

THE BUTLER TRUST

England & Wales · Charity number 1145182

Details

Status	Registered
Legal form	Charitable company
Company number	07844810
Registered	2011-12-21
Register	View on the Charity Commission register

Contact

Address	167-169 Great Portland street 5th Floor London W1W 5PF
Phone	03003654212
Email	info@butlertrust.org.uk
Website	http://www.butlertrust.org.uk

Activities

Objects: TO FURTHER AND PROMOTE PRACTICE AMONG THOSE WORKING IN THE PENAL SYSTEM IN THE UNITED KINGDOM WHICH CONTRIBUTES TO: THE REHABILITATION OF OFFENDERS AND THE PREVENTION OF CRIME; THE PROMOTION OF SOCIAL INCLUSION OF OFFENDERS BY FACILITATING THEIR INTEGRATION AND CONSTRUCTIVE ENGAGEMENT IN SOCIETY; AND THE ADVANCEMENT OF THE HEALTH, SAFETY AND PSYCHOLOGICAL WELL BEING OF OFFENDERS AND THOSE WHO WORK WITH THEM.

Activities: An Annual Award Scheme which aims to identify, celebrate and promote good practice by those working in correctional settings across the UK. Training, guidance and mentoring to those recognised through the Annual Award Scheme, to help them to develop and disseminate their work. Publicising the achievements of our Award Winners and Commendees to help spread their good practice more widely.

Classification

- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Other Charitable Purposes
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Northern Ireland
- Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£232,590	£254,343	-	-
2024-03-31	£227,335	£249,041	-	-
2023-03-31	£235,816	£246,822	-	-
2022-03-31	£232,705	£271,015	-	-
2021-03-31	£254,237	£234,537	-	-

Trustees

Name	Role	Appointed
Beverley Thompson-Brown		2021-09-16
Dr Louise Falshaw		2022-09-15
Edward Adam Butler		2025-01-30
Jamie-Ann Edwards		2025-10-14
MALCOLM BUTLER		2022-09-15
Margaret Elizabeth Green		2021-09-16
Michael Spurr		2020-09-17
PIA SINHA-ANDERTON		2022-09-15
Robin Wilkinson OBE		2023-09-19
Stacey Tasker OBE		2023-09-19

THE BUTLER TRUST

England & Wales - Charity number 1145182

Accounts

THE BUTLER TRUST
(A charitable company limited by guarantee)

**DIRECTORS' AND TRUSTEES' REPORT
AND UNAUDITED ACCOUNTS**

FOR THE YEAR ENDED 31 MARCH 2025

Company No: 07844810
Charity No: 1145182

**THE BUTLER TRUST
REPORT AND ACCOUNTS**

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THE BUTLER TRUST
DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees are pleased to present their annual Directors' report together with the financial statements of the charity for the year ended 31st March 2025, which are also prepared to meet the requirements for a directors' report and Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statements 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) (effective 1 January 2019) – (Charity SORP (FRS 102) Revised).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Butler Trust is registered as a company limited by guarantee and not having share capital. Its operations are governed by its memorandum and articles of association (M&AA).

The Butler Trust was originally formed and registered as a charity (no. 291762) in 1985. It was incorporated as a company on 11 November 2011 and registered as a charity with the Charity Commission on 21 December 2011. It commenced activities on 01 April 2012, replacing the previous charitable trust of the same name, from which all staff and assets were transferred on that date. The company information set out on page 7 forms part of this report.

Organisational Structure

The Trust is a charitable company, organised so that Trustees and Officers meet regularly to manage its affairs. The Board comprises members from a variety of backgrounds, and also includes representatives of the Butler family.

To facilitate activities, the Board has delegated authority to the Director for operational matters including financial, employment and other related activities. Decisions relating to strategy and policy are made by the Board.

Recruitment and appointment of Trustees

The Chair of the Board is nominated by the Trustees. Trustees are appointed by resolution of the Board, taking account of a range of criteria, including the need to maintain a diverse and complementary range of skills and experience on the Board.

Corporate Governance

The Director is appointed by, and accountable to, the Board of Trustees, and reports to them at their regular meetings. Governance matters are reviewed and overseen by Trustees at their regular meetings. The Trust's annual budgets and business plans, triennial strategic plans, operating policies, and the Director's remuneration are all subject to Board approval.

Risk management

The Director maintains a risk register covering strategic, operational, financial, governance, compliance and external risks. The register identifies potentially significant risks and their likelihood and possible impact in each of these areas, together with existing control measures, any additional actions required to mitigate retained risks, and the people responsible for ensuring they are monitored and addressed.

The risk register is reviewed by the Board at its quarterly meetings.

The Trustees have given consideration to the major risks to which the charity is exposed and have satisfied themselves that systems and procedures are in place in order to mitigate and manage these and other risks.

THE BUTLER TRUST

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2025

Diversity

The Butler Trust is committed to promoting equality, diversity, and inclusion, as well as dignity and respect, in all its dealings, and opposes all forms of unlawful and unfair discrimination, victimisation, harassment, bullying, and insulting or abusive behaviour.

The Trust aims to ensure that:

- no one is unlawfully or unfairly discriminated against in any of its dealings, on the grounds of a protected characteristic (as defined by the Equality Act 2010), or any other irrelevant factor;
- it creates an environment in its work and dealings, in which individual differences and the contributions of all are recognised and valued, and diversity is encouraged;
- the working environment within the Trust, and the way we carry out our work, promotes dignity, respect and fairness to all.

The Trust has a comprehensive Equality, Diversity & Inclusion and Dignity & Respect Policy. The Policy, and the Trust's compliance with it, are reviewed annually.

Strategic review and Business Planning

A new, three-year strategy review, including targets for the period 2024-27, was approved by Trustees in March 2024. Taking account of the more challenging funding environment generally, and the loss of a number of private sector probation funders following the renationalisation of probation in England & Wales, targets for the next three years include:

- introducing further efficiency savings to reduce our core operating costs, with the aim of balancing future income and core expenditure;
- maintaining our core charitable activities (the Awards, Alumni Programme, HiddenHeroes programme, the Knowledge Exchange, and notable practice trophies);
- completing work on the *Good Book of Prisons 2* – to identify and share good practice across the custodial estate;
- in consultation with key stakeholders, and subject to capacity and funding, looking at other "added value" projects in line with our charitable objects, drawing on reserves if required.

Each year over the period, an annual Business Plan is agreed detailing a plan of actions intended to further each of these strategic aims. Targets in the 2024-25 Business Plan included:

- further simplifying and streamlining the systems and processes underpinning the Awards and wider administration, to improve our operational resilience and efficiency;
- bringing in a consultant (Russell Webster) to assist in the administration and promotion of the Knowledge Exchange platform;
- completing work on the second *Good Book of Prisons*, based on a national tour of the estate, focusing on examples of notable practice in each establishment in England & Wales.

THE BUTLER TRUST
DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2025

Our volunteers

We had 20 volunteers in 2024-25 providing a total of approximately 400 hours support (2023-24: 16 volunteers and 350 hours). Volunteers assist at our Awards Ceremony and on our Awarding Panel and notable practice trophy panels.

CHARITABLE ACTIVITIES

Public Benefit

The Trustees confirm that, when reviewing the charitable company's activities and devising its future programme, they have referred to the Charity Commission's general guidance on public benefit and complied with their duties under Section 17 of the Charities Act 2011.

The Trust's principal charitable purposes for the public benefit are to further and promote practice among those working in the penal system in the United Kingdom which contributes to:

- the promotion of the rehabilitation of offenders and the prevention of crime;
- the promotion of the social inclusion of offenders by facilitating their integration and constructive engagement in society; and
- the advancement of the health, safety and psychological well-being of offenders and those who work with them.

Our purpose and activities

The Trust's principal objectives are to recognise, develop and disseminate good practice on the part of those working in correctional settings across the United Kingdom which promotes or otherwise contributes to: the rehabilitation of offenders; the social integration of offenders; the effective management and care of offenders; the health and well-being of staff; crime prevention; and wider benefits to the public at large.

The main elements of charitable activity are:

- an Annual Award Scheme, which aims to identify, celebrate and promote practice which contributes to the public benefits outlined above;
- an Alumni Development Programme, which aims to help Award Winners and Commendees to learn from and build upon their achievements;
- a Hidden Heroes Programme, which aims to promote morale, and celebrate and promote the role of staff and volunteers across the sector;
- a Good Practice Programme, which aims to spread good practice, including that of Award Winners and Commendees, across UK correctional settings.

Achievements and Performance

2024-25 proved challenging on three fronts:

- our attempts to further improve the IT system underpinning the Awards caused the system to fail, so we had to revert to a time-consuming manual system instead, and dedicate much time over the following 12 months to building a new (web-based) system;
- our Operations Manager, Andrew Skilton, left at the end of May, after 17 years with the Trust, and the loss of his knowledge, skills and experience was keenly felt;
- we replaced Andrew with a part-time administrator on the assumption that that would provide sufficient capacity to cover the Trust's administrative workload, however that proved not to be the case.

THE BUTLER TRUST
DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2025

Annual Awards

In 2024-25:

- we received 435 nominations, just below the record of 445 in 2023-24 – and more prisons took part than ever before;
- we saw an uptick in engagement and nominations from England & Wales Probation, and Scottish prisons, following our efforts to encourage greater participation from them, though Scottish community justice remained a challenge;
- we had a good spread of winners among this year's Award Winners and Commendees across the sector, and in terms of gender and ethnicity, and uniformed staff were well represented too.

This year's 40th Anniversary Ceremony was a great success – topped off by the attendance of HM The King! And the Ceremony was covered in many of the national newspapers, as well as other publications including HELLO! magazine.

Alumni Development Programme

22 of last year's winners took part in the Alumni Programme – in line with previous years. Feedback from participants was again excellent.

#HiddenHeroes

The 5th Annual HiddenHeroes Day took place on September 25, with strong support from HMPPS, SPS, and the Northern Ireland services, and Ministers in Scotland and Northern Ireland added their public support too.

Good Practice

Because of the IT and staffing challenges we faced during the year, further work on the second *Good Book of Prisons* was put on hold in 2024-25.

We continued to administer the online library of practice related resources on theKnowledgeExchange.uk – and engaged Russell Webster on a consultancy basis to manage the site, and help promote it through his own network.

We also ran the Kathy Biggar Trophy for notable practice in non-custodial settings again, with the Trophy being awarded on this occasion to South West Probation for their Dorset Lunch Clubs initiative. Following our efforts to encourage greater engagement with the Trophy we received a total of 22 submissions in 2024 compared to only 10 the previous year.

Trustees agreed that the Ruth Mann Trophy for notable practice in custodial settings should remain on hold until work on the *Good Book of Prisons* is completed.

Royal Patron

In addition to again presiding over the Annual Award Ceremony, HRH The Princess Royal, as our Patron, visited North Tyneside YJS, HMP Littlehey, and Heathrow IRC.

THE BUTLER TRUST
DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

Overview

The net operating deficit for the year is £8,139 (2024 – £26,484). The charity generated a deficit of £21,753 (2024 – £31,706) prior to gain on investment arising on the charity's investment portfolio totalling £13,614 (2024 – £5,222).

The total funds carried forward as at 31st March 2025 are £292,022 (2024 – £300,161).

Investment and reserves policy

It is the intention of the Trust to budget and operate on a broadly balanced basis for core annual expenditure. However, reserves can be used to cover any shortfall in revenues and operating expenses and also to support strategic initiatives. The Trust follows a set of guidelines to ensure its fund can meet all deficit and expenditure obligations in relation to its annually approved budget. The guidelines include liquidity measures to ensure:

- minimum asset/liquidity thresholds in reserve to ensure the Trust can operate as a going concern;
- minimum reserve levels before the Trust considers any significant strategic change;
- minimum cash equivalent reserves before the Trust considers acquiring investment assets, and specifically having an exposure to equities;
- the Trust manages with a minimum level of working capital for current and forecast operating purposes.

Principal funding sources

The principal funding sources for the Trust are His Majesty's Prison and Probation Service (HMPPS), private contractors working in the prison and probation sectors, charitable trusts and foundations, and, to a limited extent, individual donors.

FUTURE PLANS AND DEVELOPMENTS

Our plans in 2025-26 include:

- completing the overhaul of the systems and processes underpinning the Award scheme, following the difficulties experienced last year;
- returning to a core team of two full time staff members – in order to increase the Trust's administrative capacity and enhance its operational resilience;
- further enhancing the Trust's future financial and operational resilience;
- implementing changes to the Alumni Development programme agreed in the previous financial year – including introducing a range of CPD options for participants;
- restarting work on the second *Good Book of Prisons*.

THE BUTLER TRUST
DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Charity number: 1145182
Company number: 07844810
Registered office: 167-169 Great Portland street, 5th Floor, London, W1W 5PF

Directors and Trustees:

The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law. The Trustees and officers serving during the year and since the year end were as follows:

Trustees

Michael Spurr CB	Chair
Robin Wilkinson OBE	Treasurer
Brig. Edward Butler CBE DSO	(Appointed on 30 January 2025)
Malcolm Butler	
Geoffrey Dobson OBE	(Resigned on 19 October 2024)
Dr Louise Falshaw	
Elizabeth Green OBE MStJ DL	
Peter McParlin	
Pia Sinha	
Stacey Tasker OBE	
Beverley Thompson-Brown OBE	

Senior Management Team: Simon Shepherd OBE - Executive Director

Independent Examiner: Samir Shah FCA,
Ramon Lee Ltd, Chartered Accountants, 93 Tabernacle Street, London, EC2A 4BA

Bankers: CAF Bank Limited
Triodos Bank

THE BUTLER TRUST
DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2025

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees (who are also Directors of The Butler Trust for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which 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 the income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 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 in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

APPROVAL

This report was approved by the Trustees and Directors on 14 October 2025 and signed on their behalf.



Michael Spurr (Oct 22, 2025 08:37:18 GMT+1)

Michael Spurr
Chair of the Board of Trustees and Directors

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE BUTLER TRUST**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 10 to 19.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Respective responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company 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").

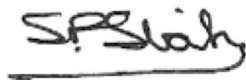
Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("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 material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



**SAMIR SHAH FCA
RAMON LEE LTD
CHARTERED ACCOUNTANT**

**93 TABERNACLE STREET
LONDON EC2A 4BA**

OCTOBER 2025

THE BUTLER TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Designated Funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income						
Donations	2	3,133	-	-	3,133	2,835
Income from charitable activities:	3	218,000	-	10,000	228,000	223,000
Investment income	4	1,457	-	-	1,457	1,500
Total income		<u>222,590</u>	<u>-</u>	<u>10,000</u>	<u>232,590</u>	<u>227,335</u>
Expenditure						
Expenditure on charitable activities	5	244,343	-	10,000	254,343	259,041
Total expenditure		<u>244,343</u>	<u>-</u>	<u>10,000</u>	<u>254,343</u>	<u>259,041</u>
Net gain/(loss) on investments	11	13,614	-	-	13,614	5,222
Net income/(expenditure)		<u>(8,139)</u>	<u>-</u>	<u>-</u>	<u>(8,139)</u>	<u>(26,484)</u>
Transfers between funds		50,161	(50,161)	-	-	-
Net movement in funds		<u>42,022</u>	<u>(50,161)</u>	<u>-</u>	<u>(8,139)</u>	<u>(26,484)</u>
Reconciliation of funds						
Total funds, brought forward		250,000	50,161	-	300,161	326,645
Total funds carried forward		<u>292,022</u>	<u>-</u>	<u>-</u>	<u>292,022</u>	<u>300,161</u>

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CONTINUING OPERATIONS

None of the company's activities were acquired or discontinued during the above two financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The company has no recognised gains or losses other than the above movement in funds for the above two financial years.

The notes on pages 12 to 19 form part of these accounts

THE BUTLER TRUST

BALANCE SHEET AS AT 31 MARCH 2025

	Notes	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	10		649		-
Investments	11		140,292		126,678
			140,941		126,678
Current assets					
Debtors	12	73,538		38,352	
Cash at bank & in hand		105,368		155,136	
		178,906		193,488	
Liabilities					
Creditors falling due within one year	13	(27,825)		(20,005)	
Net current assets			151,081		173,483
Net assets			292,022		300,161
The funds of the charity					
Unrestricted funds					
-General Funds	15		292,022		250,000
-Designated Funds			-		50,161
Restricted funds	15		-		-
Total charity funds			292,022		300,161

For the financial year ended 31 March 2025 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

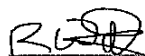
The Directors acknowledged their responsibilities for ensuring that the company keeps accounting records which comply with Section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as is applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

These accounts were approved by the Board of Trustees on 14 October 2025 and were signed on its behalf by:



..... Michael Spurr (CHAIR)



..... Robin Wilkinson OBE (TREASURER)

Company Registration No: 07844810

The notes on pages 12 to 19 form part of these accounts

THE BUTLER TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

1.1 Basis of preparation

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) (effective 1 January 2019) – Charity SORP (FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Butler Trust meets the definition of a public benefit entity under FRS 102.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements are prepared in sterling, which is the functional currency of the charity.

1.2 Preparation of accounts on a going concern basis

The Charity's Financial Statements show net deficit of £8,139 for the year and free reserves of £292,022. The Trustees are of the view that these results have secured the immediate future of the Charity for the next 12 months and on this basis the Charity is a going concern.

1.3 Income recognition

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and amount can be measured reliably.

(a) Income received by way of grants, donations and legacies are included in full in the Statement of Financial Activities when received, unless they relate to a specified future period, in which case they are deferred.

(b) Income from charitable activities received by way of revenue grants and donations are credited to restricted incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.

