

CASCADE THEATRE COMPANY

England & Wales · Charity number 1059720

Details

Other names	CASCADE THEATRE IN EDUCATION
Status	Registered
Legal form	Other
Company number	03998370
Registered	1996-12-11
Register	View on the Charity Commission register

Contact

Address	30-32 Trebarwith Crescent Newquay Cornwall TR7 1DX
Phone	01872270438
Email	info@therealcascade.com
Website	www.cascadetheatre.co.uk

Activities

Objects: TO ADVANCE THE EDUCATION OF PEOPLE OF ALL AGES BY PROMOTING PLAYS, DRAMAS AND OTHER DRAMATIC WORKS OF AN EDUCATIVE VALUE.

Activities: Educational Theatre

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups

Geography

- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£125,906	£108,685	-	-
2023-12-31	£106,322	£89,681	-	-
2022-12-31	£65,816	£91,569	-	-
2021-12-31	£78,737	£74,531	-	-
2020-12-31	£87,581	£64,268	-	-

Trustees

Name	Role	Appointed
Bridget Karen Prideaux		2025-08-21
Hilary Guthrie		2024-05-10
ROBERT LEONARD ASHTON WARNER		

CASCADE THEATRE COMPANY

England & Wales - Charity number 1059720

Accounts

Charity Registration Number: 1059720

Company Registration Number: 03998370

CASCADE THEATRE COMPANY
UNAUDITED TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

CASCADE THEATRE COMPANY

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CASCADE THEATRE COMPANY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their report and accounts for the year ended 31 December 2024.

Legal and Administrative Information

This is detailed on page 5.

Objectives

Cascade Theatre Company, a Cornish charity, is an educational theatre and training company which aims to inspire and motivate individuals and communities to take action to achieve their aspirations and goals. Established in 1995, the formal objectives were to advance the education of people of all ages by promoting plays, dramas, and other dramatic works of educative value. During the twenty-ninth year of our charitable status our fundamental aim and principles remain the same. The company uses educational techniques and facilitated workshops to meet social concerns and health issues across Cornwall, predominantly working in areas with high social and economic deprivation.

Responding to requests from any organisation or group that will benefit from the work, Cascade continues to involve people in a process which is stimulating, challenging and fosters a sense of pride and achievement in a community. Our work helps people develop emotional and communication skills which enhance and change their lives. We constantly research and develop the use of theatre and training techniques, designing each play or series of workshops to meet the particular characteristics, needs and concerns of the target group. Bringing a unique blend of drama, psychology and sheer, big-hearted fun, our work can be delivered via workshops, plays, films, sketches, training programmes ... it can involve anyone and everyone ... from Social Services and conferences to private companies; from the homeless to captains of industry and business clubs; from the NHS to school children and County Councils.

The principal players in the company are Carol Brooking, Executive Director and Kit Maher, Artistic Director. We continue to employ sessional workers for particular performances and workshops, with experienced facilitators specialising in reminiscence and a regular team of ten highly skilled arts practitioners.

Charitable Activities Undertaken and Main Achievements

2024: A Year of Stabilisation and Strategic Planning

2024 was a year of consolidation and future-thinking for Cascade, marked by both challenges and quiet but important achievements. While the organisation faced the difficulty of not having a dedicated administrator in place, the team responded with characteristic resilience and adaptability. The absence of this key role undoubtedly placed additional pressure on the small core team, but it also sparked a renewed focus on improving systems and strengthening team collaboration. Rather than seeing this as a setback, Cascade used the opportunity to reflect on its structure and priorities, laying strong foundations for the future.

Despite this reduction in staff, Cascade's commitment to its core programmes never wavered. The company continued to deliver its much-valued "Emotional First Aid" programme with clients from the Early Intervention in Psychosis Team and the Integrated Community Mental Health Team. Through our interactive workshops participants were supported in freeing themselves from difficult feelings, building emotional resilience, and developing tools to navigate life's challenges.

Meanwhile, “An-Drama,” Cascade’s continuing drama programme for adults with additional needs, maintained its regular sessions throughout the year. This initiative, now a cornerstone of Cascade’s program, continued to provide a safe, expressive, and joyful space for participants to build confidence, explore creativity, and forge social connections.

Much of 2024 was also dedicated to strategic planning and securing support for the year ahead. With a clear vision for expanding its reach and deepening its impact, Cascade dedicated time and energy towards funding for its 2025 programme. Securing project and core funding at an earlier stage is critical to enabling Cascade to plan strategically, be bold in innovation, and deepen our community impact.

In summary, while 2024 may not have been a year of high visibility or major expansion, it was an essential period of stabilisation and strategic foresight. It demonstrated Cascade’s enduring resilience and its commitment to serving the community with creativity, integrity and care. The company enters 2025 with renewed energy, confidence in its funding strategy, and with a clear plan to continue making a meaningful difference through the transformative power of our work.

The key projects and activities of Cascade for 2024 were:

Self-Growth workshop

As part of our work with the KidzRUs theatre and network, we delivered a focused workshop for young people aimed at deepening their understanding of how emotions impact their lives and their ability to embrace new opportunities. Through a range of engaging activities, the group explored strategies for building confidence, managing stress and anxiety, and developing personal motivation. The day was filled with laughter, interaction, and many powerful ‘aha’ moments. As a result of this experience, several participants went on to take lead roles in productions staged later in the year, demonstrating increased confidence and a greater willingness to take positive risks that support their personal growth.

An-Drama

Cascade’s An-Drama project for individuals with additional needs has seen continued success over the past year. We welcomed regular attendance from a dedicated group of participants across Central and West Cornwall. Our partnerships have remained strong, contributing to the project’s stability and growth. An-Drama provides a supportive, inclusive environment where members meet weekly to explore drama techniques, build social confidence, and express themselves creatively. Sessions, led by experienced facilitators, are carefully tailored to meet the abilities and interests of the group. One of the year’s highlights was the group’s specially adapted performance of William Shakespeare’s *The Tempest*—a creative and collaborative achievement that we were thrilled to present. Participants designed and painted the backdrop, created costumes and props, and filmed video clips to be used as part of a multimedia experience. The year’s work enjoyed well-attended Summer and Christmas performances, offering participants the chance to share their progress with family and friends. These performances not only highlight individual talents but also reflect the personal growth and confidence developed throughout the year. Over time, strong friendships and a true sense of camaraderie have emerged within the group, reinforcing the transformative impact of the arts in fostering connection, self-belief, and community.

EFA

Emotional First Aid (EFA) is an innovative social arts project developed by Cascade and delivered since 2012. Designed as an early intervention programme, it offers a creative, structured approach to self-management, helping participants take practical steps toward greater mental and emotional stability. The project supports Cornish residents facing acute mental health challenges, including those experiencing breakdowns, suicidal thoughts or attempts, substance misuse, self-harm and the aftermath of trauma. Others may be navigating recent diagnoses such as anxiety, depression, or psychosis, or rebuilding their lives after

abusive relationships or major life events. In 2024, Cascade delivered four blocks of EFA sessions in collaboration with NHS Early Intervention Teams in East and West Cornwall (May and July), and Caradon NHS CMHT in Liskeard (August). A generous £9,000 grant from the Voluntary Community Social Enterprise Fund supported the delivery of this year's programme.

INSIGHT TO IMPACT (I2I) Professional Training

Cascade has continued its very successful and popular series of training sessions for Medical and Dental professions and for council Social Services departments. In 2024 it delivered the following in person or face to face and online training sessions:

'Team Working' and 'Conflict resolution' for Cornwall Social Services Adult Education Department.

Online Zoom days were delivered to three Dental Foundation Training Schemes: Bedfordshire & Luton; Cambridge and Peterborough; and Cambridgeshire Dental Therapists.

'**Of Art the Communication**', Cascade's flagship training programme for Foundation Dentists, toured the UK in 2024—bringing fresh energy, humour and practical insight to the vital (and often underestimated) skill of communication. Designed to be immersive and genuinely enjoyable (with absolutely **no role play**), the training dives into what really obstructs clear, compassionate interactions in clinical settings—and what can be done to fix it.

Throughout the day, participants explore the difference between *hearing* and *truly listening*, the often-overlooked power of non-verbal cues, how to navigate tricky patient interactions, and how to build stronger, more respectful working relationships with colleagues. Every session is practical, fast-paced, and packed with tools dentists can immediately take back to practice. Delivered between September to the end of November this is one of Cascade's most far-reaching and impactful professional development offerings of the year.

"I'm not kidding this was amazing." Amman. Newly graduated Dentist

"This day was without doubt the best communication training day I have experienced. And I've done a few, believe me." Amina. Doctor training as a dentist to become a Maxillofacial Surgeon

"This is totally going to transform my client interactions. For the better." Bev. Social Worker.

Looking forward to 2025

An application for funding has been submitted to the Arts Council of England to support the development of a new play for people with dementia, building on the success of '*Four Seasons*'. We also plan to deliver '*Four Seasons*' thanks to funding from the Souter Charitable Trust and an anonymous donation.

We will continue to deliver the very successful An-Drama Club in Falmouth and are submitting funding applications to ensure its longevity.

EFA (Emotional First Aid) will also continue its successful run in all corners of Cornwall.

As part of our professional work, we will continue to deliver our series of communication skills training to Foundation Dentists and other health professionals at hospitals and post graduate centres throughout the UK.

With the aid of a professional fundraising consultant, we hope to bring in more grants to fund our current work as well as explore new ideas.

Funding News

It has been one of the most difficult challenging years for funding and of 12 grants applied for (3 of which were submitted at least twice with rewritten elements in each submission), 4 were awarded. We are confident that three of the grant funders will grant funding for projects in 2025 – The Arts Council, Awards for All and Garfield Weston. There have been some donations to supplement Cascade's income this year.

The Baily Thomas Charitable Fund - £3,000 for our An-Drama programme.

The Clare Milne Trust - £5,000 for An-Drama

The Souter Charitable Trust - £2,850 towards a tour of Four Seasons.

Voluntary Community Social Enterprise (VCSE) Health Improvement Fund. £9,000 towards our Emotional First Aid project.

Lions Club Truro £300

Cornwall Councillors Community Chest. £150

Anonymous donor – £70,000 (some of which is for the purchase of a new vehicle).

Summary

Across the whole year we were able to run 79 workshops with 1,570 participants and put on 2 performances to 109 attendees.

Financial review

During the year the charity continued to develop its services. It generated an overall surplus of £17,221. Of this a net deficit of £20,253 relates to unrestricted funds and a net surplus of £37,474 relates to restricted funds. The unrestricted deficit has been met by adequate funds brought forward.

As the cost of development of workshops and performances cannot always be met by clients we continue to apply for support to local, regional and national grant making bodies whose interests match those of our clients.

Cascade is a registered charity, constituted in May 1996, with trustees and a management committee. The charity was incorporated as a company limited by guarantee on 22nd May 2000.

The majority of the other income is from fees charged for performances and workshops where no grant funding is involved.

Almost all of Cascade's income goes on production and administration costs. Cascade is not required to register for VAT because most of the activities contributing to its turnover are outside the scope of VAT, bringing the amount of turnover within the scope of VAT well below the threshold for registration.

Level of Reserves

The trustees have considered the reserves of the charity. The policy is to hold six months of costs in cash at any time. The purpose of holding such a reserve is to ensure that debts are met as they fall due. Budgeted costs for six months are estimated to be £50,000 and unrestricted cash reserves at the year-end were £20,809.

Public Benefit

The charity's objective is the advancement of education of people of all ages by promoting plays, drama and other dramatic works of educative value with the aim of improving the health and wellbeing of the general public.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities and projects.

Legal and Administrative Information

Name

The charity changed its name to Cascade Theatre Company in 2002 and by some clients it is still known by its familiar name of Cascade Theatre in Education Company.

Registration Number

The charity's Registration Number is 1059720.

Governing Instrument

The charity is governed by Constitution and is administered and managed in accordance with this constitution by the members of the Executive Management Committee.

The charity's trustees during the year were:

Robert Warner – Solicitor
Peter Crane – Chartered Accountant (until 8th October 2024)
Hilary Guthrie – Costume designer/maker

Management Committee

The members of the committee during the year were:

Robert Warner - Chair
Peter Crane – Treasurer (until 8th October 2024)
Eloise Renner – Secretary
Carol Austin-Smith
Hilary Guthrie
Soozie Tinn
Bredget Ashtion (Prideaux)

The address of the charity is:

PO BOX 70
Truro
Cornwall
TR4 9YF

Incorporation

Cascade Theatre in Education Company was incorporated as a Company Limited by Guarantee on 22nd May 2000 and having changed its name by special resolution was incorporated under the name of Cascade Theatre Company on 17th September 2002.

Company Number

The Company Number for Cascade Theatre Company Limited is 3998370.

Directors

Robert Warner
Peter Crane (until 8th October 2024)
Hilary Guthrie

Registered office

The address of the Registered Office of the company is
30-32 Trebarwith Crescent
Newquay
Cornwall
TR7 1DX

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent, ME19 4JQ

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connections between a trustee and a related party must be disclosed to the full board of trustees.

Risk Management

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The review identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available funds to settle debts as they fall due.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities and in accordance with the small companies regime (section 49(2)) of the Companies Act 2006.

