

Company Number: 6475806
(England and Wales)

Charity Number: 1129614

CASTAWAY-GOOLE LTD

(A company limited by guarantee)

FINANCIAL STATEMENTS

For the year ended

31 JULY 2020

Phoenix Accountancy and Business Consultancy Limited

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For the year ended 31 July 2020**

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Company Information
For the year ended 31 July 2020

**DIRECTORS WHO SERVED DURING
THE YEAR:**

Mrs Linda Thornton
Mrs Jean Kitchen
Mrs Wendy Beck
Mrs Margaret Hicks Clarke
Mr Jack Whileblood
Mrs Christine Reay

COMPANY SECRETARY

Ms Diane Taylor

REGISTERED OFFICE

Castaway-Goole Ltd
Castaway Music Theatre
Estcourt Street
Goole
East Yorkshire
DN14 5AS

REGISTERED COMPANY NUMBER

6475806

REGISTERED CHARITY NUMBER

1129614

INDEPENDENT EXAMINER

Sian Broughton ACMA, CGMA, DChA, MAAT
Chartered Management Accountant
Phoenix Accountancy and Business Consultancy
Limited
Morley's Cottage
Morley's Yard
Beverley
East Yorkshire
HU17 9BY

BANKERS

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

**Independent Examiner's Report to the Members of
Castaway-Google Limited**

I report on the accounts of Castaway-Google Limited for the year ended 31 July 2020, which are set out on pages 13 to 32.

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.

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.

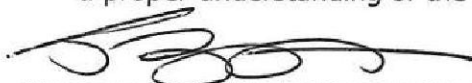
Basis of independent examiner's report

My examination was carried out in accordance with 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 seeking explanations from the 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 examiner's 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 (FRS102) effective 1st January 2019.
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.



Sian Broughton ACMA, CGMA, DChA, MAAT

Chartered Management Accountant
Director of Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage
Morley's Yard
Walkergate
Beverley
HU17 9BY

[Date] 15 November 2020

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 July 2020**

The trustees present their report with the financial statements of the company for the year ended 31 July 2020.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 2019).

Reference and Administrative Details of the Charity, its Trustees and Advisers

| | |
|----------------------------------------------------|--------------------------------------------------------------------------------------------------------|
| <u>Name of charity:</u> | Castaway-Goole Limited |
| <u>Company Registration Number:</u> | 6475806 |
| <u>Charity Registration Number:</u> | 1129614 |
| <u>Registered and Principal Operating Address:</u> | Castaway-Goole Ltd Castaway Music Theatre Estcourt Street Goole East Yorkshire DN14 5AS |

Directors and Trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

Names of trustees (directors) who served during the year and since the year end were as follows:

Mrs Linda Thornton
Mrs Jean Kitchen
Mrs Wendy Beck
Ms Margaret Hicks Clarke
Mr Jack Whileblood
Mrs Christine Reay

The company is limited by guarantee therefore none of the directors have an interest in share capital.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 July 2020**

Company Secretary:

Ms Diane Taylor

Day to Day Management of the Charity:

Finance Director

Ms Diane Taylor

Creative Manager

Ms Jo Glover

Administrator

Ms Paula Rylatt

Independent Examiner:

Sian Broughton ACMA, CGMA, DChA, MAAT
Phoenix Accountancy and Business Consultancy
Limited
Morley's Cottage
Morley's Yard
Walkergate
Beverley
East Yorkshire
HU17 9BY

Bankers

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

Structure, Governance and Management

Governing Document:

Castaway-Google Ltd is a registered charity and a company limited by guarantee governed by its Memorandum and Articles of Association adopted on 10th January 2008. The company was incorporated on 17th January 2008. The Memorandum and Articles of Association have been amended on 7th October 2008, 24th February 2009 and 1st Dec 2011.

Every member of the Charity undertakes to contribute a maximum of £1 in the event of the charity winding up.

Report of the Board of Trustees (incorporating the Director's Report) For the year ended 31 July 2020

Recruitment and appointment of Trustees

The trustees form the Executive Committee of the charity. The members of the Executive Committee are elected at the Annual General Meeting by the members of the Charity, and usually serve for a three year term. One third of the Trustee body must retire but can be re-elected at the AGM. All members are circulated with invitations to nominate trustees in advance of the AGM. There is a provision for the co-option of additional trustees if required.

Trustee Induction and Training:

New trustees are introduced to members of staff, volunteers and other trustees, and are provided with an induction document and meeting, the Articles and Memorandum of Association, the business plan, the latest statutory financial statements, Annual Report, and financial reports.

Organisational Structure:

The trustees manage the company, and aim to consider only strategic decisions at their meetings. Trustees are aware that any conflict of interest is declared and minuted. The board meets bi-monthly. The Managers are not trustees but have been appointed by the trustees to manage the day to day operations of the charitable company. The Managers have authority to delegate as appropriate to staff, volunteers and sessional workshop leaders.

Risk Management:

The major risks to which the company is exposed, as identified by the Directors, have been reviewed and systems have been established to mitigate those risks.

