

**CAFE UNITY 2014
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Cafe Unity 2014
Directors' Report and Unaudited Financial Statements
For The Year Ended 30 June 2023

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**Cafe Unity 2014
Company Information
For The Year Ended 30 June 2023**

Directors	Mr Dean Gardner Mr Colin Miller
Company Number	09066259
Registered Office	228 Finney Lane Heald Green Cheadle Cheshire SK8 3QA
Accountants	Ignite Business Services Ltd (ACMA, CGMA) Office 312 The Base Dallam Lane Warrington WA2 7NG

Cafe Unity 2014
Company No. 09066259
Directors' Report For The Year Ended 30 June 2023

The directors present their report and the financial statements for the year ended 30 June 2023.

Directors

The directors who held office during the year were as follows:

Mr Dean Gardner
Mr Colin Miller

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mr Dean Gardner

Director

Date

**Cafe Unity 2014
Income and Expenditure Account
For The Year Ended 30 June 2023**

	Notes	2023 £	2022 £
TURNOVER		80,896	56,154
Cost of sales		<u>(11,682)</u>	<u>(2,703)</u>
GROSS SURPLUS		69,214	53,451
Administrative expenses		(75,786)	(68,896)
Other operating income		<u>4,035</u>	<u>13,594</u>
OPERATING DEFICIT		(2,537)	(1,851)
Other interest receivable and similar income		<u>23</u>	<u>1</u>
DEFICIT FOR THE FINANCIAL YEAR		<u><u>(2,514)</u></u>	<u><u>(1,850)</u></u>

The notes on pages 5 to 6 form part of these financial statements.

**Cafe Unity 2014
Balance Sheet
As At 30 June 2023**

		2023	2022
	Notes	£	£
FIXED ASSETS			
Intangible Assets	4	1	1
Tangible Assets	5	5,776	121
		<u>5,777</u>	<u>122</u>
CURRENT ASSETS			
Debtors	6	3,291	3,005
Cash at bank and in hand		17,976	26,986
		<u>21,267</u>	<u>29,991</u>
Creditors: Amounts Falling Due Within One Year	7	(2,115)	(2,671)
		<u>(2,115)</u>	<u>(2,671)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>19,152</u>	<u>27,320</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>24,929</u>	<u>27,442</u>
NET ASSETS		<u>24,929</u>	<u>27,442</u>
Income and Expenditure Account		<u>24,929</u>	<u>27,442</u>
MEMBERS' FUNDS		<u>24,929</u>	<u>27,442</u>

For the year ending 30 June 2023 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 in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

Mr Dean Gardner

Director

Date

The notes on pages 5 to 6 form part of these financial statements.

Cafe Unity 2014
Notes to the Financial Statements
For The Year Ended 30 June 2023

1. 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.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

2.2. 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.

2.3. 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.

2.4. 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
Computer Equipment	50% Straight Line

3. Average Number of Employees

Average number of employees, including directors, during the year was: 2 (2022: 3)

4. Intangible Assets

	Goodwill
	£
Cost	
As at 1 July 2022	1
As at 30 June 2023	1
Net Book Value	
As at 30 June 2023	1
As at 1 July 2022	1

Cafe Unity 2014
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2023

5. Tangible Assets

	Land & Property				
	Leasehold	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 July 2022	3,500	5,382	240	-	9,122
Additions	-	-	570	10,981	11,551
As at 30 June 2023	3,500	5,382	810	10,981	20,673
Depreciation					
As at 1 July 2022	3,499	5,382	120	-	9,001
Provided during the period	-	-	285	5,611	5,896
As at 30 June 2023	3,499	5,382	405	5,611	14,897
Net Book Value					
As at 30 June 2023	1	-	405	5,370	5,776
As at 1 July 2022	1	-	120	-	121

6. Debtors

	2023	2022
	£	£
Due within one year		
Prepayments and accrued income	3,291	3,005
	3,291	3,005

7. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	776	1,169
Other taxes and social security	679	782
Accruals and deferred income	660	720
	2,115	2,671

8. 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.

Cafe Unity 2014
Detailed Income and Expenditure Account
For The Year Ended 30 June 2023

	2023		2022	
	£	£	£	£
TURNOVER				
Sales		76,472		46,743
Grants and subsidies received		4,424		9,411
		<u>80,896</u>		<u>56,154</u>
COST OF SALES				
Purchases	<u>11,682</u>		<u>2,703</u>	
		<u>(11,682)</u>		<u>(2,703)</u>
GROSS SURPLUS		69,214		53,451
Administrative Expenses				
Wages and salaries	27,941		32,544	
Employers NI	(412)		402	
Employers pensions - defined contributions scheme	566		430	
Subcontractor costs	2,024		2,000	
Staff training	-		172	
Rent	19,462		17,401	
Light and heat	10,238		10,093	
Hire and leasing of computer and other equipment	330		343	
Computer software, consumables and maintenance	632		-	
Repairs, renewals and maintenance	5,703		1,054	
Insurance	834		719	
Printing, postage and stationery	5		-	
Advertising and marketing costs	23		-	
Telecommunications	835		439	
Website costs	47		-	
Accountancy fees	748		1,225	
Professional fees	40		-	
Subscriptions	118		-	
Bank charges	754		620	
Charitable donations	-		701	
Depreciation of plant and machinery	-		234	
Depreciation of fixtures and fittings	285		120	
Depreciation of computer equipment	5,611		-	
Sundry expenses	<u>2</u>		<u>399</u>	
		(75,786)		(68,896)
Other Operating Income				
Grants and subsidies received	<u>4,035</u>		<u>13,594</u>	
		<u>4,035</u>		<u>13,594</u>
OPERATING DEFICIT		(2,537)		(1,851)
Other interest receivable and similar income				
Bank interest receivable	<u>23</u>		<u>1</u>	
		<u>23</u>		<u>1</u>
DEFICIT FOR THE FINANCIAL YEAR		<u><u>(2,514)</u></u>		<u><u>(1,850)</u></u>