Docusign Envelope ID: 2949DA82-992F-872C-80D3-D15839503515

COMPANY REGISTRATION NUMBER: 07355430

CHARITY REGISTRATION NUMBER: 1139396

The Button Foundation

Company Limited by Guarantee

Unaudited Financial Statements

31 December 2025

COHEN ARNOLD
Chartered Accountants
New Burlington House
1075 Finchley Road
London
NW11 0PU

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The Button Foundation

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2025

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The Button Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 December 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	The Button Foundation
Charity registration number	1139396
Company registration number	07355430
Principal office and registered office	34 Powis Gardens London NW11 8HH
The trustees	
	Mr C Knopf Mrs H Knopf
Independent examiner	Benny Brenig FCA Cohen Arnold New Burlington House 1075 Finchley Road London NW11 0PU

Structure, governance and management

Governing document

The charity was incorporated on 24 August 2010 and is governed by its Memorandum and Article of Association.

Appointment Training and Recruitment of Directors

The organisation is run by the trustees who all act in an honorary capacity.

It is not currently the intention of the directors of the Charity to appoint new trustees. Should the situation change in the future, the trustees will apply suitable recruitment and training procedures.

Neither of the trustees have any beneficial interest in the charity.

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Objectives and activities

The company is established to further those purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may determine and in particular, but not exclusively, the advancement of education, the protection and preservation of health, the relief of sickness, the relief of poverty and the advancement of the Jewish religion.

The company receives voluntary donations, which it utilises in the provision and distribution of grants and donations. The charity's principal activity throughout the year was the provision and distribution of donations and grants to those causes that fall within the objectives of the charities. No change is envisaged in the immediate future.

The Trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning its future activities.

Achievements and performance

During the period the charity continued its activities in pursuance of its objectives, with grants and donations totalling £190,846. The benefits provided include the provision of financial support and basic necessities to the poor, Jewish education and places of worship for the Jewish Community.

The financial results of the company's activities for the period are fully reflected in the attached Financial Statements together with the Notes thereon.

Financial review

The Trustees consider the position of the charity to be satisfactory.

Reserves Policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which the trustees think appropriate after considering the future commitments of the charity.

Plans for future periods

The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory incoming resources.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report (incorporating the directors' report) was approved on 24 September 2026 and signed on behalf of the board of trustees by:



Mrs H Knopf
Trustee

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The Button Foundation

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Button Foundation

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of The Button Foundation ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

DocuSigned by:
BENNY BRENIG
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Benny Brenig FCA
Cohen Arnold
Independent Examiner

New Burlington House
1075 Finchley Road
London
NW11 0PU

24/9/2026

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The Button Foundation

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	**5**	188,620	**188,620**	181,854
Total income		188,620	**188,620**	181,854
Expenditure				
Expenditure on charitable activities	**6,7**	(192,411)	**(192,411)**	(179,694)
Total expenditure		(192,411)	**(192,411)**	(179,694)
Net (expenditure)/income and net movement in funds		(3,791)	**(3,791)**	2,160
Reconciliation of funds				
Total funds brought forward		(3,625)	**(3,625)**	(5,785)
Total funds carried forward		(7,416)	**(7,416)**	(3,625)

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.

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The Button Foundation

Company Limited by Guarantee

Statement of Financial Position

31 December 2025

	Note	2025 £	£	2024 £
Current assets				
Debtors	**12**	**–**		4,220
Cash at bank and in hand		**1,747**		1,802
		1,747		6,022
Creditors: amounts falling due within one year	**13**	**(9,163)**		(9,647)
Net current liabilities			**(7,416)**	(3,625)
Total assets less current liabilities			**(7,416)**	(3,625)
Net liabilities			**(7,416)**	(3,625)
Funds of the charity				
Unrestricted funds			**(7,416)**	(3,625)
Total charity funds	**14**		**(7,416)**	(3,625)

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

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 24 September 2026., and are signed on behalf of the board by:

Mr C Knopf
Trustee

The notes on pages 6 to 9 form part of these financial statements.

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1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 34 Powis Gardens, London, NW11 8HH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling (rounded to the nearest pound), which is the functional currency of the entity.

Going concern

The financial statements have been prepared in accordance with the accounting principles appropriate to a going concern notwithstanding the deficiency in total funds at the balance sheet date. The trustees consider this to be appropriate having regard to the continued provision of financial support by the company's trustees and principal creditors.

Judgements and key sources of estimation uncertainty

There are no judgements made by the trustees, in the application of these accounting policies that have significant effect on the financial statements nor any estimates with a significant risk of material adjustment in the next year.

Fund accounting

General unrestricted funds comprise the accumulated surplus or deficit on income and expenditure account. They are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. Income from donations or grants is recognised on receipt.

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3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred, with the exception of charitable contributions which are recognised on payment. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are recognised at the amount receivable or payable including any related transaction costs.

4. Limited by guarantee

The Charity is a Company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Voluntary donations received	188,620	**188,620**	181,854	181,854

Included in voluntary donations received are amounts totalling £172,550 (2024: £162,482) received from The Button Corporation Limited, a company with directors in common with the Charity.

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Grant giving	190,846	**190,846**	176,423	176,423
Support costs	1,565	**1,565**	3,271	3,271
	192,411	**192,411**	179,694	179,694

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7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Grant funding of activities	Support costs	**Total funds 2025**	Total fund 2024
	£	£	£	**£**	£
Grant giving	36,115	154,731	–	**190,846**	176,423
Governance costs	–	–	1,565	**1,565**	3,271
	36,115	154,731	1,565	**192,411**	179,694

8. Analysis of grants

	£
Achisomoch Aid Company Limited	16,000
The New Rachmistrivke Synagogue Trust	11,259
Beth Shmuel Synagogue Limited	7,450
Y.M.E.R. Cio	7,450
Keren Hayeled Charitable Trust	6,612
Our Kids First	6,350
Ahavas Chesed Trust	5,702
Donations <£5k	93,908
	154,731

9. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**3,720**	3,720

10. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

11. Trustee remuneration and expenses

All trustees give their time voluntarily and no benefits or expenses were paid to them in the year.

12. Debtors

	2025	2024
	£	£
Other debtors	**–**	4,220

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13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	**3,300**	2,300
Other creditors	**5,863**	7,347
	9,163	9,647

14. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	**At 31 December 2025**
	£	£	£	**£**
General funds	(3,625)	188,620	(192,411)	**(7,416)**

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	(5,785)	181,854	(179,694)	(3,625)

15. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Current assets	1,747	**1,747**
Creditors less than 1 year	(9,163)	**(9,163)**
Net liabilities	(7,416)	**(7,416)**

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	6,022	6,022
Creditors less than 1 year	(9,647)	(9,647)
Net liabilities	(3,625)	(3,625)

16. Related parties

All transactions with related parties have been disclosed in the notes to the accounts.