Objectives and Activities

The object of the company as registered in the Memorandum of Association is

'To improve the well-being, health and conditions of life for adults and young people with learning and physical disabilities, autistic spectrum conditions and mental health difficulties living primarily in Goole and its surrounding areas by:

- a) the provision of accessible opportunities for performance, leisure and training in performing, digital art forms and supporting technical and stage crafts;
- b) the facilitation and provision of accessible employment, volunteering, training and advocacy opportunities.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 July 2020**Main objectives for the following year:

In shaping our objectives for the following year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

To continue to deliver music, theatre, dance, film and multi-media arts training, volunteering and advocacy opportunities for the Charity's beneficiaries, including those hardest to reach because of disability, rural isolation or social circumstances. The Trustees have agreed that these objectives be carried out through flexible plans and modes of delivery in accordance with COVID-19 pandemic safety requirements and restrictions.

Strategies for and significant activities that contribute to achieving stated objectives

The organisation continually seeks to explore all appropriate funding opportunities and income streams which help achieve the charity's stated objectives.

Achievements and PerformanceReview of Activities 2019 - 2020

The Castaway-Google Limited board of trustees is satisfied that in our twelfth year of operation as a Limited Company, 2019-2020:

- Our work reflected our aims.
- Our resources were well managed.
- Members were satisfied with the service they received.
- A balance was achieved between continuing core service provision and new developments.

Different projects and achievements during the year:

Although the start of the Castaway year went according to plan the final four months of our financial year saw us take on challenges that we had never considered in the history of the charity. Covid-19 pandemic meant Castaway had to close the building and review the future. This then saw us take on a set of whole new ways to deliver our service to those most in need.

- Creative associates, volunteers, members and their families and carers working together to meet the challenge of moving Castaway's weekly provision online using Zoom as a platform for Castaway Sing Community Choir, Castaway Creative Drumming, Film, Music and Youth Theatre groups to continue to support members socially and undertake and showcase new and inspirational work.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 July 2020**Review of Activities 2019 – 2020 (continued)

- Running two highly successful August holiday projects for children and young people, also giving families respite and engaging new youth members: a theatre making project: 'Ready to Roald' including a theatre trip for young people and families; and SOUNDBITES, a music and film project generating new videos to re-launch Instagram.
- Continuing to run Saturday music and youth theatre groups weekly during term-time, now formatted into a day of provision with social lunch, and including performances in house and at Bridlington Spa's Let's Rock platform in January, and continuing online from April.
- Delivering the planned Workers Educational Association partnership programme for 22 weeks Sept to March, despite WEA withdrawing a third of their funding in September with almost no notice and their new procedures restricting our ability to appoint a tutor for maternity cover. We funded the shortfall through appeals to local trusts who generously made grants that rescued the programme. Delivering 6 weeks more online of two WEA courses, Music and Film, in June / July when WEA re-started after lockdown.
- Continuing Find Us as a volunteer training and information service for the public, providing a weekly information café in Estcourt Street and supporting in-house events with café, front of house and information.
- Undertaking a major performance project, not yet completed, involving workshop groups, the main company and youth theatre in a production of Deborah McAndrew's adaptation of Dickens' David Copperfield, which was to be staged at Junction in June, currently on hold.
- In May launching a major new 5 year project initiative 'Creative Transitions', with a new 0.6 post for the project coordinator, aiming to reduce isolation and create inspiring arts opportunities and pathways for young people with a learning disability as they move from school / college into adulthood and employability. The project combines Castaway-based and outreach activity in an area 360° around Goole.
- Engaging the full team of creative associates with external consultant / facilitator Ben Pugh in an in-depth series of professional and organisational development sessions (online after initial face to face interviews) resulting in a forward plan for creative development across the organisation, to continue into the next year with support from Ben.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 July 2020**Review of Activities 2019 – 2020 (continued)

- Putting on a 3 event Film Festival (Castaway's third) online in July, breaking new ground with audience reach, including an evening of Castaway members' films and a new 'Meet the Director' event and attracting a strong entry for programme of short films submitted by professional and student film-makers from across the region: Made in Yorkshire.
- Castaway Sing Community Choir continuing its programme of Christmas performances and preparation of a Spring concert (postponed) at Mires Beck, a new venue for the group. Continuing despite the inadequacy of Zoom as a technology for music, the choir was joined by wider community members and learnt a lockdown song, subsequently recorded by every member at home (including several residential care homes) and edited and published on facebook with 6.4 thousand views. (recorded in 19-20, released in 20-21)
- Offering and supporting student and work experience placements to universities, colleges and schools in the region; Continuing with our work placement from Riverside Special School.
- Continuing to progress towards the achievement of PQASSO Level 1/2.
- Maintaining facilities and equipment at Estcourt Street to a good standard.

Financial ReviewReserves Policy

It is the aim of the Executive Committee to retain three months running costs in the unrestricted general fund to ensure a sufficient buffer to enable effective financial decision-making, rather than short term decisions, and the company will work towards achieving this.

