

**Registered Number 07023261**

**CHILDREN ARE BUTTERFLIES LTD**

**Abbreviated Accounts**

**30 September 2015**

## Abbreviated Balance Sheet as at 30 September 2015

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		£	£
<b>Current assets</b>			
Cash at bank and in hand		46,904	46,997
		<u>46,904</u>	<u>46,997</u>
<b>Creditors: amounts falling due within one year</b>		(513)	(517)
<b>Net current assets (liabilities)</b>		<u>46,391</u>	<u>46,480</u>
<b>Total assets less current liabilities</b>		<u>46,391</u>	<u>46,480</u>
<b>Total net assets (liabilities)</b>		<u>46,391</u>	<u>46,480</u>
<b>Reserves</b>			
Other reserves		46,391	46,480
<b>Members' funds</b>		<u>46,391</u>	<u>46,480</u>

- For the year ending 30 September 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 23 June 2016

And signed on their behalf by:

**A Farmer, Director**

**Notes to the Abbreviated Accounts for the period ended 30 September 2015****1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared using the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and follow the recommendations of the Accounting and Reporting by Charities Statement of Recommended Practice issued in March 2005.

**Other accounting policies****(a) Company status**

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 2. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

**(b) Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

Designated funds comprise of an unrestricted capital fund which the Trustees intend should be used for the acquisition of further premises, if necessary, and for the improvement and repair of the Charity's existing premises.

**(c) Incoming resources**

Incoming resources are accounted for when receivable except when donors specify that donations and grants given to the Charity must be used in future accounting periods or when specified conditions are met, in which case the income is not included in incoming resources until those periods or the conditions have been met.

Gifts in kind are included at valuation and recognised as donations when received.

**2 Company limited by guarantee**

Company is limited by guarantee and consequently does not have share capital.

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