Signed on behalf of the trustees



Robert Warner, Trustee

9.17.2025
Date

CASCADE THEATRE COMPANY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees (who are also the directors of the Cascade Theatre Company for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

**CASCADE THEATRE COMPANY
INDEPENDENT EXAMINERS' REPORT
TO THE TRUSTEES OF CASCADE THEATRE COMPANY**

I report on the accounts of the company for the year ended 31st December 2024, which are set out on pages 9 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

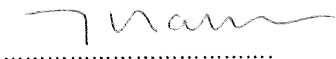
Basis of independent examiners' report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiners' statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.



.....
Mr N Hallam FCCA
Crane & Johnston
Chartered Certified Accountants

11 Alverton Terrace
Penzance, Cornwall
TR18 4JH

Date: 14th July 2025

CASCADE THEATRE COMPANY

STATEMENT OF FINANCIAL ACTIVITIES (income and expenditure account)

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income						
Voluntary income						
Donations		227	-	70,000	70,227	43,892
Activities for generating funds:						
Interest receivable		126	-	-	126	355
Income from charitable activities:						
Performance & workshop		29,252	-	-	29,252	38,571
Other income		5,901	-	-	5,901	5,758
Grants & contracts	6	-	-	20,400	20,400	17,746
Total income		35,506	-	90,400	125,906	106,322
Expenditure						
Expenditure on charitable activities	7	55,549	-	53,136	108,685	89,681
Total expenditure		55,549	-	53,136	108,685	89,681
Net (expenditure)/income for the year		(20,043)	-	37,264	17,221	16,641
Transfers between funds		(210)	-	210	-	-
Net movement in funds		(20,253)	-	37,474	17,221	16,641
Reconciliation of funds						
Total funds brought forward		21,062	20,000	27,388	68,450	51,809
Total funds carried forward	13	809	20,000	64,862	85,671	68,450

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CASCADE THEATRE COMPANY

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed Assets					
Tangible Assets	10		10,269		1,555
Current Assets					
Debtors	11	8,974		8,837	
Cash at Bank and in Hand		69,653		61,077	
		<u>78,627</u>		<u>69,914</u>	
Creditors: amounts falling due within one year	12	<u>(3,225)</u>		<u>(3,019)</u>	
Net current assets			<u>75,402</u>		<u>66,895</u>
Net assets			<u>85,671</u>		<u>68,450</u>
The funds of the charity:					
Restricted funds			64,862		27,388
Unrestricted funds:					
Designated funds			20,000		20,000
General funds			809		21,062
Total charity funds	13		<u>85,671</u>		<u>68,450</u>

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The accounts were approved by the board of trustees on 9/12/25 and signed on their behalf by:



Robert Warner, Trustee



Hilary Guthrie, Trustee

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cascade Theatre Company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

1.2 Income

Activities for generating funds relates to income receivable by the charity for services provided.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

Investment income is included when receivable.

1.3 Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Charitable activity expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure represents those items not falling into any other heading.

All costs are allocated between the expenditure categories of the Statement of Financial Activity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, e.g. estimated wages as set out in note 7.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Individual fixed assets costing £250 or more are capitalised at cost

Computer equipment	33% per annum on cost/25% per annum on reducing balance
Fixtures, fittings and equipment	25% per annum on reducing balance
Motor vehicles	25% per annum on reducing balance

1.5 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.6 Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds is a provision made for redundancy costs and represents transfers from unrestricted funds as agreed by the Trustees.

Restricted funds are subject to specific conditions by donors and grant making bodies as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1.7 Pensions

The charitable company operates a defined contribution pension scheme. Contributions are charged to the Statement of financial activities as they become payable in accordance with the rules of the scheme.

2 Legal status

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The charitable company was incorporated in the UK and is registered in Cornwall. The principal place of business is PO Box 70, Truro, Cornwall, TR4 9YF.

3 Investment income

All of the charity's investment income arises from an interest bearing deposit account.

4 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or were reimbursed expenses during the year.

6 Income from charitable activities

A summary of the financial activities undertaken by the charity is set out below:

	2024 £	2023 £
Four Seasons of Life (Awards for All)	-	9,996
VCSE Health Improvement Fund for Emotional First Aid	9,000	-
The Baily Thomas Charitable Fund	3,000	-
The Clare Milne Trust	5,000	-
Cornwall Council Community Chest Fund	150	1,350
Feast	100	900
Thomas Wall Trust for Emotional First Aid	-	5,000
Lions Club of Truro for An-Drama	300	500
Souter Charitable Trust	2,850	-
	<u>20,400</u>	<u>17,746</u>

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

7 Analysis of expenditure on charitable activities

	Travel, Motor & subsistence costs	Governance costs	Staff & related costs	Support costs	Depreciation & loss on disposal	Performance fees/materials	Total allocation 2024	Total allocation 2023
	£	£	£	£	£	£	£	£
General unrestricted fund	5,356	2,250	35,221	8,472	996	3,254	55,549	49,815
Four Seasons of Life	-	-	-	-	-	-	-	18,529
Emotional First Aid	102	-	11,652	-	-	-	11,754	2,456
Online Reminiscence Training	-	-	-	-	-	-	-	704
Cascade An-Drama	-	-	-	4	5	4,687	4,696	3,120
Anonymous Donation	2,213	-	30,929	-	3,237	307	36,686	15,057
	7,671	2,250	77,802	8,476	4,238	8,248	108,685	89,681

Basis of apportionment direct direct staff time direct usage direct

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Analysis of governance costs

	2024	2023
	£	£
Accountancy and bank charges analysed between funds:		
General unrestricted fund	2,250	2,076
	<u>2,250</u>	<u>2,076</u>

9 Analysis of staff costs

	2024	2023
	£	£
Wages and salaries	73,761	55,114
National insurance	1,999	424
Pension costs	1,313	1,296
	<u>77,073</u>	<u>56,834</u>

There were no employees whose emoluments were £60,000 or more

Number of employees:	2024	2023
	Number	Number
Executive Director and Artistic Director	2	2
Average number of employees during the period	<u>2</u>	<u>2</u>

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

10 Tangible fixed assets

	Motor vehicles £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 January 2024	6,100	11,399	17,499
Additions	12,950	-	12,950
Disposals	(6,100)	-	(6,100)
At 31 December 2024	12,950	11,399	24,349
Depreciation			
At 1 January 2024	5,286	10,658	15,944
Charge for year	3,237	185	3,422
On disposals	(5,286)	-	(5,286)
At 31 December 2024	3,237	10,843	14,080
Net book value			
At 31 December 2024	9,713	556	10,269
At 1 January 2024	814	741	1,555

11 Debtors

	2024 £	2023 £
Debtors	8,296	8,244
Prepayments	678	593
	8,974	8,837

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	3,225	3,019
	3,225	3,019

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

13 Movement in Funds

The income funds of the charity include restricted funds comprising the following balances of donations and grants held on trust specific purposes:

	Movement in funds				
	Balance 1 January 2024 £	Incoming resources £	Expenditure £	Transferred from/(to) Unrestricted £	Balance at 31 December 2024 £
Restricted funds:					
Emotional First Aid	2,544	9,000	11,754	210	-
Cascade An-Drama	(99)	11,400	4,696	-	6,605
Anonymous Donation	24,943	70,000	36,686	-	58,257
	<u>27,388</u>	<u>90,400</u>	<u>53,136</u>	<u>210</u>	<u>64,862</u>
Designated funds:					
Provision for redundancy costs	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
Unrestricted funds:					
General Funds	<u>21,062</u>	<u>35,506</u>	<u>55,549</u>	<u>(210)</u>	<u>809</u>
Total funds:	<u><u>68,450</u></u>	<u><u>125,906</u></u>	<u><u>108,685</u></u>	<u><u>-</u></u>	<u><u>85,671</u></u>

Transfers between funds:

The transfers between unrestricted and restricted funds represents the under or overspend on each project.

The transfers from unrestricted to designated funds represents a provision for redundancy costs.

Emotional First Aid

Funding was received from Albert Hunt, The Woodward Charitable Trust, National Lottery Awards for All, Garfield Weston, The 29th May 1961 Charitable Trust and Thomas Wall Trust to enable the Cascade's mental health support programme to continue. The grants are for us to run a series of workshops using humour and non-threatening techniques drawn from the world of theatre combined with the most up to date psychological thinking on 'managing ones life', 'being a success' and overcoming the vicissitudes of life. These grants were for people with Psychosis, female survivors of domestic abuse and other people with moderate to severe mental health problems. This year funding was received from the VCSE Health Improvement Fund to continue this work.

Cascade An-Drama

Funding was received from various sources towards the cost of a drama club for people with additional needs based in Cornwall.

Anonymous Donation

Donation received in year to fund charity activities, including £20,000 provided for a new vehicle for the charity.

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

14 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total funds 2024	Total funds 2023
	£	£	£	£	£
Fixed assets	545	-	9,724	10,269	1,555
Current assets	3,489	20,000	55,138	78,627	69,914
Current liabilities	(3,225)	-	-	(3,225)	(3,019)
Net assets	809	20,000	64,862	85,671	68,450

15 Prior year Statement of Financial Activities

Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £
Income				
Voluntary income				
Donations	3,892	-	40,000	43,892
Activities for generating funds:				
Interest receivable	355	-	-	355
Income from charitable activities:				
Performance & workshop	38,571	-	-	38,571
Other income	5,758	-	-	5,758
Grants & contracts	-	-	17,746	17,746
Total income	48,576	-	57,746	106,322
Expenditure				
Expenditure on charitable activities	49,815	-	39,866	89,681
Total expenditure	49,815	-	39,866	89,681
Net (expenditure)/income	(1,239)	-	17,880	16,641
Transfers between funds	(840)	4,983	(4,143)	-
Net movement in funds	(2,079)	4,983	13,737	16,641
Reconciliation of funds				
Total funds brought forward	23,141	15,017	13,651	51,809
Total funds carried forward	21,062	20,000	27,388	68,450

CASCADE THEATRE COMPANY

England & Wales - Charity number 1059720

Accounts

Charity Registration Number:1059720

Company Registration Number: 03998370

CASCADE THEATRE COMPANY
UNAUDITED TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

CASCADE THEATRE COMPANY

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CASCADE THEATRE COMPANY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their report and accounts for the year ended 31 December 2023.

Legal and Administrative Information

This is detailed on page 5.

Objectives

Cascade Theatre Company, a Cornish charity, is an educational theatre and training company which aims to inspire and motivate individuals and communities to take action to achieve their aspirations and goals. Established in 1995, the formal objectives were to advance the education of people of all ages by promoting plays, dramas, and other dramatic works of educative value. During the twenty-fourth year of our charitable status our fundamental aim and principles remain the same. The company uses educational techniques and facilitated workshops to meet social concerns and health issues across Cornwall, predominantly working in areas with high social and economic deprivation.

Responding to requests from any organisation or group that will benefit from the work, Cascade continues to involve people in a process which is stimulating, challenging and fosters a sense of pride and achievement in a community. Our work helps people develop emotional and communication skills which enhance and change their lives. We constantly research and develop the use of theatre and training techniques, designing each play or series of workshops to meet the particular characteristics, needs and concerns of the target group. Bringing a unique blend of drama, psychology and sheer, big-hearted fun, our work can be delivered via workshops, plays, films, sketches, training programmes ... it can involve anyone and everyone ... from Social Services and conferences to private companies; from the homeless to captains of industry and business clubs; from the NHS to school children and County Councils.

The principal players in the company are Carol Brooking, Executive Director and Kit Maher, Artistic Director. We continue to employ sessional workers for particular performances and workshops, with experienced facilitators specialising in reminiscence and a regular team of ten highly skilled arts practitioners.

Charitable Activities Undertaken and Main Achievements

The year was busy and varied for Cascade with two full tours of Four Seasons one in the Spring and one in the Summer, the weekly An-Drama Club, three blocks of EFA and the professional communication workshops toured across the length and breadth of the UK, interspersed with one off workshops for social services teams in Cornwall and a dementia conference in May. In July Cascade employed the part-time services of a freelance administrator to support Carol with the day to day running of the charity.

Tanja Durrant came to Cascade from 14 years in various senior administrative and project management roles at Truro and Penwith College, including 11 years as an Arts Events Coordinator and Manager.

Acquiring funding has been particularly challenging this year, with what seems like less money to spread between more applicants. Fortunately, Cascade's Unrestricted Funds (earned income) are such that the company has been able to continue delivery this year. Cascade will need to attract more funding to continue at the same level. Thanks to an anonymous donation Carol received a salary for part of this year, having been giving her time on a voluntary basis for many years.

The key projects and activities of Cascade for 2023 were:

An-Drama

Cascade's An-Drama project for people with additional needs, has been remarkably successful this year. We have seen a regular attendance of committed clients from Central and West Cornwall. The relationship between Cascade and partners has remained strong and healthy. The group is a supportive and inclusive community where members gather weekly to explore drama techniques, build social skills and develop confidence through creative expression. Led by experienced facilitators, the group engages in various drama exercises and improvisation games, tailored to their abilities and interests. The culmination of their hard work and dedication is showcased in their annual Summer and Christmas shows which are performed to family and friends. The audience witnesses not only the creative talents of the group but also the journey of growth and achievement that each member has experienced throughout the year. It's a testament to the transformative power of the arts and the strength of community when everyone is given the opportunity to shine and succeed. As time has gone on, friendships have developed between the group and a real sense of camaraderie exists between them. The plan is to continue with the An-Drama Club into 2024 with the hope of extending the reach to more locations in Cornwall. The project received £1200 in funding from Cornwall Council Community Chest Fund in 2023 and £1000 from FEAST. It also received £500 from the Truro Lions Club. The shortfall has been covered by Cascade's unrestricted funds.