Principal Funding Sources

See note 12 of the notes to the accounts for a detailed explanation of the company's restricted funds.

During the year all expenditure has been concentrated on the key objectives of the charity.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 July 2020**Plans for Future Periods

- In response to the COVID-19 pandemic situation, maintain blended provision of online groups and courses for the adult membership, contact with those who can't access online, and face to face provision for youth members, moving between these modes to return to a new normal as and when this becomes both safe and viable
- Implement and build on what we have learnt in making online learning accessible to members and developing support with members' households to enable the widest participation
- Through the Creative Transitions youth initiative for 16 - 25s with learning and other disabilities, focus on developing provision at Castaway Goole and in surrounding outreach locations, linking this to development of Saturday youth provision in music and drama
- Continue to seek grant and other sources of funding for core and revenue costs in face of dramatically reduced member contributions and scope for fundraising events.
- Renew recruitment, support and coordination of our volunteers to mitigate and adapt to the impact of the COVID-19 pandemic.
- Build on the Arts Council funded R & D with creative associates and consult and Ben Pugh towards the longer term creative development of the organisation.
- Enable Management Team to undertake online training towards improving the charity's effectiveness in publicity, advocacy, marketing and communications
- Update communications, website and use of social media and develop an integrated marketing and communications plan to bring together all aspects and improve coordination.
- Update Castaway Arts Awards opportunities and provision in line with altered (COVID-19) Trinity Arts Awards provision; enable two or more creatives to undertake Arts Awards training accordingly.
- We continue to promote the Friends of Castaway which is a way that members, their families, and those outside of Castaway can support the organisation financially.
- Actively look for new Trustees to reinforce and build on the current skill set.
- Continue to work towards PQASSO quality across the organisation

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 July 2020****Statement of disclosure of information to Independent Examiner**

We, the directors of the company who held office at the date of approval of these financial statements, each confirm so far as we are aware, that:

- there is no relevant information of which the company's Independent Examiner is unaware; and
- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant information and to establish that the company's Independent Examiner is aware of that information.

Statement of director's responsibilities

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure of the charitable company for that period. In preparing those financial statements, the directors 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 company will continue to operate.

The directors confirm that the accounts comply with the above requirements. The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

A resolution to appoint Independent Examiner, Phoenix Accountancy and Business Consultancy Limited will be proposed at the forthcoming annual general meeting.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 July 2020**

Small Company Provisions

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006.

By order of the Board



**Linda Thornton
Chairperson**

Date 15/11/20

Income and Expenditure Account
For the year ended 31 July 2020

| | Notes | 2020 £ | 2019 £ |
|---------------------------------------|-------|----------------|---------------|
| INCOME | | 181,383 | 146,744 |
| EXPENDITURE | | (113,736) | (142,895) |
| OPERATING (DEFICIT)/SURPLUS | | <u>67,647</u> | <u>3,849</u> |
| INVESTMENT INCOME | 3 | 73 | 40 |
| BAD DEBTS WRITTEN OFF | | - | - |
| SURPLUS/(DEFICIT) FOR THE YEAR | 7 | <u>67,720</u> | <u>3,889</u> |
| RESERVES BROUGHT FORWARD | | 54,270 | 50,381 |
| RESERVES CARRIED FORWARD | | <u>121,990</u> | <u>54,270</u> |

Total income of £181,383 (2019: £146,744) comprises £91,983 (2019: £91,314) for unrestricted funds and £89,400 (2019: £55,430) for restricted funds. A detailed analysis of income by source is provided in the statement of financial activities.

The surplus for the year of £67,720 (2019: £3,889) comprises a surplus of £24,687 (2019: £12,148) for unrestricted funds and a surplus of £43,033 (2019: deficit £8,259) for restricted funds as shown in the statement of financial activities.

There are no recognised gains and losses other than those passing through the income and expenditure account. The income and expenditure account has been prepared on the basis that all operations are continuing operations.

The notes on pages 19 to 32 form part of these financial statements.

**Statement of Financial Activities
For the year ended 31 July 2020**

| | Notes | 2020 Unrestricted Funds £ | 2020 Restricted Funds £ | 2020 Total Funds £ | 2019 Unrestricted Funds £ | 2019 Restricted Funds £ | 2019 Total Funds £ |
|----------------------------------------------------------------------------|-------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| Income | | | | | | | |
| Donations, Legacies and Grants | 3 | 39,658 | 87,240 | 126,898 | 17,307 | 53,338 | 70,645 |
| Income from Charitable Activities | 3 | 46,521 | 1,843 | 48,364 | 62,464 | 1,715 | 64,179 |
| Income from other trading activities | 3 | 5,804 | 317 | 6,121 | 11,543 | 377 | 11,920 |
| Investment Income | 3 | 73 | - | 73 | 40 | - | 40 |
| Total Income | | 92,056 | 89,400 | 181,456 | 91,354 | 55,430 | 146,784 |
| Expenditure | | | | | | | |
| Expenditure on Charitable Activities | 4 | (67,224) | (46,367) | (113,591) | (99,034) | (43,282) | (142,316) |
| Expenditure on raising funds | 4 | (145) | - | (145) | (579) | - | (579) |
| Total Expenditure | | (67,369) | (46,367) | (113,736) | (99,613) | (43,282) | (142,895) |
| Net Incoming Resources before other recognised Gains and Losses | | 24,687 | 43,033 | 67,720 | (8,259) | 12,148 | 3,889 |
| Bad Debts Written off | | - | - | - | - | - | - |
| Net Movement in Funds | | 24,687 | 43,033 | 67,720 | (8,259) | 12,148 | 3,889 |
| Funds brought forward | | 14,521 | 39,749 | 54,270 | 22,780 | 27,601 | 50,381 |
| Funds carried forward | | 39,208 | 82,782 | 121,990 | 14,521 | 39,749 | 54,270 |

