

fully signed
version

Company Number 06666946

Buttercup Children's Trust
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 August 2025

Buttercup Children's Trust

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BUTTERCUP CHILDREN'S TRUST

DIRECTORS AND TRUSTEES REPORT FOR THE YEAR ENDED 31 AUGUST 2025

LEGAL AND ADMINISTRATIVE INFORMATION

LEGAL STATUS	A Company limited by guarantee not having a share capital. The governing instrument is the Company's Articles of Association. The company was registered as a Charity on 12 February 2009.
DIRECTORS AND TRUSTEES	Ronald Kenneth Coulter Joseph Lionel Telemacque Tony Jack Thornton
REGISTERED OFFICE AND PRINCIPAL ADDRESS	Suite 11 Enterprise Hub 62 Tong Street Bradford West Yorkshire BD4 9LX
COMPANY REGISTRATION	Registered in England No. 06666946
REGISTERED CHARITY NO.	1128027 (England and Wales) SC042679 (Scotland)
ACCOUNTANT	Andrew S Parker Chartered Accountant 16 Foundry Close Lancaster LA2 6FE
BANKERS	HSBC PO Box 45 47 Market Street Bradford BD1 1LW

BUTTERCUP CHILDREN'S TRUST

DIRECTORS AND TRUSTEES REPORT FOR THE YEAR ENDED 31 AUGUST 2025

The Directors and Trustees present their Report and Financial Statements for the year ended 31 August 2025.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities.

PRINCIPAL ACTIVITY AND REVIEW OF BUSINESS

The principal activities of the company are to make grants to individuals and organisations to promote any charitable purpose for the benefit of children in the UK.

DIRECTORS AND TRUSTEES

The names of the Directors and Trustees who held office during the year are:

Ronald Kenneth Coulter
Joseph Lionel Telemacque
Tony Jack Thornton

ORGANISATION

The Charity's legal status is that of a Company Limited by Guarantee and is governed by the Company's Articles of Association. Company registered in England No. 06666946. Registered Charity No. 1128027 (England and Wales) SC042679 (Scotland).

The Charity operates from its registered office.

DIRECTORS AND TRUSTEES RESPONSIBILITIES

Company law and law applicable to charities in England and Wales require the Directors and Trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the Company's and Charity's financial activities during the year and of the financial position at the end of the year.

In preparing the Financial Statements, the Directors and Trustees should follow best practice and are required to:-

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Directors and Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy, at any time the financial position of the charity and to enable them to ensure that the Financial Statements comply with the Companies Act 2006, other regulations and the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BUTTERCUP CHILDREN'S TRUST

DIRECTORS AND TRUSTEES REPORT FOR THE YEAR ENDED 31 AUGUST 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated as a company on 07 August 2008 and registered as a charity on 12 February 2009. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

OBJECTIVES AND ACTIVITIES

The charity's objectives are to promote any charitable purpose for the benefit of children in the UK as the trustee in their absolute discretion think fit, in particular but without prejudice to the generality of the foregoing, for the benefit of those who are sick or disabled, by the provision of financial assistance to individuals, including holidays for themselves and their families, to support the charitable work of other institutions.

ACHIEVEMENTS AND PERFORMANCE

During the year the Charity has provided financial assistance to several charitable organisations and individuals.

REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS

Full details of the financial transactions are contained in the attached accounts. The total incoming resources for the year were £52,501 and after deducting resources expended of £23,004 the net incoming resources were £29,497.

The net assets of Buttercup Children's Trust at the 31 August 2024 were £36,233

Unfortunately due to the worldwide Covid epidemic in 2020 the Charity, as so many others, suffered financially. Five years later the Charity is still struggling to survive from the aftermath, combined with the cost of living crisis. These events have massively impacted the Charity's ability to fundraise and support children in need and their families.

