

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.

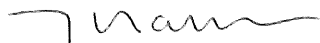
Basis of independent examiners' report

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 £	Movement in funds			Balance at 31 December 2023 £
		Incoming resources £	Expenditure £	Transferred from/(to) Unrestricted £	
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