expended					
Management & Administration	5.1	583	-	583	487
Net Incoming / (Outgoing) Resources		97	-	97	(117)
Balances brought forward 1 April 2022		<u>600</u>	<u>23</u>	<u>623</u>	<u>740</u>
Balances carried forward 31 March 2023		<u>697</u>	<u>23</u>	<u>720</u>	<u>623</u>

Belfast Butterfly Club

**Balance Sheet
as at 31 March 2023**

	2023		2022	
	£	£	£	£
Current Assets				
Cash at bank and in hand		720		623
		<u>720</u>		<u>623</u>
Net Current Assets		720		623
		<u>720</u>		<u>623</u>
Total Assets Less Current Liabilities				
		720		623
		<u>720</u>		<u>623</u>
Funds				
Restricted		23		23
Unrestricted		697		600
		<u>720</u>		<u>623</u>
		<u>720</u>		<u>623</u>

We approve these accounts and confirm that we have made available all relevant records and information for their preparation.


Committee Member

Date: 26 July 2023


Committee Member

Date: 26 July 2023

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for the year ended 31 March 2023**

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3. Expenditure

(i) Direct Charitable Expenditure

This represents all expenditure directly attributable to charitable causes.

(ii) Management & Administration

This includes all other expenditure not directly allocated above and a portion of the overhead costs attributable to management and administration.

4. Taxation

Belfast Butterfly Club is exempt from tax as it has charitable status.

**Notes to the Accounts
for the year ended 31 March 2023**

5 Incoming Resources

Restricted Funds	2023	2022
	£	£
	<u> </u>	<u> </u>
	-	-
	<u> </u>	<u> </u>
 Unrestricted Funds	 2023	 2022
	£	£
Other income Unrestricted	<u>680</u>	<u>370</u>
	<u>680</u>	<u>370</u>
 Total Income	 <u>680</u>	 <u>370</u>

5.1 Resources Expended

	Unrestricted	Restricted	Total	Total
Management & Administration	Funds	Funds	2023	2022
	£	£	£	£
Premises	255	-	255	130
Postage, printing & stationary	18	-	18	-
Miscellaneous expenses	1	-	1	32
Accountancy	252	-	252	240
Bank Charges	58	-	58	26
	<u>582</u>	<u> </u>	<u>582</u>	<u>428</u>
	<u>582</u>	<u> </u>	<u>582</u>	<u>428</u>

Belfast Butterfly Club

Northern Ireland - Charity number 100045

Annual report

Belfast Butterfly Club (NIC 100045)

Trustees' Annual Report 2022 – 23

Introduction

This is the annual report of the Trustees of the Belfast Butterfly Club (NIC 100045) for the financial year from 1 April 2022 to 31 March 2023.

Registered address of the charity: 98 University Street, Belfast BT7 1HE

Trustees: John Kenny (Chair), Sonia Everest, Fiona McFerran, Walter Murray and Michelle Thompson.

The Belfast Butterfly Club is governed by its Constitution dating from its inception in September 1991 as amended following consultation with HMRC in 1993. The charity is managed by a committee, comprised of permanent trustees and annually elected volunteers, which meets on a regular basis.

Purposes of the charity

- (i) To relieve the emotional stress of all persons who are affected by transvestism and transsexualism.
- (ii) To advance public education in respect of transvestism and transsexualism.

The potential direct benefits to our clients which flow from Purpose (i) are an improvement in overall mental health and well-being leading to an improved quality of life, a reduction in social isolation and marginalisation, improved self-confidence and self-acceptance as a result of the easing of fears and concerns about gender identity issues, a reduction in drug and alcohol addiction, depression, self-harm and suicide arising from the provision of practical information and advice. These benefits are evidenced by the feedback which we receive from our clients both in person and in writing as well as in surveys carried out independently. There is no harm accruing to anyone which is attributable to this purpose. The charity's beneficiaries in relation to this purpose are transgendered people (i.e. transvestites and transsexuals), their families and friends in Northern Ireland, including those who volunteer to help the charity achieve its purposes. No distinction is drawn between our members and other service users (who choose not to become members) in relation to access to our services. There is no private benefit to our trustees or others flowing from this purpose as our trustees are not transgendered, we have no paid staff and our volunteers are included in our target group of clients.

The potential direct benefits which flow from Purpose (ii) are a greater awareness of gender identity issues and more informed understanding of transgendered people within society in general, leading to less irrational fear which can be the cause of threatening and anti-social

behaviour towards transvestites and transsexuals. These benefits are evidenced by the powerful message of social inclusion and equality which appears to have got through to key persons in government, government agencies and even the media, challenging prejudice and starting to remove obstacles to acceptance and respect. Changes in legislation over recent years are evidence of this, leading to a gradual transformation in the prevailing social environment to one that is supportive and inclusive of transgendered people with an eventual reduction in the scope and frequency of unfair treatment of people who are transgendered, including discrimination in the workplace, barriers to access to a wide variety of health services and a denial of basic human rights. There is no harm accruing to anyone which is attributable to this purpose. The charity's beneficiaries in relation to this purpose are the wider public which makes up society as a whole in Northern Ireland, including the media, health professionals, politicians and those who work for public authorities and have a part to play in furthering the equality and social inclusion agendas. There is no private benefit to anyone flowing from this purpose other than the incidental benefit of being able to live in a better informed and more inclusive society.

Financial commentary

During the financial year under review the Belfast Butterfly Club's income from members' donations totalled £680 while expenditure on the provision of services was £583. Since £623 had been carried forward from the previous year a surplus balance of £720 is carried forward into the 2023-24 financial year.