(c) Grants and donations of general nature which are not conditional on delivering certain levels of service are included as part of Grants and Donations as shown under note 2. Performance related grants and donations which have conditions for a specific outcome are include as Income from Charitable Activities as shown in Note 3.

(d) Investment income is included when receivable.

1.4 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity is not recognised in the main body of the financial accounts but detail is contained in the Trustees' Report.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. No such services were received during the year.

THE BUTLER TRUST
NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2025

1.5 Expenditure recognition and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

(a) Expenditure on charitable comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

(b) Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, management, finance and administration personnel, payroll and governance costs which support the Trust's programmes and activities. These costs have been allocated to expenditure on charitable activities.

1.7 Funds structure

The general fund comprises those monies, which may be used toward meeting the charitable objectives of the company at the discretion of the Trustees.

The designated funds are monies set aside out of general funds and designated for specific purposes by the Management Board.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor imposed conditions.

1.8 Cash flow statement

The charitable company qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

1.9 Tangible Fixed Assets And Depreciation

Tangible fixed assets are stated at cost less depreciation. Individual fixed assets costing £500 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases.

Office equipment - 20% straight line on cost

1.10 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short term cash deposits.

THE BUTLER TRUST

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2025

1.12 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.13 Financial instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.14 Judgement and key sources of estimation uncertainty

In the application of the company's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

1.15 Operating leases

All leases are operating leases, and rentals are charged to the Statement of Financial Activities on a straight-line basis over the lease duration. No assets are held under hire purchase agreements.

2. DONATIONS

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
General private donations	3,133	-	3,133	2,835
	<u>3,133</u>	<u>-</u>	<u>3,133</u>	<u>2,835</u>

The donations in 2024, totalling £2,835 were attributed to unrestricted funds.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Charitable foundations	12,000	10,000	22,000	22,000
Corporate, statutory and other donors	206,000	-	206,000	201,000
	<u>218,000</u>	<u>10,000</u>	<u>228,000</u>	<u>223,000</u>

Income in 2024 totalling £223,000 was attributed to £213,000 to unrestricted funds and £10,000 to restricted funds.

THE BUTLER TRUST
NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2025

4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Bank interest	1,457	-	1,457	1500
	<u>1,457</u>	<u>-</u>	<u>1,457</u>	<u>1,500</u>

All the investment income totalling £1,500 in 2024 were attributed to unrestricted funds.

5. CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff salaries and costs	138,354	140,751
Annual awards and Alumni programme	51,831	50,838
IT infrastructure	24,790	14,582
Good Practice Programme	2,500	7,219
HiddenHeroes Programme	1,188	6,147
Support costs		
Premises	10,907	23,635
Book-keeping, accountancy and payroll	9,568	6,960
Insurance	1,330	1,346
Other office costs	11,193	4,258
Depreciation	162	324
Governance (see Note 6)	2,520	2,981
	<u>254,343</u>	<u>259,041</u>

Of the £254,343 expenditure in 2025 (2024 - £259,041), £244,343 was charged to unrestricted funds - (2024 - £249,041) and £10,000 to restricted funds (2024 - £10,000).

6. GOVERNANCE

	2025	2024
	£	£
Trustees' meeting costs	-	461
Independent examination	2,520	2,520
	<u>2,520</u>	<u>2,981</u>

7. NET INCOME / (EXPENDITURE) FOR THE YEAR

This is stated after charging:

	2025	2024
	£	£
Depreciation of tangible fixed assets	162	324
Operating leases - rent	10,907	23,635
Independent examination	<u>2,520</u>	<u>2,520</u>

THE BUTLER TRUST
NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2025

8. ANALYSIS OF STAFF COSTS AND TRUSTEES REMUNERATION AND EXPENSES

	2025	2024
	£	£
Wages and salaries	120,803	122,269
Social security costs	8,207	8,700
Pension contributions	9,344	9,782
	<u>138,354</u>	<u>140,751</u>

One employee received remuneration in excess of £80,000 during the year (one employee in excess of £70,000 in 2023/24). Pension costs are wholly charged to unrestricted funds.

The charity Trustees were not paid or received any other benefits from employment with the Trust in the year (2024 - £nil). No charity Trustees received payment for professional or other services supplied to the charity (2024 - £nil).

The average monthly number of full-time staff employed by the charity including part time and temporary staff employed during the period was:

	2025	2024
Direct charitable work	2	2

The key management personnel of the charity comprise of the Executive Director. The total employee benefits of the key management personnel of the charity were £97,592 (2024 - £92,854).

9. TAXATION

The Butler Trust is a registered charity and therefore is not liable to Income Tax or Corporation Tax on income derived from its charitable activities as it falls within schedule 3 of the Charities Act 2011.

10. TANGIBLE FIXED ASSETS

	Office Equipment
Cost or valuation	
At 1st April 2024	4,873
Additions	811
Disposals	(2,839)
At 31st March 2025	<u>2,845</u>
Depreciation	
At 1st April 2024	4,873
Charge for year	162
Disposals	(2,839)
At 31st March 2025	<u>2,196</u>
Net Book Value	
At 31st March 2025	<u>649</u>
At 31st March 2024	<u>-</u>

THE BUTLER TRUST
NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2025

11. INVESTMENTS

	2025	2024
	£	£
Market value		
Balance, brought forward	126,678	121,456
Gain/(loss) on valuation at year end	13,614	5,222
	<u>140,292</u>	<u>126,678</u>
Historic cost (original investments value)	<u>75,000</u>	<u>75,000</u>
412.202 units - M & G Equities Investment Fund for Charities	<u>140,292</u>	<u>126,678</u>

12. DEBTORS

	2025	2024
	£	£
Grants and sponsorship receivable	72,750	33,750
Other debtors	788	4,382
Prepayments	-	220
	<u>73,538</u>	<u>38,352</u>

13. CREDITORS: Amounts falling due within one year

	2025	2024
	£	£
Creditors	22,060	11,655
Tax and social security	3,245	3,814
Other accruals	2,520	4,536
	<u>27,825</u>	<u>20,005</u>

14. SHARE CAPITAL

The company is limited by guarantee and does not have a share capital divided by shares.

THE BUTLER TRUST
NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2025

15. ANALYSIS OF CHARITABLE FUNDS

Analysis of movements in unrestricted funds

	Balance at 01.04.24	Income	Expenditure	Gains/(losses)	Transfers	Balance at 31.03.25
	£	£	£	£	£	£
General funds	250,000	222,590	(244,343)	13,614	50,161	292,022
Designated funds	50,161	-	-	-	(50,161)	-
Total funds	<u>300,161</u>	<u>222,590</u>	<u>(244,343)</u>	<u>13,614</u>	<u>-</u>	<u>292,022</u>

Analysis of movements in restricted funds

	Balance at 01.04.24	Income	Expenditure	Gains/(losses)	Transfers	Balance at 31.03.25
	£	£	£	£	£	£
Bromley Trust	-	10,000	(10,000)	-	-	-
Total funds	<u>-</u>	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>

Analysis of movements in unrestricted funds - previous year

	Balance at 01.04.23	Income	Expenditure	Gains/(losses)	Transfers	Balance at 31.03.24
	£	£	£	£	£	£
General funds	250,000	217,335	(249,041)	5,222	26,484	250,000
Designated funds	76,645	-	-	-	(26,484)	50,161
Total funds	<u>326,645</u>	<u>217,335</u>	<u>(249,041)</u>	<u>5,222</u>	<u>-</u>	<u>300,161</u>

Analysis of movements in restricted funds - previous year

	Balance at 01.04.23	Income	Expenditure	Gains/(losses)	Transfers	Balance at 31.03.24
	£	£	£	£	£	£
Bromley Trust	-	10,000	(10,000)	-	-	-
Total funds	<u>-</u>	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>

The specific purposes for which the funds are to be applied are as follows:

A restricted grant towards sponsorship of the Keith Bromley Award for Education and Skills Training and promoting good practice in education and skills training.

General funds are the 'free reserves' after allowing for all designated funds.

Designated funds

In prior years, the Trustees designated funds above the agreed free reserves threshold of £250,000 to a Development Fund. This Fund was intended to support activities furthering the Trust's charitable objectives which were not expected to be financed from in-year income.

During the year 2025, the Trustees reviewed the reserves policy and concluded that no designated funds are required going forward. Accordingly, the balance of the Development Fund has been transferred back to unrestricted general funds.

THE BUTLER TRUST
NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2025

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Designated Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£	£
Tangible fixed assets	649	-	-	649	-
Investments	140,292	-	-	140,292	126,678
Net current assets	151,081	-	-	151,081	173,483
	<u>292,022</u>	<u>-</u>	<u>-</u>	<u>292,022</u>	<u>300,161</u>

Analysis of net assets between funds - previous year

	Unrestricted Funds	Designated Funds	Restricted Funds	2024 Total	2023 Total
	£	£	£	£	£
Tangible fixed assets	-	-	-	-	324
Investments	126,678	-	-	126,678	121,456
Net current assets	123,322	50,161	-	173,483	128,220
	<u>250,000</u>	<u>50,161</u>	<u>-</u>	<u>300,161</u>	<u>250,000</u>

17. CONTROL

For the whole of the year, the charity was under the control of the Directors and Trustees as shown on page 7. The Trustees consider that there is no one overall controlling party.

18. RELATED PARTY TRANSACTIONS

During the year, the Charity paid no travel and subsistence expense to any Trustee (2024 - Nil).

No remuneration was paid to any Trustee during the year (2024 – Nil).

One of our Trustees, Beverley Thompson-Brown, is employed by one of the organisations (Serco) who give us a grant (£15,000) each year.

19. OPERATING LEASE COMMITMENTS

The charity has operating lease commitments relating to its office premises over the forthcoming 12 months below, analysed according to the expiry date of the lease.

	2025	2024
	£	£
Total annual lease commitments		
Up to one year	800	10,848
Between two and five years	-	800
	<u>800</u>	<u>11,648</u>

THE BUTLER TRUST

England & Wales - Charity number 1145182

Accounts

THE BUTLER TRUST
(A charitable company limited by guarantee)
**DIRECTORS' AND TRUSTEES' REPORT
AND ACCOUNTS**
FOR THE YEAR ENDED 31 MARCH 2024

Company No: 07844810
Charity No: 1145182

**THE BUTLER TRUST
REPORT AND ACCOUNTS**

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THE BUTLER TRUST
DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees are pleased to present their annual Directors' report together with the financial statements of the charity for the year ended 31st March 2024, which are also prepared to meet the requirements for a Directors' report and Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statements 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) (effective 1 January 2019) – (Charity SORP (FRS 102)).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Butler Trust is registered as a company limited by guarantee and not having share capital. Its operations are governed by its memorandum and articles of association (M&AA).

The Butler Trust was originally formed and registered as a charity (no. 291762) in 1985. It was incorporated as a company on 11 November 2011 and registered as a charity with the Charity Commission on 21 December 2011. It commenced activities on 01 April 2012, replacing the previous charitable trust of the same name, from which all staff and assets were transferred on that date. The company information set out on page 7 forms part of this report.

Organisational Structure

The Trust is a charitable company, organised so that Trustees and Officers meet regularly to manage its affairs. The Board comprises members from a variety of backgrounds, and also includes representatives of the Butler family.

To facilitate activities, the Board has delegated authority to the Director for operational matters including financial, employment and other related activities. Decisions relating to strategy and policy are made by the Board.

Recruitment and appointment of Trustees

The Chair of the Board is nominated by the Trustees. Trustees are appointed by resolution of the Board. A sub-group is tasked with identifying and interviewing potential candidates and making recommendations on new appointments to the full Board. In carrying out its role, the sub-group takes account of a range of criteria, including the need to maintain a diverse and complementary range of skills and experience on the Board.

Corporate Governance

The Director is appointed by, and accountable to, the Board of Trustees, and reports to them at their regular meetings. Governance matters are reviewed and overseen by Trustees at their regular meetings. The Trust's annual budgets and business plans, triennial strategic plans, operating policies, and the Director's remuneration are all subject to Board approval.

Risk management

The Director maintains a risk register covering strategic, operational, financial, governance, compliance and external risks. The register identifies potentially significant risks and their likelihood and possible impact in each of these areas, together with existing control measures, any additional actions required to mitigate retained risks, and the people responsible for ensuring they are monitored and addressed.

The risk register is reviewed by the Board at its quarterly meetings.

The Trustees have given consideration to the major risks to which the charity is exposed and have satisfied themselves that systems and procedures are in place in order to mitigate and manage these and other risks.

THE BUTLER TRUST

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2024

Diversity

The Butler Trust is committed to promoting equality, fairness and respect, and opposes all forms of unlawful and unfair discrimination, victimisation, harassment, bullying, and insulting or abusive behaviour.

The Trust aims to ensure that:

- no one is unlawfully or unfairly discriminated against in any of its dealings, on the grounds of a protected characteristic (as defined by the Equality Act 2010), or any other irrelevant factor;
- it creates an environment in its work and dealings, in which individual differences and the contributions of all are recognised and valued, and diversity is encouraged;
- the working environment within the Trust, and the way we carry out our work, promotes dignity, respect and fairness to all.

The Trust has a comprehensive Equality and Diversity Policy and Procedures. The Policy and Procedures, and the Trust's compliance with them, are reviewed annually.

Strategic review and Business Planning

In March 2021 the Board approved a new three-year strategy review, for the period 2021-24.

The Awards, and Alumni Programme remain at the heart of the Trust's work, and we will continue to champion the wider workforce under the #HiddenHeroes campaign.

Our development priorities over the period focus on enhancing our programme for promoting and disseminating good practice, including:

- building engagement with the Knowledge Exchange platform;
- increasing the range of resources on the Knowledge Exchange;
- developing a competition to highlight and share local good practice more widely;
- producing a second Good Book of Prisons, based on a national tour of the estate, focusing on examples of notable practice in each establishment in England & Wales*

[*The plan for a second Good Book of Prisons was agreed with HMPPS after the strategy review was completed; and in consultation with HMPPS, the Board agreed to put on hold our initial plans to run a series of "thematic" notable practice workshops over the period.]

Each year over the period, an annual Business Plan is agreed detailing a plan of actions intended to further each of these strategic aims. Targets in the 2023-24 Business plan included:

- further simplifying the Awards nominations for youth justice, and community settings in Scotland, as part of ongoing efforts to encourage greater engagement from them, and extending the new, simpler, arrangements to other non-custodial settings across the UK;
- continuing to promote annual Hidden Heroes Day, to recognise and celebrate the work of managers and staff across the criminal justice sector;
- continuing work on the second Good Book of Prisons, based on a national tour of the estate, focusing on examples of notable practice in each establishment in England & Wales;
- simplifying and streamlining the systems and processes underpinning the Awards and wider administration, to improve our operational resilience and efficiency..

A new, three-year strategy review, including targets for the period 2024-27, was approved by Trustees in March 2024. Taking account of the more challenging funding environment generally, and the loss of a number of private sector probation funders following the renationalisation of probation in England & Wales, targets for the next three years include:

- introducing further efficiency savings to reduce our core operating costs, with the aim of balancing income and core expenditure;
- maintaining our core charitable activities (the Awards, Alumni Programme, HiddenHeroes programme, the Knowledge Exchange, and notable practice trophies);
- completing work on the *Good Book of Prisons 2*;

THE BUTLER TRUST

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2024

- in consultation with key stakeholders, and subject to capacity and funding, looking at other "added value" projects in line with our charitable objects, drawing on reserves if required.

Our volunteers

We had 16 volunteers in 2023-24 providing a total of approximately 340 hours support (a slight increase on 2021-22: 15 volunteers and 300 hours). Volunteers assist at our Awards Ceremony and on our Awarding Panel and notable practice trophy panels.

CHARITABLE ACTIVITIES

Public Benefit

The Trustees confirm that, when reviewing the charitable company's activities and devising its future programme, they have referred to the Charity Commission's general guidance on public benefit and complied with their duties under Section 17 of the Charities Act 2011.

The Trust's principal charitable purposes for the public benefit are to further and promote practice among those working in the penal system in the United Kingdom which contributes to:

- the promotion of the rehabilitation of offenders and the prevention of crime;
- the promotion of the social inclusion of offenders by facilitating their integration and constructive engagement in society; and
- the advancement of the health, safety and psychological well-being of offenders and those who work with them.

Our purpose and activities

The Trust's principal objectives are to recognise, develop and disseminate good practice on the part of those working in correctional settings across the United Kingdom which promotes or otherwise contributes to: the rehabilitation of offenders; the social integration of offenders; the effective management and care of offenders; the health and well-being of staff; crime prevention; and wider benefits to the public at large.

The main elements of charitable activity are:

- an Annual Award Scheme, which aims to identify, celebrate and promote practice which contributes to the public benefits outlined above;
- an Alumni Development Programme, which aims to help Award Winners and Commendees to learn from and build upon their achievements;
- a Hidden Heroes Programme, which aims to promote morale, and celebrate and promote the role of staff and volunteers across the sector;
- a Good Practice Programme, which aims to spread good practice, including that of Award Winners and Commendees, across UK correctional settings.

Achievements and Performance

Annual Awards

In 2023-24:

- we further simplified the nominations process and extended the new, single-stage, nomination to all non-custodial settings;
- we received 443 nominations, exceeding the previous record of 423 in 2022-23 (which was itself almost 25% above the average for the three years before that);
- we received 22 nominations from 9 SPS establishments (inc HQ), which was slightly down on last year (29 from 9) but still higher than the average over the 3 years before that (14 from 8);
- we received 25 nominations from 17 YOTs in England & Wales, compared with an average of 8 from 7 over the previous 3 years, and the highest on record;

THE BUTLER TRUST

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2024

- we also received 4 nominations from Scottish Community & Youth Justice, 3 from YJA in Northern Ireland, and 2 from escort services – and while these are all still low, they do compare favourably with previous years;
- HMPS, private custodial services and SPS all fared reasonably in this year's awards, relative to both the sizes of their workforces, and the number of nominations they submitted; and
- Youth justice services in England & Wales outperformed on both measures; and Northern Ireland, with one Award and two Commendations, again performed well.

