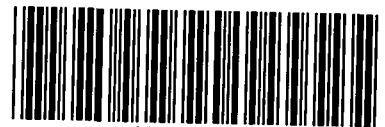


**Company Number: 07023261**

**Children Are Butterflies Limited**  
**Accounts for the**  
**year ended 30th September 2013**

WEDNESDAY



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COMPANIES HOUSE

**J R Watson & Co.**  
**Chartered Accountants**

**Children Are Butterflies Limited****Index**

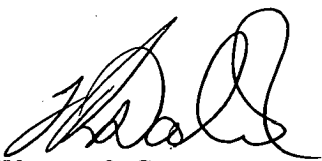
Page	1.	Index and accountant's report
	2.	Annual Report
	3.	Annual Report
	4.	Statement of Financial Activities
	5.	Balance Sheet
	6.	Notes
	7.	Notes

**Accountants report to the members  
on the unaudited accounts of  
Children Are Butterflies Limited**

You consider that the company is exempt from an audit for the year ended 30th September 2013. You have acknowledged, on the balance sheet, your responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006, and for preparing financial statements which give a true and fair view of the state of affairs of the company and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the financial statements on pages 4 to 7 from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these financial statements.



J R Watson & Co  
Eastgate House  
11 Cheyne Walk  
Northampton  
NN1 5PT

13th June 2014

## **Children Are Butterflies Limited**

### **Trustees' annual report and financial statements For the year ended 30th September 2013**

#### **1. Legal and Administrative Information**

**Full name of the Charity:** Children Are Butterflies Limited.

**Incorporation:** The Company was incorporated on 18th September 2009 and is a company Limited by Guarantee not having a share capital.

**Nature of governing document:** Constitution of Children are Butterflies being the memorandum and articles of association.

**Company number:** 07023261

**Charity Registration number:** XT22906

#### **Charity Directors/Trustees:**

The directors and trustees who served during the year were as follows:-

Mrs A Farmer  
Mr J P Farmer  
Mrs C Payne  
Mrs A-M Noel

**Principal address of the Charity:** 148 Beech Avenue  
Northampton  
NN3 2JN

**Bankers:** NatWest Bank plc  
41 Weston Favell Centre  
Northampton  
NN3 8JT

**Accountants:** J R Watson & Co  
Chartered Accountants  
Eastgate House  
11 Cheyne Walk  
Northampton  
NN1 5PT

**Children Are Butterflies Limited****Trustees' report for the year ended 30th September 2013  
(Continued)**

The Trustees, who are also the directors of the Charity for the purposes of the Companies Act 2006, submit their annual report together with the financial statements for the year ended 30th September 2013.

**Structure, governance and management****Governing Document**

Children Are Butterflies is a company limited by guarantee governed by its Memorandum and Articles of Association dated 18th September 2009. The trustees are charged with governance of the company.

**Activities and achievements**

The objects of the Charity are to:-

- To provide support and guidance to families who have lost a child of any age.
- To support where possible efforts to reduce or eliminate infant and child deaths.

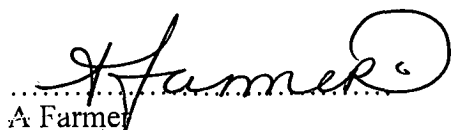
The strategies employed to achieve the Charity's objectives are set out below:

- Extending the support network to those families beyond the hospital, healthcare community, families and friends.
- Providing a support community, with other parents in similar situations, to reinforce the slogan "You Are Not Alone". This will be achieved through the web site, through meetings and other social events.
- Providing financial assistance for those families who are having difficulty paying for standard funeral disbursements.
- As a non-profit organisation, if there are surplus funds at the end of each year a gift will be made to organisations that will directly help to save children's lives, of any age or yet to be born.

During the period the company had a number of successful fund raising events were held which together with gifts from our supporters, enable us to help families.

**Small company exemptions**

The report of the trustees' has been prepared in accordance with the provisions applicable to companies subject to the small companies regime of the Companies Act 2006.



