

A Bear Named Buttony SCIO

Scottish Charity No – SC049781

Annual Report and Financial Statements

For the year ended 30 November 2025

Trustees' Annual Report

For the year ended 30 November 2025

The trustees have pleasure in presenting their report together with the financial statements for the year ended 30 November 2025.

Charity Name

A Bear Named Buttony SCIO

Charity no

SC049781

Address

c/o Amber Computing Limited, Tillyneuk, 28 Pannanich Road, Ballater, Aberdeenshire, AB35 5PA

Trustees on Date Annual Report Approved

Gail Thomson (Chair)

Michael Foy (Vice-Chair)

Helen Macfarlane (Secretary)

Jenny Gow (Founder and Treasurer)

Chris Driver

Nicky O'Flaherty

Lynn Park

Kerry Thomson

Kathryn Bradley

Samantha Birnie

Other trustees during the year to 30 November 2025

Donna Bain (resignation date 21/01/25)

Carmen Irving (resignation date 21/05/25)

Signed on behalf of the Trustees

Date _____

Independent Examiner's Report to the Trustees of A Bear Named Buttony

I report on the accounts of the charity for the year ended 30 November 2025.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Adele Middler FCCA, Goval Farm, Dyce, Aberdeen AB21 0HS

1 April 2026

Structure Governance and Management

Governing Document

A Bear Named Buttony was first registered as a Scottish Charitable Incorporated Organisation (SCIO) on 26 November 2019 and has a written constitution.

Changes to the original constitution have been made as follows:

Amendment to permit virtual Board meetings and virtual AGM, notified to OSCR 20 November 2020

Amendment to charitable purposes, approved by OSCR 21 February 2024

Trustee Recruitment and Appointment

The charity is governed by a Board of Trustees. The roles of Chair, Secretary and Treasurer are clearly defined; these office bearers are elected by Board members. Members retire and may be re-appointed in accordance with the constitution. The maximum number of trustees is 12. The Board consider that the current cohort of 10 members have the requisite skills and experience to support the charity in achieving its stated purposes.

Trustees comprise a mixture of individuals with personal, specific interest in stomas, bowel disease, business knowledge and clinical expertise. Trustees who apply, or are approached, to join the Board attend an interview, sign the statutory declaration and are provided with a Trustee Pack. New Trustees are supported by existing Board members as they familiarise themselves with the charity's operations and projects.

The 2025 AGM was held on 21 January 2025 followed by regular Board meetings throughout the year:

- 25 March 2025
- 25 May 2025
- 27 July 2025
- 21 September 2025
- 23 November 2025

Charitable purposes

A Bear Named Buttony has the following purposes as set out at paragraph 4 of our constitution:

- 4.1 To support children and young people with a stoma, by providing a specially created teddy bear, "A Bear Named Buttony". The bear is a CE approved toy, adapted by volunteers, with a button stoma in the same position as the child's own stoma. Buttony Bear has proved to bring instant friendship, support and comfort to a child and their family. This makes the transition from undergoing surgery to living with a stoma less traumatic.
- 4.2 To support, educate and raise public awareness about life with a stoma. There is a stigma attached to living with a stoma. We aim to reduce that stigma by giving presentations about our work to interested groups and health professionals. We intend to develop and distribute an educational pack created specifically for nursery and primary school children.
- 4.3 To support the work of paediatric stoma nurses by supplying appropriate resources. We shall develop initiatives to support and enhance the lives of children, young people and their families living with a stoma.

Main activities and achievements of the charity

These are detailed in our Trustees Report and Annual Review 2025 available on our website

<https://www.buttonybear.org.uk>

Policy on Reserves

The Board calculate that reserves equal to 6 months of the previous year's unrestricted expenditure (adjusted for inflation) are required to allow the charity to maintain a continuous service to the children and young people who are supported by the charity.

Reserves for 2026 are £65,000.

Details of any deficit

The accounts for the year show a total deficit of £14,266. This deficit is principally the result of expenditures on resources carried forward into the new year. (Reprint of book invoice November, Sim & Skills invoice October, Bear order November).

Donated services and facilities

Volunteer hours

The trustees are grateful to over 50 volunteers who give freely of their time and play a vital role in the running of the charity. This helps to keep costs and overheads to a minimum and allows us to respond quickly and effectively to requests for support from children, young people, their families and stoma nurses.

