

C.A.T.S. YOUTH THEATRE

England & Wales - Charity number 1140379

Details

Other names CATS. / CHILDREN'S AMATEUR THEATRE SOCIETY

Status Registered

Legal form Other

Company number [07557649](#)

Registered 2011-02-11

Register [View on the Charity Commission register](#)

Contact

Address 2 Crompton Walk
Buckshaw Village
Chorley
PR7 7ER

Phone 07702081835

Email info@c-a-t-s.net

Website www.c-a-t-s.net

Activities

Objects: TO ENCOURAGE, EDUCATE AND TO PROMOTE THE EDUCATION OF YOUNG PEOPLE IN THE APPRECIATION AND PRACTISE OF DRAMA AND THE PERFORMING ARTS AND TO PROMOTE YOUTH THEATRE IN BOLTON AND THE SURROUNDING AREA FOR THE BENEFIT OF THE COMMUNITY. THE CHARITY WILL OPERATE TWO GROUPS, JUNIOR AND SENIOR, AS LAID OUT IN THE MEMBERS' HANDBOOK.

Activities: Youth Theatre activities, offering young people between the ages of 5 to 21 the opportunity to express themselves through drama and music

Classification

- **How:** Other Charitable Activities
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** BOLTON AND THE SURROUNDING AREA
- Bolton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£89,682	£72,992	-	-
2024-03-31	£59,650	£62,812	-	-
2023-03-31	£43,570	£49,569	-	-
2022-03-31	£30,298	£30,536	-	-
2021-03-31	£35,648	£23,411	-	-

Trustees

Name	Role	Appointed
Paul Raymond Cohen	Chair	
Dr ALAN JAMES DODD		
GARETH WILLIAM MABON		2011-06-03
Louise Cohen		

C.A.T.S. YOUTH THEATRE

England & Wales - Charity number 1140379

Accounts

REGISTERED COMPANY NUMBER: 07557649 (England and Wales)
REGISTERED CHARITY NUMBER: 1140379

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
for
C.A. T.S.Youth Theatre

Rowlinson Rainbow & Company
5/7 New Road
Radcliffe
Greater Manchester
M26 1LS

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for the Year Ended 31 March 2025

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Report of the Trustees
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

FINANCIAL REVIEW

Reserves policy

The Organization is to retain Reserves to cover the cost of six months rental plus the unrecoverable cost of cancelling at short notice a show by the Seniors.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07557649 (England and Wales)

Registered Charity number

1140379

Registered office

5-7 New Road
Radcliffe
Manchester
M26 1LS

Trustees

Mr P R Cohen Housing Practitioner
Mrs L J Cohen Administration
Dr A Dodd
Mr G W Mabon
Ms S M Crosby Legal Advisor

Company Secretary

Mr P R Cohen

Independent Examiner

Rowlinson Rainbow & Company
5/7 New Road
Radcliffe
Greater Manchester
M26 1LS

Approved by order of the board of trustees on 12 November 2025 and signed on its behalf by:

Mr P R Cohen - Trustee

Independent Examiner's Report to the Trustees of
C.A. T.S.Youth Theatre

Independent examiner's report to the trustees of C.A. T.S.Youth Theatre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



David Rainbow
The Certified Public Accountants Association

Rowlinson Rainbow & Company
5/7 New Road
Radcliffe
Greater Manchester
M26 1LS

Date: 12/11/25

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		46,114	31,973
Other trading activities	2	34,698	25,077
Investment income	3	8,870	2,600
Total		<u>89,682</u>	<u>59,650</u>
EXPENDITURE ON			
Raising funds		35,492	31,328
Charitable activities			
performances		29,588	19,182
Other		7,912	12,302
Total		<u>72,992</u>	<u>62,812</u>
NET INCOME/(EXPENDITURE)		16,690	(3,162)
RECONCILIATION OF FUNDS			
Total funds brought forward		32,873	36,035
TOTAL FUNDS CARRIED FORWARD		<u><u>49,563</u></u>	<u><u>32,873</u></u>

