

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 2021

Phoenix Accountancy and Business Consultancy Limited

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For the year ended 31 July 2021**

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Company Information
For the year ended 31 July 2021

**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
Joshua Coulthard

COMPANY SECRETARY

Ms Diane Taylor

REGISTERED OFFICE

Castaway-Google 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-Goole Limited**

I report on the accounts of Castaway-Goole Limited for the year ended 31 July 2021, which are set out on pages 13 to 33.

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] 12 JANUARY 2022

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 July 2021**

The trustees present their report with the financial statements of the company for the year ended 31 July 2021.

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
Mr Joshua Coulthard

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 2021**

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
Chartered Management Accountant, Director of:
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-Goole 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 2021**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 2021**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 2020 - 2021

The Castaway-Google Limited board of trustees is satisfied that in our thirteenth year of operation as a Limited Company, 2020-2021:

- 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:

By the start of the Castaway year in August 2020 the organisation had adapted and learned fast from the first four months of COVID -19 pandemic lockdowns requiring all activities to be delivered online. We had re-opened our office in the building and re-instated Paula Rylatt (Administrator) from furlough, with the responsibility for maintaining contact with members whether attending online or not. This was achieved year-long throughout 20-21 and greatly appreciated by members and their families and carers. Katie Harriman was appointed Creative Lead with the brief to co-ordinate the team of Creative Associates through the anticipated transition from delivering work online to being back into the building face to face.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 July 2021**Review of Activities 2020 – 2021 (continued)

COVID safety protocols and equipment were set up, with financial help from ARCO. Youth groups returned to Estcourt Street for a brief period Sept–Oct 2020 and work with Stone Hill School, based on their 'bubbles' took place. Apart from this, the year 2020-21 was characterised by all groups carrying out their creative activity and learning online throughout. Leaders, members, households and Castaway staff were challenged by negotiating a steep learning curve in carrying out sustained creative work in this mode.

The achievements were extraordinary, as evidenced in a catalogue of videos, many recorded at distance by members in their homes and then edited together. Some members were unable to cope with online screens and Zoom and for these contact was by phone or doorstep but unfortunately less frequent.

In summary, the different projects and achievements during the year were:

- Creative associates, volunteers, staff, members and their families and carers working together to maintain delivery of Castaway activities, courses and performing group rehearsals 6 days a week through a 36 week year, mostly online via Zoom, continuing to support members socially, including through a new online Art Club, and making and showcasing new work.
- Maintaining, revising and monitoring our Health and Safety and Safeguarding policies and protocols, reviewing monthly to align with government and Castaway requirements including online good practice and cleaning and equipping the building for office and limited face to face work.
- Continuing Castaway's partnership with the Workers Educational Association (WEA) to deliver online day courses in Dance, Film and Music throughout the year despite severe constraints and some loss of group membership while WEA adapted their online learning environment to meet the needs of students with learning disabilities.
- Castaway Sing Community Choir rehearsing online weekly through the year, supported by community volunteers, cares and family members, arranging, recording and producing three lockdown video song recordings that gained an online audience of more than 13,000 views via social media, website and Youtube for Christmas, Easter and CMT's summer workshops.
- Maintaining Castaway Music Theatre's main company online, devising creatively to explore the Zoom medium with lighting, sound and film and creating a major multimedia film 'Looking Up' with a linked schools workshop programme, taken live to Riverside School and online to Northcott at The Warren in Hull and shared widely in the Film Festival and after, replacing the annual Castaway theatre production.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 July 2021**Review of Activities 2020 – 2021 (continued)

- Continuing to run Saturday music and youth theatre groups weekly face to face or online, learning new skills of recording and editing, including Sloop's lockdown song videoed for an online streamed performance in March for the annual Let's Rock event, achieving growing recruitment for the Youth Theatre and a full set of Discover Arts Awards for its members, and linking to Junction's part in the national Song for Us project, with a Castaway song on the Map.
- Successfully returning to the building in July to start a summer of weekly youth music workshops and 2 and 3 day theatre projects bringing young people ages 8 – 25 together including those unable to join online.
- Completing the first full year of Creative Transitions, delivering core arts workshops in Goole and setting up the first outreach work to be delivered in Beverley for rural East Riding young adults 16 – 25 increasing their opportunities for arts education, work experience and recreation.
- Running Castaway's fourth Film Festival, for the second year online, with a new emphasis on screening the work of young film makers, alongside Castaway films and entries from a wide area, the three main events being: 'Youth in Yorkshire', 'Made in Yorkshire', an awards night and forum with professional film makers.
- Sustaining professional development opportunities for all creative associates, making use of online opportunities, including safeguarding training, increasing our team of Trinity Arts Awards advisers and levels offered, including Gold from 21-22 on, and regular meetings for the creative team.
- Re-designing the Castaway website and implementing a new plan and role for maintaining the website and social media more effectively to communicate and market the organisation's opportunities.

