

# Sad Cafe Productions Ltd

Annual Report and Unaudited Filleted Financial Statements  
for the Year Ended 30 April 2018

# **Sad Cafe Productions Ltd**

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# **Sad Cafe Productions Ltd**

## **Company Information**

**Directors** Mrs S M Wilson-Quin

**Registered office** 16 Dale Lane  
Appleton  
Warrington  
Cheshire  
WA4 3DG

**Accountants** GMR Accountants Ltd  
1st Floor  
8-12 London Street  
Southport  
Merseyside  
PR9 0UE

# Sad Cafe Productions Ltd

(Registration number: 08506552)

## Balance Sheet as at 30 April 2018

	Note	2018 £	2017 £
<b>Current assets</b>			
Cash at bank and in hand		4	73
<b>Creditors: Amounts falling due within one year</b>	<u>4</u>	<u>(544)</u>	<u>(491)</u>
<b>Net liabilities</b>		<u>(540)</u>	<u>(418)</u>
<b>Capital and reserves</b>			
Called up share capital	<u>6</u>	3	3
Profit and loss account		<u>(543)</u>	<u>(421)</u>
<b>Total equity</b>		<u>(540)</u>	<u>(418)</u>

For the financial year ending 30 April 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 of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have 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.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 21 January 2018 and signed on its behalf by:

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Mrs S M Wilson-Quin  
Director

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

# **Sad Cafe Productions Ltd**

## **Notes to the Financial Statements for the Year Ended 30 April 2018**

### **1 General information**

The company is a private company limited by share capital, incorporated in England.

The address of its registered office is:

16 Dale Lane  
Appleton  
Warrington  
Cheshire  
WA4 3DG

These financial statements were authorised for issue by the Board on 21 January 2018.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### **Tax**

The tax expense for the period comprises tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

# **Sad Cafe Productions Ltd**

## **Notes to the Financial Statements for the Year Ended 30 April 2018**

### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

### **Share capital**

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

### **3 Debtors**

**2018**  
**£**

**2017**  
**£**

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# Sad Cafe Productions Ltd

## Notes to the Financial Statements for the Year Ended 30 April 2018

### 4 Creditors

#### Creditors: amounts falling due within one year

	Note	2018 £	2017 £
<b>Due within one year</b>			
Loans and overdrafts	<u>5</u>	399	399
Accruals and deferred income		146	91
Other creditors		(1)	1
		<u>544</u>	<u>491</u>

### 5 Loans and borrowings

	2018 £	2017 £
<b>Current loans and borrowings</b>		
Other borrowings	<u>399</u>	<u>399</u>

### 6 Share capital

#### Allotted, called up and fully paid shares

	2018		2017	
	No.	£	No.	£
Ordinary shares of £1 each	3	3	3	3

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.