

Registered number: 02924694

Charity number: 1068556

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**Catalyst Dance & Drama Group Limited**

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**Accounts**

**FOR THE YEAR ENDED 31/03/2022**

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**Prepared By:**

Harvey Guinan LLP  
Chartered Certified Accountants  
Unit 17 Mersey House  
Matchworks Estate, 140 Speke Road  
Liverpool  
Merseyside  
L19 2PH

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31/03/2022**

**TRUSTEES**

Max Alder  
Miriam Hussein Mussa  
Tony Lawson  
Nicola Hayden  
Clifford Watson

**SECRETARY**

Ian Ellington

**REGISTERED OFFICE**

Toxteth TV  
37-45 Windsor Street  
Liverpool  
Merseyside  
L8 1XE

**COMPANY NUMBER**

02924694

**CHARITY NUMBER**

1068556

**BANKERS**

National Westminster Bank PLC

Harvey Guinan LLP  
Chartered Certified Accountants  
Unit 17 Mersey House  
Matchworks Estate, 140 Speke Road  
Liverpool  
Merseyside  
L19 2PH

**ACCOUNTS**  
**FOR THE YEAR ENDED 31/03/2022**

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**FOR THE YEAR ENDED 31/03/2022**

**TRUSTEES' REPORT**

The trustees present their report and accounts for the year ended 31/03/2022

**LEGAL AND ADMINISTRATIVE INFORMATION**

Legal and administrative information is provided in the Company Information Section of these accounts on page 1. The financial statements comply with current statutory requirements and have been prepared in accordance with the memorandum and articles of association, the Companies Act 2006, the Charities Act 2011, the Statement of Recommended Practice - Accounting and Reporting by Charities (2015) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2016).

**PRINCIPAL ACTIVITIES**

The principal activity of the charity in the year under review was to advance the education of the public on Merseyside in the performing and visual arts .

The company is a registered charity set up for the purpose of encouraging local/Merseyside young people to participate in different aspects of arts and performance, thereby helping the youth in the area to grow in confidence and to achieve their full potential as well as providing an access route into professional theatre and dance training. When planning the activities the Board confirm that they do this with due regard to the requirement of the Charity Commission to achieve the widest public benefit.

**STRUCTURE GOVERNANCE AND MANAGEMENT**

The organisation consists of a Board of Trustees who oversee all operations, meeting regularly with a planned minimum of quarterly meetings. In between full Board meetings certain Board members may meet officers in order to deal with company matters and management supervision then report back subsequently to the full Board.

The Board and management have developed an organisational structure and plan identifying policy and practices to deliver the aims and objectives of the charity. The Board have away days with employees in attendance to evaluate the organisation and plan.

**TRUSTEES**

The names of the present trustees, all of whom held office during the year, are shown on page 1. No remuneration is paid to any trustee for their services as a trustee and no trustee had a material interest in any of the charity's contracts.

In accordance with the Articles of Association the following trustees retire at the forthcoming Annual General Meeting of the charity, and being eligible, offer themselves for re-election:-

Miriam Hussein Mussa, Nicola Hayden.

**INDUCTION AND TRAINING FOR TRUSTEES**

Trustees are selected based upon their professional skills to complement those of the existing trustees or replace those of retiring trustees. Current trustees bring their skills and experience from a wide range of professions. All are committed to and experienced in the arts and cultural sector. Induction involves attending trustees' meetings prior to appointment, meeting the trustees and receiving copies of policies, business plans and accounts. Training needs are continually assessed and implemented as required.

FOR THE YEAR ENDED 31/03/2022

**TRUSTEES' REPORT**

**RISK MANAGEMENT**

The charity is reviewing the strategy, systems and procedures to mitigate those risks to which it is exposed and ensure that these are designed to minimise potential impact should they materialise. The risk of shortfalls of revenue funding and other income has been given serious consideration by the Board and management.

**OBJECTS OF THE CHARITY**

In accordance with the Memorandum and Articles of Association the objects of the charity are:-

- To advance the education of the public on Merseyside in the performing and visual arts of aesthetic value to the Afro-Caribbean community and subjects of artistic merit so that the development of good relations between persons of different racial groups might be promoted and that the contribution which a multi-racial community has to make to society might be enhanced.
- To advance the education of young persons in Merseyside and to develop their physical, mental and spiritual capacities by stimulating and encouraging self-confidence and the ability of self expression so that they may grow to full maturity as individuals and members of society.

**ACHIEVEMENTS AND PERFORMANCE**

Between April 2021 and April 2022, for the first part of the year, we were still running restricted sessions due to covid restrictions; during this time we worked with our partners to offer Dance Drama and Music sessions at The Royal Court Liverpool, as well as running one to one music lessons at The Catalyst base in Toxteth T.V. From September 21, as restrictions were lifted, we began to run regular 2 hour music making sessions on a Monday and Wednesday evening. As confidence grew more young people began to access the project.

