

**CAFE UNITY 2014
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

**Cafe Unity 2014
Unaudited Financial Statements
For The Year Ended 30 June 2022**

Contents

	Page
Balance Sheet	1—2
Notes to the Financial Statements	3—4

**Cafe Unity 2014
Balance Sheet
As at 30 June 2022**

Registered number: 09066259

		2022		2021	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible Assets	3		1		1
Tangible Assets	4		121		235
			122		236
CURRENT ASSETS					
Debtors	5	3,005		4,921	
Cash at bank and in hand		26,986		24,994	
		29,991		29,915	
Creditors: Amounts Falling Due Within One Year	6	(2,671)		(859)	
NET CURRENT ASSETS (LIABILITIES)			27,320		29,056
TOTAL ASSETS LESS CURRENT LIABILITIES			27,442		29,292
NET ASSETS			27,442		29,292
Income and Expenditure Account			27,442		29,292
MEMBERS' FUNDS			27,442		29,292

**Cafe Unity 2014
Balance Sheet (continued)
As at 30 June 2022**

For the year ending 30 June 2022 the company was entitled to exemption from audit 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 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

Mr Dean Gardner

Director

22/02/2023

The notes on pages 3 to 4 form part of these financial statements.

Cafe Unity 2014
Notes to the Financial Statements
For The Year Ended 30 June 2022

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% Straight Line
Plant & Machinery	20% Straight Line
Fixtures & Fittings	50% Straight Line

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 3 (2021:)

3. Intangible Assets

	Goodwill
	£
Cost	
As at 1 July 2021	1
As at 30 June 2022	1
Net Book Value	
As at 30 June 2022	1
As at 1 July 2021	1

Cafe Unity 2014
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2022

4. Tangible Assets

	Land & Property			
	Leasehold	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 July 2021	3,500	5,382	-	8,882
Additions	-	-	240	240
As at 30 June 2022	<u>3,500</u>	<u>5,382</u>	<u>240</u>	<u>9,122</u>
Depreciation				
As at 1 July 2021	3,499	5,148	-	8,647
Provided during the period	-	234	120	354
As at 30 June 2022	<u>3,499</u>	<u>5,382</u>	<u>120</u>	<u>9,001</u>
Net Book Value				
As at 30 June 2022	<u>1</u>	<u>-</u>	<u>120</u>	<u>121</u>
As at 1 July 2021	<u>1</u>	<u>234</u>	<u>-</u>	<u>235</u>

5. Debtors

	2022	2021
	£	£
Due within one year		
Prepayments and accrued income	3,005	4,921
	<u>3,005</u>	<u>4,921</u>

6. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Trade creditors	1,169	-
Other taxes and social security	782	-
Accruals and deferred income	720	859
	<u>2,671</u>	<u>859</u>

7. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

8. General Information

Cafe Unity 2014 is a private company, limited by guarantee, incorporated in England & Wales, registered number 09066259 . The registered office is 228 Finney Lane, Heald Green, Cheadle, Cheshire, SK8 3QA.

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.