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.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 July 2021****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.

Plans for Future Periods

- Review and re-shape Castaway management team and processes across all staff roles better to serve the current needs and development of the organisation
- Strengthen the Board of Trustees with a recruitment drive, and build on the current skill set
- Prioritise managing the post-lockdowns return to face to face working for all youth and adult groups, reviewing COVID-safety measures regularly and maintaining the Estcourt Street building and protocols accordingly
- Renew support and coordination of the volunteer workforce and undertake a sustained recruitment initiative to bring new volunteers and increase diversity
- Take forward the Academy programme of daytime courses, including targeted recruitment of new students, especially under 25s, and restoring external links and performance / exhibition of students' work
- Stage the return to performance for Castaway's main theatre company and Castaway Sing community choir, drawing on experience of blended working, film / live and online performance as required by the COVID situation
- Continue to develop and integrate Castaway's youth provision in Goole and through outreach across grant funded projects for Creative Transitions (16 – 25s), regional Music Transitions (14 – 25s) and Youth Theatre (8 – 18s) with grants from National Lottery, Youth Music and BBC Children in Need respectively.
- Continue to improve communications and marketing, to develop the website, and to build on newly reorganised social media and our increased experience of online ways of working and platforming
- Maintain support for professional development opportunities for creative associates across all groups and activities

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 July 2021****Plans for Future Periods (Continued)**

- Build on the fundraising already in place, along with promotion of the Friends of Castaway scheme. Look to find sponsors who may support financially or through the giving of time and expertise
- Continue to seek grant and other sources of funding for core and revenue costs in face of reduced member contributions and scope for fundraising events.
- To work generally in accordance with PQASSO standards across the organisation

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.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 July 2021****Statement of Director's responsibilities (continued)**

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.

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 12/1/22

**Income and Expenditure Account
For the year ended 31 July 2021**

	Notes	2021 £	2020 £
INCOME		161,772	181,383
EXPENDITURE		(142,782)	(113,736)
OPERATING (DEFICIT)/SURPLUS		<u>18,990</u>	<u>67,647</u>
INVESTMENT INCOME	3	12	73
BAD DEBTS WRITTEN OFF		-	-
SURPLUS/(DEFICIT) FOR THE YEAR	7	<u>19,002</u>	<u>67,720</u>
RESERVES BROUGHT FORWARD		121,990	54,270
RESERVES CARRIED FORWARD		<u>140,992</u>	<u>121,990</u>

Total income of £161,772 (2020: £181,383) comprises £60,371 (2020: £91,983) for unrestricted funds and £101,401 (2020: £89,400) for restricted funds. A detailed analysis of income by source is provided in the statement of financial activities.

The surplus for the year of £19,002 (2020: £67,720) comprises a surplus of £11,487 (2020: £24,687) for unrestricted funds and a surplus of £7,515 (2020: £43,033) 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 33 form part of these financial statements.

**Statement of Financial Activities
For the year ended 31 July 2021**

	Notes	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Income							
Donations, Legacies and Grants	3	27,793	98,854	126,647	39,658	87,240	126,898
Income from Charitable Activities	3	31,819	2,106	33,925	46,521	1,843	48,364
Income from other trading activities	3	759	441	1,200	5,804	317	6,121
Investment Income	3	12	-	12	73	-	73
Total Income		60,383	101,401	161,784	92,056	89,400	181,456
Expenditure							
Expenditure on Charitable Activities	4	(48,896)	(93,886)	(142,782)	(67,224)	(46,367)	(113,591)
Expenditure on raising funds	4	-	-	-	(145)	-	(145)
Total Expenditure		(48,896)	(93,886)	(142,782)	(67,369)	(46,367)	(113,736)
Net Incoming Resources before other recognised Gains and Losses		11,487	7,515	19,002	24,687	43,033	67,720
Bad Debts Written off		-	-	-	-	-	-
Net Movement in Funds		11,487	7,515	19,002	24,687	43,033	67,720
Funds brought forward		39,208	82,782	121,990	14,521	39,749	54,270
Funds carried forward		50,695	90,297	140,992	39,208	82,782	121,990

The notes on pages 19 to 33 form part of these financial statements.