The notes on pages 19 to 32 form part of these financial statements.

Balance Sheet
As at 31 July 2020

| | | 2020 Unrestricted Funds £ | 2020 Restricted Funds £ | 2020 Total Funds £ | 2019 Unrestricted Funds | 2019 Restricted Funds | 2019 Total Funds £ |
|------|-------------------------------------------------------|------------------------------------|----------------------------------|-----------------------------|-------------------------------|-----------------------------|-----------------------------|
| Note | | | | | | | |
| | Fixed assets | | | | | | |
| | Tangible assets | | | | | | |
| 8 | | 730 | 4,892 | 5,622 | 1,343 | 8,468 | 9,811 |
| | Current assets | | | | | | |
| | Debtors | - | - | - | 73 | 1,995 | 2,068 |
| | Cash at bank and in hand | 39,813 | 77,890 | 117,703 | 14,175 | 29,286 | 43,461 |
| | Total current assets | 39,813 | 77,890 | 117,703 | 14,248 | 31,281 | 45,529 |
| | Creditors: amounts falling due within one year | (1,335) | - | (1,335) | (1,070) | - | (1,070) |
| 10 | Net current assets/(liabilities) | 38,478 | 77,890 | 116,368 | 13,178 | 31,281 | 44,459 |
| | Total assets less current liabilities | 39,208 | 82,782 | 121,990 | 14,521 | 39,749 | 54,270 |
| | Creditors: amounts falling due after one year | - | - | - | - | - | - |
| | Net Assets | 39,208 | 82,782 | 121,990 | 14,521 | 39,749 | 50,381 |
| | Funds of the Charity | | | | | | |
| 12 | Unrestricted funds | 39,208 | - | 39,208 | 14,521 | - | 14,521 |
| 12 | Restricted funds | - | 82,782 | 82,782 | - | 39,749 | 39,749 |
| | Total funds | 39,208 | 82,782 | 121,990 | 14,521 | 39,749 | 54,270 |

Balance Sheet (continued)
As at 31 July 2020

- 1) For the year ended 31 July 2020 the company was entitled to exemption under section 477 (2) of the Companies Act 2006.
- 2) Members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006;
- 3) The directors acknowledge their responsibility for:
 - i) ensuring the company keeps accounting records which comply with section 386; and
 - ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the companies Act relating to accounts, so far as applicable to the company.

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

The financial statements were approved by the Board on 9/11/20 (date)
and signed on their behalf by

 Linda Thornton, Chairperson

The notes on page 19 to 32 form part of these financial statements.

Statement of Cash Flows
For the year ending 31 July 2020

| | Notes | 2020 £ | 2019 £ |
|-------------------------------------------------------------------------------|-------|----------------|----------------|
| Net Movement in Funds | | 67,720 | 3,889 |
| Add back depreciation charge | 8 | 4,783 | 6,750 |
| Deduct interest income shown in investing activities | 3 | (73) | (40) |
| Decrease/(increase) in debtors | 9 | 2,068 | 2,885 |
| Increase/(decrease) in creditors | 10 | 265 | (60) |
| Net cash used in operating activities | | 74,763 | 13,424 |
| Cash flows from investing activities | | | |
| Interest income | 3 | 73 | 40 |
| Purchase of tangible fixed assets | 8 | (594) | (9,666) |
| Cash provided by (used in) investing activities | | (521) | (9,626) |
| Cash flows from financing activities | | | |
| Repayment of borrowing | | - | - |
| Cash used in financing activities | | - | - |
| Increase/(decrease) in cash and cash equivalents at the beginning of the year | | 74,242 | 3,798 |
| Cash and cash equivalents at the start of the year | | 43,461 | 39,663 |
| Total cash and cash equivalents at the end of the year | | 117,703 | 43,461 |

The notes on page 19 to 32 form part of these financial statements.

**Notes to the accounts
For the year ended 31 July 2020****1. Accounting policies****1.1. Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019) – (Charities SORP (FRS102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS102) effective 1st January 2019, and the Companies Act 2006.

Castaway Goole Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2. Company Status.

The charity is a company limited by guarantee. The members of the company are the directors named on page 3.

1.3. Going Concern

The Trustees consider the Charity to be a going concern. The accounts have been prepared on this basis.