However:

- nominations from probation in England & Wales and, in line with that, their overall outcomes, were both slightly below par for the size of their workforce – in response, we held meetings with Regional Probation Directors to encourage greater engagement in future;
- Scottish community and youth justice did not get any Awards or Commendations this year, but as usual made very few nominations again this year – we will continue to look for ways to encourage greater engagement from them.

The Award Ceremony for our 2023-24 Award Winners and Commendees took place in March 2024, in St James's Palace, with our Royal Patron, HRH The Princess Royal again presiding (as on every previous occasion).

We were again joined at the Ceremony by senior figures from across the sector including: the Lord Chancellor and Secretary of State for Justice; the Heads of HMPPS, the Youth Justice Board, the Scottish and Northern Ireland Prison Services, and the Probation Board for Northern Ireland; His Majesty's Chief Inspectors of Prisons and Probation; the Prison and Probation Ombudsman; and the Permanent Secretary at the Ministry of Justice.

Alumni Development Programme

22 of last year's winners took part in the Alumni Programme – in line with previous years – with the "graduation" event for this year's participants held in November. In addition to the formal teaching elements of the programme, 18 participants took up the offer of additional one-to-one mentoring, with 40 sessions delivered in total, again in line with past year. Feedback from participants was again excellent.

#HiddenHeroes

For the fourth year since we launched the idea in 2020, we again promoted 29 September as national #HiddenHeroes Day, celebrating all those who work in UK prisons, IRCs, probation, and youth justice. There was good engagement with HiddenHeroes Day across the custodial estate in particular.

Good Practice Programme

Our Director, Simon Shepherd, continued his second national tour of the prison estate in England & Wales, as a follow up to the *Good Book of Prisons* (published in 2019), visiting a further 40 establishments and bringing the total visited by the end of March 2024 to 75 (out of 122).

We ran the Kathy Biggar Trophy for notable practice in non-custodial settings again, with the Trophy going to Sandwell and Dudley Probation for their women's trauma-informed community healthcare project. However, we again received only a small number of submissions (15; 16 in 2022-23). We will seek to encourage greater engagement in future years, including through the new Area Executive Directors in HMPPS.

We did not run the Ruth Mann Trophy for notable practice in custodial settings in 2023-24, while work continues on the *Good Book of Prisons*.

We continued to administer the online library of practice related resources on theKnowledgeExchange.uk – and have engaged Russell Webster on a consultancy basis to manage the site, and help promote it through his own network.

Royal Patron

In addition to again presiding over the Annual Award Ceremony, HRH The Princess Royal, as our Patron, visited: HMPS Aylesbury, Cardiff, Doncaster, Elmley, Pentonville and Wandsworth, as well as Stonnall Road Approved Premises.

THE BUTLER TRUST
DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2024

Operational Efficiency and Resilience

Ahead of the 2023-24 Awards nominations, we set up an online portal for people to submit their nominations through, and commissioned a programmer to automate much of the initial processing. These worked well and saved a considerable amount of administrative time.

In February, our Operations Manager, Andrew Skilton, gave notice of his intention to leave at the end of May 2024. In light of the improvements in our operation efficiency which he has overseen, with further improvements planned to be completed early in the next financial year, we decided to appoint his replacement, Nicola Maynard, on a part-time (3 day a week) basis – bringing savings of around £15k on our future staffing costs.

We gave notice on the office in Vauxhall at the end of March 2024, and will be moving to a shared arrangement with PRT from the beginning of May – bringing an annual reduction in rent and associated costs of just under £15k in total.

FINANCIAL REVIEW

Overview

The net operating deficit for the year is £26,484 (2023 – deficit £11,878). The charity generated a deficit of £ 31,706 (2023 – deficit £11,006) prior to gain on investment arising on the charity's investment portfolio totalling £5,222 (2022 – Loss of £872).

The total funds carried forward as at 31st March 2024 are £300,161 (2023 – £326,645).

Investment and reserves policy

It is the intention of the Trust to budget and operate on a surplus basis. However, reserves can be used to cover any shortfall in revenues and operating expenses and also to support strategic initiatives. The Trust follows a set of guidelines to ensure its fund can meet all deficit and expenditure obligations in relation to its annually approved budget. The guidelines include liquidity measures to ensure:

- minimum asset/liquidity thresholds in reserve to ensure the Trust can operate as a going concern;
- minimum reserve levels before the Trust considers any significant strategic change;
- minimum cash equivalent reserves before the Trust considers acquiring investment assets, and specifically having an exposure to equities;
- the Trust manages with a minimum level of working capital for current and forecast operating purposes.

Principal funding sources

The principal funding sources for the Trust are Her Majesty's Prison and Probation Service (HMPPS), private contractors working in the prison and probation sectors, charitable trusts and foundations, and, to a limited extent, individual donors.

FUTURE PLANS AND DEVELOPMENTS

Our plans in 2024-25 draw on the outcome of the 2024-27 strategy review approved by the Board in March 2024 (outlined earlier in this report), and include:

- continuing work to improve the Trust's IT systems and streamline the administration of the Awards, and thereby further enhance operational efficiency and resilience;
- taking further steps to increase engagement from probation in England & Wales, and from both community and custodial settings in Scotland;
- taking steps to address the apparent relative under-performance in the Awards of uniformed staff in recent years;
- seeking to increase engagement of probation and youth justice in the Kathy Biggar Trophy;
- completing work on the second *Good Book of Prisons*, identifying examples of notable practice across the prison estate in England & Wales

THE BUTLER TRUST
DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Charity number: 1145182

Company number: 07844810

Registered office: Unit 302 China Works, Black Prince Road, London SE1 7SJ

Directors and Trustees:

The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law. The Trustees and officers serving during the year and since the year end were as follows:

Trustees

Michael Spurr CB	Chair
Claudia Sturt	Treasurer, Retired September 2023
Robin Wilkinson	Treasurer, Appointed September 2023
Malcolm Butler	
Geoffrey Dobson OBE	
Dr Louise Falshaw	
Elizabeth Green	
Professor Alison Liebling	Retired September 2023
Peter McParlin	
Pia Sinha	
Stacey Tasker	Appointed September 2023
Beverley Thompson-Brown OBE	
Barbara Wilding CBE QPM	Retired September 2023

Senior Management Team: Simon Shepherd OBE - Executive Director
Andrew Skilton - Operations Manager

Independent Examiner: David Terry FCA,
Ramon Lee and Partners, Eagle House 167 City Rd, London EC1V 1AW

Bankers: CAF Bank Limited
Triodos Bank

THE BUTLER TRUST
DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2024

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees (who are also Directors of The Butler Trust for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 its incoming resources and application of resources, including its income and expenditure, for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 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 in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

APPROVAL

This report was approved by the Trustees and Directors on 1st October 2024 and signed on their behalf.



Michael Spurr
Chair of the Board of Trustees and Directors

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BUTLER TRUST

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 10 to 19.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Respective responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants of England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

**SAMIR SHAH FCA
RAMON LEE LTD
CHARTERED ACCOUNTANT**

**93 TABERNACLE STREET
LONDON EC2A 4BA**

THE BUTLER TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2024 £	2023 £
Income						
Donations	2	2,835	-	-	2,835	5,626
Income from charitable activities	3	213,000	-	10,000	223,000	229,600
Investment income	4	1,500	-	-	1,500	590
Total income		<u>217,335</u>	<u>-</u>	<u>10,000</u>	<u>227,335</u>	<u>235,816</u>
Expenditure						
Expenditure on charitable activities	5	249,041	-	10,000	259,041	246,822
Total expenditure		<u>249,041</u>	<u>-</u>	<u>10,000</u>	<u>259,041</u>	<u>246,822</u>
Net gain/(loss) on investments	11	5,222	-	-	5,222	(872)
Net income/(expenditure)		<u>(26,484)</u>	<u>-</u>	<u>-</u>	<u>(26,484)</u>	<u>(11,878)</u>
Transfer between funds		26,484	(26,484)	-	-	-
Net movement in funds		<u>-</u>	<u>(26,484)</u>	<u>-</u>	<u>(26,484)</u>	<u>(11,878)</u>
Reconciliation of funds						
Total funds, brought forward		250,000	76,645	-	326,645	338,523
Total funds carried forward		<u>250,000</u>	<u>50,161</u>	<u>-</u>	<u>300,161</u>	<u>326,645</u>

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CONTINUING OPERATIONS

None of the company's activities were acquired or discontinued during the above two financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The company has no recognised gains or losses other than the above movement in funds for the above two financial years.

The notes on pages 12 to 19 form part of these accounts

THE BUTLER TRUST
BALANCE SHEET AS AT 31 MARCH 2024

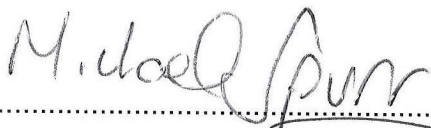
	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible fixed assets	10		-		324
Investments	11		126,678		121,456
			<u>126,678</u>		<u>121,780</u>
Current assets					
Debtors	12	38,352		69,293	
Cash at bank and in hand		155,136		166,876	
		<u>193,488</u>		<u>236,169</u>	
Liabilities					
Creditors falling due with in one year	13	(20,005)		(31,304)	
				<u>(31,304)</u>	
Net current assets			173,483		204,865
Net assets			<u>300,161</u>		<u>326,645</u>
The funds of the charity					
Unrestricted funds:	15				
-General Funds			250,000		250,000
-Designated Funds			50,161		76,645
Restricted funds	15				-
Total charity funds			<u>300,161</u>		<u>326,645</u>

For the financial year ended 31 March 2024 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

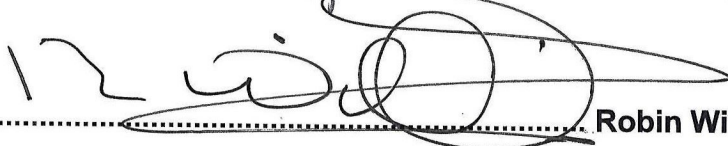
The Directors acknowledged their responsibilities for ensuring that the company keeps accounting records which comply with Section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as is applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

These accounts were approved by the Board of Trustees on 1st October 2024 and were signed on its behalf by:



..... Michael Spurr (CHAIR)



..... Robin Wilkinson OBE (TREASURER)

Company Registration No: 07844810

The notes on pages 12 to 19 form part of these accounts

THE BUTLER TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

1.1 Basis of preparation

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) (effective 1 January 2019) – Charity SORP (FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Butler Trust meets the definition of a public benefit entity under FRS 102.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements are prepared in sterling, which is the functional currency of the charity.

1.2 Preparation of accounts on a going concern basis

The Charity's Financial Statements show net deficit of £26,484 for the year and free reserves of £123,322. The Trustees are of the view that these results have secured the immediate future of the Charity for the next 12 months and on this basis the Charity is a going concern.

1.3 Income recognition

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and amount can be measured reliably.

- (a) Income received by way of grants, donations and legacies are included in full in the Statement of Financial Activities when received, unless they relate to a specified future period, in which case they are deferred.
- (b) Income from charitable activities received by way of revenue grants and donations are credited to restricted incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.
- (c) Grants and donations of general nature which are not conditional on delivering certain levels of service are included as part of Grants and Donations as shown under note 2. Performance related grants and donations which have conditions for a specific outcome are include as Income from Charitable Activities as shown in Note 3.
- (d) Investment income is included when receivable.

1.4 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity is not recognised in the main body of the financial accounts but detail is contained in the Trustees' Report.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. No such services were received during the year.

THE BUTLER TRUST
NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2024

1.5 Expenditure recognition and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

(a) Expenditure on charitable comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

(b) Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, management, finance and administration personnel, payroll and governance costs which support the Trust's programmes and activities. These costs have been allocated to expenditure on charitable activities.

1.7 Funds structure

The general fund comprises those monies, which may be used toward meeting the charitable objectives of the company at the discretion of the Trustees.

The designated funds are monies set aside out of general funds and designated for specific purposes by the Management Board.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor imposed conditions.

1.8 Cash flow statement

The charitable company qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

1.9 Tangible Fixed Assets And Depreciation

Tangible fixed assets are stated at cost less depreciation. Individual fixed assets costing £500 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases.

Office equipment	-	20% straight line on cost
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1.10 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short term cash deposits.

THE BUTLER TRUST

NOTES TO THE ACCOUNTS (Cont/d) FOR THE YEAR ENDED 31 MARCH 2024

1.12 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.13 Financial instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.14 Judgement and key sources of estimation uncertainty

In the application of the company's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

1.15 Operating leases

All leases are operating leases, and rentals are charged to the Statement of Financial Activities on a straight-line basis over the lease duration. No assets are held under hire purchase agreements.

2. DONATIONS

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
General private donations	2,835	-	2,835	5,626
	<u>2,835</u>	<u>-</u>	<u>2,835</u>	<u>5,626</u>

The donations in 2023, totalling £5,626 were attributed to unrestricted funds.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Charitable foundations	12,000	10,000	22,000	21,600
Corporate, statutory and other donors	201,000	-	201,000	208,000
	<u>213,000</u>	<u>10,000</u>	<u>223,000</u>	<u>229,600</u>

Income in 2023 totalling £229,600 was attributed to £219,600 to unrestricted funds and £10,000 to restricted funds.

THE BUTLER TRUST
NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2024

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Bank interest	1,500	-	1,500	590
	1,500	-	1,500	590

All the investment income totalling £590 in 2023 were attributed to unrestricted funds.

5. CHARITABLE ACTIVITIES

	2024 £	2023 £
Staff salaries and costs	140,751	133,891
Annual awards and Alumni programme	50,838	52,215
Good Practice Programme	7,219	20,045
HiddenHeroes Programme	6,147	2,415
<u>Support costs</u>		
Premises	23,635	18,924
Other office costs	27,146	14,856
Depreciation	324	631
Governance (see Note 6)	2,981	3,845
	259,041	246,822

Of the £259,041 expenditure in 2024 (2023 - £246,822), £249,041 was charged to unrestricted funds - (2023 - £236,822) and £10,000 to restricted funds (2023 - £10,000).

6. GOVERNANCE

	2024 £	2023 £
Trustees' meeting costs	461	1,325
Independent examination	2,520	2,520
	2,981	3,845

7. NET INCOME / (EXPENDITURE) FOR THE YEAR

This is stated after charging:

	2024 £	2023 £
Depreciation on tangible fixed assets	324	631
Operating leases - rent	23,635	18,924
Independent examination	2,520	2,520
	26,479	22,075

THE BUTLER TRUST
NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2024

8. ANALYSIS OF STAFF COSTS AND TRUSTEES REMUNERATION AND EXPENSES

	2024	2023
	£	£
Wages and salaries	122,269	116,090
Social security costs	8,700	8,514
Pension contributions	9,782	9,287
	<u>140,751</u>	<u>133,891</u>

One employee received remuneration in excess of £70,000 during the year. Pension costs are wholly charged to unrestricted funds.

The charity Trustees were not paid or received any other benefits from employment with the Trust in the year (2023 - £nil). No charity Trustees received payment for professional or other services supplied to the charity (2023 - £nil).

The average monthly number of full time staff employed by the charity including part time and temporary staff employed during the period was:

Direct charitable work	2	2
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The key management personnel of the charity comprise of the Executive Director. The total employee benefits of the key management personnel of the charity were £92,854 (2023 - £88,772).p

9. TAXATION

The Butler Trust is a registered charity and therefore is not liable to Income Tax or Corporation Tax on income derived from its charitable activities.

10. TANGIBLE FIXED ASSETS

	Office Equipment £
Cost or valuation	
At 01 April 2023	4,873
Additions	-
Disposals	-
At 31 March 2024	<u>4,873</u>
Depreciation	
At 01 April 2023	4,549
Charge for year	324
Disposals	-
At 31 March 2024	<u>4,873</u>
Net Book Value	
At 31 March 2024	<u>0</u>
At 31 March 2023	<u>324</u>

THE BUTLER TRUST
NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2024

11. INVESTMENTS

	2024	2023
	£	£
Market value:		
Balance, brought forward	121,456	122,328
Additions	-	-
Disposal	-	-
Gain/(loss) on valuation at year end	5,222	(872)
	<u>126,678</u>	<u>121,456</u>
 Historic cost	 <u>75,000</u>	 <u>75,000</u>
412.202 units - M & G Equities Investment Fund for Charities	<u>126,678</u>	<u>121,456</u>

12. DEBTORS

	2024	2023
	£	£
Grants and sponsorship receivable	33,750	62,250
Other debtors	4,382	5,697
Prepayments	220	1,346
	<u>38,352</u>	<u>69,293</u>

13. CREDITORS: Amounts falling due within one year

	2024	2023
	£	£
Creditors	11,655	23,259
Tax and social security	3,814	3,611
Other accruals	4,536	4,434
	<u>20,005</u>	<u>31,304</u>

14. SHARE CAPITAL

The company is limited by guarantee and does not have a share capital divided by shares.

