

Trustees' Annual Report for the Year Ended 31 March 2025

The trustees, who also serve as directors of the charity under the Companies Act 2006, present their annual report together with the financial statements for the year ended 31 March 2025. The trustees have prepared the accounts in line with the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective from 1 January 2019.

Objectives and Activities

The Butterfield Centre's primary aim is to enhance community wellbeing by offering essential services to all, with a particular emphasis on reducing social isolation and minimising food waste.

We are committed to supporting our community through a wide range of vital services designed to address social isolation, food insecurity, and to improve the overall quality of life for residents.

Reduce Isolation and Provide Emotional Support

Our affordable Meals on Wheels service ensures that individuals, especially the elderly, receive nutritious meals in their own homes. Volunteers not only deliver food but also offer welfare checks and a friendly face. Additional support is provided both in person and over the phone, helping to reduce loneliness and encourage social connection.

Reduce Food Waste

Our Community Pantry is open to all and actively combats food waste by redistributing surplus food within the local area. In return for a small donation, families can access fresh, healthy food, helping to alleviate economic insecurity for many.

Provide a Welcoming Space for Support

We offer a safe and welcoming environment for community groups, encouraging sharing and support. All activities are conducted with confidentiality and impartiality at their core.

Supporting Local Organisations

Affordable room hire is made available to local groups to promote engagement and growth of community initiatives.

Our Vision for an Inclusive Community

The Butterfield Centre strives to create an inclusive and supportive environment where everyone can access the resources they need. Our goal is to ensure a lasting positive impact so that no one feels alone or without support.

All services are delivered in accordance with guidance issued by the Charity Commission.

Achievement and Performance

The charity has maintained a welcoming environment for clients and, in partnership with other organisations in the town, operated a 'Warm Hub' from November through to March 2025. This initiative provided friendship and refreshments at no cost to clients, helping local residents manage rising energy bills and the general cost of living.

Over the past year, the charity successfully brought the local Food Bank under its umbrella, thereby facilitating the distribution of fresh produce from the Community Pantry to Food Bank users.

The ongoing operation of the Meals on Wheels service relies on volunteers, who contributed 900 hours over the year. The Community Pantry has expanded its opening days from three to six days per week, with volunteers dedicating many hours annually to its success.

Our main meeting room is used by the friendship group weekly

Financial Review

At present, all funds are held at the bank. The charity also invests with the Charitable Organisations Investment Fund (COIF) to provide winding-up funds should they ever be needed.

Baseline funding for the charity is secured by charging a minimal fee or a donation for services, which support the Centre's maintenance, staff costs, utilities, statutory compliance, and, where possible, improvements to facilities and equipment as well as staff and volunteer development.

Future Plans

Deliver talks to community groups in Bourne and surrounding area to raise awareness of the aims of the Butterfield centre and encourage engagement with the centre and its work.

Support for the local toy appeal in collaboration with "Neighbourly" and Lidl, helping to bring joy to children in the community.

Refurbishment of old bathroom to create a more easily accessible new kitchen for use by the groups, volunteers and staff

Refurbish and decorate an outdated space to create a meeting room with the opportunity for rental opportunity to increase income

Secure further funding for the Community Pantry to extend opening hours plus source other funding streams to improve service facilities at the Butterfield Centre.

Regular and Focussed volunteer recruitment drives, initially for meals on wheels.

Structure, Governance and Management.

The charity is a company limited by guarantee and was incorporated on 14th March 2008. Its governing document is its Memorandum and Articles of Association and then registered with the Charity Commission.

Registered Company Number -06534365 (England and Wales)

Registered Charity number – 1125156

Registered office

2 North Road

Bourne

Lincolnshire

PE10 9AP

Trustees

The trustees of the charity have been carefully recruited to ensure a comprehensive and balanced range of skills, all united by a shared vision for the Butterfield Centre. The appointment of new trustees, as well as staff, is agreed at Trustee and Management meetings. In 2025, all trustees were newly recruited and are currently engaged in a thorough review of the charity's financial, policy, and management matters, to ensure these accurately reflect and support the ongoing work of the organisation.

The trustees have no beneficial interest in the company. They give their time voluntarily and do not receive any remuneration or other benefits for their service.

Nominated Trustees

L E McLean

S Free

G Roulstone

P Emanuel

Staff Members = 5

Volunteers = 38

Independent examiner

Figurehead Accounts

30 North Street

Bourne Lincolnshire

PE10 9AB

Approved by trustees on 31st December 2025

signed

Company registration number: 06534365

Charity registration number: 1125156

The Butterfield Centre Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Figurehead Accounts UK Ltd
30 North Street
Bourne
Lincolnshire
PE10 9AB

The Butterfield Centre Limited

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The Butterfield Centre Limited

Reference and Administrative Details

Charity Registration Number	1125156
Company Registration Number	06534365
Registered Office	2 North Road Bourne Lincolnshire PE10 9AP
Independent Examiner	Figurehead Accounts UK Ltd 30 North Street Bourne Lincolnshire PE10 9AB

The Butterfield Centre Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Objectives and activities

Objects and aims

The charity continues to provide outreach services which are available 7 days a week. These comprise Meals on Wheels for the provision of a hot, two course lunch, a domestic cleaning service for those who are unable to carry out their own cleaning, a venue that is open to help prevent social isolation and loneliness, and a pantry and food bank to benefit the community.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr Peter Emanuel (appointed 27 May 2025)
	Lynne McLean (appointed 30 January 2025)
	Gerard Roulstone (appointed 4 February 2025)
	Simon Free (appointed 30 January 2025)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and was incorporated on 14th March 2008, as such it is governed by its Memorandum and Articles of Association.