Four Seasons

'Four Seasons', the play, had two wonderful tours this year. It was performed in 32 settings, including 14 memory cafes as far afield as St Austell and St Just, Camelford and Falmouth; with 18 care homes from Gulval to Tywardreath and many places in between. (A full list is available on request!) People laughed, sang and threw snowballs at each other; built sandcastles and planted seeds all within the bright colourful musical event that is a nostalgic journey through the four seasons. The project was tested on audiences as small as 10 people and as large as 50 all of whom have some form of memory loss or dementia. The effect was the same, laughter, joy and interaction. Family members and assistants who supported some of the clients reported seeing people 'come to life', with some saying that they heard them speak for the first time in months or and in one case, three years! Demand for the play is so high that further funding has been sought for a tour in 2024, as well as to research, develop and write a follow up. The National Lottery Awards for All granted £9,996 towards the Four Seasons project in 2023. Allen Lane Foundation awarded us £10,000 (in 2022) towards the 32 performances in 2023 which were performed to a total of 920 audience members (those with dementia and their carers and volunteers).

"Thank you very much for entertaining our members so appropriately this afternoon. The actresses were brilliant and encouraged our members individually to join in and they did including one lady who is usually unresponsive.... she helped make a sand castle!" Sticker Memory Café

"Eating the marshmallow reminded me of being at camp with the Scouts" – from a member whose daughter said she didn't even know her Dad had been in the Scouts.

"In the closing scene with the colourful umbrellas one of the members I was sitting next to told his daughter that he used to make origami umbrellas like that and that he could teach the cafe how to make them. At the end I had a brief word with them both and they have agreed to lead a mini origami session at one of our Show and Tell Cafes."

EFA

EMOTIONAL FIRST AID is an innovative social arts project Cascade has been developing since 2013.

Designed as an 'early intervention' activity, it offers an arts-based, systematic self-management process that will help participants to take action towards improving mental and social stability. Clients are Cornish residents who are having a crisis in their mental health. This might be issues of mental breakdown, suicide attempts, drug misuse/overdose or self-harm. Other clients may have been

recently diagnosed with problems such as debilitating anxiety, depression or psychosis. Others might have recently left an abusive relationship, had a major trauma, have PTSD or be overwhelmed by life. We delivered 3 x 6 block sessions for the NHS Early Intervention Teams in East and West Cornwall in May and July and, in August, for Caradon NHS ICMHT, Liskeard reaching 36 participants. In July 2023 a grant of £5000 was awarded to Cascade towards the delivery of this project by the Thomas Wall Trust. Delivery prior to that was funded from Cascade reserves as the work was deemed too important to pause through lack of funding. A simplified version of EFA was successfully tested online to determine the possibility of this project being delivered more widely across the UK or beyond.

Dementia Conference

Following a very successful first involvement with the Cornwall Dementia Conference in 2022, Cascade was invited back to run three workshops during the one-day event in Newquay on 19 May 2023. The focus of the workshops was stress, how it affects us and what we can do about it. Chaos TV based in Truro filmed the event and live streamed this workshop. A total of 82 conference delegates took part in the workshops and some useful and potentially fruitful professional relationships were forged on the day.

INSIGHT TO IMPACT (I2I) Professional Training

Cascade has continued its very successful and popular series of training sessions for Medical and Dental professions and for council Social Services departments. In 2023 it delivered the following in-person and online training sessions:

'Behaviour Change' - four training days for Foundation Dentists' schemes in the East Midlands, in April and June – 64 delegates.

'Team Working'- in person, in March, at Treliske, Cornwall for the West Devon and Cornwall DFT Scheme (15 delegates) and in June in Bristol, for the Bath and West DFT Scheme (16 delegates). Two online Zoom days were delivered, one to Bedfordshire & Luton DFT Scheme and one to Hertfordshire & West Essex Scheme, both in June (32 delegates).

'Of Art the Communication' - the main training for Foundation Dentists toured across UK in 2023. The training day focuses on the key skills of communication by exploring how they often go wrong and what to do about it. Through the day the importance of listening over hearing is looked at; the power of non-verbal communication; how to deal with difficult situations with patients and some tools for promoting good working relationships with staff. The day is interactive and fun and there is NO role play. A total of 277 delegates attended from September to end of November.

"The best communication seminar I ever had."

"I found being able to do communication activities in smaller groups really useful as there was a lot less pressure compared to having to 'act' in front of the whole group."

"Kit and Carol were very knowledgeable."

Cascade also delivered a 'Conflict Resolution' workshop in Truro (18 delegates) in April, a 'Difficult Conversations' workshop in July (23 delegates) and a 'Body Language' Masterclass at County Hall, Truro in December (14 delegates), all for Cornwall Social Services.

Looking forward to 2024

An application for funding has been submitted to the Arts Council of England to support the development of a new play for people with dementia, building on the success of Four Seasons. We also hope to tour the original play, funding dependent.

We will continue to deliver the very successful An-Drama Club in Falmouth and are submitting funding applications to ensure its longevity.

We will continue to deliver EFA (Emotional First Aid) in all corners of Cornwall.

We will be delivering a young people's workshop – 'Be Your Own Superhero' in liaison with KidzRUs in St Ives in January 2024 and, if successful, will look at the possibility of rolling this workshop out at other centres.

As part of our professional work, we will continue to deliver our series of communication skills training to Foundation Dentists and other health professionals at hospitals and post graduate centres throughout the UK.

With the aid of a professional fundraising consultant, we hope to bring in more grants to fund our current work as well as explore new ideas. We will continue to access freelance admin support on an ad hoc basis with the hope of securing a more permanent PA position for the charity.

Funding News

It has been a challenging year for funding and of 19 grants applied for, only 4 were awarded. However there have been some donations to supplement this income.

National Lottery Awards for All - £9,996 towards Four Seasons tour – May 2023

Cornwall Council Community Chest - £1,200 for An Drama Club – August 2023

FEAST - £1,000 for An-Drama Club – May 2023

Thomas Wall Trust - £5,000 towards EFA delivery – July 2023

Donations:

Truro Lions Club - £500 towards An-Drama Club – December 2023

Anonymous donor – £40,000 (of which £10,000 is for a new vehicle)

Summary

Across the whole year we were able to run 86 workshops with 1,303 participants and put on 35 performances to 1,089 attendees.

Financial review

During the year the charity continued to develop its services. It generated an overall surplus of £16,641. Of this a net surplus of £2,904 relates to unrestricted funds and a net surplus of £13,737 relates to restricted funds. As the cost of development of workshops and performances cannot always be met by clients we continue to apply for support to local, regional and national grant making bodies whose interests match those of our clients.

Cascade is a registered charity, constituted in May 1996, with trustees and a management committee. The company was incorporated as a company limited by guarantee on 22nd May 2000. The majority of the other income is from fees charged for performances and workshops where no grant funding is involved.

Almost all of Cascade's income goes on production and administration costs. Cascade is not required to register for VAT because most of the activities contributing to its turnover are outside the scope of VAT, bringing the amount of turnover within the scope of VAT well below the threshold for registration.

Level of reserves

The trustees have considered the reserves of the charity. The policy is to hold six months of costs in cash at any time. The purpose of holding such a reserve is to ensure that debts are met as they fall due. Budgeted costs for six months are estimated to be £45,000 and unrestricted cash reserves at the year-end were £33,689.

Public Benefit

The charity's objective is the advancement of education of people of all ages by promoting plays, drama and other dramatic works of educative value with the aim of improving the health and wellbeing of the general public.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities and projects.

Legal and Administrative Information

Name

The charity changed its name to Cascade Theatre Company in 2002 and by some clients it is still known by its familiar name of Cascade Theatre in Education Company.

Registration Number

The charity registration number is 1059720.

Governing Instrument

The charity is governed by Constitution and is administered and managed in accordance with this constitution by the members of the Executive Management Committee.

The charity's trustees during the year were:

Robert Warner – Solicitor
Peter Crane – Chartered Accountant
Susan Whitmore – Retired School Teacher and Samaritan Advisor

Sue Whitmore resigned from the committee at the AGM on the 21st August 2023.

Eloise Renner joined the committee as secretary at the AGM on 21st August 2023.

Management Committee

The members of the committee during the year were:

Robert Warner - Chair
Peter Crane – Treasurer
Susan Whitmore – Secretary (resigned 21st August 2023)
Eloise Renner elected on to committee as Secretary on 21st August 2023
Carol Austin-Smith
Hilary Guthrie
Soozie Tinn elected on to the committee on 21st August 2023
Bredget Ashtion (Prideaux) also elected on to the committee on 21st August 2023

The address of the charity is:

PO BOX 70
Truro
TR4 9YF

Incorporation

Cascade Theatre in Education Company was incorporated as a Company Limited by Guarantee on 22nd May 2000 and having changed its name by special resolution was incorporated under the name of Cascade Theatre Company on 17th September 2002.

Company Number

The Company Number for Cascade Theatre Company Limited is 3998370.

Directors

Robert Warner
Peter Crane
Susan Whitmore - Company Secretary (until 21st August 2023)
Eloise Renner – Company Secretary (from 21st August 2023)

Registered Office

The address of the Registered Office of the company is:
30-32 Trebarwith Crescent
Newquay
Cornwall
TR7 1DX

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent, ME19 4JQ

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connections between a trustee and a related party must be disclosed to the full board of trustees.

Risk Management

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The review identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available funds to settle debts as they fall due.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities and in accordance with the small companies regime (section 49(2)) of the Companies Act 2006.

Signed on behalf of the trustees



Robert Warner, Trustee

.....15.12.2024.....
Date

CASCADE THEATRE COMPANY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees (who are also the directors of the Cascade Theatre Company for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

**CASCADE THEATRE COMPANY
INDEPENDENT EXAMINERS' REPORT
TO THE TRUSTEES OF CASCADE THEATRE COMPANY**

I report on the accounts of the company for the year ended 31st December 2023, which are set out on pages 9 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

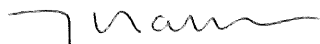
Basis of independent examiners' report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiners' statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records:
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.



.....
Mr N Hallam FCCA
Crane & Johnston
Chartered Certified Accountants

11 Alverton Terrace
Penzance, Cornwall
TR18 4JH

Date: 15 July 2024

CASCADE THEATRE COMPANY

STATEMENT OF FINANCIAL ACTIVITIES (income and expenditure account)

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income						
Voluntary income						
Donations		3,892	-	40,000	43,892	201
Activities for generating funds:						
Interest receivable		355	-	-	355	35
Income from charitable activities:						
Performance & workshop		38,571	-	-	38,571	46,291
Other income		5,758	-	-	5,758	9,289
Grants & contracts	6	-	-	17,746	17,746	10,000
Total income		48,576	-	57,746	106,322	65,816
Expenditure						
Expenditure on charitable activities	7	49,815	-	39,866	89,681	91,569
Total expenditure		49,815	-	39,866	89,681	91,569
Net income/(expenditure)		(1,239)	-	17,880	16,641	(25,753)
Transfers between funds		(840)	4,983	(4,143)	-	-
Net movement in funds		(2,079)	4,983	13,737	16,641	(25,753)
Reconciliation of funds						
Total funds brought forward		23,141	15,017	13,651	51,809	77,562
Total funds carried forward	13	21,062	20,000	27,388	68,450	51,809

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CASCADE THEATRE COMPANY

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed Assets					
Tangible Assets	10		1,555		2,074
Current Assets					
Debtors	11	8,837		12,792	
Cash at Bank and in Hand		61,077		40,256	
		<u>69,914</u>		<u>53,048</u>	
Creditors: amounts falling due within one year	12	<u>(3,019)</u>		<u>(3,313)</u>	
Net Current assets			66,895		49,735
Net assets			<u>68,450</u>		<u>51,809</u>
The funds of the charity:					
Restricted funds			27,388		13,651
Unrestricted funds:					
Designated funds			20,000		15,017
Other charitable funds			21,062		23,141
Total charity funds	13		<u>68,450</u>		<u>51,809</u>

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The accounts were approved by the board of trustees on ~~15/12/24~~ and signed on their behalf by:


Robert Warner, Trustee


Hilary Guthrie, Trustee

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cascade Theatre Company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

1.2 Income

Activities for generating funds relates to income receivable by the charity for services provided.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

Investment income is included when receivable.

1.3 Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Charitable activity expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure represents those items not falling into any other heading.

All costs are allocated between the expenditure categories of the Statement of Financial Activity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, e.g. estimated wages as set out in note 7.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Individual fixed assets costing £250 or more are capitalised at cost

Computer equipment	33% per annum on cost/25% per annum on reducing balance
Fixtures, fittings and equipment	25% per annum on reducing balance
Motor vehicles	25% per annum on reducing balance

1.5 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.6 Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds is a provision made for redundancy costs and represents transfers from unrestricted funds as agreed by the Trustees.

Restricted funds are subject to specific conditions by donors and grant making bodies as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1.7 Pensions

The charitable company operates a defined contribution pension scheme. Contributions are charged to the Statement of financial activities as they become payable in accordance with the rules of the scheme.

2 Legal status of the Trust

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The charitable company was incorporated in the UK and is registered in Cornwall. The principal place of business is PO Box 70, Truro, Cornwall, TR4 9YF.

3 Investment income

All of the charity's investment income arises from an interest bearing deposit account.

4 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or were reimbursed expenses during the year.