THE BUTLER TRUST
NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2024

15. ANALYSIS OF CHARITABLE FUNDS

	Balance at 01.04.23 £	Income £	Expenditure £	Gains/(Losses) £	Transfers £	Balance at 31.03.24 £
General funds	250,000	217,335	(249,041)	5,222	26,484	250,000
Designated funds	76,645	-	-	-	(26,484)	50,161
Total funds	326,645	217,335	(249,041)	5,222	-	300,161

Analysis of movements in restricted funds

	Balance at 01.04.23 £	Income £	Expenditure £	Gains/(Losses) £	Transfers £	Balance at 31.03.24 £
Bromley Trust	-	10,000	(10,000)	-	-	-
Total funds	-	10,000	(10,000)	-	-	-

Analysis of charitable funds – previous year

	Balance at 01.04.22 £	Income £	Expenditure £	Gains/(Losses) £	Transfers £	Balance at 31.03.23 £
General funds	250,000	225,816	(236,822)	(872)	11,878	250,000
Designated funds	88,523	-	-	-	(11,878)	76,645
Total funds	338,523	225,816	(236,822)	(872)	-	326,645

Analysis of movements in restricted funds

	Balance at 01.04.22 £	Income £	Expenditure £	Gains/(Losses) £	Transfers £	Balance at 31.03.23 £
Bromley Trust	-	10,000	(10,000)	-	-	-
Total funds	-	10,000	(10,000)	-	-	-

The specific purposes for which the funds are to be applied are as follows:

A restricted grant towards sponsorship of the Keith Bromley Award for Education and Skills Training and promoting good practice in education and skills training

General funds are the 'free reserves' after allowing for all designated funds.

Designated funds represents the Trust's 'Development Fund'. The Fund is made up of the balance of reserves above £250k. It is intended to be used to support activities in furtherance of the Trust's charitable objects which are not covered by in-year income.

THE BUTLER TRUST
NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2024

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Designated Funds £	Restricted funds £	Total 2024 £	Total 2023 £
Tangible assets	-		-	-	324
Investments	126,678		-	126,678	121,456
Net current assets	123,322	50,161	-	173,483	204,865
	<u>250,001</u>	<u>50,161</u>	<u>-</u>	<u>300,161</u>	<u>326,645</u>

Analysis of net assets between funds - previous year

	Unrestricted funds £	Designated Funds £	Restricted funds £	Total 2023 £	Total 2022 £
Tangible assets	324	-	-	324	955
Investments	121,456	-	-	121,456	122,328
Net current assets	128,220	76,645	-	204,865	215,240
	<u>250,000</u>	<u>76,645</u>	<u>-</u>	<u>326,645</u>	<u>338,523</u>

17. CONTROL

For the whole of the year, the charity was under the control of the Directors and Trustees as shown on page 7. The Trustees consider that there is no one overall controlling party.

18. RELATED PARTY TRANSACTIONS

During the year, the Charity paid no travel and subsistence expense to any Trustee (2023 - Nil).

No remuneration was paid to any Trustee during the year (2023 – Nil).

19. OPERATING LEASE COMMITMENTS

The charity has operating lease commitments relating to its office premises over the forthcoming 12 months below, analysed according to the expiry date of the lease.

	2024 £	2023 £
One year	10,848	23,798
Between two and five years	800	22,528
	<u>11,648</u>	<u>46,326</u>

THE BUTLER TRUST

England & Wales - Charity number 1145182

Accounts

THE BUTLER TRUST
(A charitable company limited by guarantee)

**DIRECTORS' AND TRUSTEES' REPORT
AND ACCOUNTS**

FOR THE YEAR ENDED 31 MARCH 2023

Company No: 07844810
Charity No: 1145182

**THE BUTLER TRUST
REPORT AND ACCOUNTS**

C O N T E N T S

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Directors' and Trustees' Report	2 – 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Accounts	12 – 19

THE BUTLER TRUST
DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees are pleased to present their annual Directors' report together with the financial statements of the charity for the year ended 31st March 2023, which are also prepared to meet the requirements for a Directors' report and Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statements 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) (effective 1 January 2019) – (Charity SORP (FRS 102)).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Butler Trust is registered as a company limited by guarantee and not having share capital. Its operations are governed by its memorandum and articles of association (M&AA).

The Butler Trust was originally formed and registered as a charity (no. 291762) in 1985. It was incorporated as a company on 11 November 2011 and registered as a charity with the Charity Commission on 21 December 2011. It commenced activities on 01 April 2012, replacing the previous charitable trust of the same name, from which all staff and assets were transferred on that date. The company information set out on page 7 forms part of this report.

Organisational Structure

The Trust is a charitable company, organised so that Trustees and Officers meet regularly to manage its affairs. The Board comprises members from a variety of backgrounds, and also includes representatives of the Butler family.

To facilitate activities, the Board has delegated authority to the Director for operational matters including financial, employment and other related activities. Decisions relating to strategy and policy are made by the Board.

Recruitment and appointment of Trustees

The Chair of the Board is nominated by the Trustees. Trustees are appointed by resolution of the Board. A sub-group is tasked with identifying and interviewing potential candidates and making recommendations on new appointments to the full Board. In carrying out its role, the sub-group takes account of a range of criteria, including the need to maintain a diverse and complementary range of skills and experience on the Board.

Corporate Governance

The Director is appointed by, and accountable to, the Board of Trustees, and reports to them at their regular meetings. Governance matters are reviewed and overseen by Trustees at their regular meetings. The Trust's annual budgets and business plans, triennial strategic plans, operating policies, and the Director's remuneration are all subject to Board approval.

Risk management

The Director maintains a risk register covering strategic, operational, financial, governance, compliance and external risks. The register identifies potentially significant risks and their likelihood and possible impact in each of these areas, together with existing control measures, any additional actions required to mitigate retained risks, and the people responsible for ensuring they are monitored and addressed.

The risk register is reviewed by the Board at its quarterly meetings.

The Trustees have given consideration to the major risks to which the charity is exposed and have satisfied themselves that systems and procedures are in place in order to mitigate and manage these and other risks.

THE BUTLER TRUST
DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2023

Diversity

The Butler Trust is committed to promoting equality, fairness and respect, and opposes all forms of unlawful and unfair discrimination, victimisation, harassment, bullying, and insulting or abusive behaviour.

The Trust aims to ensure that:

- diversity is encouraged within the Trust, creating an environment in which individual differences and the contributions of all are recognised and valued;
- the working environment within the Trust, and the way we carry out our work, promotes dignity, respect and fairness to all;
- no one is unlawfully or unfairly discriminated against on grounds of age, disability, gender reassignment, race, religion or belief, sex, sexual orientation, marriage or civil partnership, pregnancy or maternity, or any other irrelevant factor.

The Trust has a comprehensive Equality and Diversity Policy and Procedures. The Policy and Procedures, and the Trust's compliance with them, are reviewed annually.

Strategic review and Business Planning

In March 2021 the Board approved a new three-year strategy review, for the period 2021-24.

The Awards, and Alumni Programme remain at the heart of the Trust's work, and we will continue to champion the wider workforce under the #HiddenHeroes campaign.

Our development priorities over the period focus on enhancing our programme for promoting and disseminating good practice, including:

- building engagement with the Knowledge Exchange platform;
- increasing the range of resources on the Knowledge Exchange;
- developing a competition to highlight and share local good practice more widely;
- producing a second Good Book of Prisons, based on a national tour of the estate, focusing on examples of notable practice in each establishment in England & Wales*

[*The plan for a second Good Book of Prisons was agreed with HMPPS after the strategy review was completed; and in consultation with HMPPS, the Board agreed to put on hold our initial plans to run a series of "thematic" notable practice workshops over the period.]

Each year over the period, an annual Business Plan is agreed detailing a plan of actions intended to further each of these strategic aims. Targets in the 2022-23 Business plan included:

- simplifying the Awards nominations for youth justice, and community settings in Scotland, as part of ongoing efforts to encourage greater engagement from those parts of the sector;
- organising a third national #HiddenHeroes Day, to recognise and celebrate the work of managers and staff across the criminal justice sector;
- following the success of last year's pilots, running the Ruth Mann and Kathy Biggar Trophies for notable practice for a second year, drawing on the lessons from the pilot;
- start work on the second *Good Book of Prisons*, based on a national tour of the estate, focusing on examples of notable practice in each establishment in England & Wales.

THE BUTLER TRUST

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2023

Our volunteers

We had 16 volunteers in 2022-23 providing a total of approximately 340 hours support (a slight increase on 2021-22: 15 volunteers and 300 hours). Volunteers assist at our Awards Ceremony and on our Awarding Panel and notable practice trophy panels.

CHARITABLE ACTIVITIES

Public Benefit

The Trustees confirm that, when reviewing the charitable company's activities and devising its future programme, they have referred to the Charity Commission's general guidance on public benefit and complied with their duties under Section 17 of the Charities Act 2011.

The Trust's principal charitable purposes for the public benefit are to further and promote practice among those working in the penal system in the United Kingdom which contributes to:

- the promotion of the rehabilitation of offenders and the prevention of crime;
- the promotion of the social inclusion of offenders by facilitating their integration and constructive engagement in society; and
- the advancement of the health, safety and psychological well-being of offenders and those who work with them.

Our purpose and activities

The Trust's principal objectives are to recognise, develop and disseminate good practice on the part of those working in correctional settings across the United Kingdom which promotes or otherwise contributes to: the rehabilitation of offenders; the social integration of offenders; the effective management and care of offenders; the health and well-being of staff, crime prevention; and wider benefits to the public at large.

The main elements of charitable activity are:

- an Annual Award Scheme, which aims to identify, celebrate and promote practice which contributes to the public benefits outlined above;
- an Alumni Development Programme, which aims to help Award Winners and Commendees to learn from and build upon their achievements;
- a Hidden Heroes Programme, which aims to promote morale, and celebrate and promote the role of staff and volunteers across the sector;
- a Good Practice Programme, which aims to spread good practice, including that of Award Winners and Commendees, across UK correctional settings.

Achievements and Performance

Annual Awards

We had a record number of nominations in 2022-23, 423 in total – compared with an average over the previous three years of 341 (339 in 2021-22). While we did not see any increase in engagement from youth justice in England & Wales, we did also receive more nominations from Scottish community and youth justice, SPS, and APs than in recent years.

Engagement with the awards from adult community justice (probation) settings in Scotland, and from community youth justice settings across the UK, has always been low compared to the rest of the criminal justice sector. We believe that various factors contribute to that, including the relatively small size of each local service, and the fact that they are provided through local authorities rather than national criminal justice agencies. While we recognise that engagement from those settings are likely always to remain relatively low, we introduced a simplified nominations process for them in 2022, to make it easier for those who wish to, to take part.

THE BUTLER TRUST

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2023

We have also seen a slight drop off in engagement from the Scottish Prison Service (SPS) in recent years; and we have historically received relative few nominations from Approved Premises (APs), in spite of strong engagement from other parts of the National Probation Service (NPS). With this in mind, we had meetings with senior managers from SPS, and within the new national Approved Premises (AP) structure in NPS, ahead of the 2022-23 nominations cycle, to encourage greater engagement from them.

We amended the Awarding Process this year so that the Judging Panel had an opportunity to talk to all of the nominees shortlisted by the Sifting Panel, rather than just those shortlisted for a possible Award. While this did increase the Judging Panel's workload, it was well received, and the evidence shows that the change did have a significant impact on final outcomes.

Overall outcomes for most sectors were broadly close to par, taking account of their respective workforce sizes – except for youth justice in England & Wales, which remained significantly below par (in line with the low number of nominations submitted).

The Award Ceremony for our 2022-23 Award Winners and Commendees took place in March 2023, with our Royal Patron, HRH The Princess Royal again presiding (as on every previous occasion); and we were delighted once again to be able to hold the event at St James's Palace, for the first time since the Covid pandemic. [In 2022, we held an event for the 2021-22 Award Winners and Commendees, together with their 2019-20 and 2020-21 counterparts (whose events had had to be cancelled because of Covid), at the Sheldonian Theatre in Oxford.]

Alumni Development Programme

After postponing it in 2020, and running it online in 2021, we ran the Alumni Programme for 2021-22 Award Winners and Commendees in person again, while also allowing people to dial in online if they were unable to travel.

Twenty-two (almost three quarters) of this year's cohort of Award Winners and Commendees (2021-22: 24, 80%) took part in the programme, with 21 completing the optional qualification (19 in 2020-21).

In addition to the formal teaching elements of the programme, 18 participants took up the offer of additional one-to-one mentoring, with 40 sessions delivered in total (2021-22: 17 participants and 35 sessions).

#HiddenHeroes

For the third year since we launched the idea in 2020, we again promoted 29 September as national #HiddenHeroes Day, celebrating all those who work in UK prisons, IRCs, probation, and youth justice; and the day was again marked widely throughout the country and supported at the highest levels across the correctional services.

Good Practice Programme

In May 2022, our Director, Simon Shepherd, began a second national tour of the prison estate in England & Wales, as a follow up to the *Good Book of Prisons* (published in 2019). By the end of March 2023, he had visited 35 of the 122 establishments across England & Wales, with the aim of completing the tour, and publishing a second *Good Book of Prisons*, by the autumn of 2024.

In December 2022, with the support of HMPPS, we held a two day event, attended by 41 Governing Governors, to look at what they and their respective HQs can do to reduce the pressure on them, improve staff morale, and increase staff retention. We wrote up the findings from the event and circulated them to Governors across the country. We also presented the findings to the CEO and COO of HMPPS, and (separately) with the Prisons and Probation Minister; and Amy Rees has since written to Governors explaining the steps they intend to take in support of their recommendations.

Following the success of last year's pilot, we repeated the Ruth Mann and Kathy Biggar Trophies – for notable practice in custodial and non-custodial settings, respectively – in 2022-23. We received slightly fewer submissions in 2022-23 (40 and 16 for the Ruth Mann and Kathy Biggar Trophies, respectively, compared with 47 and 21 in 2021-22), but the standard was again high. Our Director presented the Trophies to the two winners in December and January, and we added details of all the submissions to theKnowledgeExchange.uk.

Our online library of practice related resources on theKnowledgeExchange.uk, which we continued to administer throughout the year, now extends to almost 500 publications and examples of notable practice.

THE BUTLER TRUST
DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Overview

The net operating deficit for the year is £11,878 (2022 – deficit £24,607). The charity generated a deficit of £11,006 (2022 – deficit £38,310) prior to loss on investment arising on the charity's investment portfolio totalling £872 (2022 – gain of £13,703).

The total funds carried forward as at 31st March 2023 are £326,645 (2021 – £338,523).

Investment and reserves policy

It is the intention of the Trust to budget and operate on a surplus basis. However, reserves can be used to cover any shortfall in revenues and operating expenses and also to support strategic initiatives. The Trust follows a set of guidelines to ensure its fund can meet all deficit and expenditure obligations in relation to its annually approved budget. The guidelines include liquidity measures to ensure:

- minimum asset/liquidity thresholds in reserve to ensure the Trust can operate as a going concern;
- minimum reserve levels before the Trust considers any significant strategic change;
- minimum cash equivalent reserves before the Trust considers acquiring investment assets, and specifically having an exposure to equities;
- the Trust manages with a minimum level of working capital for current and forecast operating purposes.

Principal funding sources

The principal funding sources for the Trust are Her Majesty's Prison and Probation Service (HMPPS), private contractors working in the prison and probation sectors, charitable trusts and foundations, and, to a limited extent, individual donors.

FUTURE PLANS AND DEVELOPMENTS

Our plans in 2023-24 draw on the outcome of the 2021-24 strategy review approved by the Board in March 2021 (outlined earlier in this report), and include:

- extending the simpler, single-stage nomination process, to all non-custodial settings (while retaining the two-stage process in prisons and other custodial settings);
- commissioning work to improve the Trust's IT systems and streamline the administration of the Awards – to improve operational efficiency and resilience;
- continuing work on the second *Good Book of Prisons*, identifying examples of notable practice across the prison estate in England & Wales.

THE BUTLER TRUST
DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Charity number: 1145182

Company number: 07844810

Registered office: Unit 302 China Works, Black Prince Road, London SE1 7SJ

Directors and Trustees:

The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law. The Trustees and officers serving during the year and since the year end were as follows:

Trustees

Michael Spurr CB	Chair
Claudia Sturt	Treasurer
Malcolm Butler	Reappointed September 2022
Geoffrey Dobson OBE	
Dr Louise Falshaw	Appointed September 2022
Elizabeth Green	
Sir Michael Harrison	Retired September 2022
Professor Alison Liebling	
Peter McParlin	
Robert Perry	Retired September 2022
Pia Sinha	Appointed September 2022
Beverley Thompson-Brown OBE	
Jeanette Whitford	Retired September 2022
Barbara Wilding CBE QPM	
Zoe Williams	Retired September 2022

Senior Management Team: Simon Shepherd OBE - Executive Director
Andrew Skilton - Operations Manager

Independent Examiner: Samir Shah FCA,
Ramon Lee Ltd, 93 Tabernacle Street, London EC2A 4BA

Bankers: CAF Bank Limited
Triodos Bank

THE BUTLER TRUST

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2023

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees (who are also Directors of The Butler Trust for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 its incoming resources and application of resources, including its income and expenditure, for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 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 in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

APPROVAL

This report was approved by the Trustees and Directors on 19th September 2023 and signed on their behalf.