Balance Sheet
As at 31 July 2021

		2021	2021	2021	2020	2020	2020
Note		Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
	Fixed assets						
	Tangible assets						
8		1,082	4,076	5,158	730	4,892	5,622
	Current assets						
	Debtors	-	-	-	-	-	-
9	Cash at bank and in hand	52,408	86,221	138,629	39,813	77,890	117,703
	Total current assets	52,408	86,221	138,629	39,813	77,890	117,703
	Creditors: amounts falling due within one year	(2,795)	-	(2,795)	(1,335)	-	(1,335)
10	Net current assets/(liabilities)	49,613	-	135,834	38,478	77,890	116,368
	Total assets less current liabilities	50,695	86,221	140,992	39,208	82,782	121,990
	Creditors: amounts falling due after one year	-	-	-	-	-	-
	Net Assets	50,695	90,297	140,992	39,208	82,782	121,990
	Funds of the Charity						
12	Unrestricted funds	50,695	-	50,695	39,208	-	39,208
12	Restricted funds	-	90,297	90,297	-	82,782	82,782
	Total funds	50,695	90,297	140,992	39,208	82,782	121,990

Balance Sheet (continued)
As at 31 July 2021

- 1) For the year ended 31 July 2021 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 12/1/22 (date)
and signed on their behalf by



Linda Thornton, Chairperson

The notes on page 19 to 33 form part of these financial statements.

Statement of Cash Flows
For the year ending 31 July 2021

	Notes	2021 £	2020 £
Net Movement in Funds		19,002	67,720
Add back depreciation charge	8	4,237	4,783
Deduct interest income shown in investing activities	3	(12)	(73)
Decrease/(increase) in debtors	9	-	2,068
Increase/(decrease) in creditors	10	1,462	265
Net cash used in operating activities		24,689	74,763
Cash flows from investing activities			
Interest income	3	12	73
Purchase of tangible fixed assets	8	(3,775)	(594)
Cash provided by (used in) investing activities		(3,763)	(521)
Cash flows from financing activities			
Repayment of borrowing		-	-
Cash used in financing activities		-	-
Increase/(decrease) in cash and cash equivalents		20,926	74,242
Cash and cash equivalents at the start of the year		117,703	43,461
Total cash and cash equivalents at the end of the year		138,629	117,703

The notes on page 19 to 33 form part of these financial statements.

**Notes to the accounts
For the year ended 31 July 2021****1. Accounting policies****1.1. Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 2021****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 2021****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

- 3.** 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 2021****3. Income**

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Donations, Legacies and Grants:						
<i>Grants:</i>						
Anna Maria Charitable Trust	-	9,713	9,713	-	-	-
Arco	-	-	-	4,000	-	4,000
Arts Council England	-	-	-	-	13,491	13,491
BBC Children in Need	-	-	-	-	13,905	13,905
Charles & Elsie Sykes Trust	-	3,000	3,000	-	-	-
HMRC Coronavirus Job Retention Scheme	-	5,281	5,281	-	9,137	9,137
National Lottery Community Fund - Creative Transitions	-	31,624	31,624	-	29,507	29,507
ERYC – Arts Grant	-	2,870	2,870	-	2,250	2,250
ERYC – DfE Holiday Activities and Food (HAF)	-	1,285	1,285	-	-	-
ERYC – Positive Activities Grant (PAG)	-	2,000	2,000	-	-	-
ERYC – Retail, Hospitality and Leisure (RHL) Grant	17,431	-	17,431	10,000	-	10,000
Goole Wind Farm	-	10,000	10,000	-	12,500	12,500
Goole Youth Action	-	-	-	-	450	450
Hey Smile I am Fund	-	-	-	-	6,000	6,000
Hook & Goole Charity	-	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
<i>Grants c/f</i>	17,431	71,773	89,204	20,380	87,240	107,620