A Farmer  
Trustee

13th June 2014

**Children Are Butterflies Limited**  
**Statement of financial activities**  
**For the year ended 30th September 2013**

		<b>2013</b>		<b>2012</b>	
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming resources</b>					
Donations received	1		17,673		30,220
<b>Resources expended</b>	2				
Charitable activities		20,959		4,063	
Governance costs		<u>496</u>		<u>434</u>	
			<u>(21,455)</u>		<u>(4,497)</u>
<b>Net (outgoing)/incoming resources for period</b>			(3,782)		25,723
Net fund balance brought forward			<u>42,840</u>		<u>17,117</u>
<b>Net fund balance carried forward</b>	3		£ <u>39,058</u>		£ <u>42,840</u>

All activities are continuing and all funds are unrestricted.

There are no recognised gains or losses other than those included in the statement of financial activities.

The notes on pages 6 and 7 form part of these accounts

**Children Are Butterflies Limited**  
**Balance Sheet as at 30th September 2013**

	Notes	£	2013	£	£	2012	£
<b>Current Assets</b>							
Cash at bank and in hand		39,575			43,670		
<b>Creditors:</b> Amounts falling due within one year	5	<u>(517)</u>			<u>(830)</u>		
<b>Net current assets</b>				<u>39,058</u>			<u>42,840</u>
<b>Total assets less current Liabilities</b>				£ <u>39,058</u>			£ <u>42,840</u>
<b>Unrestricted funds</b>							
General				<u>39,058</u>			<u>42,840</u>
<b>Total funds</b>	1c			£ <u>39,058</u>			£ <u>42,840</u>

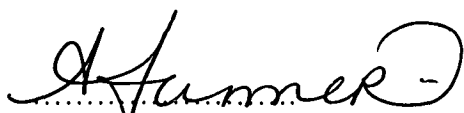
For the year ending 30th September 2013 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:-

- The member has not required the company to obtain an audit of its accounts for the year in question in accordance with Section 476.
- The director acknowledges hers responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements on pages 4 to 7 were approved by the board on 13th June 2014.

  
A Farmer

The notes on pages 6 and 7 form part of these accounts

## Children Are Butterflies Limited

### Notes to the accounts for the year ended 30th September 2013

#### 1. Accounting policies

- (a) **Basis of accounting**  
The accounts have been prepared using the historical cost convention and in accordance with the Companies Act 2006 and follow the recommendations of the Accounting and Reporting by Charities Statement of Recommended Practice issued in March 2005.
- (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. Resources expended	2013 £	2012 £
Funeral disbursements	19,059	3,594
Fund raising events and costs	706	237
Memorial items	804	232
Butterfly release	<u>410</u>	<u>-</u>
	20,959	4,063
Other expenses:-		
Insurance	151	151
Bank charges	152	110
Postage	20	-
Web-site etc	<u>173</u>	<u>173</u>
	£ <u>21,455</u>	£ <u>4,497</u>

# **Children Are Butterflies Limited**

## **Notes to the accounts for the year ended 30th September 2013**

### **3. Statement of funds**

	At 1st October 2012	Income £	Expenditure £	At 30th September 2013 £
General funds	42,840	17,673	(21,455)	39,058
Designated capital fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total unrestricted funds	£ <u>42,840</u>	£ <u>17,673</u>	£ <u>(21,455)</u>	£ <u>39,058</u>

### **4. Taxation**

The Charity is registered with the Charity Commissioners under the provisions of the Charities Act 2011. In accordance with the provisions of S505 of the Income and Corporation Taxes Act 1988, no taxation is payable on the surplus of income over expenditure.

	2013 £	2012 £
<b>5. Creditors:-</b> Amounts falling due within one year		
Accruals	10	323
Other creditors	<u>507</u>	<u>507</u>
	£ <u>517</u>	£ <u>830</u>

### **6. Approval of accounts**

The accounts were approved by the Trustees 13th June 2014