1.4. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**Notes to the accounts
For the year ended 31 July 2020****1.5. Fund accounting**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. Restricted funds are accounted for separately to each other and to the core funding of the company.

General funds are unrestricted funds which are available for use at the discretion of the directors in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

1.6. Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of trading.
- Expenditure on charitable activities includes the costs of all activities undertaken to further the purposes of the charity and their associated support costs.

The Charity is not VAT registered and Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.7. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charities activities.

Due to the level of materiality of allocating support costs to the costs of fundraising, these costs have all been allocated to charitable activities. A full breakdown of all costs related to Charitable Activities has been provided in Note 4.

1.8. 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 (except as detailed below) as follows:

| | |
|------------------------|--------------------------------|
| Computer Equipment | 33% on the straight line basis |
| Furniture and Fixtures | 25% on the straight line basis |
| Office Equipment | 25% on the straight line basis |

Notes to the Financial Statements
For the year ended 31 July 2020**1.9. Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10. Cash at bank and in hand

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

1.11. 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 the 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 amount after allowing for any trade discounts due.

1.12. Taxation

In accordance with Paragraph 1 of Schedule 6 Finance Act 2010, the Charity is a charity for tax purposes and is generally exempt from Income Tax and Capital Gains Tax, but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates

2. Income and Expenditure Account

The company is a charity and so achievements cannot be measured by normal commercial criteria. Accordingly, the Directors consider that it would be inappropriate to present a Profit and Loss Account in one of the formats set out by the Companies Act 2006. Therefore, as permitted by the Companies Act, in order to reflect the special nature of the company's activities, the Directors are of the opinion that it would be more appropriate to present an Income and Expenditure Account.

**Notes to the Financial Statements
For the year ended 31 July 2020****3. Income****Donations, Legacies and Grants:***Grants:*

| | 2020 Unrestricted Funds £ | 2020 Restricted Funds £ | 2020 Total Funds £ | 2019 Unrestricted Funds £ | 2019 Restricted Funds £ | 2019 Total Funds £ |
|----------------------------------------------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| Arco | 4,000 | - | 4,000 | - | - | - |
| Arts Council England | - | 13,491 | 13,491 | - | - | - |
| BBC Children in Need | - | 13,905 | 13,905 | - | 13,905 | 13,905 |
| Coronavirus Job Retention Scheme | - | 9,137 | 9,137 | - | - | - |
| Creative Transitions | - | 29,507 | 29,507 | - | - | - |
| ERYC – Arts Grant | - | 2,250 | 2,250 | - | 1,995 | 1,995 |
| ERYC – Positive Activities Grant - CYM | - | - | - | - | 1,998 | 1,998 |
| ERYC – Retail, Hospitality and Leisure Grant | 10,000 | - | 10,000 | - | - | - |
| Goole Wind Farm | - | 12,500 | 12,500 | - | 4,644 | 4,644 |
| Goole Youth Action | - | 450 | 450 | - | - | - |
| Hey Smile I am Fund | - | 6,000 | 6,000 | - | - | - |
| Hull and East Riding Charitable Trust | 3,500 | - | 3,500 | - | - | - |
| Joseph and Annie Cattle Trust | 2,000 | - | 2,000 | - | - | - |
| Joseph Boaz Charity | 330 | - | 550 | - | - | - |
| The Marshall and Viggars Charitable Trust | 550 | - | 330 | - | - | - |
| Sir James Reckitt Charity | 1,800 | - | 1,800 | - | - | - |
| Tesco Bags of Help | - | - | - | - | - | - |
| Youth Music | - | - | - | - | 1,000 | 1,000 |
| Total Grants | 22,180 | 87,240 | 109,420 | - | 29,796 | 29,796 |
| Donations | 14,730 | - | 14,730 | 17,307 | 53,338 | 53,338 |
| Gift Aid | 2,748 | - | 2,748 | - | - | 17,307 |
| | 39,658 | 87,240 | 126,898 | 17,307 | 53,338 | 70,645 |

**Notes to the Financial Statements
For the year ended 31 July 2020****Income from Charitable Activities**

| | 2020 Unrestricted Funds £ | 2020 Restricted Funds £ | 2020 Total Funds £ | 2019 Unrestricted Funds £ | 2019 Restricted Funds £ | 2019 Total Funds £ |
|-----------------------------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| Members Subs | 732 | - | 732 | 734 | - | 734 |
| Box Office/Performance Fees | - | - | - | 6,764 | - | 6,764 |
| Workshops | 40,034 | 1,843 | 41,877 | 51,975 | 1,652 | 53,627 |
| Refreshments | 676 | - | 676 | 860 | 63 | 923 |
| Transport | 697 | - | 697 | 1,149 | - | 1,149 |
| Training | - | - | - | - | - | - |
| Trip Contributions | 104 | - | 104 | 107 | - | 107 |
| Room Hire/Venue | 4,278 | - | 4,278 | 875 | - | 875 |
| | 46,521 | 1,843 | 48,364 | 62,464 | 1,715 | 64,179 |