There is a Protection of Vulnerable Adults Policy in place. Criminal Records Bureau checks are carried out prior to any volunteer, staff member or trustee taking up their post. Re-checks are carried out as statutorily required.

Statement of trustees' responsibilities

The trustees (who are also the directors of The Butterfield Centre Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

The Butterfield Centre Limited

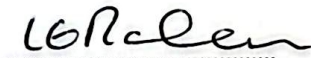
Trustees' Report

- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 30 December 2025 and signed on its behalf by:



Lynne McLean
Trustee

The Butterfield Centre Limited

Independent Examiner's Report to the trustees of The Butterfield Centre Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

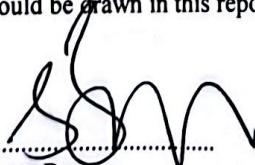
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of The Butterfield Centre Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
Stuart Brown

30 North Street
Bourne
Lincolnshire
PE10 9AB

30 December 2025

The Butterfield Centre Limited

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies		41,795	41,795
Other trading activities		64,246	64,246
Investment income		12,054	12,054
Other income		288	288
Total income		118,383	118,383
Expenditure on:			
Raising funds		(110,920)	(110,920)
Charitable activities		(6,553)	(6,553)
Total expenditure		(117,473)	(117,473)
Net income		910	910
Net movement in funds		910	910
Reconciliation of funds			
Total funds brought forward		94,820	94,820
Total funds carried forward	7	95,730	95,730
		Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		19,852	19,852
Other trading activities		46,505	46,505
Investment income		12,125	12,125
Other income		8,403	8,403
Total income		86,885	86,885
Expenditure on:			
Raising funds		(92,585)	(92,585)
Charitable activities		(13,872)	(13,872)
Total expenditure		(106,457)	(106,457)
Net expenditure		(19,572)	(19,572)
Net movement in funds		(19,572)	(19,572)
Reconciliation of funds			
Total funds brought forward		114,392	114,392
Total funds carried forward	7	94,820	94,820

The notes on pages 8 to 10 form an integral part of these financial statements.

The Butterfield Centre Limited

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 7.

The Butterfield Centre Limited
(Registration number: 06534365)
Balance Sheet as at 31 March 2025


	Note	2025 £	2024 £
Fixed assets			
Tangible assets	3	1,887	2,517
Current assets			
Debtors	4	6,431	2,320
Cash at bank and in hand	5	<u>89,392</u>	<u>91,219</u>
		95,823	93,539
Creditors: Amounts falling due within one year	6	<u>(1,980)</u>	<u>(1,236)</u>
Net current assets		<u>93,843</u>	<u>92,303</u>
Net assets		<u>95,730</u>	<u>94,820</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>95,730</u>	<u>94,820</u>
Total funds	7	<u>95,730</u>	<u>94,820</u>

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 5 to 10 were approved by the trustees, and authorised for issue on 30 December 2025 and signed on their behalf by:


 Lynne McLean
 Trustee

The Butterfield Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The Butterfield Centre Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

The Butterfield Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

2 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	47,602	44,338
Social security costs	1,397	1,544
Pension costs	406	-
	<u>49,405</u>	<u>45,882</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Employees	<u>5</u>	<u>5</u>

No employee received emoluments of more than £60,000 during the year.

3 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2024	<u>5,956</u>	<u>5,956</u>
At 31 March 2025	<u>5,956</u>	<u>5,956</u>
Depreciation		
At 1 April 2024	3,439	3,439
Charge for the year	<u>630</u>	<u>630</u>
At 31 March 2025	<u>4,069</u>	<u>4,069</u>
Net book value		
At 31 March 2025	<u>1,887</u>	<u>1,887</u>
At 31 March 2024	<u>2,517</u>	<u>2,517</u>

4 Debtors

	2025 £	2024 £
Trade debtors	6,332	2,320
Other debtors	99	-
	<u>6,431</u>	<u>2,320</u>

The Butterfield Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

5 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	321	-
Cash at bank	89,071	91,219
	<u>89,392</u>	<u>91,219</u>

6 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	131	49
Accruals	1,849	1,187
	<u>1,980</u>	<u>1,236</u>

7 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
Designated	<u>94,820</u>	<u>118,383</u>	<u>(117,473)</u>	<u>95,730</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
Designated	<u>114,392</u>	<u>86,885</u>	<u>(106,457)</u>	<u>94,820</u>

8 Related party transactions

There were no related party transactions in the year.