C.A. T.S.Youth Theatre

Balance Sheet

31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
FIXED ASSETS			
Tangible assets	7	15,881	17,613
CURRENT ASSETS			
Cash at bank		34,222	15,800
CREDITORS			
Amounts falling due within one year	8	(540)	(540)
NET CURRENT ASSETS		<u>33,682</u>	<u>15,260</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		49,563	32,873
NET ASSETS		<u>49,563</u>	<u>32,873</u>
FUNDS	9		
Unrestricted funds		<u>49,563</u>	<u>32,873</u>
TOTAL FUNDS		<u>49,563</u>	<u>32,873</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 12 November 2025 and were signed on its behalf by:

Mr P R Cohen - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Performance Takings	29,514	22,413
Shop income	5,184	2,664
	<u>34,698</u>	<u>25,077</u>

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Rents received	<u>8,870</u>	<u>2,600</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	3,971	4,229
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	31,973
Other trading activities	25,077
Investment income	2,600
Total	<u>59,650</u>
EXPENDITURE ON	
Raising funds	31,328
Charitable activities	
performances	19,182
Other	12,302
Total	<u>62,812</u>
NET INCOME/(EXPENDITURE)	(3,162)
RECONCILIATION OF FUNDS	
Total funds brought forward	36,035
TOTAL FUNDS CARRIED FORWARD	<u>32,873</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2024	6,400	18,257	19,672	10,773	55,102
Additions	-	-	1,969	270	2,239
	<u>6,400</u>	<u>18,257</u>	<u>21,641</u>	<u>11,043</u>	<u>57,341</u>
At 31 March 2025	6,400	18,257	21,641	11,043	57,341
DEPRECIATION					
At 1 April 2024	2,304	14,223	15,680	5,282	37,489
Charge for year	819	807	1,192	1,153	3,971
	<u>3,123</u>	<u>15,030</u>	<u>16,872</u>	<u>6,435</u>	<u>41,460</u>
At 31 March 2025	3,123	15,030	16,872	6,435	41,460
NET BOOK VALUE					
At 31 March 2025	<u>3,277</u>	<u>3,227</u>	<u>4,769</u>	<u>4,608</u>	<u>15,881</u>
At 31 March 2024	<u>4,096</u>	<u>4,034</u>	<u>3,992</u>	<u>5,491</u>	<u>17,613</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other creditors	540	540
	<u>540</u>	<u>540</u>

9. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	32,873	16,690	49,563
	<u>32,873</u>	<u>16,690</u>	<u>49,563</u>
TOTAL FUNDS	<u>32,873</u>	<u>16,690</u>	<u>49,563</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,682	(72,992)	16,690
	<u>89,682</u>	<u>(72,992)</u>	<u>16,690</u>
TOTAL FUNDS	<u>89,682</u>	<u>(72,992)</u>	<u>16,690</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	36,035	(3,162)	32,873
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>36,035</u>	<u>(3,162)</u>	<u>32,873</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,650	(62,812)	(3,162)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>59,650</u>	<u>(62,812)</u>	<u>(3,162)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	36,035	13,528	49,563
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>36,035</u>	<u>13,528</u>	<u>49,563</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	149,332	(135,804)	13,528
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>149,332</u>	<u>(135,804)</u>	<u>13,528</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,687	721
Subscriptions	40,312	28,133
Fundraising Events	115	3,119
	<hr/>	<hr/>
	46,114	31,973
Other trading activities		
Performance Takings	29,514	22,413
Shop income	5,184	2,664
	<hr/>	<hr/>
	34,698	25,077
Investment income		
Rents received	8,870	2,600
	<hr/>	<hr/>
Total incoming resources	89,682	59,650
EXPENDITURE		
Raising donations and legacies		
Room and Theatre Hire	20,963	16,649
Repairs	14,450	14,655
	<hr/>	<hr/>
	35,413	31,304
Other trading activities		
Refunds	79	24
Charitable activities		
Licences	2,509	3,986
I.T.Costs	1,576	432
Publications & Printing	-	324
Stage & Prop Renewals	8,250	9,511
Waste Disposal	310	290
Theatre Trips	2,534	-
Awards & Trophies	208	824
Artists & Performers	3,096	1,900
	<hr/>	<hr/>
	18,483	17,267
Other		
Stock	2,087	1,524
Support costs		
Management		
Rates and water	322	370
Carried forward	322	370