**Income from other trading
activities**

| | | | | | | |
|-------------|-------|-----|-------|--------|-----|--------|
| Fundraising | 5,804 | 317 | 6,121 | 11,543 | 377 | 11,920 |
|-------------|-------|-----|-------|--------|-----|--------|

Investment Income

| | | | | | | |
|------------------------------|----|---|----|----|---|----|
| Current and Deposit Accounts | 73 | - | 73 | 40 | - | 40 |
|------------------------------|----|---|----|----|---|----|

**Notes to the Financial Statements
For the year ended 31 July 2020****4 Expenditure**

| | 2020 Unrestricted Funds £ | 2020 Restricted Funds £ | 2020 Total Funds £ | 2019 Unrestricted Funds £ | 2019 Restricted Funds £ | 2019 Total Funds £ |
|-------------------------------------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| Charitable Activities | | | | | | |
| Staffing Costs | 44,892 | 33,902 | 78,794 | 64,486 | 29,654 | 94,140 |
| Volunteer and Staff Travel Expenses | 166 | 36 | 202 | 516 | 77 | 593 |
| Marketing | 103 | 180 | 283 | 897 | 769 | 1,666 |
| Premises/Venue Hire | 10,893 | 5,495 | 16,388 | 13,065 | 6,550 | 19,615 |
| Business Rates | 300 | - | 300 | 73 | - | 73 |
| Utilities | 2,339 | - | 2,339 | 4,632 | - | 4,632 |
| Transport/Beneficiary Travel | 1,360 | 132 | 1,492 | 2,166 | 250 | 2,416 |
| Costumes/Materials | 764 | 81 | 845 | 1,816 | 709 | 2,525 |
| Small Equipment | - | - | - | - | - | - |
| Cleaning, Repairs and Renewals | 2,211 | - | 2,211 | 4,330 | - | 4,330 |
| Office Costs | 1,937 | 371 | 2,308 | 2,980 | 316 | 3,296 |
| Trips | 115 | - | 115 | - | 223 | 223 |
| Catering/Refreshments | 491 | - | 491 | 1,038 | - | 1,038 |
| Accountancy | 981 | - | 981 | 809 | - | 809 |
| Consultancy | - | 2,000 | 2,000 | - | - | - |
| DBS Checks | - | - | - | 150 | - | 150 |
| Bank Charges | 59 | - | 59 | 60 | - | 60 |
| Depreciation | 613 | 4,170 | 4,783 | 2,016 | 4,734 | 6,750 |
| | 67,224 | 46,367 | 113,591 | 99,034 | 43,282 | 142,316 |

**Notes to the Financial Statements
For the year ended 31 July 2020****4 Expenditure (continued)**

| | 2020 Unrestricted Funds £ | 2020 Restricted Funds £ | 2020 Total Funds £ | 2019 Unrestricted Funds £ | 2019 Restricted Funds £ | 2019 Total Funds £ |
|----------------------------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| Cost of Fundraising | | | | | | |
| Goods for resale | 145 | - | 145 | 299 | - | 299 |
| General Fundraising | - | - | - | 280 | - | 280 |
| | 145 | - | 145 | 579 | - | 579 |

5. Taxation

As a charity the company is exempt from Corporation Tax.

Notes to the Financial Statements
For the year ended 31 July 2020

6. Staffing costs

| | Total 2020 £ | Total 2019 £ |
|---------------------------------------------|--------------------|--------------------|
| Wages and salaries (inc e'ers NI & Pension) | 42,098 | 44,030 |
| Self-employed contractors* | 36,696 | 50,110 |
| | <u>78,794</u> | <u>94,140</u> |

*These represent people contracted on a self-employed basis and includes Artists, Workshop Leaders, Administration, Project Management, Support Workers/Care Assistants.

Average number of paid employees on the payroll (headcount)

| 2020 | 2019 |
|------|------|
| 6 | 5 |

There are no higher paid staff.

7. Operating surplus

The operating surplus is arrived at after charging:

| | Total 2020 £ | Total 2019 £ |
|------------------------------------|--------------------|--------------------|
| Depreciation – Owned Assets | 4,783 | 6,750 |
| Directors Emoluments | - | 6,883 |
| Independent Examiners Fees (ERVAS) | 981 | 809 |
| | <u>5,764</u> | <u>14,442</u> |

Notes to the Financial Statements For the year ended 31 July 2020

8. Tangible Fixed Assets

| | IT Equipment | Sundry Equipment | Fixtures and Fittings | Total |
|-----------------------|-----------------|---------------------|-----------------------------|--------|
| | £ | £ | £ | £ |
| Cost | | | | |
| At 01 August 2019 | 15,198 | 24,624 | 9,442 | 49,264 |
| Additions | 369 | 225 | - | 594 |
| Disposals | - | - | - | - |
| At 31 July 2020 | 15,567 | 24,849 | 9,442 | 49,858 |
| Depreciation | | | | |
| At 01 August 2019 | 14,657 | 16,284 | 8,512 | 39,453 |
| Charge for the year | 513 | 3,340 | 930 | 4,783 |
| On Disposals | - | - | - | - |
| At 31 July 2020 | 15,170 | 19,624 | 9,442 | 44,236 |
| Net Book Value | | | | |
| At 31 July 2020 | 397 | 5,225 | - | 5,622 |
| At 31 July 2019 | 541 | 8,340 | 930 | 9,811 |