Storage and premises

A Bear Named Buttony has no permanent or leased premises. Trustees and volunteers donate space in their homes to store products ready for dispatch. Assembling young adult packs, sewing and postal preparations, amongst other tasks, are all undertaken in the houses of volunteers. We are extremely appreciative of the volunteers and families who accommodate our work in this way.

IT support

All IT services and support are provided pro-bono by Amber Computing Ltd. The Board thank the Directors and staff at Amber for their continued and generous support.

Stoma pouches

A Bear Named Buttony supports children and young people with a stoma by providing a specially created teddy bear. The bear is a UKCE approved toy, adapted by volunteers, with a button stoma in the same position as the child's own stoma.

Buttony's stoma pouches are specially manufactured to comply with UKCA regulations and are donated by Pelican Healthcare Ltd. The Board are very grateful to Pelican Healthcare Ltd for meeting the costs of this key element in the production of our bears.

Amazon Wish-list

Our supporters gifted items to the value of £521 from our Amazon Wish List. Products on the list, such as fabric, stationery, and small items for our young adult or urostomy packs, are essential to our operation. We are indebted to everyone who purchased these items and helped to cover our costs.

**Statement of Receipts and Payments for the year ended
30 November 2025**

	Unrestricted Funds	Restricted Funds	Year ended 30/11/2025	Year ended 30/11/2024
Receipts				
Donations <i>(Note 8)</i>	59,819	-	59,819	91,589
Bank interest received	291	-	291	-
Charitable activities <i>(Note8)</i>	11,583	-	11,583	-
Total receipts	<u>71,693</u>	<u>-</u>	<u>71,693</u>	<u>91,589</u>
Payments				
Cost of charitable Activities <i>(Notes 5 & 9)</i>	85,197	-	85,197	76,279
Governance costs	570	-	570	570
Purchase of equipment	192	-	192	1,245
Total payments	<u>85,959</u>	<u>-</u>	<u>85,959</u>	<u>78,094</u>
(Deficit)/Surplus for the year	(14,266)	-	(14,266)	13,495
Transfers between funds <i>(Note 7)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(Deficit)/Surplus for the year	<u>(14,266)</u>	<u>-</u>	<u>(14,266)</u>	<u>13,495</u>

Statement of Balances - As at 30 November 2025

	Unrestricted Funds (Note 2)	Restricted Funds (Note 2)	Total 2025	Total 2024
Opening cash at bank and in hand	77,641	5,097	82,738	69,243
Surplus/(Deficit) for the year	(14,266)	-	(14,266)	13,495
Closing cash at bank and in hand	<u>63,375</u>	<u>5,097</u>	<u>68,472</u>	<u>82,738</u>

Bank and Cash Balances

Bank account	63,375	5,097	68,472	82,738
	<u>63,375</u>	<u>5,097</u>	<u>68,472</u>	<u>82,738</u>

**Notes to the accounts - for the year ended 30
November 2025**

1 Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3 Grants payable

No grants were paid during the year.

4 Trustee remuneration

No remuneration was paid to any Trustee, or person connected to a Trustee.

5 Trustee expenses

During the year travel expenses totalling £2,348 were repaid for Charity Trustees to attend conferences throughout the year.

6 Related party transactions

During the year there were no transactions incurred between the Charity and any Charity Trustee or person connected to a Charity Trustee. With the exception of the re-imbursment to Trustees of their travel expenses to conferences to represent the charity throughout the year, see note 5 above.

7 Transfer between funds

There were no transfers between unrestricted and restricted funds during the year.

8 Donations and income

Income decreased by almost 22% compared to the previous year. The income represents fundraising, donations and sponsorship from many individuals and regular supporters.

9 Cost of charitable activities

Main areas of spending (to nearest £100) were:

Bears	£34,500
Stoma Training Models	£4,900
Young Adult Packs	£9,400
Books	£12,000
Postage	£5,400

Costs represent the amounts paid in the year and includes payments for stock to be used in our first quarter of operations in 2026.

10 Assets

The charity holds the following assets: a shed at a value of £1,245, an ipad at a value of £192 and a laptop at a value of £450.

11 Creditors

Included in creditors is £570 relating to the governance cost of the independent examiner's fee.

12 Risk Management

With no material on-going commitments and no employees, the Trustees consider the charity has little exposure to either financial or operational risks. The Trustees have considered the risk of funds retained with one banking institution but consider any risk to be mitigated by depositing funds with a Bank that is covered by the Bank of England's Financial Services Compensation Scheme.