We have registered 65 new young people on the project.

These young people are made up as follows:

- 3 Non Binary
- 36 Male
- 26 Female
- 13 Disabled Male
- 7 Disabled Female

The vast majority of the young people have had no previous music making lessons or music making engagement on any other project.

They gave a wide list of answers when asked are you disabled such as : Dyslexia, Reynard's Phenomena, Autism, Deafness, Learning Processing, ADHD, Neuro Diversity Pathways, Sensory Processing Disorders, Brain Injuries resulting in being left partially sighted, ADSD, Selective Mute, Non Verbal.

**FOR THE YEAR ENDED 31/03/2022**

**TRUSTEES' REPORT**

17 of the participants are unaccompanied young people from a diverse background and a wide reaching ethnic background and represented countries from all over the world from Brazil to Kuwait to Afghanistan and many other countries.

Participants' feedback has been excellent from both the young people and their parents. Parents have said it has been a life changing experience for their children and has been the best and most suited for their children's needs.

Comments from other organisations have been very complimentary and many have asked to work alongside us in the future if there is any possibility/funding to make this happen.

The young people have been able to access lots of different instruments including the use of a recording studio.

We have recorded music and sent it to the Youth Music awards 2022 and hope to hear back soon and fingers crossed we will be shortlisted and invited to perform at the awards.

The music sessions have been very enjoyable and we have been able to offer lots of music practitioners the opportunity to work with us and our diverse groups.

We have had Piano lessons, Cello and Violin lessons, Drums, Guitar, Bass Guitar and Trumpet lessons.

The main problem for a project like this is that we are always working with complete beginners and there is always a feeling of we need to get the young people to perform or record, and it takes a lot of practice to get to a standard that the audience will accept without patronising the young people, or the young people don't enjoy the experience of performing and won't perform again!

There is also a need for more one to one lessons but that would cost more as we would need more music teachers for all of the different instruments that they want to learn.

**FINANCIAL REVIEW**

Total incoming resources were £43,324 (2021 £46,818) and total outgoing resources were £35,445 (2021 £32,683) giving rise to net incoming resources of £7,879 (2021 net incoming resources of £14,135.). There were net outgoing resources on the unrestricted fund of £134 and net incoming resources on the restricted funds of £8,013. There is an amount of £3,485 in designated funds to develop a programme of youth arts activities.

The balance on unrestricted general funds at 31 March 2022 on the balance sheet was £21,780 (2021 £21,914). Total unrestricted funds, including the designated funds, are £25,265 (2021 £25,399). The balance on restricted funds invested in fixed assets was £3,704 (2021 £572) and there was a balance of £4,881 (2021 £nil) unspent restricted capital funds. Total funds at 31 March 2022 were £33,850 (2021 £25,971). Maintaining levels of funding will ensure that there are sufficient resources to continue to support the young people and sustain the high standard of project delivery that the charity has become recognised for so we continually focus on fundraising for the development and continuation of our work.

**RESERVES POLICY**

**FOR THE YEAR ENDED 31/03/2022**

**TRUSTEES' REPORT**

The charity is run on a not for profit basis, but for prudent management the Board aims to maintain a modest level of reserves to establish a sustainable entity and guard against contingencies, the aim being to establish a level of free revenue reserves sufficient to cover 3 months' staff costs and overheads to guard against contingencies or the withdrawal of a key funder. At 31 March 2022 the level of free reserves was £21,051 and the trustees and management are developing reserves for sustainability in current business plans.

**FUTURE PLANS**

- To continue to offer music sessions for complete beginners.
- Have improver/more experienced sessions.
- Offer possible one on one recording sessions for more experienced musicians who can't afford to hire a studio. For example, one band came to Catalyst and said they couldn't make a practice session because they didn't have enough money to hire a studio.

To continue as we are working we will need to secure £39,000 to run for another year offering the same sessions.

**TRUSTEES RESPONSIBILITIES**

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

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the net incoming or outgoing resources 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 of the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

**INDEPENDENT EXAMINER**

The independent examiner, Julie Guinan FCCA of Harvey Guinan LLP, has indicated her willingness to remain in office and a resolution will be proposed for her re-appointment at the forthcoming Annual General Meeting.

FOR THE YEAR ENDED 31/03/2022

TRUSTEES' REPORT

**APPROVAL**

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 21/12/2022

A handwritten signature in blue ink, appearing to read 'MHM', is positioned above the name of the trustee.