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25	31.3.24
	£	£
Management		
Brought forward	322	370
Insurance	514	1,507
Light and heat	5,285	4,672
Telephone	427	421
Postage and stationery	1,144	61
Sundries	300	295
Travel Costs	2,227	269
Promotions	1,935	-
	<hr/>	<hr/>
	12,154	7,595
Finance		
Bank charges	265	-
Depreciation of tangible fixed assets	3,971	4,368
	<hr/>	<hr/>
	4,236	4,368
Governance costs		
Accountancy and legal fees	540	730
	<hr/>	<hr/>
Total resources expended	72,992	62,812
	<hr/>	<hr/>
Net income/(expenditure)	16,690	(3,162)
	<hr/> <hr/>	<hr/> <hr/>

C.A.T.S. YOUTH THEATRE

England & Wales - Charity number 1140379

Accounts

REGISTERED COMPANY NUMBER: 07557649 (England and Wales)
REGISTERED CHARITY NUMBER: 1140379

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2024
for
C.A. T.S. Youth Theatre

Rowlinson Rainbow & Company
5/7 New Road
Radcliffe
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M26 1LS

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for the Year Ended 31 March 2024

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Report of the Trustees
for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

FINANCIAL REVIEW

Reserves policy

The Organization is to retain Reserves to cover the cost of six months rental plus the unrecoverable cost of cancelling at short notice a show by the Seniors.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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REFERENCE AND ADMINISTRATIVE DETAILS

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07557649 (England and Wales)

Registered Charity number

1140379

Registered office

5-7 New Road
Radcliffe
Manchester
M26 1LS

Trustees

Mr P R Cohen Housing Practitioner
Mrs L J Cohen Administration
Dr A Dodd
Mr G W Mabon
Ms S M Crosby Legal Advisor

Company Secretary

Mr P R Cohen

Independent Examiner

Rowlinson Rainbow & Company
5/7 New Road
Radcliffe
Greater Manchester
M26 1LS

Approved by order of the board of trustees on 23 December 2024 and signed on its behalf by:

Mr P R Cohen - Trustee

h Theatre ('the Company')

the Company for the year ended 31 March 2024.

the purposes of company law) you are responsible for of the Companies Act 2006 ('the 2006 Act').

required to be audited under Part 16 of the 2006 Act my examination of your charity's accounts as carried In carrying out my examination I have followed the b) of the 2011 Act.

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C.A. T.S.Youth Theatre

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		31,973	43,570
Other trading activities	2	25,077	-
Investment income	3	2,600	-
Total		<u>59,650</u>	<u>43,570</u>
EXPENDITURE ON			
Raising funds		31,328	19,047
Charitable activities			
performances		19,182	26,646
Other		12,302	3,876
Total		<u>62,812</u>	<u>49,569</u>
NET INCOME/(EXPENDITURE)		(3,162)	(5,999)
RECONCILIATION OF FUNDS			
Total funds brought forward		36,035	42,034
TOTAL FUNDS CARRIED FORWARD		<u>32,873</u>	<u>36,035</u>

The notes form part of these financial statements

C.A. T.S.Youth Theatre

Balance Sheet
31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
FIXED ASSETS			
Tangible assets	7	17,613	21,145
CURRENT ASSETS			
Cash at bank		15,800	15,400
CREDITORS			
Amounts falling due within one year	8	(540)	(510)
NET CURRENT ASSETS		<u>15,260</u>	<u>14,890</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>32,873</u>	<u>36,035</u>
NET ASSETS		<u>32,873</u>	<u>36,035</u>
FUNDS	9		
Unrestricted funds		<u>32,873</u>	<u>36,035</u>
TOTAL FUNDS		<u>32,873</u>	<u>36,035</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23 December 2024 and were signed on its behalf by:

