

Registered Number 07023261

CHILDREN ARE BUTTERFLIES LTD

Abbreviated Accounts

30 September 2016

Abbreviated Balance Sheet as at 30 September 2016

	<i>Notes</i>	<i>2016</i>	<i>2015</i>
		£	£
Current assets			
Cash at bank and in hand		41,793	46,904
		<u>41,793</u>	<u>46,904</u>
Creditors: amounts falling due within one year		(2,288)	(513)
Net current assets (liabilities)		<u>39,505</u>	<u>46,391</u>
Total assets less current liabilities		<u>39,505</u>	<u>46,391</u>
Total net assets (liabilities)		<u>39,505</u>	<u>46,391</u>
Reserves			
Other reserves		39,505	46,391
Members' funds		<u>39,505</u>	<u>46,391</u>

- For the year ending 30 September 2016 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 22 June 2017

And signed on their behalf by:

A Farmer, Director

Notes to the Abbreviated Accounts for the period ended 30 September 2016**1 Accounting Policies****Basis of measurement and preparation of accounts****(a) Basis of accounting**

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 for Smaller Entities published on 16th July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

(b) 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.

(c) 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.

(d) 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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