Miriam Hussein Mussa  
Trustee



**INDEPENDENT EXAMINER'S STATEMENT  
FOR THE YEAR ENDED 31/03/2022**

I report on the accounts of the company for the year ended 31/03/2022

**Responsibilities and Basis of Report**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

**BASIS OF INDEPENDENT EXAMINERS STATEMENT**

**Independent Examiner's Statement**

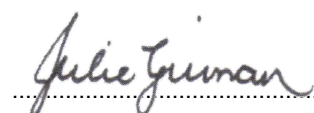
I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or

the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

 ..... Independent Examiner - Julie Guinan FCCA

21/12/2022

Harvey Guinan LLP Chartered Certified Accountants  
Unit 17 Mersey House  
Matchworks Estate, 140 Speke Road  
Liverpool

**INDEPENDENT EXAMINER'S STATEMENT  
FOR THE YEAR ENDED 31/03/2022**

Merseyside  
L19 2PH  
21/12/2022

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**Catalyst Dance & Drama Group Limited**

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**Statement of Financial Activities  
for the year ended 31/03/2022**

			<b>2022</b>	<i>2021</i>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	<i>Total</i>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>				
Income from generated funds				
Income from charitable activities	34,386	8,938	43,324	46,818
<b>Total Income</b>	<b>34,386</b>	<b>8,938</b>	<b>43,324</b>	<b>46,818</b>
<b>Expenses</b>				
Costs of generating funds				
Expenditure on Charitable activities	34,520	925	35,445	32,683
<b>Total Expenses</b>	<b>34,520</b>	<b>925</b>	<b>35,445</b>	<b>32,683</b>
<b>Net Income</b>	<b>(134)</b>	<b>8,013</b>	<b>7,879</b>	<b>14,135</b>
<b>Net movement in funds:</b>				
<b>Net income for the year</b>	<b>(134)</b>	<b>8,013</b>	<b>7,879</b>	<b>14,135</b>
Total funds brought forward	25,399	572	25,971	11,836
<b>Net funds carried forward</b>	<b>25,265</b>	<b>8,585</b>	<b>33,850</b>	<b>25,971</b>

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

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**Catalyst Dance & Drama Group Limited**

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**BALANCE SHEET AT 31/03/2022**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	4	4,433	1,484
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		<u>32,855</u>	<u>33,187</u>
		32,855	33,187
<b>CREDITORS: Amounts falling due within one year</b>	5	<u>3,438</u>	<u>8,700</u>
<b>NET CURRENT ASSETS</b>		29,417	24,487
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>33,850</u>	<u>25,971</u>
<b>RESERVES</b>			
<b>Unrestricted funds</b>	7		
General fund		21,780	21,914
Designated funds		3,485	3,485
<b>Restricted funds</b>	8	<u>8,585</u>	<u>572</u>
		<u>33,850</u>	<u>25,971</u>

For the year ending 31/03/2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

**Approved by the board of trustees on 21/12/2022 and signed on their behalf by**



.....  
Miriam Hussein Mussa  
Trustee

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31/03/2022**

**1. ACCOUNTING POLICIES**

**1a. Basis Of Accounting**

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**1b. Incoming Resources**

All Incoming Resources are included on the Statement of Financial Activities when the charity is legally entitled to the Income and the amount can be quantified with reasonable accuracy.

**1c. Resources Expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**1d. Allocation And Apportionment Of Costs**

All costs relate to the single activity of the charitable company and are recognised accordingly.

**1e. Fund Accounting**

Unrestricted Funds can be used in accordance with the charitable objectives at the discretion of the Trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Designated funds are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

#### 1f. Depreciation

Fixed assets are shown at historical cost.

Depreciation is provided, after taking account of any grants receivable, at the following annual rates in order to write off each asset over its estimated useful life.

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any ).

Fixtures And Fittings	reducing balance 20 %
Equipment	reducing balance 20 %

#### 1g. Pension Costs

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

#### 1h. Turnover

Turnover represents all incoming resources and comprises revenue project grants, donations, bank interest and earned income from performances and workshops. The Charity is not registered for value added tax.

#### 1i. Policy For Cash At Bank And In Hand

Cash at bank and in hand includes cash and short term liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### 1j. Policy For Creditors And Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement value amount after allowing for any discount due.

#### 1k. Policy For Financial Instruments

The charity 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

### 11. Policy For Going Concern

These financial statements have been prepared on the going concern basis. This is based upon business plans on which there is a reasonable expectation that the charity will generate sufficient income whilst minimising costs and maximising resources thereby having sufficient income to cover the activities. In making this assessment the trustees have considered a period of at least 12 months from the date of signing the accounts.

Covid-19 has had a profound effect on Catalyst. During periods of lockdown and other restrictions members have not been able to meet in groups. The Charity has used the CJRS to furlough staff and will risk assess future activities to ensure that they are covid-safe. The trustees have considered covid-19 and based on business plans and future fundraising expectations they have continued to adopt the going concern basis of accounting.

