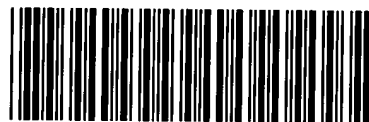


Company Number 06666946

Buttercup Children's Trust
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 August 2016

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Buttercup Children's Trust

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BUTTERCUP CHILDREN'S TRUST

DIRECTORS AND TRUSTEES REPORT FOR THE YEAR ENDED 31 AUGUST 2016

LEGAL AND ADMINISTRATIVE INFORMATION

LEGAL STATUS	A Company limited by guarantee not having a share capital. The governing instrument is the Company's Articles of Association. The company was registered as a Charity on 12 February 2009.
DIRECTORS AND TRUSTEES	Ronald Kenneth Coulter Joseph Lionel Telemacque Tony Jack Thornton
REGISTERED OFFICE AND PRINCIPAL ADDRESS	Suite 11 Enterprise Hub 62 Tong Street Bradford West Yorkshire BD4 9LX
COMPANY REGISTRATION	Registered in England No. 06666946
REGISTERED CHARITY NO.	1128027 (England and Wales) SC042679 (Scotland)
ACCOUNTANT	Andrew S Parker Chartered Accountant 2 Meadow Court Allerton BRADFORD BD15 9JZ
BANKERS	HSBC PO Box 45 47 Market Street Bradford BD1 1LW

BUTTERCUP CHILDREN'S TRUST

DIRECTORS AND TRUSTEES REPORT FOR THE YEAR ENDED 31 AUGUST 2016

The Directors and Trustees present their Report and Financial Statements for the year ended 31 August 2016.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities.

PRINCIPAL ACTIVITY AND REVIEW OF BUSINESS

The principal activities of the company are to make grants to individuals and organisations to promote any charitable purpose for the benefit of children in the UK.

DIRECTORS AND TRUSTEES

The names of the Directors and Trustees who held office during the year are:

Ronald Kenneth Coulter
Joseph Lionel Telemacque
Tony Jack Thornton

ORGANISATION

The Charity's legal status is that of a Company Limited by Guarantee and is governed by the Company's Articles of Association. Company registered in England No. 06666946. Registered Charity No. 1128027 (England and Wales) SC042679 (Scotland).

The Charity operates from its registered office.

DIRECTORS AND TRUSTEES RESPONSIBILITIES

Company law and law applicable to charities in England and Wales require the Directors and Trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the Company's and Charity's financial activities during the year and of the financial position at the end of the year.

In preparing the Financial Statements, the Directors and Trustees should follow best practice and are required to:-

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

BUTTERCUP CHILDREN'S TRUST

DIRECTORS AND TRUSTEES REPORT FOR THE YEAR ENDED 31 AUGUST 2016

DIRECTORS AND TRUSTEES RESPONSIBILITIES (CONTINUED)

The Directors and Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy, at any time the financial position of the charity and to enable them to ensure that the Financial Statements comply with the Companies Act 2006, other regulations and the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated as a company on 07 August 2008 and registered as a charity on 12 February 2009. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

OBJECTIVES AND ACTIVITIES

The charity's objectives are to promote any charitable purpose for the benefit of children in the UK as the trustee in their absolute discretion think fit, in particular but without prejudice to the generality of the foregoing, for the benefit of those who are sick or disabled, by the provision of financial assistance to individuals, including holidays for themselves and their families, to support the charitable work of other institutions.

ACHIEVEMENTS AND PERFORMANCE

During the year the Charity has provided financial assistance to a number of charitable organisations and individuals.

REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS

Full details of the financial transactions are contained in the attached accounts. The total incoming resources for the year were £27,311 and after deducting resources expended of £29,752, the net outgoing resources were £2,441.

The net assets of Buttercup Children's Trust at the 31 August 2016 were £5,348.

RESERVES POLICY

The Charity's reserve policy is to hold sufficient funds in reserve to enable the charity to operate for a period of three months if no other funds were available.

PLANS FOR THE FUTURE

Buttercup Children's Trust will continue to work to promote any charitable purpose for the benefit of children in the UK.

BUTTERCUP CHILDREN'S TRUST

DIRECTORS AND TRUSTEES REPORT FOR THE YEAR ENDED 31 AUGUST 2016

DIRECTORS AND TRUSTEES RESPONSIBILITIES (CONTINUED)

PUBLIC BENEFIT STATEMENT

The Trustees confirm they have complied with their duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

This report has been prepared in accordance with the small companies' regime of the Companies Act 2006.

Signed on behalf of the board of directors and trustees:

A handwritten signature in black ink, appearing to be 'R K Coulter', written over a horizontal line.

R K Coulter
7 June 2017

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF BUTTERCUP CHILDREN'S TRUST

I report on the accounts of the company for the year ended 31 August 2016, which are set out on pages 6 to 10.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the accounting requirements of the Companies Act 2006 and with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and consider that the audit requirement of Regulation 10 (1) (a-c) of the Accounts Regulations does not apply and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the Charities Act 2011 and under section 44(1)(c) of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended);
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006; and
- To state whether particular matters have come to my attention.


BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission and in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006 and with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) and with Regulation 8 of the 2006 Accounts Regulations.have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Andrew S Parker
Chartered Accountant
2 Meadow Court
Allerton
BRADFORD
BD15 9JZ

7 June 2017

BUTTERCUP CHILDREN'S TRUST
INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2016

	Unrestricted Funds 2016 £	Total Funds 2016 £	Total Funds 2015 £
INCOMING RESOURCES			
Incoming resources from generated funds:			
Fundraising events	<u>27,311</u>	<u>27,311</u>	<u>27,226</u>
Total incoming resources	<u>27,311</u>	<u>27,311</u>	<u>27,226</u>
RESOURCES EXPENDED			
Costs of generating funds			
Fundraising costs	971	971	879
Costs of charitable activities	27,435	27,435	48,379
Governance costs	<u>1,346</u>	<u>1,346</u>	<u>1,317</u>
Total resources expended	<u>29,752</u>	<u>29,752</u>	<u>50,575</u>
Net (outgoing)/incoming resources and Net (expenditure)/income for the year	(2,441)	(2,441)	(23,349)
Total funds at 1 September 2015	<u>7,789</u>	<u>7,789</u>	<u>31,138</u>
Total funds at 31 August 2016	<u>5,348</u>	<u>5,348</u>	<u>7,789</u>

The Income and Expenditure Account has been prepared on the basis that all operations are continuing operations.

There were no gains or losses recognised in these Financial Statements other than through the Income and Expenditure Account.

BUTTERCUP CHILDREN'S TRUST
BALANCE SHEET AT 31 AUGUST 2016
Registered in England No. 06666946

	Notes	2016 £	2015 £
FIXED ASSETS	5	-	-
CURRENT ASSETS			
Cash at Bank and in hand		<u>5,348</u>	<u>7,789</u>
NET ASSETS		<u>5,348</u>	<u>7,789</u>
FUNDS			
Unrestricted Funds		<u>5,348</u>	<u>7,789</u>
Total Funds		<u>5,348</u>	<u>7,789</u>

The company is exempt from the requirements relating to preparing audited accounts in accordance with section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit of the accounts for the year ended August 31 2016, in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the board of directors on 7 June 2017 and were signed on its behalf by:


R K Coulter
Director

The notes on pages 8 to 10 form part of these Financial Statements.

BUTTERCUP CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2016

1 ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION

The Financial Statements have been prepared under the Historical Cost Convention, and are in accordance with Financial Reporting Standards for Smaller Entities (effective April 2008), the Companies Act 2006 and following the recommendations in the Accounting and Reporting by Charities: Statement of Recommended Practice issued in 2005.

1.2 INCOMING RESOURCES

Income from donations and events is included in incoming resources when receivable.

1.3 RESOURCES EXPANDED

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT.

1.4 TANGIBLE FIXED ASSETS AND DEPRECIATION

Fixed assets are included at cost less depreciation. Depreciation is provided to write off the cost or valuation, less estimated residual values, of all fixed assets over their expected useful lives, as follows:

Computer equipment	33% straight line basis
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1.5 INTEREST RECEIVABLE

Interest is included when receivable by the charity.

1.6 FUND ACCOUNTING

Funds held by the charity are either:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. NET INCOMING RESOURCES

2016	2015
£	£

The net incoming/(outgoing) resources are stated after charging:

Independent Examiner's Fees	1,260	960
Depreciation	-	<u>279</u>

3. STAFF COSTS AND TRUSTEE'S REMUNERATION

2016	2015
£	£

Wages and Salaries	14,264	14,384
Social Security Costs	-	-
Pension Costs	-	-
	<u>14,264</u>	<u>14,384</u>

No employee earned more than £60,000 per annum.

No trustees received any remuneration or were paid any expenses during the year.

BUTTERCUP CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2016

4. NUMBER OF EMPLOYEES

The average number of full-time equivalent employees (including casual and part-time staff) during the year was made up as follows:

	2016	2015
Administration	<u>2</u>	<u>2</u>

5. TANGIBLE FIXED ASSETS

	Motor Vehicle	Total
COSTS	£	£
At 1 September 2015	1,119	1,119
Additions	-	-
Disposals	<u>-</u>	<u>-</u>
At 31 August 2016	<u>1,119</u>	<u>1,119</u>
DEPRECIATION		
At 1 September 2015	1,119	1,119
Charge for period	<u>-</u>	<u>-</u>
At 31 August 2016	<u>1,119</u>	<u>1,119</u>
NET BOOK VALUES		
At 31 August 2016	=	=
At 1 September 2015	=	=

**BUTTERCUP CHILDREN'S TRUST
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 August 2016**

INCOMING RESOURCES	2016 £	2015 £
Donations	<u>27,311</u>	<u>27,226</u>
OUTGOING RESOURCES		
Accountancy	1,260	960
Legal and professional fees	-	66
Rent	4,927	5,188
Postage and stationery	1,897	2,141
Advertising	168	85
Event expenses	971	879
Telephone	1,278	1,704
Staff salaries	8,554	9,003
Insurance	263	254
Repairs and renewals	-	189
Office equipment	794	363
Motor and travel expenses	575	5,747
Sundries	184	-
Grants paid	3,085	18,324
Welfare	5,710	5,381
Bank charges	86	12
Depreciation	-	279
	<u>29,752</u>	<u>50,575</u>
NET (OUTGOING)/INCOMING RESOURCES	(2,441)	(23,349)