Mr P R Cohen - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Performance Takings	22,413	-
Shop income	2,664	-
	<u>25,077</u>	<u>-</u>

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Rents received	<u>2,600</u>	<u>-</u>

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2023	6,400	18,257	19,672	10,076	54,405
Additions	-	-	-	697	697
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	<u>6,400</u>	<u>18,257</u>	<u>19,672</u>	<u>10,773</u>	<u>55,102</u>
DEPRECIATION					
At 1 April 2023	1,280	13,215	14,682	4,083	33,260
Charge for year	1,024	1,008	998	1,199	4,229
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	<u>2,304</u>	<u>14,223</u>	<u>15,680</u>	<u>5,282</u>	<u>37,489</u>
NET BOOK VALUE					
At 31 March 2024	<u>4,096</u>	<u>4,034</u>	<u>3,992</u>	<u>5,491</u>	<u>17,613</u>
At 31 March 2023	<u>5,120</u>	<u>5,042</u>	<u>4,990</u>	<u>5,993</u>	<u>21,145</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Other creditors	540	510
	<u> </u>	<u> </u>

9. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	36,035	(3,162)	32,873
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>36,035</u>	<u>(3,162)</u>	<u>32,873</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,650	(62,812)	(3,162)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>59,650</u>	<u>(62,812)</u>	<u>(3,162)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

9. **MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	42,034	(5,999)	36,035
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>42,034</u>	<u>(5,999)</u>	<u>36,035</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,570	(49,569)	(5,999)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>43,570</u>	<u>(49,569)</u>	<u>(5,999)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	42,034	(9,161)	32,873
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>42,034</u>	<u>(9,161)</u>	<u>32,873</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	103,220	(112,381)	(9,161)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>103,220</u>	<u>(112,381)</u>	<u>(9,161)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

C.A. T.S. Youth Theatre

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	721	962
Subscriptions	28,133	42,441
Fundraising Events	3,119	167
	<hr/>	<hr/>
	31,973	43,570
Other trading activities		
Performance Takings	22,413	-
Shop income	2,664	-
	<hr/>	<hr/>
	25,077	-
Investment income		
Rents received	2,600	-
	<hr/>	<hr/>
Total incoming resources	59,650	43,570
EXPENDITURE		
Raising donations and legacies		
Room and Theatre Hire	16,649	16,995
Repairs	14,655	2,052
	<hr/>	<hr/>
	31,304	19,047
Other trading activities		
Refunds	24	-
Charitable activities		
Licences	3,986	4,268
Training Costs	-	432
I.T.Costs	432	-
Publications & Printing	324	-
Stage & Prop Renewals	9,511	13,225
Waste Disposal	290	780
Awards & Trophies	824	191
Artists & Performers	1,900	-
	<hr/>	<hr/>
	17,267	18,896
Other		
Stock	1,524	510
Support costs		
Management		
Rates and water	370	340
Carried forward	370	340

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
Management		
Brought forward	370	340
Insurance	1,507	1,190
Light and heat	4,672	3,140
Telephone	421	486
Postage and stationery	61	71
Sundries	295	53
Travel Costs	269	-
	<u>7,595</u>	<u>5,280</u>
Finance		
Depreciation of tangible fixed assets	4,368	5,286
Governance costs		
Accountancy and legal fees	730	550
	<u>62,812</u>	<u>49,569</u>
Total resources expended		
	<u>(3,162)</u>	<u>(5,999)</u>
Net expenditure		

C.A.T.S. YOUTH THEATRE

England & Wales - Charity number 1140379

Accounts

REGISTERED COMPANY NUMBER: 07557649 (England and Wales)
REGISTERED CHARITY NUMBER: 1140379

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2023
for
C.A. T.S. Youth Theatre