6 Income from charitable activities

A summary of the financial activities undertaken by the charity is set out below:

	2023 £	2022 £
Four Seasons of Life (Awards for All)	9,996	10,000
Cornwall Council Community Chest Fund	1,350	-
Feast 2023	900	-
Thomas Wall Trust for Emotional First Aid	5,000	-
Lions for An-Drama	500	-
	<u>17,746</u>	<u>10,000</u>

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Analysis of expenditure on charitable activities

	Travel, Motor & subsistence costs	Governance costs	Staff costs	Support costs	Depreciation	Performance fees/materials	Total allocation 2023	Total allocation 2022
	£	£	£	£	£	£	£	£
General unrestricted fund	7,949	2,076	33,319	5,883	514	74	49,815	60,486
Four Seasons of Life	49	-	6,002	90	-	12,388	18,529	3,761
Emotional First Aid	-	-	2,456	-	-	-	2,456	16,152
Online Reminiscence Training	-	-	-	-	-	704	704	3,401
Cascade An-Drama	264	-	-	-	5	2,851	3,120	7,769
Anonymous Donation	-	-	15,057	-	-	-	15,057	-
	8,262	2,076	56,834	5,973	519	16,017	89,681	91,569

Basis of apportionment

direct

direct

staff time

direct

usage

direct

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Analysis of governance costs

	2023 £	2022 £
Accountancy and bank charges analysed between funds:		
General unrestricted fund	2,076	2,001
	<u>2,076</u>	<u>2,001</u>

9 Analysis of staff costs

	2023 £	2022 £
Wages and salaries	55,114	55,812
National insurance	424	-
Pension costs	1,296	1,281
	<u>56,834</u>	<u>57,093</u>

There were no employees whose emoluments were £60,000 or more

Number of employees:

	2023 Number	2022 Number
Executive Director and Artistic Director	2	1
Average number of employees during the period	<u>2</u>	<u>1</u>

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

10 Tangible fixed assets

	Motor vehicles £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 January 2023	6,100	11,399	17,499
At 31 December 2023	6,100	11,399	17,499
Depreciation			
At 1 January 2023	5,015	10,410	15,425
Charge for year	271	248	519
At 31 December 2023	5,286	10,658	15,944
Net book value			
At 31 December 2023	814	741	1,555
At 1 January 2023	1,085	989	2,074

11 Debtors

	2023 £	2022 £
Debtors	8,244	12,444
Prepayments	593	348
	8,837	12,792

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	3,019	3,313
	3,019	3,313

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

13 Movement in Funds

The income funds of the charity include restricted funds comprising the following balances of donations and grants held on trust for specific purposes:

	Balance 1 January 2023 £	Incoming resources £	Expenditure £	Transferred from/(to) Unrestricted £	Balance at 31 December 2023 £
Movement in funds					
Restricted funds:					
Four Seasons of Life	10,000	9,996	18,529	(1,467)	-
Emotional First Aid	2,676	5,000	2,456	(2,676)	2,544
Online Reminiscence Training	704	-	704	-	-
Cascade An-Drama	271	2,750	3,120	-	(99)
Anonymous Donation	-	40,000	15,057	-	24,943
	13,651	57,746	39,866	(4,143)	27,388
Designated funds:					
Provision for redundancy costs	15,017	-	-	4,983	20,000
Unrestricted funds:					
General Funds	23,141	48,576	49,815	(840)	21,062
Total funds:	51,809	106,322	89,681	-	68,450

Transfers between funds:

The transfers between unrestricted and restricted funds represents the under or overspend on each project.

The transfers from unrestricted to designated funds represents a provision for redundancy costs.

Four Seasons of Life

This project has been funded by the Allen Lane Foundation and the Goldsmiths Fund for the Elderly and is for people with dementia who would have gone into care homes.

Emotional First Aid

Funding was received from Albert Hunt, The Woodward Charitable Trust, National Lottery Awards for All, Garfield Weston, The 29th May 1961 Charitable Trust and Thomas Wall Trust to enable the Cascade's mental health support programme to continue. The grants are for us to run a series of workshops using humour and non-threatening techniques drawn from the world of theatre combined with the most up to date psychological thinking on 'managing ones life', 'being a success' and overcoming the vicissitudes of life. These grants were for people with Psychosis, female survivors of domestic abuse and other people with moderate to severe mental health problems.

Online Reminiscence Training

Funding was received from Foyle Foundation and The W.G. Edwards Charitable Foundation towards online reminiscence training programme for 45 care home settings in Cornwall.

Cascade An-Drama

Funding was received from Clare Milne towards the cost of a drama club for people with additional needs based in Cornwall.

Anonymous Donation

Donation received in year to fund charity activities, including £10,000 provided for a new vehicle for the charity.

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

14 Analysis of net assets between funds

	Unrestricted funds	Designated Funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£	£
Fixed assets	1,540	-	15	1,555	2,074
Current assets	22,541	20,000	27,373	69,914	53,048
Current liabilities	(3,019)	-	-	(3,019)	(3,313)
Net assets	21,062	20,000	27,388	68,450	51,809

CASCADE THEATRE COMPANY

England & Wales - Charity number 1059720

Accounts

Charity Registration Number:1059720

Company Registration Number: 03998370

CASCADE THEATRE COMPANY
UNAUDITED TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

CASCADE THEATRE COMPANY

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Statement of Financial Activities	9
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Notes to the Accounts	11 - 17

CASCADE THEATRE COMPANY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their report and accounts for the year ended 31 December 2022.

Legal and Administrative Information

This is detailed on page 4.

Objectives

Cascade Theatre Company, a Cornish charity, is an educational theatre and training company which aims to inspire and motivate individuals and communities to take action to achieve their aspirations and goals. Established in 1995, the formal objectives were to advance the education of people of all ages by promoting plays, dramas and other dramatic works of educative value. During the twenty-fourth year of our charitable status our fundamental aim and principles remain the same. The company uses educational techniques and facilitated workshops to meet social concerns and health issues across Cornwall, predominantly working in areas with high social and economic deprivation.

Responding to requests from any organisation or group that will benefit from the work, Cascade continues to involve people in a process which is stimulating, challenging and fosters a sense of pride and achievement in a community. Our work helps people develop emotional and communication skills which enhance and change their lives. We constantly research and develop the use of theatre and training techniques, designing each play or series of workshops to meet the particular characteristics, needs and concerns of the target group. Bringing a unique blend of drama, psychology and sheer, big-hearted fun, our work can be delivered via workshops, plays, films, sketches, training programmes ... it can involve anyone and everyone ... from Social Services and conferences to private companies; from the homeless to captains of industry and business clubs; from the NHS to school children and County Councils.

The principal players in the company are Carol Brooking, Executive Director and Kit Maher, Artistic Director. We continue to employ sessional workers for particular performances and workshops, with experienced facilitators specialising in reminiscence and a regular team of ten highly skilled arts practitioners.

Charitable Activities Undertaken and Main Achievements

An-Drama

Cascade's An-Drama project for people with additional needs, has been remarkably successful this year. Whilst restrictions on travel and partner staff support have occasionally put a strain on client's ability to attend the workshops, we have seen a regular attendance of committed clients from Central and West Cornwall. The relationship between Cascade and partners has remained strong and healthy. Throughout the year, the participants worked on a number of key skills both personal and drama based. Individuals have developed their social skills, confidence and self-esteem as well as their ability to work within a group. It has been enormously rewarding to see the growth in competence as participants worked with and performed to each other more easily. In the latter part of the year the group worked on creating a performance for "friends and family." The performance, delivered shortly before Christmas, was enormously successful. Some of the participants had never performed in any way before and it was a huge step as a team to put on a show. We were also very honoured to have a local councillor, Jayne Kirkham, attend. Comments we received were:

"It was astonishing to see what the group were able to do" and

"There was a palpable sense of pride and delight from all performers, not only if their achievement but also of the audience appreciation."

The project is planned to continue in 2023, funding permitting.

Past Participants

The online reminiscence project, '*Past Participants*' continued this year with new care organisations and care homes attending the training sessions. The project developed in its richness and quality, and we received some excellent feedback about the impact it had including "This training will transform the way I communicate with my clients. I have already used some of the techniques to have some cracking chats with my older people." From this project Cascade has made some good new contacts who have shown enormous interest in our play 'Four Seasons' (see below) and links are being made for the tours scheduled for 2023.

Four Seasons

'Four Seasons', the play, as mentioned above had a wonderful tour this year, performing to 15 settings, including at the Dracaena Centre in Falmouth, Falmouth and St Austell Age UK, Memory Cafes in Camborne, Carnon Downs, Mullion and Truro, Poldhu Residential Care Home, Cathedral Home Nursing and Residential Homes, Lavender Court, Clovelly House, Langholme, Redannick, and Wellbeing Café, St Columb. This was to test how well the project would work in a variety of settings. The impact exceeded all our expectations. People laughed, sang and threw snowballs at each other; built sandcastles and planted seeds all within the bright colourful musical event that is a nostalgic journey through the four seasons. The project was tested on audiences as small as 10 people and as large as 50 all of whom have some form of memory loss or dementia. The effect was the same, laughter joy and interaction. Family members and assistants who supported some of the clients reported seeing people 'come to life', with some saying that they heard them speak for the first time in months or and in one case, three years! Demand for the play is so high that further funding has been sought for a tour in 2023. Allen lane foundation has awarded us £10,000 towards 32 performances next year.

'Four Seasons' was also performed outdoors in St Day as a climax to the Old Church renovations project. Local children joined in and throughout the day created new scenes to be included in the evening show. We also incorporated local singers who enhanced the singing. It was a remarkably good audience size as reports had been that we would struggle to get people in at that time of year.

St Day Story Telling.

Carol and Kit finished off the year with a short storytelling session at St Day school. A frantic call was received from the head teacher pleading for help to fill a slot at their 'End of year outdoor concert'. A story was generated in 24 hours and delivered in a cold playground against the driving rain. All part of Cascade's 'can do' mentality.

Emotional First Aid

'Emotional *First Aid*' has also continued this year with three series delivered with the NHS Early Intervention in Psychosis team and one with the Susie Project for survivors of domestic abuse. Our relationship with the EIT has existed for ten years and continues to be enriched and deepened. A wonderful new relationship has been also developed with the national charity Barnardos which has taken over domestic abuse services in Cornwall. We were able to deliver, to female survivors of domestic abuse, a taster series which was wonderfully well received.

As Cascade had been embedded within domestic violence projects over the last ten years we were asked if we would deliver a series of EFA to determine if our work was of quality and whether we had shared values as organisations. Both the participants and the management at Barnardos loved our work and client feedback that suggested it should be available to all survivors across Cornwall. We are looking forward to nurturing this partnership in 2023. Additionally, we are developing a new relationship with the Cornwall Community Mental Health Team so that we will work with their clients across Cornwall. Their clients are aged from 18 to 75. As EFA is well received wherever it is delivered, we now have the challenge of finding funding for it to be used.

I2I – Insight to Impact

Cascade has continued its very successful and popular series of training sessions for Medical and Dental professions – *'Insight to Impact'*.

Our Difficult Conversations training has been particularly well received. Cornwall Foundation Trust has engaged us to deliver this workshop over the last 7 years and it is continuing to be regarded as informative, insightful and educational.

The Behaviour Change workshop for dentists has continued to evolve with participants saying that it was a relief to have some techniques to be able to tackle this most difficult of subjects.

Team Working has continued to be one of our most popular workshops. Attendees revel in the discoveries about themselves, how they interact with others and discovering techniques for managing people they had not considered before.

This year we travelled up to Cleobury Mortimer to work for a Dental Practice. The Principal is a dentist trained by Cascade when he was newly graduated, eight years ago. He remembered our work and found us. Their team was great to work with. A few weeks later, when we asked if the conflict resolution training had helped, they reported that, since the training, there hadn't been any conflict to resolve as their skills had developed enough to avoid it. As conflict and resolving it had been a particular problem for this practice before our visit, the feedback was a great indicator that our training was being implemented and preventing conflict before it ever evolved.

Although there were fewer face to face sessions this year, we delivered some professional training online. The groups enjoyed the sessions and reported looking forward to meeting us live in 2023 for a scheduled second visit.

Dementia Conference

This was our first involvement with the local Dementia Conference - Cornwall. It was a unique opportunity to deliver some enjoyable high impact training on new techniques for reminiscence. Everybody reported loving the session and we have been tentatively booked for the conference in 2023.

CHAOS TV

Carol also enriched her relationship with chaos TV being interviewed twice about upcoming Cascade projects. Early discussions are in place about building the relationship with Chaos TV and the possibility of developing projects together.

Grants in 2022

We were successful in receiving a grant of £10,000 from Allen Lane to contribute towards another Four Seasons Tour.

Summary

Across the whole year we were able to run 105 workshops with 1132 attendants.

Financial review

During the year the charity continued to develop its services. It generated an overall deficit of £25,753. Of this a net deficit of £4,670 relates to unrestricted funds and a net deficit of £21,083 relates to restricted funds. The deficits have been met by adequate funds brought forward.

As the cost of development of workshops and performances cannot always be met by clients we continue to apply for support to local, regional and national grant making bodies whose interests match those of our clients.

Cascade is a registered charity, constituted in May 1996, with trustees and a management committee. The company was incorporated as a company limited by guarantee on 22nd May 2000

The majority of the other income is from fees charged for performances and workshops where no grant funding is involved.