Michael Spurr
Chair of the Board of Trustees and Directors

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE BUTLER TRUST**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 10 to 19.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Respective responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants of England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



**SAMIR SHAH FCA
RAMON LEE LTD
CHARTERED ACCOUNTANT**

**93 TABERNACLE STREET
LONDON EC2A 4BA**

19th SEPTEMBER 2023

THE BUTLER TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2023 £	2022 £
Income						
Donations	2	5,626	-	-	5,626	2,858
Income from charitable activities	3	219,600	-	10,000	229,600	229,700
Investment income	4	590	-	-	590	147
Total income		<u>225,816</u>	<u>-</u>	<u>10,000</u>	<u>235,816</u>	<u>232,705</u>
Expenditure						
Expenditure on charitable activities	5	236,822	-	10,000	246,822	271,015
Total expenditure		<u>236,822</u>	<u>-</u>	<u>10,000</u>	<u>246,822</u>	<u>271,015</u>
Net gain/(loss) on investments	11	(872)	-	-	(872)	13,703
Net income/(expenditure)		<u>(11,878)</u>	<u>-</u>	<u>-</u>	<u>(11,878)</u>	<u>(24,607)</u>
Transfer between funds		11,878	(11,878)	-	-	-
Net movement in funds		<u>-</u>	<u>(11,878)</u>	<u>-</u>	<u>(11,878)</u>	<u>(24,607)</u>
Reconciliation of funds						
Total funds, brought forward		250,000	88,523	-	338,523	363,130
Total funds carried forward		<u>250,000</u>	<u>76,645</u>	<u>-</u>	<u>326,645</u>	<u>338,523</u>

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CONTINUING OPERATIONS

None of the company's activities were acquired or discontinued during the above two financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The company has no recognised gains or losses other than the above movement in funds for the above two financial years.

The notes on pages 12 to 19 form part of these accounts

THE BUTLER TRUST
BALANCE SHEET AS AT 31 MARCH 2023

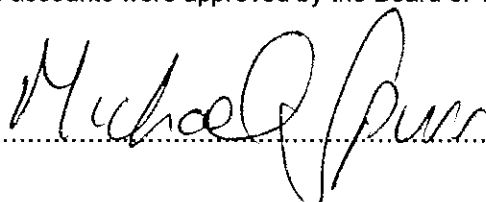
	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	10		324		955
Investments	11		121,456		122,328
			<u>121,780</u>		<u>123,283</u>
Current assets					
Debtors	12	69,293		67,543	
Cash at bank and in hand		166,876		160,249	
		<u>236,169</u>		<u>227,792</u>	
Liabilities					
Creditors falling due with in one year	13	(31,304)		(12,552)	
Net current assets			204,865		215,240
Net assets			<u>326,645</u>		<u>338,523</u>
The funds of the charity					
Unrestricted funds:	15				
-General Funds			250,000		250,000
-Designated Funds			76,645		88,523
Restricted funds	15				-
Total charity funds			<u>326,645</u>		<u>338,523</u>

For the financial year ended 31 March 2023 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The Directors acknowledged their responsibilities for ensuring that the company keeps accounting records which comply with Section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as is applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

These accounts were approved by the Board of Trustees on 19th September 2023 and were signed on its behalf by:



Michael Spurr (CHAIR)



Claudia Sturt (TREASURER)

Company Registration No: 07844810

The notes on pages 12 to 19 form part of these accounts

THE BUTLER TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

1.1 Basis of preparation

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) (effective 1 January 2019) – Charity SORP (FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Butler Trust meets the definition of a public benefit entity under FRS 102.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements are prepared in sterling, which is the functional currency of the charity.

1.2 Preparation of accounts on a going concern basis

The Charity's Financial Statements show net deficit of £11,878 for the year and free reserves of £204,865. The Trustees are of the view that these results have secured the immediate future of the Charity for the next 12 months and on this basis the Charity is a going concern.

1.3 Income recognition

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and amount can be measured reliably.

(a) Income received by way of grants, donations and legacies are included in full in the Statement of Financial Activities when received, unless they relate to a specified future period, in which case they are deferred.

(b) Income from charitable activities received by way of revenue grants and donations are credited to restricted incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.

(c) Grants and donations of general nature which are not conditional on delivering certain levels of service are included as part of Grants and Donations as shown under note 2. Performance related grants and donations which have conditions for a specific outcome are include as Income from Charitable Activities as shown in Note 3.

(d) Investment income is included when receivable.

1.4 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity is not recognised in the main body of the financial accounts but detail is contained in the Trustees' Report.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. No such services were received during the year.

THE BUTLER TRUST
NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2023

1.5 Expenditure recognition and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

(a) Expenditure on charitable comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

(b) Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, management, finance and administration personnel, payroll and governance costs which support the Trust's programmes and activities. These costs have been allocated to expenditure on charitable activities.

1.7 Funds structure

The general fund comprises those monies, which may be used toward meeting the charitable objectives of the company at the discretion of the Trustees.

The designated funds are monies set aside out of general funds and designated for specific purposes by the Management Board.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor imposed conditions.

1.8 Cash flow statement

The charitable company qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

1.9 Tangible Fixed Assets And Depreciation

Tangible fixed assets are stated at cost less depreciation. Individual fixed assets costing £500 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases.

Office equipment	-	20% straight line on cost
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1.10 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short term cash deposits.

THE BUTLER TRUST

NOTES TO THE ACCOUNTS (Cont/d) FOR THE YEAR ENDED 31 MARCH 2023

1.12 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.13 Financial instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.14 Judgement and key sources of estimation uncertainty

In the application of the company's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

1.15 Operating leases

All leases are operating leases, and rentals are charged to the Statement of Financial Activities on a straight-line basis over the lease duration. No assets are held under hire purchase agreements.

2. DONATIONS

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
General private donations	5,626	-	5,626	2,858
	<u>5,626</u>	<u>-</u>	<u>5,626</u>	<u>2,858</u>

The donations in 2022, totalling £2,858, were attributed to unrestricted funds.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Charitable foundations	11,600	10,000	21,600	21,700
Corporate, statutory and other donors	208,000	-	208,000	208,000
	<u>219,600</u>	<u>10,000</u>	<u>229,600</u>	<u>229,700</u>

Income in 2022 totalling £229,700 was attributed to £219,700 to unrestricted funds and £10,000 to restricted funds.

THE BUTLER TRUST
NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2023

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Bank interest	590	-	590	147
	<u>590</u>	<u>-</u>	<u>590</u>	<u>147</u>

All the investment income totalling £147 in 2022 were attributed to unrestricted funds.

5. CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff salaries and costs	133,891	135,111
Annual awards and Alumni programme	52,215	52,103
Good Practice Programme	20,045	9,001
HiddenHeroes Programme	2,415	34,115
<u>Support costs</u>		
Premises	18,924	17,620
Other office costs	14,856	19,613
Depreciation	631	731
Governance (see Note 6)	3,845	2,722
	<u>246,822</u>	<u>271,015</u>

Of the £246,822 expenditure in 2023 (2022 - £271,015), £236,822 was charged to unrestricted funds - (2022 - £261,015) and £10,000 to restricted funds (2022 - £10,000).

6. GOVERNANCE

	2023 £	2022 £
Trustees' meeting costs	1,325	202
Independent examination	2,520	2,520
	<u>3,845</u>	<u>2,722</u>

7. NET INCOME / (EXPENDITURE) FOR THE YEAR

This is stated after charging:

	2023 £	2022 £
Depreciation on tangible fixed assets	631	731
Operating leases - rent	18,924	17,620
Independent examination	2,520	2,520

THE BUTLER TRUST
NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2023

8. ANALYSIS OF STAFF COSTS AND TRUSTEES REMUNERATION AND EXPENSES

	2023	2022
	£	£
Wages and salaries	116,090	112,336
Social security costs	8,514	9,061
Pension contributions	9,287	13,714
	133,891	135,111

One employee received remuneration in excess of £70,000 during the year. Pension costs are wholly charged to unrestricted funds.

The charity Trustees were not paid or received any other benefits from employment with the Trust in the year (2022 - £nil). No charity Trustees received payment for professional or other services supplied to the charity (2022 - £nil).

The average monthly number of full time staff employed by the charity including part time and temporary staff employed during the period was:

Direct charitable work	2	2
------------------------	---	---

The key management personnel of the charity comprise of the Executive Director. The total employee benefits of the key management personnel of the charity were £88,772 (2022 - £90,443).

9. TAXATION

The Butler Trust is a registered charity and therefore is not liable to Income Tax or Corporation Tax on income derived from its charitable activities.

10. TANGIBLE FIXED ASSETS

	Office Equipment £
Cost or valuation	
At 01 April 2022	4,873
Additions	-
Disposals	-
At 31 March 2023	4,873
Depreciation	
At 01 April 2022	3,918
Charge for year	631
Disposals	-
At 31 March 2023	4,549
Net Book Value	
At 31 March 2023	324
At 31 March 2022	955

THE BUTLER TRUST
NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2023

11. INVESTMENTS

	2023	2022
	£	£
Market value:		
Balance, brought forward	122,328	108,625
Additions	-	-
Disposal	-	-
Gain/(loss) on valuation at year end	(872)	13,703
	<u>121,456</u>	<u>122,328</u>
Historic cost	<u>75,000</u>	<u>75,000</u>
412.202 units - M & G Equities Investment Fund for Charities	<u>121,456</u>	<u>122,328</u>

12. DEBTORS

	2023	2022
	£	£
Grants and sponsorship receivable	62,250	62,250
Other debtors	5,697	5,195
Prepayments	1,346	98
	<u>69,293</u>	<u>67,543</u>

13. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Creditors	23,259	4,969
Tax and social security	3,611	3,443
Other accruals	4,434	4,140
	<u>31,304</u>	<u>12,552</u>

14. SHARE CAPITAL

The company is limited by guarantee and does not have a share capital divided by shares.

THE BUTLER TRUST
NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2023

15. ANALYSIS OF CHARITABLE FUNDS

Analysis of movements in unrestricted funds

	Balance at 01.04.22 £	Income £	Expenditure £	Gains/(Losses) £	Transfers £	Balance at 31.03.23 £
General funds	250,000	225,816	(236,822)	(872)	11,878	250,000
Designated funds	88,523	-	-	-	(11,878)	76,645
Total funds	338,523	225,816	(236,822)	(872)	-	326,645

Analysis of movements in restricted funds

	Balance at 01.04.22 £	Income £	Expenditure £	Gains/(Losses) £	Transfers £	Balance at 31.03.23 £
Bromley Trust	-	10,000	(10,000)	-	-	-
Total funds	-	10,000	(10,000)	-	-	-

Analysis of charitable funds – previous year

Analysis of movements in unrestricted funds

	Balance at 01.04.21 £	Income £	Expenditure £	Gains/(Losses) £	Transfers £	Balance at 31.03.22 £
General funds	250,000	222,705	(261,015)	13,703	24,607	250,000
Designated funds	113,130	-	-	-	(24,607)	88,523
Total funds	363,130	222,705	(261,015)	13,703	-	338,523

Analysis of movements in restricted funds

	Balance at 01.04.21 £	Income £	Expenditure £	Gains/(Losses) £	Transfers £	Balance at 31.03.22 £
Bromley Trust	-	10,000	(10,000)	-	-	-
Total funds	-	10,000	(10,000)	-	-	-

The specific purposes for which the funds are to be applied are as follows:

A restricted grant towards sponsorship of the Keith Bromley Award for Education and Skills Training and promoting good practice in education and skills training

General funds are the 'free reserves' after allowing for all designated funds.

Designated funds represents the Trust's 'Development Fund'. The Fund is made up of the balance of reserves above £250k. It is intended to be used to support activities in furtherance of the Trust's charitable objects which are not covered by in-year income.

THE BUTLER TRUST
NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2023

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Designated Funds £	Restricted funds £	Total 2023 £	Total 2022 £
Tangible assets	324	-	-	324	955
Investments	121,456	-	-	121,456	122,328
Net current assets	128,220	76,645	-	204,865	215,240
	<u>250,000</u>	<u>76,645</u>	<u>-</u>	<u>326,645</u>	<u>338,523</u>

Analysis of net assets between funds - previous year

	Unrestricted funds £	Designated Funds £	Restricted funds £	Total 2022 £	Total 2021 £
Tangible assets	955	-	-	955	1,686
Investments	122,328	-	-	122,328	108,625
Net current assets	126,717	88,523	-	215,240	252,819
	<u>250,000</u>	<u>88,523</u>	<u>-</u>	<u>338,523</u>	<u>363,130</u>

17. CONTROL

For the whole of the year, the charity was under the control of the Directors and Trustees as shown on page 7. The Trustees consider that there is no one overall controlling party.

18. RELATED PARTY TRANSACTIONS

During the year, the Charity paid no travel and subsistence expense to any Trustee (2022 - Nil).

No remuneration was paid to any Trustee during the year (2022 – Nil).

19. OPERATING LEASE COMMITMENTS

The charity has operating lease commitments relating to its office premises over the forthcoming 12 months below, analysed according to the expiry date of the lease.

	2023 £	2022 £
One year	23,498	16,819
Between two and five years	22,528	-
	<u>46,026</u>	<u>16,819</u>

THE BUTLER TRUST

England & Wales - Charity number 1145182

Accounts

THE BUTLER TRUST
(A charitable company limited by guarantee)
**DIRECTORS' AND TRUSTEES' REPORT
AND ACCOUNTS**
FOR THE YEAR ENDED 31 MARCH 2022

Company No: 07844810
Charity No: 1145182

**THE BUTLER TRUST
REPORT AND ACCOUNTS**

C O N T E N T S

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THE BUTLER TRUST
DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees are pleased to present their annual Directors' report together with the financial statements of the charity for the year ended 31st March 2022, which are also prepared to meet the requirements for a Directors' report and Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statements 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) (effective 1 January 2019) – (Charity SORP (FRS 102)).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Butler Trust is registered as a company limited by guarantee and not having share capital. Its operations are governed by its memorandum and articles of association (M&AA).

The Butler Trust was originally formed and registered as a charity (no. 291762) in 1985. It was incorporated as a company on 11 November 2011 and registered as a charity with the Charity Commission on 21 December 2011. It commenced activities on 01 April 2012, replacing the previous charitable trust of the same name, from which all staff and assets were transferred on that date. The company information set out on page 7 forms part of this report.

Organisational Structure

The Trust is a charitable company, organised so that Trustees and Officers meet regularly to manage its affairs. The Board comprises members from a variety of backgrounds, and also includes representatives of the Butler family.

To facilitate activities, the Board has delegated authority to the Director for operational matters including financial, employment and other related activities. Decisions relating to strategy and policy are made by the Board.

Recruitment and appointment of Trustees

The Chair of the Board is nominated by the Trustees. Trustees are appointed by resolution of the Board. A sub-group is tasked with identifying and interviewing potential candidates and making recommendations on new appointments to the full Board. In carrying out its role, the sub-group takes account of a range of criteria, including the need to maintain a diverse and complementary range of skills and experience on the Board.

Michael Spurr CB was appointed Chair on the retirement of Malcolm Butler from the role, in September 2021. Malcolm also temporarily retired as a Trustee at the same time.

Corporate Governance

Corporate Governance and all governance related matters, as well as finance, policy and practices, and risk, are overseen and reviewed by Trustees at their regular meetings.

Risk management

The Director maintains a risk register covering strategic, operational, financial, governance, compliance and external risks. The register identifies potentially significant risks and their likelihood and possible impact in each of these areas, together with existing control measures, any additional actions required to mitigate retained risks, and the people responsible for ensuring they are monitored and addressed.

The Trustees have given consideration to the major risks to which the charity is exposed and have satisfied themselves that systems and procedures are in place in order to mitigate and manage these and other risks.

THE BUTLER TRUST
DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2022

Diversity

The Butler Trust is committed to promoting equality, fairness and respect, and opposes all forms of unlawful and unfair discrimination, victimisation, harassment, bullying, and insulting or abusive behaviour.

The Trust aims to ensure that:

- diversity is encouraged within the Trust, creating an environment in which individual differences and the contributions of all are recognised and valued;
- the working environment within the Trust, and the way we carry out our work, promotes dignity, respect and fairness to all;
- no one is unlawfully or unfairly discriminated against on grounds of age, disability, gender reassignment, race, religion or belief, sex, sexual orientation, marriage or civil partnership, pregnancy or maternity, or any other irrelevant factor.

The Trust has a comprehensive Equality and Diversity Policy and Procedures. The Policy and Procedures, and the Trust's compliance with them, are reviewed annually.

Strategic review and Business Planning

In March 2021 the Board approved a new three-year strategy review, for the period 2021-24.

The Awards, and Alumni Programme remain at the heart of the Trust's work, and we will continue to champion the wider workforce under the #HiddenHeroes campaign.

Our development priorities over the period focus on enhancing our programme for promoting and disseminating good practice, including:

- building engagement with the Knowledge Exchange platform;
- increasing the range of resources on the Knowledge Exchange;
- developing a competition to highlight and share local good practice more widely;
- producing a second Good Book of Prisons, based on a national tour of the estate, focusing on examples of notable practice in each establishment in England & Wales*

[*The plan for a second Good Book of Prisons was agreed with HMPPS after the strategy review was completed; and in consultation with HMPPS, the Board agreed to put on hold our initial plans to run a series of "thematic" notable practice workshops over the period.]

Each year over the period, an annual Business Plan is agreed detailing a plan of actions intended to further each of these strategic aims.

The 2021-22 Business Plan was developed in light of Covid-19 and following discussions with representatives of HMPPS (as our main funder and the largest employer in the sector). The plan for the year included:

- restarting the Alumni Programme, after its postponement in 2020-21, for both our 2019-20 & 2020-21 cohorts of Award Winners & Commendees;
- co-ordinating a second national #HiddenHeroesDay on 29 September 2021;
- organising a national #HiddenHeroes Charity Challenge in the run up to #HiddenHeroesDay;
- piloting a competition to highlight and share local good practice more widely;
- holding a one-off event in tribute to the #HiddenHeroes in prisons, probation and youth justice during Covid-19 – including our 2019-20 & 2020-21 Award Winners & Commendees;
- producing a publication on the role of staff across the sector during the pandemic.

THE BUTLER TRUST

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

Our volunteers

We had 15 volunteers in 2021-22 providing a total of approximately 300 hours support (similar to 2020-21). Volunteers assist at our Awards Ceremony and on our Awarding Panel.

