

**CAFE UNITY 2014  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018**

**Cafe Unity 2014**  
**Unaudited Financial Statements**  
**For The Year Ended 30 June 2018**

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**Cafe Unity 2014  
Balance Sheet  
As at 30 June 2018**

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**Registered number:** 09066259

		<b>2018</b>		<b>2017</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Intangible Assets	<b>3</b>		1		1
Tangible Assets	<b>4</b>		2,865		2,325
			<u>2,866</u>		<u>2,326</u>
<b>CURRENT ASSETS</b>					
Debtors	<b>5</b>	4,857		4,813	
Cash at bank and in hand		9,533		13,527	
		<u>14,390</u>		<u>18,340</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	(800 )		(801 )	
		<u></u>		<u></u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>13,590</u>		<u>17,539</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>16,456</u>		<u>19,865</u>
<b>NET ASSETS</b>			<u>16,456</u>		<u>19,865</u>
Income and Expenditure Account			<u>16,456</u>		<u>19,865</u>
<b>MEMBERS' FUNDS</b>			<u>16,456</u>		<u>19,865</u>

**Cafe Unity 2014**  
**Balance Sheet (continued)**  
**As at 30 June 2018**

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For the year ending 30 June 2018 the company 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 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Income and Expenditure Account.

On behalf of the board

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**Rev Charles Nevin**

**10/12/2018**

The notes on pages 3 to 5 form part of these financial statements.

**Cafe Unity 2014**  
**Notes to the Financial Statements**  
**For The Year Ended 30 June 2018**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Intangible Fixed Assets and Amortisation - Goodwill**

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to income and expenditure account over its estimated economic life of ... years.

**1.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	20% per annum of cost
Plant & Machinery	0% per annum of cost

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows:

	<b>2018</b>	<b>2017</b>
Office and administration	5	5
	5	5

Cafe Property  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 June 2018**

**3. Intangible Assets**

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
As at 1 July 2017	1
As at 30 June 2018	1
<b>Net Book Value</b>	
As at 30 June 2018	1
As at 1 July 2017	1

**4. Tangible Assets**

	<b>Land &amp; Property</b>	<b>Plant &amp; Machinery</b>	<b>Total</b>
	<b>Leasehold</b>		
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 July 2017	3,500	2,201	5,701
Additions	-	2,100	2,100
As at 30 June 2018	3,500	4,301	7,801
<b>Depreciation</b>			
As at 1 July 2017	2,100	1,276	3,376
Provided during the period	700	860	1,560
As at 30 June 2018	2,800	2,136	4,936
<b>Net Book Value</b>			
As at 30 June 2018	700	2,165	2,865
As at 1 July 2017	1,400	925	2,325

**5. Debtors**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Prepayments and accrued income	4,857	4,813
	4,857	4,813

**Cafe Unity 2014**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 June 2018**

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**6. Creditors: Amounts Falling Due Within One Year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Other creditors	800	801
	<u>800</u>	<u>801</u>

**7. General Information**

Cafe Unity 2014 Registered number 09066259 is a limited by guarantee company incorporated in England & Wales. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The Registered Office is 228 Finney Lane, Heald Green, Cheadle, Cheshire, SK8 3QA.

The company is a registered charity (charity number 1161239) and as such is exempt from corporation tax.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.