

**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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## **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 2024, 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. 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 £
<b>Income and Expenditure</b>				
<b>Incoming Resources</b>				
Sundry Income	630	-	630	680
<b>Total Incoming Resources</b>	<u>630</u>	<u>-</u>	<u>630</u>	<u>680</u>
	5			
<b>Resources Expended</b>				
Management & Administration	456	-	456	583
<b>Net Incoming / (Outgoing) Resources</b>	<u>174</u>	<u>-</u>	<u>174</u>	<u>97</u>
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	
	£	£	£	£
<b>Current Assets</b>				
Cash at bank and in hand		894		720
<b>Net Current Assets</b>		894		720
<b>Total Assets Less Current Liabilities</b>		894		720
<b>Funds</b>				
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**

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 2024**

**5 Incoming Resources**

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

**5.1 Resources Expended**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Management &amp; Administration</b>				
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>