### 2. DIRECTORS AND EMPLOYEES

Particulars of employees (including directors) are shown below:

Employee costs during the year amounted to:	2022	2021
	£	£
Wages and salaries	24,926	24,926
Pension costs	561	486
	<u>25,487</u>	<u>25,412</u>

No director also being a Trustee received any remuneration for their services as a director/Trustee. During the year the charity had 1 employee.

### 3. PENSION CONTRIBUTIONS

	2022	2021
	£	£
Pension contributions	561	486
	<u>561</u>	<u>486</u>

#### 4. TANGIBLE FIXED ASSETS

	Fixtures and Fittings £	Equipment £	Total £
<b>Cost</b>			
At 01/04/2021	3,380	32,651	36,031
Additions	-	4,057	4,057
At 31/03/2022	<u>3,380</u>	<u>36,708</u>	<u>40,088</u>
<b>Depreciation</b>			
At 01/04/2021	3,273	31,274	34,547
For the year	21	1,087	1,108
At 31/03/2022	<u>3,294</u>	<u>32,361</u>	<u>35,655</u>
<b>Net Book Amounts</b>			
At 31/03/2022	<u>86</u>	<u>4,347</u>	<u>4,433</u>
At 31/03/2021	<u>107</u>	<u>1,377</u>	<u>1,484</u>

#### 5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Taxation and social security	306	1,660
Other creditors	<u>3,132</u>	<u>7,040</u>
	<u>3,438</u>	<u>8,700</u>

#### 6. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £1, to the company should it be wound up. At 31/03/2022 there were 5 members.



## 7. UNRESTRICTED FUNDS

	<b>Brought forward</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfers</b>	<b>Carried forward</b>
	£	£	£	£	£
General fund	21,914	34,386	(34,520)	-	21,780
Youth Performance Arts	3,485	-	-	-	3,485
	<u>25,399</u>	<u>34,386</u>	<u>(34,520)</u>	<u>-</u>	<u>25,265</u>

### **Youth Performance Arts**

Unrestricted designated Fund for Youth Performance Arts

## 8. RESTRICTED FUNDS

	<b>Brought forward</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfers</b>	<b>Carried forward</b>
	£	£	£	£	£
Capital for Fixed Assets	15	-	(4)	-	11
Radio Merseyside	34	-	(6)	-	28
Merseyside Police	180	-	(34)	-	146
Community Foundation for Merseyside	343	-	(69)	-	274
PH Holt Foundation	-	8,938	(812)	-	8,126
	<u>572</u>	<u>8,938</u>	<u>(925)</u>	<u>-</u>	<u>8,585</u>

### **Capital for Fixed Assets**

Capital Fund for Fixed Assts

### **Radio Merseyside**

Grant received to fund equipment

### **Merseyside Police**

Grant Received to fund equipment

### **Community Foundation for Merseyside**

Grant Received to fund equipment

### **PH Holt Foundation**

Funding for capital equipment and workshops

## 9. GENERAL INFORMATION

Catalyst Dance & Drama Group Limited is a private company limited by guarantee with charitable status incorporated in England and Wales. Its registered office is 37-45 Windsor Street, Liverpool, L8 1XE. The financial statements are presented in sterling which is the functional currency of the charity.

## 10. ANALYSIS OF INCOMING RESOURCES

	2022	2021
CJRS Furlough Grant	8,932	20,221
P H Holt Foundation	8,938	5,000
Small Music Grants	2,380	2,500
Liverpool City Council Covid Support Grants	23,074	19,097
	-----	-----
	43,324	46,818
	=====	=====

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**Catalyst Dance & Drama Group Limited**

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**11. RESOURCES EXPENDED**

	2022	2021
Premises Costs	4,914	5,070
Office Administration Costs-Support Costs - detailed below	9,404	8,161
Governance	1,212	757
Performance Project Costs	19,915	18,695
	-----	-----
	35,445	32,683
	=====	=====
Support Costs - as above		
Telrphone	548	615
Insurance	411	407
Bank Charges	45	26
Depreciation	1,108	368
Music Consumables and Sundries	500	-
Pension Contributions	561	486
Payroll Expenses	6,231	6,231
Sundries	-	28
	-----	-----
	9,404	8,161
	=====	=====

**12. NET ASSETS BETWEEN FUNDS**

	Tangible Fixed Assets	Net Current Assets	2022 Total Assets	2021 Total Assets
Restricted Funds	3,704	4,881	8,585	572
Unrestricted Funds	729	24,536	25,265	25,399
	-----	-----	-----	-----
	4,433	29,417	33,850	25,971
	-----	-----	-----	-----