CHARITABLE ACTIVITIES

Public Benefit

The Trustees confirm that, when reviewing the charitable company's activities and devising its future programme, they have referred to the Charity Commission's general guidance on public benefit and complied with their duties under Section 17 of the Charities Act 2011.

The Trust's principal charitable purposes for the public benefit are to further and promote practice among those working in the penal system in the United Kingdom which contributes to:

- the promotion of the rehabilitation of offenders and the prevention of crime;
- the promotion of the social inclusion of offenders by facilitating their integration and constructive engagement in society; and
- the advancement of the health, safety and psychological well-being of offenders and those who work with them.

Our purpose and activities

The Trust's principal objectives are to recognise, develop and disseminate good practice on the part of those working in correctional settings across the United Kingdom which promotes or otherwise contributes to: the rehabilitation of offenders; the social integration of offenders; the effective management and care of offenders; the health and well-being of staff; crime prevention; and wider benefits to the public at large.

The main areas of charitable activity are:

- an Annual Award Scheme, which aims to identify, celebrate and promote practice which contributes to the public benefits outlined above;
- an Alumni Development Programme, which aims to help Award Winners and Commendees to learn from and build upon their achievements;
- a HiddenHeroes Programme, which aims to promote morale, and celebrate and promote the role of staff and volunteers across the sector;
- a Good Practice Programme, which aims to spread good practice, including that of Award Winners and Commendees, across UK correctional settings.

Achievements and Performance

Annual Awards

We received a total of 339 nominations this year, in line with the average for the last five years, and the nominations were again of a high standard.

Ahead of the launch of this year's Awards, our Director had meetings with the new Head of HR for SPS, the Chair of the YJB, and the new head of Comms for Community Justice Scotland, and to seek their support in encouraging greater engagement within their areas. While we did not see any improvement in engagement from community justice settings in Scotland, we did see an increase from youth justice services in England & Wales this year, and SPS maintained the higher level of engagement seen last year (broadly on par with England & Wales), following a marked drop off in previous years.

All the major sectors performed well, with respect to their respective workforce sizes, in terms of the number of Awards and Commendations each received. Scottish Youth and Community Justice did not receive any Awards or Commendations, but that reflects their low level of engagement.

THE BUTLER TRUST
DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2022

After a three-year hiatus, we were finally able to hold an Award Ceremony, covering the last three cohorts of Award Winners and Commendees, at the Sheldonian Theatre in Oxford, with afternoon tea following the presentations at Keble College. And while we had to restrict the number of other guests this year, because of the number of winners and their guests, it was pleasing to note that those attending included the Minister for Prisons and Youth Justice, and senior leaders from all our key stakeholders, including (for the first time in many years) the Chief Executive of SPS.

Because we were able to hold a Ceremony for all of our winners over the last three years, we did not go ahead, as originally planned, with a separate event for the 2019-20 and 2020-21 cohorts.

Alumni Development Programme

Because of coronavirus we were unable to run the Alumni Programme in 2020-21. After re-working the course materials, we were able to deliver the programme online this year, to both our 2019-20 cohort and 2020-21 winners. Around 80% of our 2020-21 winners, and 60% of the 2019-20, took part, with excellent feedback across the Board. The "graduation event" was held in person, at Oriel College, Oxford, in September.

#HiddenHeroes

The second national #HiddenHeroes Day, on 29 September, was marked widely throughout the country, and our Patron, HRH The Princess Royal, visited HMPYOI Brinsford on the day, speaking afterwards to staff from Brinsford as well as HMPs Featherstone and Oakwood, which are on the same site.

The #HiddenHeroes Charity Challenge which we launched at the start of the summer, in aid of the charity Mental Health UK, was a great success, with staff across the UK taking part and raising just under £70,000 in total.

We completed work on *#HiddenHeroes in the Pandemic*, celebrating the response of staff and managers to the challenges of Covid-19, in September, and distributed a total of 80,000 copies to staff in prison, probation and youth justice settings across the UK.

We also completed work, earlier in the year, on a booklet showcasing the work of youth justice workers, called *#HiddenHeroes: The Youth Justice Worker*.

And we sent HMPPS additional copies of #HiddenHeroes: The Prison Officer to cover the next two years of new staff.

Good Practice Programme

We launched two pilot notable practice trophies during the year, to encourage greater sharing of notable practice across custodial and community settings.

We received over 80 initial expressions of interest for the two trophies – 50+ from custodial settings, and 30+ from probation and youth justice – which we followed up by phone, to write up a short, one page, submission on each.

Two separate panels, set up for the purpose, sifted the original nominations down to three finalists in each case. The Awards Sifting Panel then reviewed the finalists and identified a winner for each. The trophies were presented in October, and we sent copies of the finalists' submissions to all UK prisons and the Probation Directorates across England & Wales. We also added all the submissions to the Knowledge Exchange platform.

In light of the success of the pilots, we intend to make the trophies an annual fixture in future, and will design a judging process taking account of what we learnt this year.

After launching the Knowledge Exchange site at the end of the previous financial year, we kept it up to date during the year as planned, adding a number of new resources each month, including all of the submissions to the new Ruth Mann and Kathy Biggar trophies, and the total number of entries on the site now stands at just under 400.

The site currently receives a steady stream of visitors (around 1000 a month at present). We have now scheduled regular email updates from the site to our email subscribers, to help build its profile. In addition, the Director of Performance at HMPPS has agreed to include a link to the site from the new intranet (to be launched in 2022).

THE BUTLER TRUST
DIRECTORS' AND TRUSTEES' REPORT (Cont'd)
FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Overview

The net operating deficit for the year is £24,607 (2021 – surplus £44,606). The charity generated a deficit of £38,310 (2021 – surplus £19,700) prior to gain on investment arising on the charity's investment portfolio totalling £13,703 (2021 – of £24,906).

The total funds carried forward as at 31st March 2022 are £338,523 (2021 – £363,130).

Investment and reserves policy

It is the intention of the Trust to budget and operate on a surplus basis. However, reserves can be used to cover any shortfall in revenues and operating expenses and also to support strategic initiatives. The Trust follows a set of guidelines to ensure its fund can meet all deficit and expenditure obligations in relation to its annually approved budget. The guidelines include liquidity measures to ensure:

- minimum asset/liquidity thresholds in reserve to ensure the Trust can operate as a going concern;
- minimum reserve levels before the Trust considers any significant strategic change;
- minimum cash equivalent reserves before the Trust considers acquiring investment assets, and specifically having an exposure to equities;
- the Trust manages with a minimum level of working capital for current and forecast operating purposes.

Principal funding sources

The principal funding sources for the Trust are Her Majesty's Prison and Probation Service (HMPPS), private contractors working in the prison and probation sectors, charitable trusts and foundations, and, to a limited extent, individual donors.

FUTURE PLANS AND DEVELOPMENTS

Our plans in 2022-23 draw on the outcome of the 2021-24 strategy review approved by the Board in March 2021 (outlined earlier in this report), and include:

- simplifying the Awards nominations for youth justice, and community settings in Scotland, as part of ongoing efforts to encourage greater engagement from those parts of the sector;
- organising a third national #HiddenHeroes Day, and a second #HiddenHeroes Charity Challenge in the lead up to the day;
- following the success of last year's pilots, running the Ruth Mann and Kathy Biggar Trophies for notable practice for a second year, drawing on the lessons from the pilot;
- starting work on the second Good Book of Prisons, based on a national tour of the estate, focusing on examples of notable practice in each establishment in England & Wales.

THE BUTLER TRUST
DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Charity number: 1145182

Company number: 07844810

Registered office: Unit 302 China Works, Black Prince Road, London SE1 7SJ

Directors and Trustees:

The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law. The Trustees and officers serving during the year and since the year end were as follows:

Trustees

Malcolm Butler	Chair, Resigned September 2021
Michael Spurr CB	Chair, Appointed September 2021
Claudia Sturt	Treasurer
Geoffrey Dobson OBE	
Elizabeth Green	Appointed September 2021
Sir Michael Harrison	
Professor Alison Liebling	
Peter McParlin	
Robert Perry	
Beverley Thompson-Brown OBE	Appointed September 2021
Jeanette Whitford	
Barbara Wilding CBE QPM	
Zoe Williams	

Senior Management Team: Simon Shepherd OBE - Executive Director
Andrew Skilton - Operations Manager

Independent Examiner: Samir Shah FCA,
Ramon Lee Ltd, 93 Tabernacle Street, London EC2A 4BA

Bankers: CAF Bank Limited
Triodos Bank

THE BUTLER TRUST
DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2022

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees (who are also Directors of The Butler Trust for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 its incoming resources and application of resources, including its income and expenditure, for that period.

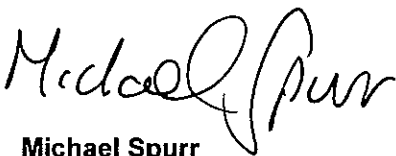
In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

APPROVAL

This report was approved by the Trustees and Directors on 15th September 2022 and signed on their behalf.



Michael Spurr
Chair of the Board of Trustees and Directors

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE BUTLER TRUST**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 10 to 19.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Respective responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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).

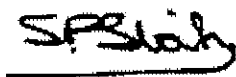
Independent examiner's statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants of England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



**SAMIR SHAH FCA
RAMON LEE LTD
CHARTERED ACCOUNTANT**

**93 TABERNACLE STREET
LONDON EC2A 4BA**

15th SEPTEMBER 2022

THE BUTLER TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Note s	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2022 £	2021 £
Income						
Donations	2	2,858	-	-	2,858	3,383
Income from charitable activities	3	219,700	-	10,000	229,700	250,500
Investment income	4	147	-	-	147	354
Total income		<u>222,705</u>	<u>-</u>	<u>10,000</u>	<u>232,705</u>	<u>254,237</u>
Expenditure						
Expenditure on charitable activities	5	261,015	-	10,000	271,015	234,537
Total expenditure		<u>261,015</u>	<u>-</u>	<u>10,000</u>	<u>271,015</u>	<u>234,537</u>
Net Income / (expenditure) before gains & losses on Investments		(38,310)	-	-	(38,310)	19,700
Net gain/(loss) on investments	11	13,703	-	-	13,703	24,906
Net movement in funds		<u>(24,607)</u>	<u>-</u>	<u>-</u>	<u>(24,607)</u>	<u>44,606</u>
Transfer between funds		24,607	(24,607)	-	-	-
Reconciliation of funds						
Total funds, brought forward		250,000	113,130	-	363,130	318,524
Total funds carried forward		<u>250,000</u>	<u>88,523</u>	<u>-</u>	<u>338,523</u>	<u>363,130</u>

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CONTINUING OPERATIONS

None of the company's activities were acquired or discontinued during the above two financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The company has no recognised gains or losses other than the above movement in funds for the above two financial years.

The notes on pages 12 to 19 form part of these accounts

THE BUTLER TRUST

BALANCE SHEET AS AT 31 MARCH 2022

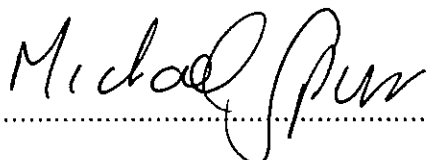
	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	10		955		1,686
Investments	11		<u>122,328</u>		<u>108,625</u>
			123,283		110,311
Current assets					
Debtors	12	67,543		59,775	
Cash at bank and in hand		160,249		208,582	
		<u>227,792</u>		<u>268,357</u>	
Liabilities					
Creditors falling due with in one year	13	(12,552)		(15,538)	
			215,240		252,819
Net current assets			<u>338,523</u>		<u>363,130</u>
Net assets			<u>338,523</u>		<u>363,130</u>
The funds of the charity					
Unrestricted funds:	15				
-General Funds			250,000		250,000
-Designated Funds			88,523		113,130
Restricted funds	15				-
Total charity funds			<u>338,523</u>		<u>363,130</u>

For the financial year ended 31 March 2022 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The Directors acknowledged their responsibilities for ensuring that the company keeps accounting records which comply with Section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as is applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

These accounts were approved by the Board of Trustees on 15th September 2022 and were signed on its behalf by:



..... Michael Spurr (CHAIR)



..... Claudia Sturt (TREASURER)

Company Registration No: 07844810

The notes on pages 12 to 19 form part of these accounts

THE BUTLER TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

1.1 Basis of preparation

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) (effective 1 January 2019) – Charity SORP (FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Butler Trust meets the definition of a public benefit entity under FRS 102.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements are prepared in sterling, which is the functional currency of the charity.

1.2 Preparation of accounts on a going concern basis

The Charity's Financial Statements show net deficit of £24,607 for the year and free reserves of £215,240. The Trustees are of the view that these results have secured the immediate future of the Charity for the next 12 months and on this basis the Charity is a going concern.

1.3 Income recognition

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and amount can be measured reliably.

- (a) Income received by way of grants, donations and legacies are included in full in the Statement of Financial Activities when received, unless they relate to a specified future period, in which case they are deferred.
- (b) Income from charitable activities received by way of revenue grants and donations are credited to restricted incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.
- (c) Grants and donations of general nature which are not conditional on delivering certain levels of service are included as part of Grants and Donations as shown under note 2. Performance related grants and donations which have conditions for a specific outcome are include as Income from Charitable Activities as shown in Note 3.
- (d) Investment income is included when receivable.

1.4 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity is not recognised in the main body of the financial accounts but detail is contained in the Trustees' Report.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. No such services were received during the year.

THE BUTLER TRUST

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

1.5 Expenditure recognition and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

(a) Expenditure on charitable comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

(b) Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, management, finance and administration personnel, payroll and governance costs which support the Trust's programmes and activities. These costs have been allocated to expenditure on charitable activities.

1.7 Funds structure

The general fund comprises those monies, which may be used toward meeting the charitable objectives of the company at the discretion of the Trustees.

The designated funds are monies set aside out of general funds and designated for specific purposes by the Management Board.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor imposed conditions.

1.8 Cash flow statement

The charitable company qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

1.9 Tangible Fixed Assets And Depreciation

Tangible fixed assets are stated at cost less depreciation. Individual fixed assets costing £500 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases.

Office equipment	-	20% straight line on cost
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1.10 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short term cash deposits.

THE BUTLER TRUST

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

1.12 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.13 Financial Instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.14 Judgement and key sources of estimation uncertainty

In the application of the company's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

1.15 Operating leases

All leases are operating leases, and rentals are charged to the Statement of Financial Activities on a straight-line basis over the lease duration. No assets are held under hire purchase agreements.

2. DONATIONS

	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
General private donations	2,858	-	2,858	3,383
	<u>2,858</u>	<u>-</u>	<u>2,858</u>	<u>3,383</u>

The donations in 2021, totalling £3,383, were attributed to unrestricted funds.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
Charitable foundations	11,700	10,000	21,700	22,500
Corporate, statutory and other donors	208,000	-	208,000	228,000
	<u>219,700</u>	<u>10,000</u>	<u>229,700</u>	<u>250,500</u>

Income in 2021 totalling £250,500 was attributed to £240,500 to unrestricted funds and £10,000 to restricted funds.

THE BUTLER TRUST
NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2022

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
Bank interest	147	-	147	346
Interest on Gift aid			-	8
	<u>147</u>	<u>-</u>	<u>147</u>	<u>354</u>

All the investment income totalling £354 in 2021 were attributed to unrestricted funds.

5. CHARITABLE ACTIVITIES

	2022 £	2021 £
Staff salaries and costs	135,111	127,791
Annual awards and Alumni programme	52,103	13,039
Good Practice Programme	9,001	11,133
HiddenHeroes Programme	34,115	41,103
<u>Support costs</u>		
Premises	17,620	18,870
Other office costs	19,612	19,350
Depreciation	731	731
Governance (see Note 6)	2,722	2,520
	<u>271,015</u>	<u>234,537</u>

Of the £271,015 expenditure in 2022 (2021 - £234,537), £261,015 was charged to unrestricted funds - (2021 - £224,537) and £10,000 to restricted funds (2021 - £10,000).

6. GOVERNANCE

	2022 £	2021 £
Trustees' meeting costs	202	-
Independent examination	2,520	2,520
	<u>2,722</u>	<u>2,520</u>

7. NET INCOME / (EXPENDITURE) FOR THE YEAR

This is stated after charging:

	2022 £	2021 £
Depreciation on tangible fixed assets	731	731
Operating leases - rent	17,620	18,870
Independent examination	<u>2,520</u>	<u>2,520</u>

THE BUTLER TRUST
NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2022

8. ANALYSIS OF STAFF COSTS AND TRUSTEES REMUNERATION AND EXPENSES

	2022	2021
	£	£
Wages and salaries	112,336	110,901
Social security costs	9,061	8,218
Pension contributions	13,714	8,672
	135,111	127,791

The emoluments of one member of staff, including benefits in kind, are within the range of £71,000 to £80,000 (2021- one in the range of £61,000 to £70,000). Pension costs are wholly charged to unrestricted funds.

The charity Trustees were not paid or received any other benefits from employment with the Trust in the year (2021 - £nil). No charity Trustees received payment for professional or other services supplied to the charity (2021 - £nil).

The average monthly number of full-time staff employed by the charity including part time and temporary staff employed during the period was:

Direct charitable work	2	2
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The key management personnel of the charity comprise of the Executive Director. The total employee benefits of the key management personnel of the charity were £90,443 (2021 - £82,406).

9. TAXATION

The Butler Trust is a registered charity and therefore is not liable to Income Tax or Corporation Tax on income derived from its charitable activities.