Almost all of Cascade's income goes on production and administration costs. Cascade is not required to register for VAT because most of the activities contributing to its turnover are outside the scope of VAT, bringing the amount of turnover within the scope of VAT well below the threshold for registration.

Level of Reserves

The trustees have considered the reserves of the charity. The policy is to hold six months of costs in cash at any time. The purpose of holding such a reserve is to ensure that debts are met as they fall due. Budgeted costs for six months are estimated to be £35,000 and cash reserves at the year-end were £21,067.

Public Benefit

The charity's objective is the advancement of education of people of all ages by promoting plays, drama and other dramatic works of educative value with the aim of improving the health and wellbeing of the general public.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities and projects.

Legal and Administrative Information

Name

The charity changed its name to Cascade Theatre Company in 2002 and by some clients it is still known by its familiar name of Cascade Theatre in Education Company.

Registration Number

The charity's Registration Number is 1059720.

Governing Instrument

The charity is governed by Constitution and is administered and managed in accordance with this constitution by the members of the Executive Management Committee.

The charity's trustees during the year were:

Robert Warner – Solicitor

Peter Crane – Chartered Accountant

Susan Whitmore – Retired School Teacher and Samaritan Advisor

Management Committee

The members of the committee during the year were:

Peter Crane – Treasurer

Susan Whitmore – Secretary

Robert Warner

Carol Austin-Smith

Hilary Guthrie

The address of the charity is:

PO BOX 70,

Truro,

Cornwall,

TR4 9YF.

Incorporation

Cascade Theatre in Education Company was incorporated as a Company Limited by Guarantee on 22nd May 2000 and having changed its name by special resolution was incorporated under the name of Cascade Theatre Company on 17th September 2002.

Company Number

The Company Number for Cascade Theatre Company Limited is 3998370.

Directors

Robert Warner

Peter Crane

Susan Whitmore - Company Secretary

Registered Office

The address of the Registered Office of the company is

30-32 Trebarwith Crescent

Newquay

Cornwall

TR7 1DX

Bankers

CAF Bank Limited

25 Kings Hill Avenue

Kings Hill

West Malling

Kent, ME19 4JQ

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connections between a trustee and a related party must be disclosed to the full board of trustees.

Risk Management

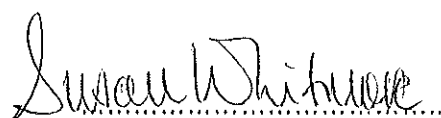
The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The review identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available funds to settle debts as they fall due.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities and in accordance with the small company's regime (section 49(2)) of the Companies Act 2006.

Signed on behalf of the trustees.


Susan Whitmore, Trustee

17/7/23
Date

CASCADE THEATRE COMPANY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees (who are also the directors of the Cascade Theatre Company for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

**CASCADE THEATRE COMPANY
INDEPENDENT EXAMINERS' REPORT
TO THE TRUSTEES OF CASCADE THEATRE COMPANY**

I report on the accounts of the company for the year ended 31st December 2022, which are set out on pages 9 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiners' report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiners' statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records:
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper



Mr N Hallam FCCA
Crane & Johnston
Chartered Certified Accountants

11 Alverton Terrace
Penzance, Cornwall
TR18 4JH

Date: 18/7/23

CASCADE THEATRE COMPANY

STATEMENT OF FINANCIAL ACTIVITIES (income and expenditure account)

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income						
Voluntary income						
Donations		201	-	-	201	48
Activities for generating funds:						
Interest receivable		35	-	-	35	40
Income from charitable activities:						
Performance & workshop		46,291	-	-	46,291	29,446
Other income		9,289	-	-	9,289	4,731
Grants & contracts	6	-	-	10,000	10,000	44,472
Total income		55,816	-	10,000	65,816	78,737
Expenditure						
Expenditure on charitable activities	7	60,486	-	31,083	91,569	74,531
Total expenditure		60,486	-	31,083	91,569	74,531
Net income/(expenditure)		(4,670)	-	(21,083)	(25,753)	4,206
Transfers between funds		-	-	-	-	-
Net movement in funds		(4,670)	-	(21,083)	(25,753)	4,206
Reconciliation of funds						
Total funds brought forward		27,811	15,017	34,734	77,562	73,356
Total funds carried forward	13	23,141	15,017	13,651	51,809	77,562

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CASCADE THEATRE COMPANY

BALANCE SHEET

AS AT 31 DECEMBER 2022

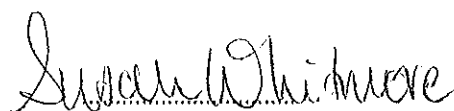
	Notes	2022 £	2021 £
Fixed Assets			
Tangible Assets	10	2,074	2,765
Current Assets			
Debtors	11	12,792	13,926
Cash at Bank and in Hand		40,256	65,399
		<u>53,048</u>	<u>79,325</u>
Creditors: amounts falling due within one year	12	(3,313)	(4,528)
Net Current assets		<u>49,735</u>	<u>74,797</u>
Net assets		<u><u>51,809</u></u>	<u><u>77,562</u></u>
The funds of the charity:			
Restricted funds		13,651	34,734
Unrestricted funds:			
Designated funds		15,017	15,017
Other charitable funds		23,141	27,811
Total charity funds	13	<u><u>51,809</u></u>	<u><u>77,562</u></u>

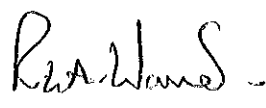
The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The accounts were approved by the board of trustees on 17/7/23 and signed on their behalf by:


Susan Whitmore, Trustee


Robert Warner, Trustee

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cascade Theatre Company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

1.2 Income

Activities for generating funds relates to income receivable by the charity for services provided.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

Investment income is included when receivable.

1.3 Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Charitable activity expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure represents those items not falling into any other heading.

All costs are allocated between the expenditure categories of the Statement of Financial Activity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, e.g. estimated wages as set out in note 7.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Individual fixed assets costing £250 or more are capitalised at cost

Computer equipment	33% per annum on cost/25% per annum on reducing balance
Fixtures, fittings and equipment	25% per annum on reducing balance
Motor vehicles	25% per annum on reducing balance

1.5 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.6 Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds is a provision made for redundancy costs and represents transfers from unrestricted funds as agreed by the Trustees.

Restricted funds are subject to specific conditions by donors and grant making bodies as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1.7 Pensions

The charitable company operates a defined contribution pension scheme. Contributions are charged to the Statement of financial activities as they become payable in accordance with the rules of the scheme.

2 Legal status of the Trust

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The charitable company was incorporated in the UK and is registered in Cornwall. The principal place of business is PO Box 70, Truro, Cornwall, TR4 9YF.

3 Investment income

All of the charity's investment income arises from an interest bearing deposit account.

4 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or were reimbursed expenses during the year.

6 Income from charitable activities

A summary of the financial activities undertaken by the charity is set out below:

	2022 £	2021 £
Four Seasons of Life	10,000	-
HMRC - Coronavirus Job Retention Scheme	-	12,478
Emotional First Aid	-	12,994
Online Reminiscence Training	-	9,000
Cascade An-Drama	-	10,000
	<u>10,000</u>	<u>44,472</u>

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

7 Analysis of expenditure on charitable activities

	Travel, Motor & subsistence costs	Governance costs	Staff costs	Support costs	Depreciation	Performance fees/materials	Total allocation 2022	Total allocation 2021
	£	£	£	£	£	£	£	£
General unrestricted fund	10,894	2,001	36,939	8,920	691	1,041	60,486	56,061
Four Seasons of Life	54	-	-	-	-	3,707	3,761	4,449
Emotional First Aid	-	-	15,907	229	-	16	16,152	7,166
Online Reminiscence Training	-	-	3,401	-	-	-	3,401	4,895
Cascade An-Drama	42	-	846	100	-	6,781	7,769	1,960
	10,990	2,001	57,093	9,249	691	11,545	91,569	74,531

Basis of apportionment direct direct staff time direct usage direct

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Analysis of governance costs

	2022 £	2021 £
Accountancy and bank charges analysed between funds:		
General unrestricted fund	2,001	1,932
	<u>2,001</u>	<u>1,932</u>

9 Analysis of staff costs

	2022 £	2021 £
Wages and salaries	55,812	47,866
Pension costs	1,281	1,457
	<u>57,093</u>	<u>49,323</u>

There were no employees whose emoluments were £60,000 or more

Number of employees:

	2022 Number	2021 Number
Artistic director	1	1
Average number of full time equivalent employees during the period	<u>1</u>	<u>1</u>

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

10 Tangible fixed assets

	Motor vehicles £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 January 2022	6,100	11,399	17,499
At 31 December 2022	6,100	11,399	17,499
Depreciation			
At 1 January 2022	4,653	10,081	14,734
Charge for year	362	329	691
At 31 December 2022	5,015	10,410	15,425
Net book value			
At 31 December 2022	1,085	989	2,074
At 1 January 2022	1,447	1,318	2,765

11 Debtors

	2022 £	2021 £
Debtors	12,444	13,575
Prepayments	348	351
	12,792	13,926

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	3,313	4,528
	3,313	4,528

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

13 Movement in Funds

The income funds of the charity include restricted funds comprising the following balances of donations and grants held on trust specific purposes:

	Balance 1 January 2022 £	Incoming resources £	Movement in funds Expenditure £	Transferred from/(to) Unrestricted £	Balance at 31 December 2022 £
Restricted funds:					
Four Seasons of Life	3,761	10,000	3,761	-	10,000
Emotional First Aid	18,828	-	16,152	-	2,676
Online Reminiscence Training	4,105	-	3,401	-	704
Cascade An-Drama	8,040	-	7,769	-	271
	<u>34,734</u>	<u>10,000</u>	<u>31,083</u>	<u>-</u>	<u>13,651</u>
Designated funds:					
Provision for redundancy costs	<u>15,017</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,017</u>
Unrestricted funds:					
General Funds	<u>27,811</u>	<u>55,816</u>	<u>60,486</u>	<u>-</u>	<u>23,141</u>
Total funds:	<u><u>77,562</u></u>	<u><u>65,816</u></u>	<u><u>91,569</u></u>	<u><u>-</u></u>	<u><u>51,809</u></u>

Transfers between funds:

The transfers between unrestricted and restricted funds represents the under or overspend on each project.

The transfers from unrestricted to designated funds represents a provision for redundancy costs.

Four Seasons of Life

This project has been funded by the Allen Lane Foundation and the Goldsmiths Fund for the Elderly and is for people with dementia which would have gone into care homes.

Emotional First Aid

Funding was received from Albert Hunt, The Woodward Charitable Trust, National Lottery Awards for All, Garfield Weston and The 29th May 1981 Charitable Trust to enable the Cascade's mental health support programme to continue. The grants are for us to run a series of workshops using humour and non-threatening techniques drawn from the world of theatre combined with the most up to date psychological thinking on 'managing ones life', 'being a success' and overcoming the vicissitudes of life. These grants were for people with Psychosis, female survivors of domestic abuse and other people with moderate to severe mental health problems.

Online Reminiscence Training

Funding was received from Foyle Foundation and The W.G. Edwards Charitable Foundation towards online reminiscence training programme for 45 care home settings in Cornwall.

Cascade An-Drama

Funding was received from Clare Milne towards the cost of a drama club for people with additional needs based in Cornwall.

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

14 Analysis of net assets between funds

	Unrestricted funds	Designated Funds	Restricted funds	Total funds 2022	Total funds 2021
	£	£	£	£	£
Fixed assets	2,074	-	-	2,074	2,765
Current assets	24,380	15,017	13,651	53,048	79,325
Current liabilities	(3,313)	-	-	(3,313)	(4,528)
Net assets	23,141	15,017	13,651	51,809	77,562

CASCADE THEATRE COMPANY

England & Wales - Charity number 1059720

Accounts

Charity Registration Number:1059720

Company Registration Number: 03998370

CASCADE THEATRE COMPANY
UNAUDITED TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

CASCADE THEATRE COMPANY

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CASCADE THEATRE COMPANY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their report and accounts for the year ended 31 December 2021.

Legal and Administrative Information

This is detailed on page 5.

Objectives

Cascade Theatre Company, a Cornish charity, is an educational theatre and training company which aims to inspire and motivate individuals and communities to take action to achieve their aspirations and goals. Established in 1995, the formal objectives were to advance the education of people of all ages by promoting plays, dramas and other dramatic works of educative value. During the twenty-fourth year of our charitable status our fundamental aim and principles remain the same. The company uses educational techniques and facilitated workshops to meet social concerns and health issues across Cornwall, predominantly working in areas with high social and economic deprivation.

Responding to requests from any organisation or group that will benefit from the work, Cascade continues to involve people in a process which is stimulating, challenging and fosters a sense of pride and achievement in a community. Our work helps people develop emotional and communication skills which enhance and change their lives. We constantly research and develop the use of theatre and training techniques, designing each play or series of workshops to meet the particular characteristics, needs and concerns of the target group. Bringing a unique blend of drama, psychology and sheer, big-hearted fun, our work can be delivered via workshops, plays, films, sketches, training programmes ... it can involve anyone and everyone ... from Social Services and conferences to private companies; from the homeless to captains of industry and business clubs; from the NHS to school children and County Councils.

The principal players in the company are Carol Brooking, Executive Director and Kit Maher, Artistic Director. We continue to employ sessional workers for particular performances and workshops, with experienced facilitators specialising in reminiscence and a regular team of ten highly skilled arts practitioners

Carol continues to work full time voluntarily as she is committed to steering Cascade into a secure future, with plans for her reduce her hours over time.