Company registration number: 06534365

Charity registration number: 1125156

The Butterfield Centre Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Figurehead Accounts UK Ltd
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Reference and Administrative Details

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Company Registration Number	06534365
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Independent Examiner	Figurehead Accounts UK Ltd 30 North Street Bourne Lincolnshire PE10 9AB

The Butterfield Centre Limited

Trustees' Report

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Objects and aims

The charity continues to provide outreach services which are available 7 days a week. These comprise Meals on Wheels for the provision of a hot, two course lunch, a domestic cleaning service for those who are unable to carry out their own cleaning, a venue that is open to help prevent social isolation and loneliness, and a pantry and food bank to benefit the community.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr Peter Emanuel (appointed 27 May 2025)
	Lynne McLean (appointed 30 January 2025)
	Gerard Roulstone (appointed 4 February 2025)
	Simon Free (appointed 30 January 2025)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and was incorporated on 14th March 2008, as such it is governed by its Memorandum and Articles of Association.

There is a Protection of Vulnerable Adults Policy in place. Criminal Records Bureau checks are carried out prior to any volunteer, staff member or trustee taking up their post. Re-checks are carried out as statutorily required.

Statement of trustees' responsibilities

The trustees (who are also the directors of The Butterfield Centre Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

The Butterfield Centre Limited

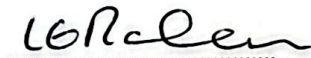
Trustees' Report

- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 30 December 2025 and signed on its behalf by:



Lynne McLean
Trustee

The Butterfield Centre Limited

Independent Examiner's Report to the trustees of The Butterfield Centre Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

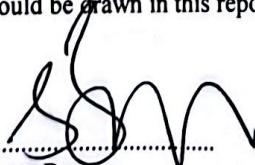
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of The Butterfield Centre Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
Stuart Brown

30 North Street
Bourne
Lincolnshire
PE10 9AB

30 December 2025

The Butterfield Centre Limited

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies		41,795	41,795
Other trading activities		64,246	64,246
Investment income		12,054	12,054
Other income		288	288
Total income		118,383	118,383
Expenditure on:			
Raising funds		(110,920)	(110,920)
Charitable activities		(6,553)	(6,553)
Total expenditure		(117,473)	(117,473)
Net income		910	910
Net movement in funds		910	910
Reconciliation of funds			
Total funds brought forward		94,820	94,820
Total funds carried forward	7	95,730	95,730
		Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		19,852	19,852
Other trading activities		46,505	46,505
Investment income		12,125	12,125
Other income		8,403	8,403
Total income		86,885	86,885
Expenditure on:			
Raising funds		(92,585)	(92,585)
Charitable activities		(13,872)	(13,872)
Total expenditure		(106,457)	(106,457)
Net expenditure		(19,572)	(19,572)
Net movement in funds		(19,572)	(19,572)
Reconciliation of funds			
Total funds brought forward		114,392	114,392
Total funds carried forward	7	94,820	94,820

The notes on pages 8 to 10 form an integral part of these financial statements.

The Butterfield Centre Limited

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 7.

The Butterfield Centre Limited
(Registration number: 06534365)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	3	1,887	2,517
Current assets			
Debtors	4	6,431	2,320
Cash at bank and in hand	5	<u>89,392</u>	<u>91,219</u>
		95,823	93,539
Creditors: Amounts falling due within one year	6	<u>(1,980)</u>	<u>(1,236)</u>
Net current assets		<u>93,843</u>	<u>92,303</u>
Net assets		<u>95,730</u>	<u>94,820</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>95,730</u>	<u>94,820</u>
Total funds	7	<u>95,730</u>	<u>94,820</u>

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 5 to 10 were approved by the trustees, and authorised for issue on 30 December 2025 and signed on their behalf by:



 Lynne McLean
 Trustee

The Butterfield Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The Butterfield Centre Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

The Butterfield Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

2 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	47,602	44,338
Social security costs	1,397	1,544
Pension costs	406	-
	<u>49,405</u>	<u>45,882</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Employees	<u>5</u>	<u>5</u>

No employee received emoluments of more than £60,000 during the year.

3 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2024	<u>5,956</u>	<u>5,956</u>
At 31 March 2025	<u>5,956</u>	<u>5,956</u>
Depreciation		
At 1 April 2024	3,439	3,439
Charge for the year	<u>630</u>	<u>630</u>
At 31 March 2025	<u>4,069</u>	<u>4,069</u>
Net book value		
At 31 March 2025	<u>1,887</u>	<u>1,887</u>
At 31 March 2024	<u>2,517</u>	<u>2,517</u>

4 Debtors

	2025 £	2024 £
Trade debtors	6,332	2,320
Other debtors	99	-
	<u>6,431</u>	<u>2,320</u>

The Butterfield Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

5 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	321	-
Cash at bank	89,071	91,219
	<u>89,392</u>	<u>91,219</u>

6 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	131	49
Accruals	1,849	1,187
	<u>1,980</u>	<u>1,236</u>

7 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
Designated	<u>94,820</u>	<u>118,383</u>	<u>(117,473)</u>	<u>95,730</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
Designated	<u>114,392</u>	<u>86,885</u>	<u>(106,457)</u>	<u>94,820</u>

8 Related party transactions

There were no related party transactions in the year.