9. Debtors

| | Total 2020 £ | Total 2019 £ |
|--------------------------------|--------------------|--------------------|
| Trade Debtors | - | 73 |
| Other Debtors | - | - |
| Prepayments and Accrued Income | - | 1,995 |
| | - | 2,463 |

10. Liabilities

Creditors: Amounts falling due within one year

| | Total 2020 £ | Total 2019 £ |
|------------------------------------|--------------------|--------------------|
| Trade Creditors | - | - |
| Taxes, Social Security and Pension | 354 | 261 |
| Accruals and Deferred Income | 981 | 809 |
| | 1,335 | 1,070 |

**Notes to the Financial Statements
for the year ended 31 July 2020**

11. Fund Balances

| | Designated Funds £ | Unrestricted Funds £ | Restricted Funds £ | Total £ |
|-----------------------------------|--------------------------|----------------------------|--------------------------|------------|
| Balance at 01/08/19 | - | 14,521 | 39,749 | 54,270 |
| Movement in funds for the year | - | 24,687 | 43,033 | 67,720 |
| Balance at 31/07/20 | - | 39,208 | 82,782 | 121,990 |

Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total £ |
|-------------------------|----------------------------|--------------------------|------------|
| Tangible Fixed Assets | 730 | 4,892 | 5,622 |
| Current Assets | 39,813 | 77,890 | 117,703 |
| Current Liabilities | (1,335) | - | (1,335) |
| Non-Current Liabilities | - | - | - |
| | 39,208 | 82,782 | 121,990 |

**Notes to the Financial Statements
for the year ended 31 July 2020**

12. Accumulated funds (continued)

Restricted funds

Movement in Resources

| | Fund Balance at 01/08/19 | Incoming | Outgoing | Transfers | Fund Balance at 31/07/20 | Fixed Assets | Net Current Assets at 31/07/20* |
|-------------------------------------------------------------|-----------------------------------|----------|----------|-----------|-----------------------------------|-----------------|---------------------------------------------|
| Youth: | | | | | | | |
| <i>BBC Children in Need</i> | 8,895 | 14,621 | (8,811) | - | 14,705 | - | 14,705 |
| <i>ERYC PAG 2019</i> | 1,998 | 132 | (2,130) | - | - | - | - |
| <i>Youth Music (2)</i> | 20,457 | 995 | (9,754) | - | 11,698 | (46) | 11,652 |
| <i>Goole Youth Action</i> | - | 450 | - | - | 450 | - | 450 |
| <i>National Lottery Community Fund Creative Transitions</i> | - | 29,507 | (3,083) | - | 26,424 | (415) | 26,009 |
| Other restricted funds: | | | | | | | |
| <i>HERCT</i> | 930 | - | (930) | - | - | - | - |
| <i>Coronavirus Job Retention Scheme</i> | - | 9,137 | (9,137) | - | - | - | - |
| <i>Goole Fields Wind Farm (1)</i> | 506 | - | (506) | - | - | - | - |
| <i>Goole Fields Wind Farm (2)</i> | 241 | - | (241) | - | - | - | - |
| <i>Goole Fields Wind Farm (3)*</i> | 6,722 | - | (2,291) | - | 4,431 | (4,431) | - |
| <i>Goole Fields Wind Farm (4)</i> | - | 10,000 | - | - | 10,000 | - | 10,000 |
| <i>Goole Fields Wind Farm (5) - Covid</i> | - | 2,500 | - | - | 2,500 | - | 2,500 |
| <i>ERYC Arts Grant</i> | - | 2,567 | (2,487) | - | 80 | - | 80 |
| <i>Hey Smile I am Arts Council England</i> | - | 6,000 | (1,246) | - | 4,754 | - | 4,754 |
| | - | 13,491 | (5,751) | - | 7,740 | - | 7,740 |
| | 39,749 | 89,400 | (46,367) | - | 82,782 | (4,892) | 77,890 |

*Non-Monetary Funds - Fixed assets still to depreciate

Notes to the Financial Statements for the year ended 31 July 2020

12. Accumulated funds (continued)

A brief description of the Restricted Funds is given below:

Youth:

BBC Children in Need: Restricted funding for the running of Castaway Youth Theatre to enable young people 8 – 18 years with a learning or other disability to devise and perform music and drama, make friends, build confidence and leadership skills. Completion of the second year (April 2020) of a 3 year grant. In April the grant was amended for COVID-19 to pause the project and re-commence Year 3 in Sept 2020 and to use a Year 2 underspend £1555 towards keeping the co-ordinator (50%) to run online youth activities and support young people and their families from April to end August.

