

The Spring Community Cafe Limited

Financial Statements

for the Year Ended 31 December 2016

Jolliffe Cork LLP
Chartered Accountants
33 George Street
Wakefield
West Yorkshire
WF1 1LX

The Spring Community Cafe Limited (Registered number: 08274038)

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for the year ended 31 December 2016**

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The Spring Community Cafe Limited

Company Information for the year ended 31 December 2016

DIRECTORS:

Rev R G Martin
Ms J L Crossman
Mrs C V J Moxham

REGISTERED OFFICE:

Parish Office
St Helen's Parish Church
Barnsley Road, Sandal
Wakefield
West Yorkshire
WF2 6EJ

REGISTERED NUMBER:

08274038 (England and Wales)

ACCOUNTANTS:

Jolliffe Cork LLP
Chartered Accountants
33 George Street
Wakefield
West Yorkshire
WF1 1LX

BANKERS:

The Co-operative Bank
PO Box 250 Delf House
Southway
Skelmersdale
WN8 6WT

The Spring Community Cafe Limited (Registered number: 08274038)

Balance Sheet
31 December 2016

		2016		2015	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	3		2,303		1,482
CURRENT ASSETS					
Debtors	4	254		-	
Cash at bank		<u>3,098</u>		<u>1,770</u>	
		3,352		1,770	
CREDITORS					
Amounts falling due within one year	5	<u>3,351</u>		<u>1,769</u>	
NET CURRENT ASSETS			<u>1</u>		<u>1</u>
TOTAL ASSETS LESS CURRENT					
LIABILITIES			<u>2,304</u>		<u>1,483</u>

The notes form part of these financial statements

The Spring Community Cafe Limited (Registered number: 08274038)

Balance Sheet - continued
31 December 2016

	Notes	2016 £	£	2015 £	£
CAPITAL AND RESERVES					
Called up share capital	6		1		1
Retained earnings	7		<u>2,303</u>		<u>1,482</u>
SHAREHOLDERS' FUNDS			<u>2,304</u>		<u>1,483</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 22 March 2017 and were signed on its behalf by:

Rev R G Martin - Director

Ms J L Crossman - Director

Mrs C V J Moxham - Director

The notes form part of these financial statements

**Notes to the Financial Statements
for the year ended 31 December 2016**

1. STATUTORY INFORMATION

The Spring Community Cafe Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements for the year ended 31 December 2016 are the first financial statements that comply with FRS102 section 1A. The transition date is 1 January 2015.

The directors have considered whether in applying the accounting policies required by FRS102 the restatement of comparative items was required. No restatements were required.

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 5% on cost

Fixed assets are initially valued at cost.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Notes to the Financial Statements - continued
for the year ended 31 December 2016

3. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 January 2016	1,649
Additions	938
At 31 December 2016	<u>2,587</u>
DEPRECIATION	
At 1 January 2016	167
Charge for year	117
At 31 December 2016	<u>284</u>
NET BOOK VALUE	
At 31 December 2016	<u>2,303</u>
At 31 December 2015	<u>1,482</u>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Amounts owed by group undertakings	<u>254</u>	<u>-</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Trade creditors	773	-
Amounts owed to group undertakings	-	809
VAT	1,618	-
Accruals and deferred income	<u>960</u>	<u>960</u>
	<u>3,351</u>	<u>1,769</u>

6. CALLED UP SHARE CAPITAL

Allotted and issued:		Nominal value:	2016 £	2015 £
Number:	Class:			
1	Ordinary	£1	<u>1</u>	<u>1</u>

**Notes to the Financial Statements - continued
for the year ended 31 December 2016**

7. RESERVES

**Retained
earnings
£**

At 1 January 2016

1,482

Profit for the year

821

At 31 December 2016

2,303

8. RELATED PARTY DISCLOSURES

The company is a wholly owned subsidiary and has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions within the group.

9. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Sandal Magna Parochial Church Council.

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.