

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

CONTENTS

	Page
Trustees' report	1 - 6
Statement of Trustees' Responsibilities	7
Independent Examiners' Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11 - 17

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.


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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><u>85,671</u></u>		<u><u>68,450</u></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><u>85,671</u></u>		<u><u>68,450</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 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