Activities

The principal methods used to deliver on the organisation's purposes are the running of a telephone helpline service and a programme of monthly and weekly meetings designed to give people the opportunity to express their transgender status in a supportive and non-judgemental environment. This is supplemented by the provision of an attractive website, Facebook page and e-mail response service to deal with specific information queries. A Whats App Group has been added to the contact options.

Towards the end of the year under consideration the organisation hosting the club's website at no cost stopped doing so without explanation or consultation and failed to respond to correspondence, having previously terminated the e-mail service, also without explanation. This accounts for the significant reduction in the number of e-mails received as it has taken time for the new address to become widely known. Work to create a new website is ongoing.

However, the varied programme of guest speakers, including the PSNI and a lawyer, as well as experienced gender transitioners, make-up and wig demonstrations have all served to increase attendances.

Statistics 2022-23 (in brackets 2021-22)

Total attendance -	157	(59) ↑
Number of meetings -	24	(14) ↑

Duration -	83.45hrs	(58.15hrs)	↑
Donations -	£ 680	(£370)	↑
Number of calls -	37	(50)	↓
e-mail items -	704	(2,332)	↓
Website hits -	725,642	(620,426)	↑
Website visitors -	188,127	(161,759)	↑

Achievements

The year 2022 -23 has been one of general steady progress on the road back from the devastating social effects of the pandemic. It is acknowledged that it will still take some time before attendance at meetings is fully restored to previous levels. The reinstatement of an effective website should help cement that progress over the coming year.

Conclusion

In preparing this report the Trustees of the Belfast Butterfly Club have had due regard for the guidance on public benefit from the Northern Ireland Charity Commission and other documentation produced by the Commission and are of the view that the club is operating in full compliance with its duties as a charity.

Signed on behalf of the Trustees : *J. Kenny*

27 September 2023

John Kenny

Chairman

Belfast Butterfly Club

Northern Ireland - Charity number 100045

Annual return

Belfast Butterfly Club

Accounts

for the year ended 31 March 2023

Belfast Butterfly Club

Information

Accountants

McGroarty McCafferty & Company Ltd
Accountants & Tax Consultants
2 Carlisle Terrace
Derry
BT48 6JX

Charity Number

NIC100045

Belfast Butterfly Club

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Income & Expenditure account	2
Balance sheet	3
Notes to the accounts	4 - 5

Belfast Butterfly Club

**Independent Examiner's report to the charity committee members of
Belfast Butterfly Club**

We report on the accounts of the charity for the year ended 31 March 2023, which are set out on pages 2 - 5.

Respective responsibilities of charity committee members and examiner

As the charity's members you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

- examine the accounts under Section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Commission under Section 65(9) (b) of the Charities Act;
- state whether particular matters have come to my attention.

Basis of Independent examiner's report

We have examined your charity accounts as required under Section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65 (9)(b) of the Charities Act.

Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included considerations of any unusual items or disclosures in the accounts, and seeking explanation from you as charity members concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiner's Statement

We have completed our examination and have no concerns in respect of the matters 1 - 4 listed above and, in connection with the following Directions of the Charity Commission Northern Ireland; we have found no matters that require drawing to your attention.

McGroarty M. McCafferty & Co Ltd
McGroarty McCafferty & Company Ltd
Accountants and Tax Consultants
2 Carlisle Terrace
Derry
N Ireland
BT48 6JX

Date: 26th July 2023

Belfast Butterfly Club

**Statement of Financial Activities
for the year ended 31 March 2023**

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Income and Expenditure				
Incoming Resources				
Sundry Income	680	-	680	370
Total Incoming Resources	5 <u>680</u>	- <u>-</u>	680 <u>680</u>	370 <u>370</u>
Resources Expended				
Management & Administration	5.1 <u>583</u>	<u>-</u>	<u>583</u>	<u>487</u>
Net Incoming / (Outgoing) Resources	97	-	97	(117)
Balances brought forward 1 April 2022	<u>600</u>	<u>23</u>	<u>623</u>	<u>740</u>
Balances carried forward 31 March 2023	<u>697</u>	<u>23</u>	<u>720</u>	<u>623</u>

Belfast Butterfly Club

**Balance Sheet
as at 31 March 2023**

	2023		2022	
	£	£	£	£
Current Assets				
Cash at bank and in hand		720		623
		<u>720</u>		<u>623</u>
Net Current Assets		720		623
		<u>720</u>		<u>623</u>
Total Assets Less Current Liabilities				
		720		623
		<u>720</u>		<u>623</u>
Funds				
Restricted		23		23
Unrestricted		697		600
		<u>720</u>		<u>623</u>
		<u>720</u>		<u>623</u>

We approve these accounts and confirm that we have made available all relevant records and information for their preparation.


Committee Member

Date: 26 July 2023


Committee Member

Date: 26 July 2023

**Notes to the Accounts
for the year ended 31 March 2023**

1. Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

1.1. Accounting convention

The accounts are prepared under the historical cost convention modified when necessary, and in compliance with the Charities SORP (FRS 102).

2. Income

(i) Grants

Grants represents all amounts received and receivable during the year.

Capital grants are released to the Statement of Financial Activities in the year in which they are received in line with the Charities SORP (FRS 102).

Revenue grants are credited to the Statement of Financial Activities in the year they are received.

(ii) Donations & administration income.

This comprises amounts received during the year.

3. Expenditure

(i) Direct Charitable Expenditure

This represents all expenditure directly attributable to charitable causes.

(ii) Management & Administration

This includes all other expenditure not directly allocated above and a portion of the overhead costs attributable to management and administration.

4. Taxation

Belfast Butterfly Club is exempt from tax as it has charitable status.

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 Total Income	 <u>680</u>	 <u>370</u>

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