**Notes to the Financial Statements
For the year ended 31 July 2021****3. Income (Continued)**

<i>Grants b/f</i>									
Sir James Reckitt Charity	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £			
Youth Music	17,431	71,773	89,204	20,380	87,240	107,620			
	-	-	-	1,800	-	1,800			
	-	27,081	27,081	-	-	-			
Total Grants	17,431	98,854	116,285	22,180	87,240	109,420			
Donations	10,362	-	10,362	14,730	-	14,730			
Gift Aid	-	-	-	2,748	-	2,748			
Total Donations, Legacies and Grants	27,793	98,854	126,647	39,658	87,240	126,898			
Income from Charitable Activities:									
Members Subs	744	-	744	732	-	732			
Box Office/Performance Fees	-	-	-	-	-	-			
Workshops	30,425	2,106	32,531	40,034	1,843	41,877			
Refreshments	650	-	650	676	-	676			
Transport	-	-	-	697	-	697			
Training	-	-	-	-	-	-			
Trip Contributions	-	-	-	104	-	104			
Room Hire/Venue	-	-	-	4,278	-	4,278			
Total Income from Charitable Activities	31,819	2,106	33,925	46,521	1,843	48,364			
Income from Other Trading Activities:									
Fundraising	759	441	1,200	5,804	317	6,121			
Total Income from Other Trading Activities	759	441	1,200	5,804	317	6,121			

**Notes to the Financial Statements
For the year ended 31 July 2021****3. Income (Continued)**

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Investment Income:						
Current and Deposit Accounts	12	-	12	73	-	73
Total Investment Income	12	-	12	73	-	73

4. Expenditure

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Charitable Activities:						
Staffing Costs	28,563	81,087	109,650	44,892	33,902	78,794
Volunteer and Staff Travel Expenses	-	30	30	166	36	202
Marketing and Website	3,633	1,392	5,025	103	180	283
Premises/Venue Hire	8,340	6,700	15,040	10,893	5,495	16,388
Business Rates	137	-	137	300	-	300
Utilities	1,920	-	1,920	2,339	-	2,339
Transport/Beneficiary Travel	-	-	-	1,360	132	1,492
Costumes/Materials	-	128	128	764	81	845
Small Equipment	167	549	716	-	-	-
Charitable Activities Expenditure c/f	42,760	89,886	132,646	60,817	39,826	100,643

Notes to the Financial Statements For the year ended 31 July 2021

4. Expenditure (Continued)

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
<i>Charitable Activities Expenditure c/f</i>						
Cleaning, Repairs and Renewals	42,760	89,886	132,646	60,817	39,826	100,643
Office Costs	2,059	292	2,351	2,211	-	2,211
Trips	1,298	375	1,673	1,937	371	2,308
Catering/Refreshments	-	-	-	115	-	115
Accountancy	9	-	9	491	-	491
Consultancy	885	-	885	981	-	981
Bank Charges	900	-	900	-	2,000	2,000
Depreciation	81	-	81	59	-	59
	904	3,333	4,237	613	4,170	4,783
Total Charitable Activities Expenditure	48,896	93,886	142,782	67,224	46,367	113,591
Cost of Fundraising:						
Goods for resale	-	-	-	145	-	145
General Fundraising	-	-	-	-	-	-
Total Costs of Fundraising	-	-	-	145	-	145

5. Taxation

As a charity the company is exempt from Corporation Tax.

Notes to the Financial Statements
For the year ended 31 July 2021**6. Staffing costs**

	Total 2021 £	Total 2020 £
Wages and salaries (inc e'ers NI & Pension)	60,596	42,098
Self-employed contractors*	49,054	36,696
	109,650	78,794

*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)

	2021	2020
	6	6

There are no higher paid staff.