10. TANGIBLE FIXED ASSETS

	Office Equipment £
Cost or valuation	
At 01 April 2021	4,873
Additions	-
Disposals	-
At 31 March 2022	4,873
Depreciation	
At 01 April 2021	3,187
Charge for year	731
Disposals	-
At 31 March 2022	3,918
Net Book Value	
At 31 March 2022	955
At 31 March 2021	1,686

THE BUTLER TRUST
NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2022

11. INVESTMENTS

	2022	2021
	£	£
Market value:		
Balance, brought forward	108,625	83,719
Additions	-	-
Disposal	-	-
Gain/(loss) on valuation at year end	13,703	24,906
	<u>122,328</u>	<u>108,625</u>
Historic cost	<u>75,000</u>	<u>75,000</u>
412.202 units - M & G Equities Investment Fund for Charities	<u>122,328</u>	<u>108,625</u>

12. DEBTORS

	2022	2021
	£	£
Grants and sponsorship receivable	62,250	48,250
Other debtors	5,195	5,800
Prepayments	98	5,725
	<u>67,543</u>	<u>59,775</u>

13. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Creditors	4,969	7,800
Tax and social security	3,443	3,658
Other accruals	4,140	4,080
	<u>12,552</u>	<u>15,538</u>

14. SHARE CAPITAL

The company is limited by guarantee and does not have a share capital divided by shares.

THE BUTLER TRUST

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

15. ANALYSIS OF CHARITABLE FUNDS

Analysis of movements in unrestricted funds

	Balance at 01.04.21	Income	Expenditure	Gains/(Losses)	Transfers	Balance at 31.03.22
	£	£	£	£	£	£
General funds	250,000	222,705	(261,015)	13,703	24,607	250,000
Designated funds	113,130	-	-	-	(24,607)	88,523
Total funds	363,130	222,705	(261,015)	13,703	-	338,523

Analysis of movements in restricted funds

	Balance at 01.04.21	Income	Expenditure	Gains/(Losses)	Transfers	Balance at 31.03.22
	£	£	£	£	£	£
Bromley Trust	-	10,000	(10,000)	-	-	-
Total funds	-	10,000	(10,000)	-	-	-

Analysis of charitable funds – previous year

	Balance at 01.04.20	Income	Expenditure	Gains/(Losses)	Transfers	Balance at 31.03.21
	£	£	£	£	£	£
General funds	250,000	244,237	(224,537)	24,906	(44,606)	250,000
Designated funds	68,524	-	-	-	44,606	113,130
Total funds	318,524	244,237	(224,537)	24,906	-	363,130

Analysis of movements in restricted funds

	Balance at 01.04.20	Income	Expenditure	Gains/(Losses)	Transfers	Balance at 31.03.21
	£	£	£	£	£	£
Bromley Trust	-	10,000	(10,000)	-	-	-
Total funds	-	10,000	(10,000)	-	-	-

The specific purposes for which the funds are to be applied are as follows:

A restricted grant towards sponsorship of the Keith Bromley Award for Education and Skills Training and promoting good practice in education and skills training

General funds are the 'free reserves' after allowing for all designated funds.

Designated funds represents the Trust's 'Development Fund'. The Fund is made up of the balance of reserves above £250k. It is intended to be used to support activities in furtherance of the Trust's charitable objects which are not covered by in-year income.

THE BUTLER TRUST
NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31 MARCH 2022

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Designated Funds £	Restricted funds £	Total 2022 £	Total 2021 £
Tangible assets	955	-	-	955	1,686
Investments	122,328	-	-	122,328	108,625
Net current assets	126,717	88,523	-	215,240	252,819
	<u>250,000</u>	<u>88,523</u>	<u>-</u>	<u>338,523</u>	<u>363,130</u>

Analysis of net assets between funds - previous year

	Unrestricted funds £	Designated Funds £	Restricted funds £	Total 2021 £	Total 2020 £
Tangible assets	1,686	-	-	1,686	2,417
Investments	108,625	-	-	108,625	83,719
Net current assets	139,689	113,130	-	252,819	232,388
	<u>250,000</u>	<u>113,130</u>	<u>-</u>	<u>363,130</u>	<u>318,524</u>

17. CONTROL

For the whole of the year, the charity was under the control of the Directors and Trustees as shown on page 7. The Trustees consider that there is no one overall controlling party.

18. RELATED PARTY TRANSACTIONS

During the year, the Charity paid £202 for travel and subsistence expense to one Trustee (2021 - Nil).

No remuneration was paid to any Trustee during the year (2021 - Nil).

19. OPERATING LEASE COMMITMENTS

The charity has operating lease commitments relating to its office premises over the forthcoming 12 months below, analysed according to the expiry date of the lease.

	2022 £	2021 £
One year	16,819	17,551
Between two and five years	-	16,822
	<u>16,819</u>	<u>34,373</u>

THE BUTLER TRUST

England & Wales - Charity number 1145182

Accounts

THE BUTLER TRUST
(A charitable company limited by guarantee)

**DIRECTORS' AND TRUSTEES' REPORT
AND ACCOUNTS**

FOR THE YEAR ENDED 31 MARCH 2021

Company No: 07844810
Charity No: 1145182

THE BUTLER TRUST
(A company limited by guarantee)

REPORT AND ACCOUNTS

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THE BUTLER TRUST
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees are pleased to present their annual Directors' report together with the financial statements of the charity for the year ended 31st March 2021, which are also prepared to meet the requirements for a Directors' report and Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statements 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) (effective 1 January 2015) – (Charity SORP (FRS 102) Revised).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Butler Trust is registered as a company limited by guarantee and not having share capital. Its operations are governed by its memorandum and articles of association (M&AA).

The Butler Trust was originally formed and registered as a charity (no. 291762) in 1985. It was incorporated as a company on 11 November 2011 and registered as a charity with the Charity Commission on 21 December 2011. It commenced activities on 01 April 2012, replacing the previous charitable trust of the same name, from which all staff and assets were transferred on that date. The company information set out on page 6 forms part of this report.

Organisational Structure

The Trust is a charitable company, organised so that Trustees and Officers meet regularly to manage its affairs. The Board comprises members from a variety of backgrounds, and also includes representatives of the Butler family.

To facilitate activities, the Board has delegated authority to the Director for operational matters including financial, employment and other related activities. Decisions relating to strategy and policy are made by the Board.

Recruitment and appointment of Trustees

The Chair of the Board is nominated by the Trustees. Trustees are appointed by resolution of the Board. A sub-group is tasked with identifying and interviewing potential candidates and making recommendations on new appointments to the full Board. In carrying out its role, the sub-group takes account of a range of criteria, including the need to maintain a diverse and complementary range of skills and experience on the Board.

Corporate Governance

The Governance Working Group is a sub-group of Trustees which meets regularly to review governance matters, as well as finance, policy and practices, and risk, and reports back to the full Board.

While Covid-19 restrictions meant the Trustees were unable to meet in person during the year, Quarterly Trustee meetings were held instead online. And the Chair continued to hold regular meetings with the Director in the same way.

Risk management

The Director maintains a risk register covering strategic, operational, financial, governance, compliance and external risks. The register identifies potentially significant risks and their likelihood and possible impact in each of these areas, together with existing control measures, any additional actions required to mitigate retained risks, and the people responsible for ensuring they are monitored and addressed.

The risk register is reviewed at the quarterly meeting of the Governance Working Group, which in turn reports on risk to the full Board at its regular meetings.

The Trustees have given consideration to the major risks to which the charity is exposed and have satisfied themselves that systems and procedures are in place in order to mitigate and manage these and other risks.

THE BUTLER TRUST
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

Diversity

The Butler Trust is committed to promoting equality, fairness and respect, and opposes all forms of unlawful and unfair discrimination, victimisation, harassment, bullying, and insulting or abusive behaviour.

The Trust aims to ensure that:

- diversity is encouraged within the Trust, creating an environment in which individual differences and the contributions of all are recognised and valued;
- the working environment within the Trust, and the way we carry out our work, promotes dignity, respect and fairness to all;
- no one is unlawfully or unfairly discriminated against on grounds of age, disability, gender reassignment, race, religion or belief, sex, sexual orientation, marriage or civil partnership, pregnancy or maternity, or any other irrelevant factor.

The Trust has a comprehensive Equality and Diversity Policy and Procedures. The Policy and Procedures, and the Trust's compliance with them, are reviewed annually.

Strategic review and Business Planning

In March 2018, Trustees agreed a three-year Strategic Plan, covering the period April 2018 to March 2021, and this forms the framework on which annual Business Plans for the period were drawn up.

The strategic priorities, set out in the 2018-21 plan included:

- to maintain the pre-eminent position of the Awards within the UK correctional services – and if possible, to increase engagement, and the success of nominations, from the public sector.
- to seek to maintain the current (higher) levels of engagement with the Alumni Development Programme.
- to consolidate the Trust's work in supporting the sharing of good practice, including visiting all prisons in England & Wales to identify and publicise local examples of good practice.
- to ensure that the Trust's communications, both within the sector and more broadly, effectively promote and complement its core work.
- to maintain the core cost base at its current level, allowing for inflation, and to ensure that the Trust is able to secure sufficient income to meet its needs.

Each year over the period, an annual Business Plan is agreed detailing a plan of actions intended to further each of these strategic aims.

The 2020-21 Business Plan was developed in light of Covid-19 and following discussions with the Chief Executive of HMPPS (as our main funder and the largest employer in the sector).

As a result of the pandemic, we were unable to hold an Award Ceremony in March 2020. Restrictions on travel also meant postponing some of our other plans for the current financial year (including the Alumni Programme, and continued work on Phase Two of the Good Book of Prisons). It was also clear that the pandemic would place significant extra pressure on staff working in the sector. Taking this into account, Trustees agreed, with HMPPS' approval, to expand the Trust's focus during the year on supporting staff wellbeing and morale, through the #HiddenHeroes programme, and to fund this in part from the underspend on the 2019-20 Award Ceremony.

The plan for the year included:

Awards and Alumni Programme

- running the Annual Awards as normally as possible;
- postponing the Alumni Programme for 2019-20 Award Winners and Commendees;

THE BUTLER TRUST
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

Promoting and disseminating good practice

- subject to the constraints of coronavirus, continuing work on phase 2 of the Good Book of Prisons project (focusing on Open Prisons and HMYOIs);
- producing a series of thematic reviews on key findings and recommendations from phase 1 of the Good Book of Prisons;
- completing a redesign of the online practice-focused resource library and knowledge exchange;
- piloting a competition to identify examples of practice from across the sector with potential for wider roll-out.

#HiddenHeroes (staff morale)

- spearheading a national campaign to support staff morale during Covid, under the #HiddenHeroes umbrella.

Administration and communications

- redeveloping the Butler Trust website;
- completing work on the new database and admin IT systems.

Our volunteers

We had 13 volunteers in 2020-21 providing a total of approximately 300 hours support (similar to 2019-20). Volunteers assist at our Awards Ceremony and on our Awarding Panel.

CHARITABLE ACTIVITIES

Public Benefit

The Trustees confirm that, when reviewing the charitable company's activities and devising its future programme, they have referred to the Charity Commission's general guidance on public benefit and complied with their duties under Section 17 of the Charities Act 2011.

The Trust's principal charitable purposes for the public benefit are to further and promote practice among those working in the penal system in the United Kingdom which contributes to:

- the promotion of the rehabilitation of offenders and the prevention of crime;
- the promotion of the social inclusion of offenders by facilitating their integration and constructive engagement in society; and
- the advancement of the health, safety and psychological well-being of offenders and those who work with them.

Our purpose and activities

The Trust's principal objectives are to recognise, develop and disseminate good practice on the part of those working in correctional settings across the United Kingdom which promotes or otherwise contributes to: the rehabilitation of offenders; the social integration of offenders; the effective management and care of offenders; the health and well-being of staff; crime prevention; and wider benefits to the public at large.

The main areas of charitable activity are:

- an Annual Award Scheme, which aims to identify, celebrate and promote practice which contributes to the public benefits outlined above;
- an Alumni Development Programme, which aims to help Award Winners and Commendees to learn from and build upon their achievements;
- a Good Practice Programme, which aims to spread good practice, including that of Award Winners and Commendees, across UK correctional settings;
- a Staff Morale and Wellbeing Programme ("HiddenHeroes"), which aims to support the morale and wellbeing of staff across the sector.

THE BUTLER TRUST
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and Performance

Annual Awards

While there was some anxiety about the likely level of engagement this year, we went ahead with this year's Awards as planned.

To help minimise any impact of the covid situation, we simplified the paperwork again, to reduce the workload for Local Champions, and ran publicity campaigns through the National Prison Radio and via targeted ads on Facebook, in addition to our normal promotions.

Given the relatively low level of engagement from SPS and some parts of NPS last year, we contacted the Head of Reward and Recognition in SPS, and relevant NPS Divisional Directors, to seek their support in encouraging more nominations this year.

We received 346 nominations in all – the second highest number ever (vs 335 in 2019-20 and 380 in 2018-19) – and a record number from prisons in England and Wales. We also saw some recovery in the number of nominations from both NPS and SPS. Northern Ireland nominations were back to more normal levels after an especially high-level last year. And while we received relatively few nominations from CRCs and only two from YOTs, that may not be surprising given that both workforces were largely working from home throughout the nominations period.

Both the Sifting Panel meeting in September, and November's final Judging Panel meeting, were held remotely this year.

Both Panels felt that the quality of nominations was at least as high as usual this year, and that seems to have been born out in the ratings given by the Judging Panel to this year's Award Winners.

The private prisons and NPS both performed better this year than last (when they had comparatively disappointing outcomes), and there was a good number of front-line prison officers among the Award Winners in particular. However, neither Scotland nor Northern Ireland were represented among this year's Awards and Commendations this year, and this is something we will need to look at ahead of next year's nominations.

Because of Covid restrictions, we were unable to hold a Ceremony again this year. Instead, we aim to hold one in 2022 covering three years of presentations. As this will need to be a largely private affair – with room for Winners and their personal guests only – we also plan to hold a more public event in late 2021.

Alumni Development Programme

Because of coronavirus we were unable to run the Alumni Programme as planned. We are planning to run the programme again in 2021-22, remotely if required, for both our 2019-20 and 2020-21 cohorts.

Promoting and disseminating good practice

Although slightly later than planned, we completed the update and relaunch of the Knowledge Exchange web platform (www.TheKnowledgeExchange.uk) in February. The site has been well received and currently includes links to almost 250 pieces of examples of research, guidance and notable practice relevant to the sector – and we have engaged Russell Webster (RussellWebster.com) to help build the site's profile and content over the coming months.

Travel restrictions and the shift in focus towards supporting staff morale in the face of Covid (as detailed below) meant that our other dissemination plans were put on hold for this year.

#HiddenHeroes (staff morale)

The #HiddenHeroes campaign, aimed at supporting staff morale during Covid, was a major focus of our work throughout the year.

In April, we set up a #HiddenHeroes website - www.HiddenHeroes.uk - and launched an online message board. The site received hundreds of messages for frontline staff, from public figures, prisoners and their families, colleagues, and the general public, and a number of our Patrons, including HRH The Princess Royal, the Archbishop of Canterbury, Terry Waite and Sir Trevor Brooking, contributed video messages.

THE BUTLER TRUST
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

We ran campaigns on BBC regional radio and National Prison Radio in April and May to publicise the role of staff during the pandemic and encourage contributions to the message board. We also rebranded our "Offender Management" Twitter account as "#HiddenHeroes" and used it throughout the period to support the wider #HiddenHeroes campaign. We worked with a large Facebook "page", run by a former Prison Officer, to help increase the campaign's reach to frontline staff in particular.

In June, we secured a donation of 30,000 KitKats from Nestle, which (with HMPPS's help) we had individually rebranded as #HiddenHeroes bars. The bars were distributed across the prison estate in July by Bidfood (HMPPS' catering supplier).

At the end of July, we announced plans for a national #HiddenHeroesDay in the autumn, with a billboard campaign and a bus tour around London. We also wrote to every Prison Governor and Probation Director to encourage them to take part, and secured the support of all our key stakeholders in both the public and private sectors.

Also in July, we commissioned one of our 2019-20 Award Winners, Nikki Dennington, to produce a #HiddenHeroes painting, showcasing some of the many messages on the HiddenHeroes.uk message board. We had the artwork made in to framed prints, which we distributed to prisons, IRCs, probation offices and Approved Premises across England & Wales. We also had flags made from her work for prisons to fly on #HiddenHeroesDay.

#HiddenHeroesDay itself took place on 29 September. We understand that every prison and IRC across the UK held a local event to thank staff for their service during this time, and HRH attended the event at HMP Bullingdon. NPS held online events, as did many of the CRCs, and the YJB publicised the day across youth offending services. [A full write up of the day can be found on the www.HiddenHeroes.uk website].

In the week of #HiddenHeroesDay: our own social media posts were seen over 250,000 times; more than 800 tweets were posted across Twitter using the #HiddenHeroes and #HiddenHeroesDay hashtags, including over 500 on the day itself, and tweets with those hashtags were seen on more than 800,000 occasions; while a video produced by Newbold Revel for our "#HiddenHeroesDay Video Challenge Cup" was viewed almost 100,000 times.

As well as letting us have a video message for staff, HRH made five prison visits in September and October, to thank staff for their service during Covid-19, including attending and speaking at the #HiddenHeroesDay event at Bullingdon.

At Christmas, we put together an online advent calendar, (www.HiddenHeroes.uk/advent), including (among much else) video messages from: Terry Waite and Trevor Brooking; boxers Nicola Adams and Frank Bruno; darts player Bobby George; swimmer Becky Adlington; Strictly Head Judge, Shirley Ballas; and (on Christmas Day itself) Slade's Noddy Holder.