Rowlinson Rainbow & Company
5/7 New Road
Radcliffe
Greater Manchester
M26 1LS

Contents of the Financial Statements
for the Year Ended 31 March 2023

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

FINANCIAL REVIEW

Reserves policy

The Organization is to retain Reserves to cover the cost of six months rental plus the unrecoverable cost of cancelling at short notice a show by the Seniors.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07557649 (England and Wales)

Registered Charity number

1140379

Registered office

5-7 New Road
Radcliffe
Manchester
M26 1LS

Trustees

Mr P R Cohen Housing Practitioner
Mrs L J Cohen Administration
Dr A Dodd
Mr G W Mabon
Ms S M Crosby Legal Advisor

Company Secretary

Mr P R Cohen

Independent Examiner

Rowlinson Rainbow & Company
5/7 New Road
Radcliffe
Greater Manchester
M26 1LS

Approved by order of the board of trustees on 28 December 2023 and signed on its behalf by:

Mr P R Cohen - Trustee

Independent examiner's report to the trustees of C.A. T.S.Youth Theatre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

David Rainbow

Rowlinson Rainbow & Company
5/7 New Road
Radcliffe
Greater Manchester
M26 1LS

Date:

C.A. T.S.Youth Theatre

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		43,570	30,298
EXPENDITURE ON			
Raising funds		19,047	16,481
Charitable activities			
performances		26,646	8,441
Other		3,876	5,614
Total		49,569	30,536
NET INCOME/(EXPENDITURE)		(5,999)	(238)
RECONCILIATION OF FUNDS			
Total funds brought forward		42,034	42,272
TOTAL FUNDS CARRIED FORWARD		36,035	42,034

C.A. T.S.Youth Theatre

Balance Sheet
31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
FIXED ASSETS			
Tangible assets	5	21,145	16,831
CURRENT ASSETS			
Cash at bank		15,400	25,695
CREDITORS			
Amounts falling due within one year	6	(510)	(492)
NET CURRENT ASSETS		<u>14,890</u>	<u>25,203</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		36,035	42,034
NET ASSETS		<u>36,035</u>	<u>42,034</u>
FUNDS			
Unrestricted funds	7	<u>36,035</u>	<u>42,034</u>
TOTAL FUNDS		<u>36,035</u>	<u>42,034</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28 December 2023 and were signed on its behalf by:

Mr P R Cohen - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	5,286	3,958
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	30,298
EXPENDITURE ON	
Raising funds	16,481
Charitable activities	
performances	8,441
Other	5,614
Total	<u>30,536</u>
NET INCOME/(EXPENDITURE)	(238)
RECONCILIATION OF FUNDS	
Total funds brought forward	42,272
TOTAL FUNDS CARRIED FORWARD	<u><u>42,034</u></u>

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2022	-	18,257	19,672	6,876	44,805
Additions	6,400	-	-	3,200	9,600
At 31 March 2023	<u>6,400</u>	<u>18,257</u>	<u>19,672</u>	<u>10,076</u>	<u>54,405</u>
DEPRECIATION					
At 1 April 2022	-	11,954	13,435	2,585	27,974
Charge for year	1,280	1,261	1,247	1,498	5,286
At 31 March 2023	<u>1,280</u>	<u>13,215</u>	<u>14,682</u>	<u>4,083</u>	<u>33,260</u>
NET BOOK VALUE					
At 31 March 2023	<u>5,120</u>	<u>5,042</u>	<u>4,990</u>	<u>5,993</u>	<u>21,145</u>
At 31 March 2022	<u>-</u>	<u>6,303</u>	<u>6,237</u>	<u>4,291</u>	<u>16,831</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Other creditors	510	492
	<u>510</u>	<u>492</u>

7. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	42,034	(5,999)	36,035
	<u>42,034</u>	<u>(5,999)</u>	<u>36,035</u>
TOTAL FUNDS	<u>42,034</u>	<u>(5,999)</u>	<u>36,035</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	43,570	(49,569)	(5,999)
	<u>43,570</u>	<u>(49,569)</u>	<u>(5,999)</u>
TOTAL FUNDS	<u>43,570</u>	<u>(49,569)</u>	<u>(5,999)</u>