Main Achievements

We have been in a strong position for 2021 and successfully delivered our planned projects and those that had to be postponed due to Covid 19

Charitable Activities Undertaken

Four Seasons

We were finally able to perform our Four Seasons play to seven venues in Mid and West Cornwall to a total audience of 215. The venues included Memory Cafes, Age UK Day Centres and a Care Home.

Four Seasons is multi-sensory interactive play for two actors. It has been specially created for people with dementia and memory loss and takes the audience on wonderful journey through the four seasons. It is 1940/50's inspired with colourful, vibrant props and costumes relating to that era. The performance contains very little dialogue but the performers chat and interact with the audience if they so wish. The scenes use movement, mime and a dash of singing and lots of fun and laughter. It is a play that brings warmth and the feel-good factor. The response we had was overwhelmingly supportive and exceeded our expectations

Feedback included: *"I have felt very healed from your show. I have been struggling recently but my spirits are so lifted. I feel like my old self again".*

"It was incredible seeing the group joining in and laughing and singing along. Many of them who seem very isolated much of the time were joining hands and engaging with others".

EFA (Emotional First Aid – previously called 'Develop and Grow')

Cascade's mental health support programme, continued to be delivered in 2021. The NHS Early Intervention (Psychosis) Team is a valuable and important partnership we were pleased to be able to deliver workshops for their clients.

Cascade has continued to develop relationships with domestic abuse agencies and support groups. As a large part of our EFA work is supporting female survivors of domestic abuse, we are glad to be extending our reach and expect to be re-engaging with this group in 2022.

Cascade-An-Drama An exciting new project was developed and initiated in 2021 was entitled Cascade-An-Drama. This is a Drama Club run on a weekly basis for young people and adults with additional needs. The aim of the club is to enrich lives and promote development and growth. It has proved to be a real success with many regulars and new attendees joining each week.

Online Reminiscence

Our Online Reminiscence (also referred to as Past Participants, Conversational Magic) is up and running. This is a course designed for carers, care workers and anyone who regularly supports someone experiencing memory loss or dementia. The aim of the sessions is to revitalise and enrich conversations making them more rewarding for all. This supports good mental health, promotes positive emotions and encourages a sense of well-being. Attendees have an exciting opportunity to learn new reminiscence conversation techniques, ranging from understanding how the brain works to FBI techniques for encouraging dialogue.

Feedback includes:

"This course was excellent in 'digging deeper' in conversational skills to bring out the positive feelings around reminiscences".

"Fantastic training that was informative and enjoyable! The trainers were very knowledgeable and approachable, and I fully recommend this course to anyone who has elderly people in their lives".

"Extremely good thought-provoking course which makes you think about the impact of your daily conversation".

Professional Work

In 2021 we were delighted to be awarded the Communications Skills Training contract for Health Education England Mid and East Midlands.

We continued to deliver our Communications Skills workshops to newly graduated dentists across England, with a mix of face to face and Zoom. They continue to be well received.

Feedback includes:

"Very well planned & executed- thoroughly enjoyed".

"Thoroughly enjoyed this study day. very interactive, learnt a lot. Will definitely implement this in my practice".

"Cascade was informative, entertaining and excellent".

Funding News

2021 saw Cascade continue to develop and work regularly with an external fundraising consultant. Anna Coombs runs her own Theatre Company, Tangle Theatre, as well as having worked for many years at the Hall for Cornwall. Kit and Anna continue to have a strong working relationship and through their collaborations, with Carol's help have raised £30,994

The collaboration has resulted in a number of fully funded projects

In 2021 Cascade appointed an Executive PA, Alex Cosway, to manage the large administrative burden of Carol, the Executive Director. Alex has been a hugely welcomed member of the team. She has vast range of skills and qualities and has helped navigate the tricky journey from lockdown back into normal life. Our hopes for the future are bolstered due to Alex's temperament, skills and work ethic.

We continue to be reinvigorated and with a new confidence in our capacity to grow, deliver our flagship projects and for raise funding.

Cascade secured 5 grants in 2021 and the successful bids were:

29th May 1961 - £2,000

Awards for All - £9,994

Clare Milne - £10,000

Foyle Foundation - £7,500



FOYLE FOUNDATION

W G Edwards - £1,500

Summary

Across the whole year we were able to run 53 workshops. We had 957 attendees.

LOOKING FORWARD TO 2022

EFA

In 2022 we will continue to deliver our EFA programme. It is anticipated that there will be people with mental health problems following the Covid 19 pandemic. In response to this we are pleased to be continuing to deliver an extensive programme of our Develop and Grow mental health workshops – now rebranded as Emotional First Aid. We aim to find funding for a three-year programme to develop the work and to broaden its reach.

Four Seasons

Cascade plans to continue to deliver the Four Seasons project in 2022, with another tour already planned.

Cascade-An-Drama

In 2022 we will continue to run our weekly Cascade An-Drama club for young people and adults with additional needs. We hope to extend the club to enable us to deliver sessions in other parts of Cornwall.

Online Reminiscence

In 2022 we will continue to run our Online Reminiscence sessions and extend the range of our delivery

Online Products

2021 was a very busy year. The plan for 2022 is to continue to develop online digital products. The products will be available nationally and internationally and will consist of video modules based on a specific topic. Much must be learnt and discovered but this exciting development will give Cascade the opportunity to broaden its reach and help more people through their difficult challenges.

Professional Training

This year our professional training programme was delivered both online and in person. We continued to deliver our communication skills and teamworking training sessions in both ways receiving positive feedback all round. Our communication workshops for Cornwall Foundation Trust continued – all online. Both topics, communication skills and difficult conversations, were well attended and word of mouth played a big role in generating attendees.

Financial review

During the year the charity continued to develop its services. It generated an overall surplus of £4,206. Of this a net deficit of £9,318 relates to unrestricted funds and a net surplus of £13,524 relates to restricted funds. The unrestricted deficit has been met by adequate funds brought forward.

As the cost of development of workshops and performances cannot always be met by clients we continue to apply for support to local, regional and national grant making bodies whose interests match those of our clients.

Cascade is a registered charity, constituted in May 1996, with trustees and a management committee. The company was incorporated as a company limited by guarantee on 22nd May 2000

The majority of the other income is from fees charged for performances and workshops where no grant funding is involved.

Almost all of Cascade's income goes on production and administration costs. Cascade is not required to register for VAT because most of the activities contributing to its turnover are outside the scope of VAT, bringing the amount of turnover within the scope of VAT well below the threshold for registration.

Level of Reserves

The trustees have considered the reserves of the charity. The policy is to hold six months of costs in cash at any time. The purpose of holding such a reserve is to ensure that debts are met as they fall due. Budgeted costs for six months are estimated to be £35,000 and cash reserves at the year-end were £25,046.

The trustees have considered the impact and implications that the Coronavirus outbreak will have on the charity. At the time of writing this report, December 2021, the charity has, by and large resumed its usual activity. There are some problems with group sizes for the EFA work for the NHS EIT (Early Intervention Team for first episode psychosis). At first the NHS would not allow them to run any face-to-face sessions and when the EI Team persuaded manager of the importance of groups meeting it was agreed that they could go ahead but with limited numbers. As this was a later start than anticipated, we asked the funders for an extension which was given. Three series of workshops have been booked for 2022 and two more are waiting to be confirmed. This means that we will achieve the outcomes set by the funders.

Public Benefit

The charity's objective is the advancement of education of people of all ages by promoting plays, drama and other dramatic works of educative value with the aim of improving the health and wellbeing of the general public.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities and projects.

Legal and Administrative Information

Name

The charity changed its name to Cascade Theatre Company in 2002 and by some clients it is still known by its familiar name of Cascade Theatre in Education Company.

Registration Number

The charity's Registration Number is 1059720.

Governing Instrument

The charity is governed by Constitution and is administered and managed in accordance with this constitution by the members of the Executive Management Committee.

The charity's trustees during the year were:

Robert Warner – Solicitor

Peter Crane – Chartered Accountant

Susan Whitmore – Retired School Teacher and Samaritan Advisor

Management Committee

The members of the committee during the year were:

Peter Crane – Treasurer

Susan Whitmore – Secretary

Robert Warner

Carole Austin-Smith

Hilary Carol Guthrie

The address of the charity is:

PO BOX 70,

Truro,

Cornwall,

TR4 9YF.

Incorporation

Cascade Theatre in Education Company was incorporated as a Company Limited by Guarantee on 22nd May 2000 and having changed its name by special resolution was incorporated under the name of Cascade Theatre Company on 17th September 2002.

Company Number

The Company Number for Cascade Theatre Company Limited is 3998370.

Directors

Robert Warner

Peter Crane

Susan Whitmore - Company Secretary

Registered Office

The address of the Registered Office of the company is

30-32 Trebarwith Crescent

Newquay

Cornwall

TR7 1DX

Bankers

CAF Bank Limited

25 Kings Hill Avenue

Kings Hill

West Malling

Kent, ME19 4JQ

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connections between a trustee and a related party must be disclosed to the full board of trustees.

Risk Management

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The review identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available funds to settle debts as they fall due.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities and in accordance with the small companies regime (section 49(2)) of the Companies Act 2006.

Signed on behalf of the trustees

Susan Whitmore, Trustee

Date 20/7/22

CASCADE THEATRE COMPANY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees (who are also the directors of the Cascade Theatre Company for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

**CASCADE THEATRE COMPANY
INDEPENDENT EXAMINERS' REPORT
TO THE TRUSTEES OF CASCADE THEATRE COMPANY**

I report on the accounts of the company for the year ended 31st December 2021, which are set out on pages 9 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiners' report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiners' statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records:
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper

Mr N Hallam FCCA
Crane & Johnston
Chartered Certified Accountants

11 Alverton Terrace
Penzance, Cornwall
TR18 4JH

Date: 20/7/22

CASCADE THEATRE COMPANY

STATEMENT OF FINANCIAL ACTIVITIES (income and expenditure account) FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income						
Voluntary income						
Donations		48	-	-	48	90
Activities for generating funds:						
Interest receivable		40	-	-	40	342
Income from charitable activities:						
Performance & workshop		29,446	-	-	29,446	28,338
Other income		4,731	-	-	4,731	1,231
Grants & contracts	6	12,478	-	31,994	44,472	57,580
Total income		46,743	-	31,994	78,737	87,581
Expenditure						
Expenditure on charitable activities	7	56,061	-	18,470	74,531	64,268
Total expenditure		56,061	-	18,470	74,531	64,268
Net income/(expenditure)		(9,318)	-	13,524	4,206	23,313
Transfers between funds		-	-	-	-	-
Net movement in funds		(9,318)	-	13,524	4,206	23,313
Reconciliation of funds						
Total funds brought forward		37,129	15,017	21,210	73,356	50,043
Total funds carried forward	13	27,811	15,017	34,734	77,562	73,356

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CASCADE THEATRE COMPANY

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	2020 £
Fixed Assets			
Tangible Assets	10	2,765	2,130
Current Assets			
Debtors	11	13,926	4,670
Cash at Bank and in Hand		65,399	72,278
		<u>79,325</u>	<u>76,948</u>
Creditors: amounts falling due within one year	12	<u>(4,528)</u>	<u>(5,722)</u>
Net Current assets		<u>74,797</u>	<u>71,226</u>
Net assets		<u><u>77,562</u></u>	<u><u>73,356</u></u>
The funds of the charity:			
Restricted funds		34,734	21,210
Unrestricted funds:			
Designated funds		15,017	15,017
Other charitable funds		27,811	37,129
Total charity funds	13	<u><u>77,562</u></u>	<u><u>73,356</u></u>

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The accounts were approved by the board of trustees on 20/7/22 and signed on their behalf by:

Susan Whitmore, Trustee

Robert Warner, Trustee

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cascade Theatre Company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

1.2 Income

Activities for generating funds relates to income receivable by the charity for services provided.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

Investment income is included when receivable.

1.3 Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Charitable activity expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure represents those items not falling into any other heading.

All costs are allocated between the expenditure categories of the Statement of Financial Activity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, e.g. estimated wages as set out in note 7.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Individual fixed assets costing £250 or more are capitalised at cost

Computer equipment	33% per annum on cost/25% per annum on reducing balance
Fixtures, fittings and equipment	25% per annum on reducing balance
Motor vehicles	25% per annum on reducing balance

1.5 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.6 Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds is a provision made for redundancy costs and represents transfers from unrestricted funds as agreed by the Trustees.

Restricted funds are subject to specific conditions by donors and grant making bodies as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1.7 Pensions

The charitable company operates a defined contribution pension scheme. Contributions are charged to the Statement of financial activities as they become payable in accordance with the rules of the scheme.

2 Legal status of the Trust

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The charitable company was incorporated in the UK and is registered in Cornwall. The principal place of business is PO Box 70, Truro, Cornwall, TR4 9YF.

3 Investment income

All of the charity's investment income arises from an interest bearing deposit account.

4 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or were reimbursed expenses during the year.