In early 2021, we commissioned 64,000 "Covid-19 #HiddenHeroes" commemorative pin badges, which, with the help of HMPPS, were distributed to prison and IRC staff across the UK in March.

Administration and communications

We completely redeveloped the Butler Trust website over the year, and launched the new site in December. We also completed work on the update to our database and admin IT systems to improve the Trust's operational effectiveness and resilience.

FINANCIAL REVIEW

Overview

The net operating surplus for the year is £44,606 (2020 – deficit £30,593). The charity generated a surplus of £19,700 (2020 – deficit £12,072) prior to gain on investment arising on the charity's investment portfolio totalling £24,906 (2020 – loss of £18,521).

The total funds carried forward as at 31st March 2021 are £363,130 (2020 – £318,524).

THE BUTLER TRUST
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

Investment and reserves policy

It is the intention of the Trust to budget and operate on a surplus basis. However, reserves can be used to cover any shortfall in revenues and operating expenses and also to support strategic initiatives. The Trust follows a set of guidelines to ensure its fund can meet all deficit and expenditure obligations in relation to its annually approved budget. The guidelines include liquidity measures to ensure:

- minimum asset/liquidity thresholds in reserve to ensure the Trust can operate as a going concern;
- minimum reserve levels before the Trust considers any significant strategic change;
- minimum cash equivalent reserves before the Trust considers acquiring investment assets, and specifically having an exposure to equities;
- the Trust manages with a minimum level of working capital for current and forecast operating purposes.

Principal funding sources

The principal funding sources for the Trust are Her Majesty's Prison and Probation Service (HMPPS), private contractors working in the prison and probation sectors, charitable trusts and foundations, and, to a limited extent, individual donors.

FUTURE PLANS AND DEVELOPMENTS

In March 2021 the Board approved a new three-year strategy review, for the period 2021-24.

The Awards, and Alumni Programme remain at the heart of the Trust's work, and we will continue to champion the wider workforce under the #HiddenHeroes campaign.

Our development priorities over the period focus on enhancing our programme for promoting and disseminating good practice, including:

- building engagement with the Knowledge Exchange platform;
- increasing the range of resources on the Knowledge Exchange;
- developing a competition to highlight and share local good practice more widely;
- introducing a range of thematic, "improving practice" workshops;
- subject to funding, completing Phase 2 of the Good Book of Prisons project [focusing on Open Prisons and YOIs]

Our plans in 2021-22 include:

- restarting the Alumni Programme, after its postponement in 2020-21, for both our 2019-20 & 2020-21 cohorts of Award Winners & Commendees;
- co-ordinating a second national #HiddenHeroesDay on 29 September 2021;
- organising a national #HiddenHeroes Charity Challenge in the run up to #HiddenHeroesDay;
- piloting a competition to highlight and share local good practice more widely;
- holding a one-off event in tribute to the #HiddenHeroes in prisons, probation and youth justice during Covid-19 – including our 2019-20 & 2020-21 Award Winners & Commendees;
- producing a publication on the role of staff across the sector during the pandemic.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity number: 1145182

Company number: 07844810

Registered office: Unit 302 China Works, Black Prince Road, London SE1 7SJ

THE BUTLER TRUST
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

Directors and Trustees:

The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law. The Trustees and officers serving during the year and since the year end were as follows:

Malcolm Butler	Chair
Claudia Sturt	Treasurer
Geoffrey Dobson OBE	
Sir Michael Harrison	
Professor Alison Liebling	
Peter McParlin	
Robert Perry	
Michael Spurr CB	(App't 17/09/20)
Jeanette Whitford	
Barbara Wilding CBE QPM	
Zoe Williams	

Senior Management Team: Simon Shepherd - Executive Director
Andrew Skilton - Operations Manager

Independent Examiner: Samir Shah FCA,
Ramon Lee Ltd, 93 Tabernacle Street, London EC2A 4BA

Bankers: CAF Bank Limited
Triodos Bank

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees (who are also Directors of The Butler Trust for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which 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 the income and expenditure for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity's SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 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 in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

THE BUTLER TRUST
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

APPROVAL

This report was approved by the Trustees and Directors on 16th September 2021 and signed on their behalf.

Malcolm Butler

Malcolm Butler
Chair of the Board of Trustees and Directors

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

THE BUTLER TRUST (A company limited by guarantee)

I report on the accounts of the company for the year ended 31st March 2021.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Respective responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants of England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



**SAMIR SHAH FCA
RAMON LEE LTD
CHARTERED ACCOUNTANT**

**93 TABERNACLE STREET
LONDON EC2A 4BA**

16th SEPTEMBER 2021

THE BUTLER TRUST
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2021 £	2020 £
Income						
Donations	2	3,383	-	-	3,383	6,128
Income from charitable activities	3	240,500	-	10,000	250,500	264,700
Investment income	4	354	-	-	354	839
Total Income		<u>244,237</u>	<u>-</u>	<u>10,000</u>	<u>254,237</u>	<u>271,667</u>
Expenditure						
Expenditure on charitable activities	5	224,537	-	10,000	234,537	283,739
Total expenditure		<u>224,537</u>	<u>-</u>	<u>10,000</u>	<u>234,537</u>	<u>283,739</u>
Net gain/(loss) on investments	11	24,906	-	-	24,906	(18,521)
Net income/(expenditure)		44,606	-	-	44,606	(30,593)
Transfer between funds		(44,606)	44,606	-	-	-
Net movement in funds		-	44,606	-	44,606	(30,593)
Reconciliation of funds						
Total funds, brought forward		250,000	68,524	-	318,524	349,117
Total funds carried forward		<u>250,000</u>	<u>113,130</u>	<u>-</u>	<u>363,130</u>	<u>318,524</u>

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CONTINUING OPERATIONS

None of the company's activities were acquired or discontinued during the above two financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The company has no recognised gains or losses other than the above movement in funds for the above two financial years.

The notes on pages 13 to 20 form part of these accounts

THE BUTLER TRUST
(A company limited by guarantee)

BALANCE SHEET AS AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible fixed assets	10		1,686		2,417
Investments	11		<u>108,625</u>		<u>83,719</u>
			110,311		86,136
Current assets					
Debtors	12	59,775		75,637	
Cash at bank and in hand		208,582		172,506	
		<u>268,357</u>		<u>248,143</u>	
Liabilities					
Creditors falling due with in one year	13	(15,538)		(15,755)	
Net current assets			252,819		232,388
Net assets			<u>363,130</u>		<u>318,524</u>
The funds of the charity					
Unrestricted funds:	15				
-General Funds			250,000		250,000
-Designated Funds			113,130		68,524
Restricted funds	15		-		-
Total charity funds			<u>363,130</u>		<u>318,524</u>

For the financial year ended 31 March 2021 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The Directors acknowledged their responsibilities for ensuring that the company keeps accounting records which comply with Section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as is applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

These accounts were approved by the Board of Trustees on 16th September 2021 and were signed on its behalf by:

Malcolm Butler..... **Malcolm Butler (CHAIR)**

Claudia Sturt Moesel..... **Claudia Sturt (TREASURER)**

Company Registration No: 07844810

The notes on pages 13 to 20 form part of these accounts

THE BUTLER TRUST
(A company limited by guarantee)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparation

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) (effective 1 January 2015) – Charity SORP (FRS 102) Revised, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Butler Trust meets the definition of a public benefit entity under FRS 102.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

1.2 Reconciliation with previous Generally Accepted Accounting Practices

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

The opening reserves and the previous year's Net Income and Expenditure are unchanged.

1.3 Preparation of accounts on a going concern basis

The Charity's Financial Statements show net surplus of £44,606 for the year and free reserves of £252,818. The Trustees are of the view that these results have secured the immediate future of the Charity for the next 12 months and on this basis the Charity is a going concern.

1.4 Income recognition

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and amount can be measured reliably.

(a) Income received by way of grants, donations and legacies are included in full in the Statement of Financial Activities when received, unless they relate to a specified future period, in which case they are deferred.

(b) Income from charitable activities received by way of revenue grants and donations are credited to restricted incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.

(c) Grants and donations of general nature which are not conditional on delivering certain levels of service are included as part of Grants and Donations as shown under note 2. Performance related grants and donations which have conditions for a specific outcome are include as Income from Charitable Activities as shown in Note 3.

(d) Investment Income is included when receivable.

1.5 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity is not recognised in the main body of the financial accounts but detail is contained in the Trustees' Report.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. No such services were received during the year.

THE BUTLER TRUST
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

1.6 Expenditure recognition and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

(a) Expenditure on charitable comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

(b) Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Following a review of the classification of expenditure during the independent examination of the financial statements for the year ended 31st March 2020, it was decided that some items would be more accurately presented under different headings. Note 5 have been amended to this effect and the prior year information has been re-classified for comparability.

1.7 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, management, finance and administration personnel, payroll and governance costs which support the Trust's programmes and activities. These costs have been allocated to expenditure on charitable activities.

1.8 Funds structure

The general fund comprises those monies, which may be used toward meeting the charitable objectives of the company at the discretion of the Trustees.

The designated funds are monies set aside out of general funds and designated for specific purposes by the Management Board.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor imposed conditions.

1.9 Cash flow statement

The charitable company qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

1.10 Tangible Fixed Assets And Depreciation

Tangible fixed assets are stated at cost less depreciation. Individual fixed assets costing £500 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases.

Office equipment - 20% straight line on cost

1.11 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.12 Cash at bank and in hand

Cash at bank and in hand includes cash and short term cash deposits.

THE BUTLER TRUST
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

1.13 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.14 Financial instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.15 Judgement and key sources of estimation uncertainty

In the application of the company's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

1.16 Operating leases

All leases are operating leases, and rentals are charged to the Statement of Financial Activities on a straight-line basis over the lease duration. No assets are held under hire purchase agreements.

2. DONATIONS

	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
General private donations	3,383	-	3,383	6,128
	3,383	-	3,383	6,128

The donations in 2020, totalling £6,128, were attributed to £6,128 to unrestricted funds and £Nil to restricted funds.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
Charitable foundations	12,500	10,000	22,500	21,700
Corporate, statutory and other donors	228,000	-	228,000	243,000
	240,500	10,000	250,500	264,700

Income in 2020 totalling £264,700 was attributed to £254,700 to unrestricted funds and £10,000 to restricted funds.

THE BUTLER TRUST
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Bank interest	346	-	346	839
Interest on Gift aid	8	-	8	-
	354	-	354	839

All the investment income totalling £839 in 2020 were attributed to unrestricted funds.

5. CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff salaries and costs	127,791	132,621
Annual awards and Alumni programme	13,039	41,911
Good Practice Programme	11,133	42,880
HiddenHeroes Programme	41,103	3,680
<u>Support costs</u>		
Premises	18,870	20,957
Other office costs	19,350	36,764
Depreciation	731	934
Governance (see Note 6)	2,520	3,992
	234,537	283,739

Of the £234,537 expenditure in 2021 (2020 - £283,739), £224,537 was charged to unrestricted funds - (2020 - £273,739) and £10,000 to restricted funds (2020 - £10,000).

6. GOVERNANCE

	2021	2020
	£	£
Trustees' meeting costs	-	1,472
Independent examination	2,520	2,520
	2,520	3,992

7. NET INCOME / (EXPENDITURE) FOR THE YEAR

This is stated after charging:	2021	2020
	£	£
Depreciation of tangible fixed assets	731	934
Operating leases – rent	18,870	20,925
Independent examination	2,520	2,520
	22,121	24,379

THE BUTLER TRUST
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

8. ANALYSIS OF STAFF COSTS AND TRUSTEES REMUNERATION AND EXPENSES

	2021	2020
	£	£
Wages and salaries	110,901	114,378
Social security costs	8,218	9,782
Pension contributions	8,672	8,461
	127,791	132,621

One employee received remuneration in excess of £60,000 during the year. Pension costs are wholly charged to unrestricted funds.

The charity Trustees were not paid or received any other benefits from employment with the Trust in the year (2020 - £nil). No charity Trustees received payment for professional or other services supplied to the charity (2020 - £nil).

The average monthly number of full time staff employed by the charity including part time and temporary staff employed during the period was:

Direct charitable work	2	2
------------------------	---	---

The key management personnel of the charity comprise of the Executive Director. The total employee benefits of the key management personnel of the charity were £74,732 (2020 - £81,530).

9. TAXATION

The Butler Trust is a registered charity and therefore is not liable to Income Tax or Corporation Tax on income derived from its charitable activities.

10. TANGIBLE FIXED ASSETS

	Office Equipment £
Cost or valuation	
At 01 April 2020	5,682
Additions	-
Disposals	(809)
At 31 March 2021	4,873
Depreciation	
At 01 April 2020	3,265
Charge for year	731
Disposals	(809)
At 31 March 2021	3,187
Net Book Value	
At 31 March 2021	1,686
At 31 March 2020	2,417

THE BUTLER TRUST
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

11. INVESTMENTS

	2021	2020
	£	£
Market value:		
Balance, brought forward	83,719	102,240
Additions	-	-
Disposal	-	-
Gain/(loss) on valuation at year end	24,906	(18,521)
	<u>108,625</u>	<u>83,719</u>
Historic cost	<u>75,000</u>	<u>75,000</u>
412.202 units - M & G Equities Investment Fund for Charities	<u>108,625</u>	<u>83,719</u>

12. DEBTORS

	2021	2020
	£	£
Grants and sponsorship receivable	48,250	66,250
Other debtors	5,800	6,637
Prepayments	5,725	2,750
	<u>59,775</u>	<u>75,637</u>

13. CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Creditors	7,800	8,526
Tax and social security	3,658	3,210
Other accruals	4,080	4,020
	<u>15,538</u>	<u>15,755</u>

14. SHARE CAPITAL

The company is limited by guarantee and does not have a share capital divided by shares.

THE BUTLER TRUST
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

15. ANALYSIS OF CHARITABLE FUNDS

Analysis of movements in unrestricted funds

	Balance at 01.04.20 £	Income £	Expenditure £	Gains/(Losses) £	Transfers £	Balance at 31.03.21 £
General funds	250,000	244,237	(224,537)	24,906	(44,606)	250,000
Designated funds	68,524	-	-	-	44,606	113,130
Total funds	318,524	244,237	(224,537)	24,906	-	363,130

General funds are the 'free reserves' after allowing for all designated funds.

Designated funds represents the Trust's 'Development Fund'. The Fund is made up of the balance of reserves above £250k. It is intended to be used to support activities in furtherance of the Trust's charitable objects which are not covered by in-year income.

Analysis of movements in restricted funds

	Balance at 01.04.20 £	Income £	Expenditure £	Gains/(Losses) £	Transfers £	Balance at 31.03.21 £
Bromley Trust	-	10,000	(10,000)	-	-	-
Total funds	-	10,000	(10,000)	-	-	-

A grant was received from the Bromley Trust - the Keith Bromley Award and promoting good practice in education & skills training.

Analysis of charitable funds – previous year

Analysis of movements in unrestricted funds

	Balance at 01.04.19 £	Income £	Expenditure £	Gains/(Losses) £	Transfers £	Balance at 31.03.20 £
General funds	250,000	261,667	(273,739)	(18,521)	30,593	250,000
Designated funds	99,117	-	-	-	(30,593)	68,524
Total funds	349,117	261,667	(273,739)	(18,521)	-	318,524

General funds are the 'free reserves' after allowing for all designated funds.

Designated funds represents the Trust's 'Development Fund'. The Fund is made up of the balance of reserves above £250k. It is intended to be used to support activities in furtherance of the Trust's charitable objects which are not covered by in-year income.

Analysis of movements in restricted funds

	Balance at 01.04.19 £	Income £	Expenditure £	Gains/(Losses) £	Transfers £	Balance at 31.03.20 £
Bromley Trust	-	10,000	(10,000)	-	-	-
Total funds	-	10,000	(10,000)	-	-	-

A grant was received from the Bromley Trust - the Keith Bromley Award and promoting good practice in education and skills training.

THE BUTLER TRUST
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Designated Funds £	Restricted funds £	Total 2021 £	Total 2020 £
Tangible assets	1,686	-	-	1,686	2,417
Investments	108,625	-	-	108,625	83,719
Net current assets	139,689	113,130	-	252,819	232,388
	<u>250,000</u>	<u>113,130</u>	<u>-</u>	<u>363,130</u>	<u>318,524</u>

Analysis of net assets between funds – previous year

	Unrestricted funds £	Designated Funds £	Restricted funds £	Total 2020 £	Total 2019 £
Tangible assets	2,417	-	-	2,417	1,723
Investments	83,719	-	-	83,719	102,240
Net current assets	163,864	68,524	-	232,388	245,154
	<u>250,000</u>	<u>68,524</u>	<u>-</u>	<u>318,524</u>	<u>349,117</u>

17. CONTROL

For the whole of the year, the charity was under the control of the Directors and Trustees as shown on page 7. The Trustees consider that there is no one overall controlling party.

18. RELATED PARTY TRANSACTIONS

During the year, the Charity paid no travel and subsistence expense to any Trustee (2020 - £76 to one Trustee).

No remuneration was paid to any Trustee during the year (2020 – Nil).

19. OPERATING LEASE COMMITMENTS

The charity has operating lease commitments relating to its office premises over the forthcoming 12 months below, analysed according to the expiry date of the lease.

	2021 £	2020 £
One year	17,551	20,885
Between two and five years	16,822	1,853
	<u>34,373</u>	<u>22,738</u>

Signature: Malcolm Butler
Malcolm Butler (Sep 19, 2021 16:32 GMT+1)

Email: malcolmj.butler@btinternet.com

Signature: Claudia Moesel
Claudia Moesel (Sep 19, 2021 18:08 GMT+1)

Email: claudia.sturt@yjb.gov.uk