7. Operating surplus

The operating surplus is arrived at after charging:

	Total 2021 £	Total 2020 £
Depreciation – Owned Assets	4,237	4,783
Directors Emoluments	-	-
Independent Examiners Fees (ERVAS)	885	981
	5,122	5,764

Notes to the Financial Statements For the year ended 31 July 2021

8. Tangible Fixed Assets

	IT Equipment	Sundry Equipment	Fixtures and Fittings	Total
	£	£	£	£
Cost				
At 01 August 2020	15,567	24,849	9,442	49,858
Additions	2,519	1,254	-	3,773
Disposals	-	-	-	-
At 31 July 2021	18,086	26,103	9,442	53,631
Depreciation				
At 01 August 2020	15,170	19,624	9,442	44,236
Charge for the year	1,113	3,124	-	4,237
On Disposals	-	-	-	-
At 31 July 2021	16,283	22,748	9,442	48,473
Net Book Value				
At 31 July 2021	1,803	3,355	-	5,158
At 31 July 2020	397	5,225	-	5,622

9. Debtors

	Total 2021 £	Total 2020 £
Trade Debtors	-	-
Other Debtors	-	-
Prepayments and Accrued Income	-	-
	-	-

10. Liabilities

Creditors: Amounts falling due within one year

	Total 2021 £	Total 2020 £
Trade Creditors	-	-
Taxes, Social Security and Pension	1,911	354
Accruals and Deferred Income	884	981
	2,795	1,335

**Notes to the Financial Statements
for the year ended 31 July 2021**

11. Fund Balances

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total £
Balance at 01/08/20	-	39,208	82,782	121,990
Movement in funds for the year	-	11,487	7,515	19,002
Balance at 31/07/21	-	50,695	90,297	140,992

Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible Fixed Assets	1,080	4,078	5,158
Current Assets	52,410	86,219	138,629
Current Liabilities	(2,795)	-	(2,795)
Non-Current Liabilities	-	-	-
	50,695	90,297	140,992

**Notes to the Financial Statements
for the year ended 31 July 2021**

12. Accumulated funds (continued)

Restricted funds

Movement in Resources

	Fund Balance at 01/08/20	Incoming	Outgoing	Transfers	Fund Balance at 31/07/21	Fixed Assets at 31/07/21	Net Current Assets at 31/07/21
Youth:							
<i>BBC Children in Need</i>	14,705	1,392	(8,672)	-	7,425	-	7,425
<i>ERYC PAG 2019</i>	-	2,000	(45)	-	1,955	-	1,955
<i>Youth Music (2)</i>	11,652	633	(9,555)	-	2,730	-	2,730
<i>Youth Music (2) *</i>	46	-	(23)	-	23	(23)	-
<i>Goole Youth Action</i>	450	-	(450)	-	-	-	-
<i>Youth Music 2021</i>	-	27,162	(45)	-	27,117	-	27,117
<i>National Lottery Community Fund Creative Transitions</i>	26,424	31,624	(34,429)	-	23,619	(236)	23,383
Other restricted funds:							
<i>Anna Maria</i>	-	9,713	(252)	-	9,461	-	9,461
<i>Charlie & Elsie Sykes</i>	-	3,000	(3,000)	-	-	-	-
<i>Coronavirus Job Retention Scheme</i>	-	5,281	(5,281)	-	-	-	-
<i>ER HAF</i>	-	1,285	(539)	-	746	-	746
<i>Goole Fields Wind Farm (3)*</i>	4,431	-	(2,291)	-	2,140	(2,140)	-
<i>Goole Fields Wind Farm (4)</i>	10,000	10,000	(13,083)	-	6,917	-	6,917
<i>Goole Fields Wind Farm (5) - Covid</i>	2,500	-	(2,500)	-	-	-	-
<i>ERYC Arts Grant</i>	80	3,311	(2,415)	-	976	-	976
<i>Hey Smile I am</i>	4,754	-	(4,754)	-	-	-	-
<i>Hook & Goole Arts Council England</i>	-	6,000	(1,434)	-	4,566	(1,679)	2,887
	7,740	-	(5,118)	-	2,622	-	2,622
	82,782	101,401	(93,886)	-	90,297	(4,078)	86,219

*Non-Monetary Funds - Fixed assets still to depreciate

**Notes to the Financial Statements
for the year ended 31 July 2021****12. Accumulated funds (continued)**

A brief description of the Restricted Funds are 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 third and final year of a 3-year grant in April 2021, with an extension to 30 October 2021 to use the underspend accumulated during COVID with online only activities during lockdowns and the Project Coordinator on 50% pay and reduced hours accordingly. The group resumed face to face in September 2020 with the coordinator on full pay again and delivered a mixed online and face to face full 32 week programme to support young people and their families, finishing the year with a 2 day summer holiday project in the building. In addition match funding of £1328.89 was received from Workshop Contributions.