6 Income from charitable activities

A summary of the financial activities undertaken by the charity is set out below:

	2021 £	2020 £
Baring Foundation (unrestricted core funding)	-	12,000
Post Code Lottery (unrestricted core funding)	-	9,500
HMRC - Coronavirus Job Retention Scheme	12,478	23,080
Emotional First Aid	12,994	13,000
Online Reminiscence Training	9,000	-
Cascade An-Drama	10,000	-
	<u>44,472</u>	<u>57,580</u>

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

7 Analysis of expenditure on charitable activities

	Travel, Motor & subsistence costs	Governance costs	Staff costs	Support costs	Depreciation	Performance fees/materials	Total allocation 2021	Total allocation 2020
	£	£	£	£	£	£	£	£
General unrestricted fund	6,218	1,932	35,602	9,749	922	1,638	56,061	60,823
Four Seasons of Life	7	-	-	320	-	4,122	4,449	1,790
United Downs Geothermal Community Fund	-	-	-	-	-	-	-	200
Post Code Lottery	-	-	-	-	-	-	-	1,455
Emotional First Aid	-	-	7,166	-	-	-	7,166	1,456
Online Reminiscence Training	-	-	4,790	105	-	-	4,895	-
Cascade An-Drama	35	-	1,765	-	-	160	1,960	-
	6,260	1,932	49,323	10,174	922	5,920	74,531	64,268
Basis of apportionment	direct	direct	staff time	direct	usage	direct		

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

8 Analysis of governance costs

	2021 £	2020 £
Accountancy costs analysed between funds:		
General unrestricted fund	1,836	1,747
	<u>1,836</u>	<u>1,747</u>

9 Analysis of staff costs

	2021 £	2020 £
Wages and salaries	47,866	43,664
Social security costs	-	791
Pension costs	1,457	1,147
	<u>49,323</u>	<u>45,602</u>

There were no employees whose emoluments were £60,000 or more

Number of employees:

	2021 Number	2020 Number
Executive director	-	1
Artistic director	1	1
Average number of full time equivalent employees during the period	<u>1</u>	<u>2</u>

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

10 Tangible fixed assets

	Motor vehicles £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 January 2021	6,100	9,841	15,941
Additions	-	1,558	1,558
Disposals			-
At 31 December 2021	6,100	11,399	17,499
Depreciation			
At 1 January 2021	4,170	9,641	13,811
Charge for year	483	440	923
On disposals		-	-
At 31 December 2021	4,653	10,081	14,734
Net book value			
At 31 December 2021	1,447	1,318	2,765
At 1 January 2021	1,930	200	2,130

11 Debtors

	2021 £	2020 £
Debtors	13,575	3,708
Prepayments	351	349
Sundry Debtors	-	613
	13,926	4,670

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Sundry creditors	-	3,693
Accruals and deferred income	4,528	2,029
	4,528	5,722

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

13 Movement in Funds

The income funds of the charity include restricted funds comprising the following balances of donations and grants held on trust specific purposes:

	Balance 1 January 2021 £	Incoming resources £	Movement in funds Expenditure £	Transferred from/(to) Unrestricted £	Balance at 31 December 2021 £
Restricted funds:					
Four Seasons of Life	8,210	-	4,449	-	3,761
Emotional First Aid	13,000	12,994	7,166	-	18,828
Online Reminiscence Training	-	9,000	4,895	-	4,105
Cascade An-Drama	-	10,000	1,960	-	8,040
	<u>21,210</u>	<u>31,994</u>	<u>18,470</u>	<u>-</u>	<u>34,734</u>
Designated funds:					
Provision for redundancy costs	<u>15,017</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,017</u>
Unrestricted funds:					
General Funds	<u>37,129</u>	<u>46,743</u>	<u>56,061</u>	<u>-</u>	<u>27,811</u>
Total funds:	<u><u>73,356</u></u>	<u><u>78,737</u></u>	<u><u>74,531</u></u>	<u><u>-</u></u>	<u><u>77,562</u></u>

Transfers between funds:

The transfers between unrestricted and restricted funds represents the under or overspend on each project.

The transfers from unrestricted to designated funds represents a provision for redundancy costs.

Four Seasons of Life

This project has been funded by the Allen Lane Foundation and the Goldsmiths Fund for the Elderly and is for people with dementia which would have gone into care homes during July.

Emotional First Aid

Funding was received from Albert Hunt, The Woodward Charitable Trust, National Lottery Awards for All, Garfield Weston and The 29th May 1961 Charitable Trust to enable the Cascade's mental health support programme to continue. The grants are for us to run a series of workshops using humour and non-threatening techniques drawn from the world of theatre combined with the most up to date psychological thinking on 'managing ones life', 'being a success' and overcoming the vicissitudes of life. These grants were for people with Psychosis, female survivors of domestic abuse and other people with moderate to severe mental health problems.

Online Reminiscence Training

Funding was received from Foyle Foundation and The W.G. Edwards Charitable Foundation towards online reminiscence training programme for 45 care home settings in Cornwall.

Cascade An-Drama

Funding was received from Clare Milne towards the cost of a drama club for people with additional needs based in Cornwall.

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

14 Analysis of net assets between funds

	Unrestricted funds	Designated Funds	Restricted funds	Total funds 2021	Total funds 2020
	£	£	£	£	£
Fixed assets	2,765	-	-	2,765	2,130
Current assets	29,574	15,017	34,734	79,325	76,948
Current liabilities	(4,528)	-	-	(4,528)	(5,722)
Net assets	27,811	15,017	34,734	77,562	73,356

CASCADE THEATRE COMPANY

England & Wales - Charity number 1059720

Accounts

Charity Registration Number:1059720

Company Registration Number: 03998370

CASCADE THEATRE COMPANY
UNAUDITED TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

CASCADE THEATRE COMPANY

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Independent Examiners' Report	8
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CASCADE THEATRE COMPANY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report and accounts for the year ended 31 December 2020.

Legal and Administrative Information

This is detailed on page 5.

Objectives

Cascade Theatre Company, a Cornish charity, is an educational theatre and training company which aims to inspire and motivate individuals and communities to take action to achieve their aspirations and goals. Established in 1995, the formal objectives were to advance the education of people of all ages by promoting plays, dramas and other dramatic works of educative value. During the twenty-third year of our charitable status our fundamental aim and principles remain the same. The company uses educational techniques and facilitated workshops to meet social concerns and health issues across Cornwall, predominantly working in areas with high social and economic deprivation.

Responding to requests from any organisation or group that will benefit from the work, Cascade continues to involve people in a process which is stimulating, challenging and fosters a sense of pride and achievement in a community. Our work helps people develop emotional and communication skills which enhance and change their lives. We constantly research and develop the use of theatre and training techniques, designing each play or series of workshops to meet the particular characteristics, needs and concerns of the target group. Bringing a unique blend of drama, psychology and sheer, big-hearted fun, our work can be delivered via workshops, plays, films, sketches, training programmes ... It can involve anyone and everyone ... from Social Services and conferences to private companies; from the homeless to captains of industry and business clubs; from the NHS to school children and County Councils.

The principal players in the company are Carol Brooking, Executive Director and Kit Maher, Artistic Director. We continue to employ sessional workers for particular performances and workshops, with experienced facilitators specialising in reminiscence and a regular team of ten highly skilled arts practitioners.

Charitable Activities Undertaken and Main Achievements

Needless to say, 2020 was a difficult year. With other theatre companies falling all around us we feel privileged to be an organisation that is in a strong position to tackle the vicissitudes of 2021.

Under the leadership of Carol, Cascade has survived and strengthened in 2020. Through careful management of 2019s finances Cascade had sufficient funding to be able to survive the initial uncertainty of the lockdown and the inevitable cancellation of work which followed. With thanks to the furlough scheme, we were confident Cascade's immediate future was secure. As the year progressed, Anna our recently acquired Funding Consultant began to prove her worth as funding for future projects materialised.

Carol was Furloughed from March and officially retired in August. She has however, continued to work full time voluntarily as she is committed to steering Cascade into a secure future.

At the end of the year we are an organisation that has struggled, as have so many others, but has managed to find itself in an optimistic position going into 2021

Charitable Activities Undertaken

St Day

Cascade began a project in 2020 at St Day School. Our company has worked there many times and has a wonderful relationship with the school and the community. The project was designed to be a community project uniting school and community with a special focus on involving members of the local Gypsy (their chosen name) community. The whole idea was designed around developing community focus and unifying locals with "outsiders". Everybody was excited about the project as it was to be a unique challenge. The year 6 class, with

whom we were working, had had no drama experience and so needed to learn everything from scratch. Cascade had not worked in the community since 2016 so lots of new relationships had to be rebuilt. The project was developing wonderfully until the lockdown. The People's Postcode Trust had part funded the project and subsequently advised us to treat the grant as 'Unrestricted'. Some of that grant has been used but we also plan to support the community in the future in ways that we are uniquely qualified to do.

Four Seasons

We were very excited to put some significant work into the research and development of our Four Seasons project. Four Seasons was to be an interactive sensory performance delivered in care homes to older people with dementia. The early stages of the project have begun positively. A broad outline of the performance has been developed with some exciting ideas about how it will look artistically, and how it will be presented. During lockdown numerous conversations have been had about how to adapt the production so that it will be safe to deliver in, or in the gardens of care homes. Much of the concept of this project was to interact with the audience with tactile experiences (e.g. crushing dried leaves, mixing flour or planting seeds). How much interaction we will be permitted with the older people, when we are eventually allowed access to them, is still to be determined. We might have to alter and adapt our performance to be deliverable outdoors depending on the circumstances at the time.

EFA (Emotional First Aid – was 'Develop and Grow')

'Develop and Grow,' Cascade's mental health support programme, continued to be delivered in the early part of 2020. As our partner, the NHS Early Intervention (Psychosis) Team is a valuable and important partnership we were pleased to be able to deliver workshops for their clients. We were aware that a Lockdown was imminent, so we ensured we provided the clients with much needed mental health resilience training enabling them, to cope more easily. Later in the year we secured funding for the delivery of this project in 2021, see below.

Cascade has begun to develop new relationships with domestic abuse agencies and support groups. As a large part of our EFA work is supporting female survivors of domestic abuse, we are glad to be extending our reach and can help more people from a wider area.

Professional Work

After a couple of months of being in lockdown we began to become concerned about our autumn programme of work. The workshops we usually deliver in the autumn are 'face to face', in groups and all over the country. If we were unlikely to be permitted to deliver workshops in person Cascade could potentially lose much of its unrestricted income. We realised that in order to survive we would need to adapt our work for online delivery. Some out of hours research and the procurement of appropriate technology followed ready for the, hoped for, resumption of workshops in later in the year.

In the Autumn we began the delivery of our Communication Skills workshops to newly graduated dentists across England, via the internet. (Zoom). Thankfully, they were all well received. The work is not the same as it would be delivered in person but the feedback from participants was excellent. Part of the autumn programme involved training a whole department in an access centre in Cambridge. Four, six-hour days via Zoom, was draining but was wonderfully received and yielded such comments as:

"Today was amazing, really interesting and I have never seen my team so engaged and completely at ease with each other."

and

"It is amazing how people have embraced the training and how it has broken down barriers."

Our work for the Cornwall Foundation Trust continues and in line with current guidelines this will also be delivered online in the new year.

LOOKING FORWARD TO 2021

EFA

In 2021 we have several projects we plan to deliver.

It is anticipated that there will be numerous people with mental health problems following the Covid 19 pandemic. In response to this we are pleased to be delivering a thorough programme of our Develop and Grow

mental health workshops – now rebranded as Emotional First Aid. We plan to fund a three-year programme to develop the work and to broaden the reach of the programme.

Four Seasons

Cascade plans to deliver the Four Seasons project in 2021. It is unclear, yet, how the programme will be deliverable. Performing in outdoor spaces might be a major consideration depending on the progress of the vaccine programme and access to care homes. Cascade remains committed to the project and aims to develop a three to five year delivery plan.

Online Products

Another exciting element of Cascade's work will be the development of online digital products. The products will be available nationally and internationally and will consist of video modules based on a specific topic. Much has to be learnt and discovered but this exciting development will give Cascade the opportunity to broaden its reach and help more people through their difficult challenges.

Professional Training

Cornwall Foundation Partnership Trust, has asked Cascade to develop a new Communication Skills training day for them. This will be delivered in the new year via an online platform. This will be an exciting challenge as the project that has been requested is not one that has been delivered yet in person so it will be designed from fresh for the online market.

Funding News

2020 saw Cascade develop a fuller working relationship with a new external fundraising consultant. Anna Coombs runs her own Theatre Company, Tangle Theatre, as well as having worked for many years at the Hall for Cornwall. Kit and Anna have developed a strong working relationship and through their collaborations, with Carol's help have raised £34,500 (plus 23,080 Job Retention Scheme).

This new relationship means that for the first time in several years Cascade will be able to ensure that projects are properly and fully funded and that the company can plan ahead. With Anna's help we are looking at projects that will be able to run for between three and five years and undertaking funding to achieve this.

This exciting development, and the fact that Carol is no longer paid for her work, has meant that we are in a sufficiently secure financial position to consider engaging another member of staff. We are advertising for a PA to manage the large administrative burden of Carol, the Executive Director. In November Clare Whetter was engaged as the new Admin/PA and we looked forward to the possibilities this appointment may bring. Unfortunately, just before Christmas, Claire succumbed to Covid 19 and that and a major change in her life meant that she had to withdraw from the post. We will start again in 2021.

Although 2020 for many people, including individuals within Cascade, has been a horrible difficult year, for Cascade itself the year has been an opportunity to regroup and rethink. As an organisation we really feel for our colleagues who have had a very difficult time and for many companies who have not survived. Cascade, however, is in a very strong and optimistic position. We enter 2021 reinvigorated and with a new confidence in our capacity to grow, deliver our flagship projects and for raise funding.

