

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

Contents

	Page
Independent Examiners Report	1
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>	<u>680</u>	<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.

P. McAfee
Committee Member

Date: 26 July 2023

M. Thompson
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.

**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>