Goole Youth Action: Castaway Youth Theatre group also benefited from £200 restricted funding for a fun day for 8 – 18 year olds in West Park in Goole on 22 August 2020.

East Riding Positive Activities Grant 2021. Restricted funding for summer holiday young people's weekly drama and music sessions, which began the last two weeks of July. 'Summer Saturdays' gave a much needed opportunity for young people to meet face to face again, regain confidence and have fun, countering anxiety.

East Riding Holiday Activities and Food Grant. Restricted funding for activities and lunches for young people on free school meals during Easter 2021. The projects were set up last minute nationally and failed to recruit eligible people.

National Lottery Community Fund Reaching Communities 2020: 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. A weekly core group ran face to face and online. Additional *COVID Uplift funding* supported online Arts Award leader training and additional sessions for young people.

**Notes to the Financial Statements
for the year ended 31 July 2021****12. Accumulated funds (continued)**

Youth Music: Restricted funding for Year 2 of Castaway Young Musicians Sloop Group project until February 2021, extended to end May 2021 due to underspend from missed sessions. Sloop Group 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. A full year of weekly sessions was delivered face 2 face (Sept – Oct) and online including a composition performed in Let's Rock online in March 2021. In addition match funding of £633 was received from Workshop Contributions.

Youth Music 2021-24 (Fund B): Restricted funding for Music Transitions, a regional project, funded for 3 years to continue a young musicians group at Castaway (Sloop), to run a second young musicians group at an outreach location – both groups for 32 weeks per project year May to April, and provide termly training days for music leaders across the Yorks & Humber region. Castaway Sloop group began in June 2021 with the first outreach in Beverley beginning Autumn 2021.

Other Restricted Funds:

Anna Maria Charitable Trust: Restricted funding over 3 years towards developing a weekly project, Castaway Creative, combining two existing groups into a day project including social lunchtime – for adults with severe and complex disabilities and older / more vulnerable adults with a range of learning disabilities. In COVID19 response the Trust has given an option of using the grant towards core costs until the project resumes face to face.

Arts Council England: Restricted funding for a 6 month project 'Castaway Copperfield' 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. A revised continuation of this project was approved by ACE and ran mainly online from March to July 2021, creating a film for schools workshops to replace the performances originally planned. 'Looking Up' workshops including the film and audience participation were held in July at Riverside Special School and via Zoom with Northcott School 6th form at the Warren in Hull

Charles and Elsie Sykes Trust: Restricted funding to support the quality of Castaway's musical and artistic work with adults with severe and complex disabilities. The grant contributed towards funding a weekly high support online music group 'Drumming' and 'keep in touch' videos of music, dance and messages, created and distributed to residential care settings for members during lockdowns.

HMRC Coronavirus Job Retention Scheme: - Restricted funding from HMRC to pay staff members that were furloughed due to the Coronavirus Covid19 pandemic.

**Notes to the Financial Statements
for the year ended 31 July 2021****12. Accumulated funds (continued)**

East Riding Arts Development Active / Creative Grant 2021: Restricted funding towards Castaway Film 2021, an online festival of short films and the work of Yorkshire film makers, including films made by Castaway members in Film, youth groups and Castaway Music Theatre and by East Yorkshire youth groups and film makers.

Goole Fields Wind Farm Community Fund 2020: 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'. Due to national COVID restrictions, the project ran online for 36 weeks bringing together singers with disabilities and wider community volunteers in morning and afternoon Friday rehearsals and producing 4 lockdown song videos, recorded in members' residential homes, and a Songs from shows film, together reaching over 12,000 audience online.

Goole Fields Wind Farm Community Fund 2021: Restricted funding received towards Sing For Your Life 2, to continue development for a further year (to July 2022) of Castaway Sing as a community choir on return to face to face rehearsals and including visits to rural areas within the Goole Fields area of benefit.

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. Completed during 2020-21.

Hook and Goole Charity: Restricted grant received to enable the charity to purchase Capital items including IT and musical equipment for those aged 16-25. The grant will allow the replacement of old and out of date equipment.

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

13. Contingent liabilities

There were no contingent liabilities.

**Notes to the Financial Statements
for the year ended 31 July 2021**

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

Castaway's income primarily comes from grants, some of which span multi-years, based on current income streams, 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.