

**CAFE UNITY 2014
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

**Cafe Unity 2014
Unaudited Financial Statements
For The Year Ended 30 June 2021**

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**Cafe Unity 2014
Balance Sheet
As at 30 June 2021**

Registered number: 09066259

		2021		2020	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible Assets	3		1		1
Tangible Assets	4		235		1,311
			236		1,312
CURRENT ASSETS					
Debtors	5	4,921		2,782	
Cash at bank and in hand		24,994		20,326	
		29,915		23,108	
Creditors: Amounts Falling Due Within One Year	6	(859)		(841)	
NET CURRENT ASSETS (LIABILITIES)			29,056		22,267
TOTAL ASSETS LESS CURRENT LIABILITIES			29,292		23,579
NET ASSETS			29,292		23,579
Income and Expenditure Account			29,292		23,579
MEMBERS' FUNDS			29,292		23,579

**Cafe Unity 2014
Balance Sheet (continued)
As at 30 June 2021**

For the year ending 30 June 2021 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

Rev Charles John Nevin

Director

20/01/2022

The notes on pages 4 to 6 form part of these financial statements.

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	20% per annum of cost

1.5. Government Grant

Government grants are recognised in the income and expenditure account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the income and expenditure account. Grants towards general activities of the entity over a specific period are recognised in the income and expenditure account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the income and expenditure account over the useful life of the asset concerned.

All grants in the income and expenditure account are recognised when all conditions for receipt have been complied with.

Cafe Unity 2014
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2021

2. Average Number of Employees

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

	2021	2020
Office and administration	5	5
	<u>5</u>	<u>5</u>

3. Intangible Assets

	Goodwill £
Cost	
As at 1 July 2020	1
As at 30 June 2021	<u>1</u>
Net Book Value	
As at 30 June 2021	<u>1</u>
As at 1 July 2020	<u>1</u>

4. Tangible Assets

	Land & Property Leasehold £	Plant & Machinery £	Total £
Cost			
As at 1 July 2020	3,500	5,382	8,882
As at 30 June 2021	<u>3,500</u>	<u>5,382</u>	<u>8,882</u>
Depreciation			
As at 1 July 2020	3,499	4,072	7,571
Provided during the period	-	1,076	1,076
As at 30 June 2021	<u>3,499</u>	<u>5,148</u>	<u>8,647</u>
Net Book Value			
As at 30 June 2021	<u>1</u>	<u>234</u>	<u>235</u>
As at 1 July 2020	<u>1</u>	<u>1,310</u>	<u>1,311</u>

Cafe Unity 2014
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2021

5. Debtors

	2021	2020
	£	£
Due within one year		
Prepayments and accrued income	4,921	2,782
	<u>4,921</u>	<u>2,782</u>

6. Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Accruals and deferred income	859	841
	<u>859</u>	<u>841</u>

7. General Information

Cafe Unity 2014 is a private company, limited by guarantee, incorporated in England & Wales, registered number 09066259 . 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.