Due to the financial restrictions the Charity faces, the Trustees undertook a complete review of the Charity's position. It was decided by the Trustees at the latest AGM that moving forward the Charity will re-prioritise the core mission of Buttercup Children's Trust. The Charity will, in future, prioritise those applications where the baby/child requires emotional and constructive support such as for therapy sessions, speech and language, hospital visit support. The Trustees recognise that this is a change from the Charity's position pre-Covid. It is hoped that this new set of mission statements will enable Buttercup Children's Trust to survive the financial crisis and continue to help those families in most need with the available funding.

In order to ensure at least three clear months of operation should funding completely cease the Trustees have implemented a reserve policy. Sufficient funds i.e three months operational fees, will be held in reserve.

PLANS FOR THE FUTURE

Buttercup Children's Trust will continue to work to promote any charitable purpose for the benefit of children in the UK.

BUTTERCUP CHILDREN'S TRUST

DIRECTORS AND TRUSTEES REPORT FOR THE YEAR ENDED 31 AUGUST 2025

DIRECTORS AND TRUSTEES RESPONSIBILITIES (CONTINUED)

PUBLIC BENEFIT STATEMENT

The Trustees confirm they have complied with their duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

This report has been prepared in accordance with the small companies' regime of the Companies Act 2006.

Signed on behalf of the board of directors and trustees:



R K Coulter

29 October 2025

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF BUTTERCUP CHILDREN'S TRUST

I report on the accounts of the company for the year ended 31 August 2025, which are set out on pages 6 to 10.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the accounting requirements of the Companies Act 2006 and with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and consider that the audit requirement of Regulation 10 (1) (a-c) of the Accounts Regulations does not apply and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the Charities Act 2011 and under section 44(1)(c) of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended);
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006; and
- To state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission and in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 of disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

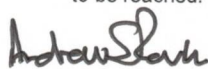
INDEPENDENT EXAMINER'S STATEMENT

In connection with 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 386 of the Companies Act 2006 and 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, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) and 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.



Andrew S Parker
Chartered Accountant
16 Foundry Close
Halton
Lancaster
LA2 6FE

29 October 2025

BUTTERCUP CHILDREN'S TRUST
INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
INCOMING RESOURCES			
Incoming resources from generated funds:			
Fundraising events	3,898	3,898	3,540
Gift aid	177	177	225
Investment income:			
Bank interest received	281	281	105
Grants received	<u>48,145</u>	<u>48,145</u>	<u>4,000</u>
Total incoming resources	<u>52,501</u>	<u>52,501</u>	<u>7,780</u>
RESOURCES EXPENDED			
Costs of generating funds			
Fundraising costs	351	351	688
Costs of charitable activities	21,453	21,453	12,906
Governance costs	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>
Total resources expended	<u>23,004</u>	<u>23,004</u>	<u>14,794</u>
Net (outgoing)/incoming resources and Net (expenditure)/income for the year	29,497	29,497	(6,924)
Total funds at 1 September 2024	<u>6,736</u>	<u>6,736</u>	<u>13,660</u>
Total funds at 31 August 2025	<u>36,233</u>	<u>36,233</u>	<u>6,736</u>

The Income and Expenditure Account has been prepared on the basis that all operations are continuing operations.

There were no gains or losses recognised in these Financial Statements other than through the Income and Expenditure Account.

BUTTERCUP CHILDREN'S TRUST
BALANCE SHEET AT 31 AUGUST 2025

Registered in England No. 06666946

	Notes	2025 £	2024 £
FIXED ASSETS	5	-	-
CURRENT ASSETS			
Cash at Bank and in hand		37,533	8,736
CURRENT LIABILITIES			
Creditors: amounts due within one year		<u>1,300</u>	<u>2,000</u>
NET ASSETS		<u>36,233</u>	<u>6,736</u>
FUNDS			
Unrestricted Funds		<u>36,233</u>	<u>6,736</u>
Total Funds		<u>36,233</u>	<u>6,736</u>

The company is exempt from the requirements relating to preparing audited accounts in accordance with section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit of the accounts for the year ended 31 August 2020, in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the board of directors on 29 October 2025 and were signed on its behalf by:

R K Coulter
Director



The notes on pages 8 to 10 form part of these Financial Statements.