Cascade submitted 13 funding applications in 2020 and have, so far, secured four. Seven of the unsuccessful bids were submitted before the involvement of the new funding advisor.

The successful bids were:

Post Code Lottery Funding for St Day and then became unrestricted. £9,500

The Baring Foundation. The project was for core company costs and we received £10,000

Garfield Weston. The project was Emotional First Aid and we received £12,000

Albert Hunt Trust for Emotional First Aid. We were awarded £3,000

The Woodward Charitable Trust Core costs. We were awarded £1,000 to be paid in January

The Foyle Foundation – At time of going to press we know we will receive £7,500 in March 2021.

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Summary

Across the whole year despite the lockdown we were able to run 50 workshops. We had 303 attendances at 17 workshops for projects which were started in January but from March had to be cancelled. Over the last three months we ran 33 workshops, all but one via Zoom, with 433 participants.

Financial review

During the year the charity continued to develop its services. It generated an overall surplus of £23,313. Of this a net surplus of £12,303 relates to unrestricted funds and a net surplus of £11,010 relates to restricted funds. The unrestricted deficit has been met by adequate funds brought forward.

As the cost of development of workshops and performances cannot always be met by clients we continue to apply for support to local, regional and national grant making bodies whose interests match those of our clients.

Cascade is a registered charity, constituted in May 1996, with trustees and a management committee. The company was incorporated as a company limited by guarantee on 22nd May 2000

The majority of the other income is from fees charged for performances and workshops where no grant funding is involved.

Almost all of Cascade's income goes on production and administration costs. Cascade is not required to register for VAT because most of the activities contributing to its turnover are outside the scope of VAT, bringing the amount of turnover within the scope of VAT well below the threshold for registration.

Level of Reserves

The trustees have considered the reserves of the charity. The policy is to hold six months of costs in cash at any time. The purpose of holding such a reserve is to ensure that debts are met as they fall due. Budgeted costs for six months are estimated to be £35,000 and cash reserves at the year-end were £35,000.

The trustees have considered the impact and implications that the Coronavirus outbreak will have on the charity. At the time of writing this report, September 2020, the charity is still unable to resume its usual activity and the one member of staff remains furloughed. It is hoped that during October 2020 the charity will be able to commence its training activities again. The charity has approached its current funders and they have confirmed that funding received will not be clawed back.

Public Benefit

The charity's objective is the advancement of education of people of all ages by promoting plays, drama and other dramatic works of educative value with the aim of improving the health and wellbeing of the general public.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities and projects.

Legal and Administrative Information

Name

The charity changed its name to Cascade Theatre Company in 2002 and by some clients it is still known by its familiar name of Cascade Theatre in Education Company.

Registration Number

The charity's Registration Number is 1059720.

Governing Instrument

The charity is governed by Constitution and is administered and managed in accordance with this constitution by the members of the Executive Management Committee.

The charity's trustees during the year were:

Robert Warner – Solicitor

Peter Crane – Chartered Accountant

Susan Whitmore – Retired School Teacher and Samaritan Advisor

Management Committee

The members of the committee during the year were:

Peter Crane – Treasurer

Susan Whitmore – Secretary

Robert Warner

Carol Austin-Smith

Hilary Guthrie

The address of the charity is:

PO BOX 70,

Truro,

Cornwall,

TR4 9YF.

Incorporation

Cascade Theatre in Education Company was incorporated as a Company Limited by Guarantee on 22nd May 2000 and having changed its name by special resolution was incorporated under the name of Cascade Theatre Company on 17th September 2002.

Company Number

The Company Number for Cascade Theatre Company Limited is 3998370.

Directors

Robert Warner

Peter Crane

Susan Whitmore - Company Secretary

Registered Office

The address of the Registered Office of the company is

30-32 Trebarwith Crescent

Newquay

Cornwall

TR7 1DX

Bankers

CAF Bank Limited

25 Kings Hill Avenue

Kings Hill

West Malling

Kent, ME19 4JQ

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connections between a trustee and a related party must be disclosed to the full board of trustees.

Risk Management

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The review identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available funds to settle debts as they fall due.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities and in accordance with the small companies regime (section 49(2)) of the Companies Act 2006.

Signed on behalf of the trustees


Susan Whitmore, Trustee

15/09/2021
Date

CASCADE THEATRE COMPANY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees (who are also the directors of the Cascade Theatre Company for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

**CASCADE THEATRE COMPANY
INDEPENDENT EXAMINERS' REPORT
TO THE TRUSTEES OF CASCADE THEATRE COMPANY**

I report on the accounts of the company for the year ended 31st December 2020, which are set out on pages 9 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

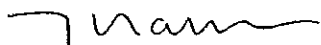
Basis of independent examiners' report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiners' statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.



Mr N Hallam FCCA
Crane & Johnston
Chartered Certified Accountants

11 Alverton Terrace
Penzance, Cornwall
TR18 4JH

Date: 20 September 2021.

CASCADE THEATRE COMPANY

STATEMENT OF FINANCIAL ACTIVITIES (Income and expenditure account) FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income						
Voluntary income						
Donations		90	-	-	90	104
Activities for generating funds:						
Interest receivable		342	-	-	342	-
Income from charitable activities:						
Performance & workshop		28,338	-	-	28,338	45,809
Other income		1,231		-	1,231	515
Grants & contracts	6	35,080		22,500	57,580	10,457
Total income		65,081	-	22,500	87,581	56,885
Expenditure						
Expenditure on charitable activities	7	60,823	-	3,445	64,268	75,161
Total expenditure		60,823	-	3,445	64,268	75,161
Net Income/(expenditure)		4,258	-	19,055	23,313	(18,276)
Transfers between funds		8,045	-	(8,045)	-	-
Net movement in funds		12,303	-	11,010	23,313	(18,276)
Reconciliation of funds						
Total funds brought forward		24,826	15,017	10,200	50,043	68,319
Total funds carried forward	13	37,129	15,017	21,210	73,356	50,043

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CASCADE THEATRE COMPANY

BALANCE SHEET

AS AT 31 DECEMBER 2020

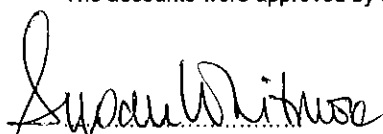
	Notes	2020 £	2019 £
Fixed Assets			
Tangible Assets	10	2,130	2,840
Current Assets			
Debtors	11	4,670	7,117
Cash at Bank and in Hand		72,278	43,043
		<u>76,948</u>	<u>50,160</u>
Creditors: amounts falling due within one year	12	<u>(5,722)</u>	<u>(2,957)</u>
Net Current assets		71,226	47,203
Net assets		<u>73,356</u>	<u>50,043</u>
The funds of the charity:			
Restricted funds		21,210	10,200
Unrestricted funds:			
Designated funds		15,017	15,017
Other charitable funds		37,129	24,826
Total charity funds	13	<u>73,356</u>	<u>50,043</u>

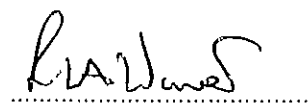
The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The accounts were approved by the board of trustees on 15/09/2021 and signed on their behalf by:


Susan Whitmore, Trustee


Robert Warner, Trustee

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cascade Theatre Company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

1.2 Income

Activities for generating funds relates to income receivable by the charity for services provided.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

Investment income is included when receivable.

1.3 Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Charitable activity expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure represents those items not falling into any other heading.

All costs are allocated between the expenditure categories of the Statement of Financial Activity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, e.g. estimated wages as set out in note 7.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Individual fixed assets costing £250 or more are capitalised at cost

Computer equipment	33% per annum on cost/25% per annum on reducing balance
Fixtures, fittings and equipment	25% per annum on reducing balance
Motor vehicles	25% per annum on reducing balance

1.5 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.6 Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds is a provision made for redundancy costs and represents transfers from unrestricted funds as agreed by the Trustees.

Restricted funds are subject to specific conditions by donors and grant making bodies as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1.7 Pensions

The charitable company operates a defined contribution pension scheme. Contributions are charged to the Statement of financial activities as they become payable in accordance with the rules of the scheme.

2 Legal status of the Trust

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The charitable company was incorporated in the UK and is registered in Cornwall. The principal place of business is PO Box 70, Truro, Cornwall, TR4 9YF.

3 Investment Income

All of the charity's investment income arises from an interest bearing deposit account.

4 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or were reimbursed expenses during the year.

6 Income from charitable activities

A summary of the financial activities undertaken by the charity is set out below:

	2020 £	2019 £
CCF re United Downs	-	200
Four Seasons of Life	-	10,000
No Turning Back	10,000	-
Make Do & Mend	-	257
Baring Foundation	12,000	-
Post Code Lottery	9,500	-
Albert Hunt	3,000	-
HMRC - Coronavirus Job Retention Scheme	23,080	-
	67,580	10,457

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

7 Analysis of expenditure on charitable activities

	Travel, Motor & subsistence costs	Governance costs	Staff costs	Support costs	Depreciation	Performance fees/materials	Total allocation 2020	Total allocation 2019
	£	£	£	£	£	£	£	£
General unrestricted fund	1,971	1,807	44,102	8,825	710	3,408	60,823	56,790
Four Seasons of Life	-	-	800	120	-	870	1,790	-
No Turning Back	-	-	-	-	-	-	-	14,412
Make Do & Mend	-	-	-	-	-	-	-	3,959
United Downs Geothermal Community Fund	-	-	-	200	-	-	200	-
Post code lottery	-	-	700	-	-	755	1,455	-
	1,971	1,807	45,602	9,145	710	5,033	64,268	75,161
Basis of apportionment	direct	direct	staff time	direct	usage	direct		

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

8 Analysis of governance costs

	2020 £	2019 £
Accountancy costs analysed between funds:		
General unrestricted fund	1,747	1,747
	<u>1,747</u>	<u>1,747</u>

9 Analysis of staff costs

	2020 £	2019 £
Wages and salaries	43,664	43,243
Social security costs	791	780
Pension costs	1,147	957
	<u>45,602</u>	<u>44,980</u>

There were no employees whose emoluments were £60,000 or more

Number of employees:

	2020 Number	2019 Number
Executive director	1	1
Artistic director	1	1
	<u>2</u>	<u>2</u>

Average number of full time equivalent employees during the period

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

10 Tangible fixed assets

	Motor vehicles £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 January 2020	6,100	9,841	15,941
Additions	-	-	-
Disposals	-	-	-
At 31 December 2020	6,100	9,841	15,941
Depreciation			
At 1 January 2020	3,527	9,574	13,101
Charge for year	643	67	710
On disposals	-	-	-
At 31 December 2020	4,170	9,641	13,811
Net book value			
At 31 December 2020	1,930	200	2,130
At 1 January 2020	2,573	267	2,840

11 Debtors

	2020 £	2019 £
Debtors	3,708	6,435
Prepayments	349	682
Sundry Debtors	613	-
	4,670	7,117

12 Creditors: amounts falling due within one year

	2020 £	2019 £
Sundry creditors	3,893	-
Accruals and deferred income	2,029	2,957
	6,722	2,957

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

13 Movement In Funds

The income funds of the charity include restricted funds comprising the following balances of donations and grants held on trust for specific purposes:

	Balance 1 January 2020 £	Incoming resources £	Movement In funds Expenditure £	Transferred from/(to) Unrestricted £	Balance at 31 December 2020 £
Restricted funds:					
Four Seasons of Life	10,000	-	1,790	-	8,210
No Turning Back	-	10,000	-	-	10,000
United Downs Geothermal Community Fund	200	-	200	-	-
Post Code Lottery	-	9,500	1,455	(8,045)	-
Emotional First Aid	-	3,000	-	-	3,000
	10,200	22,500	3,445	(8,045)	21,210
Designated funds:					
Provision for redundancy costs	15,017	-	-	-	15,017
Unrestricted funds:					
General Funds	24,828	65,081	60,823	8,045	37,129
Total funds:	60,043	87,581	64,268	-	73,356

Transfers between funds:

The transfers between unrestricted and restricted funds represents the under or overspend on each project.

The transfers from unrestricted to designated funds represents a provision for redundancy costs.

Four Seasons of Life

This project has been funded by the Allen Lane Foundation and the Goldsmiths Fund for the Elderly and is for people with dementia which would have gone into care homes during July.

No Turning Back

This project has been funded by grants from National Lottery Awards for All and Garfield Weston. The grants are for us to run a series of workshops using humour and non-threatening techniques drawn from the world of theatre combined with the most up to date psychological thinking on 'managing ones life', 'being a success' and overcoming the vicissitudes of life. These grants were for female survivors of domestic abuse.

United Downs Geothermal Community Fund

This small grant is to be spent on venue hire.

Post Code Lottery

This grant was awarded to run a Community Project in the village of St Day but due to the COVID pandemic it was not possible to continue with the project. The Post Code Lottery agreed that this funding could be transferred to 'Unrestricted Funds' during the year ending 31 December 2020 to support the future of the charity.

Emotional First Aid

Funding was received from Albert Hunt to enable the Cascade's mental health support programme to continue.

CASCADE THEATRE COMPANY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

14 Analysis of net assets between funds

	Unrestricted funds	Designated Funds	Restricted funds	Total funds 2020	Total funds 2019
	£	£	£	£	£
Fixed assets	2,130	-	-	2,130	2,840
Current assets	40,721	15,017	21,210	76,948	50,160
Current liabilities	(5,722)	-	-	(5,722)	(2,957)
Net assets	37,129	15,017	21,210	73,356	50,043