In addition match funding of £716 was received from Workshop Contributions, refreshment contributions and fundraising.

Year 3 grant payment of £13905 was received to continue to build on the previous years. This project is due to re-start in October 2020.

East Riding of Yorkshire Council Positive Activities Grant (PAG) 2019: Restricted funding to provide a summer holiday music project open to any young people aged 10 – 18 (or 25 with SEND) and transport for the group to 'Let's Rock' at Bridlington Spa in January 2020.

Youth Music: Restricted funding for Years 1 and 2 of a project extended to end May 2021. In June the grant was amended for COVID-19 to pause the project and recommence Year 2 in September 2020. The Castaway Young Musicians Sloop Group project enables young people aged 10-25 with learning or other disability to learn instruments, sing and play together, make and record their own music, have fun and make friends in an accessible music centre.

In addition match funding of £974 was received from Workshop Contributions.

Goole Youth Action: Castaway Youth Members and their families to participate in a day of drama, games and family challenges in West Park Goole in August 2020. (£450)

National Lottery Community Fund Reaching Communities 2020, Creative Transitions: Restricted funding for a five year project developing arts opportunities for young people with disabilities aged 16 – 25 at Castaway and through outreach from May 2020. The funding covers a Project Co-ordinator post 0.6 and starter activities across a 360° area around Goole.

In addition, we received an uplift to this funding due to Covid 19, this was made available by the National Lottery Community Fund as we were already in receipt of a grant. This will support and provide additional online activities, research which will feed into the main programme, along with core costs to support the initiative.

**Notes to the Financial Statements
for the year ended 31 July 2020****12. Accumulated funds (continued)****Other Restricted Funds:**

Hull and East Riding Charitable Trust (HERCT): Restricted funding for improvements/equipment at Estcourt Street, Castaway's base. The balance on this fund related to fixed assets still to depreciate.

Coronavirus Job Retention Scheme: Restricted funding from HMRC to pay for staff members that were furloughed due to the Coronavirus pandemic.

Arts Council England: Restricted funding for a 6 month project providing professional development led by producer Ben Pugh for Castaway's creative leaders towards a building an organisational creative strategy, and for a supporting practical project bringing visiting artists to work with the cast of Castaway's main company production of David Copperfield. This project has been extended due to the Covid 19 crisis.

Goole Fields Wind Farm Community Fund (1): Restricted funding to improve access and facilities at our new premises, including a dropped kerb. The project also develops an integrated team of disabled and non-disabled volunteers to support extended community use of the building. The balance on this fund related to fixed assets still to depreciate.

Goole Fields Wind Farm Community Fund (2): Restricted Funding towards developing Castaway Creative – two groups for people with complex disabilities and high support needs to make and perform, music, drama, film and dance and enjoy a friendly lunchtime for recreational, social and health benefits. The balance on this fund related to fixed assets still to depreciate.

Goole Fields Wind Farm Community Fund (3): restricted funding for the installation of a roof projector and stage lighting in Castaway's main studio space in Estcourt Street, for the benefit of all participants and the wider community.

Goole Fields Wind Farm (4): Restricted funding covering 1 year of developing Sing as an open community choir, with the addition of an optional half day rehearsal to join the chorus in Castaway's main show. Together these offer a weekly day project 'Sing For Your Life'. The project will start in Sept 2020.

This also includes *Quick Fix Covid 19* funds – Contribution to part time administrator 0.6 redeployed due to change in needs of member communication, co-ordination of online activities and engaging with members, families in residential settings so our provision could be adapted accordingly. (£2500)

Hey Smiles I AM Fund Covid 19 Support (Audrey Mosey Committee) – Supporting an inspiring programme of virtual creative sessions (singing, acting, film, drumming, technology), along with help towards core staffing costs to improve resilience for the future months.

**Notes to the Financial Statements
for the year ended 31 July 2020****12. Accumulated funds (continued)**

ERYC Arts Development – Restricted funding £2500 for Summer Film and Light Festival July 2020 run a programme of 3 public film events in Castaway's Estcourt Street venue, May to July 2020 (Director Forum, Made by Castaway, Made in Yorkshire), and one workshop 'Meet the Director' increasing our arts offer to the local community. This festival moved to online due to Covid 19.

13. Contingent liabilities

There were no contingent liabilities.

14. Directors remuneration

No remuneration directly out of the funds of the Company was paid or payable for the year to any Director.

There was no reimbursement of travel expenses made to Directors in respect of the year.

All travel expenses paid to employees, volunteers and Directors are in line with approved mileage rates set by HMRC.

15. Related Party Transactions

During the year the Company had the following related party transactions with its Directors and organisations/individuals known to be connected with them.

Unrestricted donations totalling £1,020 have been received from 1 Director.

Directors are also entitled to purchase goods and services from the Charity on the same terms as other beneficiaries of the Charity.

16. Other recognised gains and losses

There were no other recognised gains or losses.

17. Going Concern

The Directors consider the charitable company to be a going concern for a period of at least 12 months beyond the date of the Independent Examiners Report.