BUTTERCUP CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1 ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION

The Financial Statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

1.2 INCOMING RESOURCES

Income from donations and events is included in incoming resources when receivable.

1.3 RESOURCES EXPENDED

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT.

1.4 INTEREST RECEIVABLE

Interest is included when receivable by the charity.

1.5 FUND ACCOUNTING

Funds held by the charity are either:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds – these are funds that 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.

2. NET INCOMING RESOURCES	2025	2024
	£	£
The net incoming/(outgoing) resources are stated after charging:		
Independent Examiner's Fees	1,200	1,200
Depreciation	-	-
3. STAFF COSTS AND TRUSTEE'S REMUNERATION	2025	2024
	£	£
Wages and Salaries	10,778	7,950
Social Security Costs	-	-
Pension Costs	-	-
	<u>10,778</u>	<u>7,950</u>
No employee earned more than £60,000 per annum.		
Expenses paid to the trustees in the year:		
J Telemacque	15	
T J Thornton	<u>170</u>	
	<u>185</u>	

BUTTERCUP CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

4. NUMBER OF EMPLOYEES

The average number of full-time equivalent employees (including casual and part-time staff) during the year was made up as follows:

	2025	2024
Administration	<u>1</u>	<u>1</u>

5. TANGIBLE FIXED ASSETS

	Motor Vehicle	Total
	£	£
COSTS		
At 1 September 2024	1,119	1,119
Additions	-	-
Disposals	-	-
At 31 August 2025	<u>1,119</u>	<u>1,119</u>
DEPRECIATION		
At 1 September 2024	1,119	1,119
Charge for period	-	-
At 31 August 2025	<u>1,119</u>	<u>1,119</u>
NET BOOK VALUES		
At 31 August 2025	=	=
At 1 September 2024	=	=

	2025 £	2024 £
6. CREDITORS: amounts due within one year		
Accrued expenses	<u>1,300</u>	<u>2,000</u>

BUTTERCUP CHILDREN'S TRUST
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 August 2025

INCOMING RESOURCES	2025 £	2024 £
Donations	3,898	3,540
Grants received	48,145	4,000
Gift aid	177	225
Bank interest received	<u>281</u>	<u>105</u>
	<u>52,501</u>	<u>7,780</u>
OUTGOING RESOURCES		
Accountancy	1,200	1,200
Admin support	-	1,500
Professional fees	317	300
Motor and travel expenses	185	45
Office equipment	843	956
Advertising	57	180
Postage and stationery	160	94
Software and subscriptions	1,602	455
Telephone	1,386	1,129
Staff salaries	10,778	7,950
Grants paid	6,346	840
Bank charges	<u>130</u>	<u>145</u>
	<u>23,004</u>	<u>14,794</u>
NET INCOMING/(OUTGOING) RESOURCES	<u>29,497</u>	<u>(6,924)</u>

2025

	Admin £	Fundraising £	Support/ Welfare £	Total £
Wages and salaries	2,346	324	8,108	10,778
Advertising	57	-	-	57
Telephone	-	-	1,386	1,386
Postage and Stationery	<u>120</u>	<u>27</u>	<u>13</u>	<u>160</u>
	<u>2,523</u>	<u>351</u>	<u>9,507</u>	<u>12,381</u>

2024

	Admin £	Fundraising £	Support/ Welfare £	Total £
Wages and salaries	2,160	500	5,290	7,950
Advertising	-	180	-	180
Admin support	1,500	-	-	1,500
Telephone	-	-	1,129	1,129
Postage and stationery	<u>43</u>	<u>8</u>	<u>43</u>	<u>94</u>
	<u>3,703</u>	<u>688</u>	<u>6,462</u>	<u>10,853</u>