Comparatives for movement in funds

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	42,272	(238)	42,034
	<u>42,272</u>	<u>(238)</u>	<u>42,034</u>
TOTAL FUNDS	<u>42,272</u>	<u>(238)</u>	<u>42,034</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	30,298	(30,536)	(238)
	<u>30,298</u>	<u>(30,536)</u>	<u>(238)</u>
TOTAL FUNDS	<u>30,298</u>	<u>(30,536)</u>	<u>(238)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	42,272	(6,237)	36,035
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>42,272</u>	<u>(6,237)</u>	<u>36,035</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,868	(80,105)	(6,237)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>73,868</u>	<u>(80,105)</u>	<u>(6,237)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	962	-
Grants	-	1,500
Subscriptions	42,441	20,798
Fundraising Events	167	-
Local Authority Rate Relief	-	8,000
	<hr/>	<hr/>
	43,570	30,298
Total incoming resources	43,570	30,298
 EXPENDITURE		
Raising donations and legacies		
Room and Theatre Hire	16,995	16,250
Repairs	2,052	231
	<hr/>	<hr/>
	19,047	16,481
 Charitable activities		
Licences	4,268	178
Training Costs	432	799
I.T.Costs	-	72
Stage & Prop Renewals	13,225	1,887
Waste Disposal	780	240
Awards & Trophies	191	638
	<hr/>	<hr/>
	18,896	3,814
 Other		
Stock	510	877
 Support costs		
Management		
Rates and water	340	323
Insurance	1,190	472
Light and heat	3,140	3,017
Telephone	486	527
Postage and stationery	71	45
Sundries	53	-
Travel Costs	-	243
	<hr/>	<hr/>
	5,280	4,627
 Finance		
Depreciation of tangible fixed assets	5,286	3,958
 Governance costs		
Accountancy and legal fees	550	779

C.A. T.S.Youth Theatre

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23	31.3.22
	£	£
Total resources expended	<u>49,569</u>	<u>30,536</u>
Net expenditure	<u><u>(5,999)</u></u>	<u><u>(238)</u></u>

This page does not form part of the statutory financial statements

C.A.T.S. YOUTH THEATRE

England & Wales - Charity number 1140379

Accounts

REGISTERED COMPANY NUMBER: 07557649 (England and Wales)
REGISTERED CHARITY NUMBER: 1140379

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2022
for
C.A.T.S. Youth Theatre

Rowlinson Rainbow & Company
5/7 New Road
Radcliffe
Greater Manchester
M26 1LS

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for the Year Ended 31 March 2022

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Report of the Trustees
for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

FINANCIAL REVIEW

Reserves policy

The Organization is to retain Reserves to cover the cost of six months rental plus the unrecoverable cost of cancelling at short notice a show by the Seniors.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07557649 (England and Wales)

Registered Charity number

1140379

Registered office

5-7 New Road
Radcliffe
Manchester
M26 1LS

Trustees

P R Cohen
L J Cohen
Dr A Dodd
G W Mabon
Ms S M Crosby Legal Advisor

Company Secretary

P R Cohen

Independent Examiner

Rowlinson Rainbow & Company
5/7 New Road
Radcliffe
Greater Manchester
M26 1LS

Approved by order of the board of trustees on 19 December 2022 and signed on its behalf by:



P R Cohen - Trustee

Independent Examiner's Report to the Trustees of
C.A.T.S.Youth Theatre

Independent examiner's report to the trustees of C.A.T.S.Youth Theatre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



David Rainbow
C.P.A.A.
Rowlinson Rainbow & Company
5/7 New Road
Radcliffe
Greater Manchester
M26 1LS

Date: 19/12/22

C.A.T.S.Youth Theatre

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>30,298</u>	<u>35,648</u>
EXPENDITURE ON			
Raising funds		16,481	13,430
Charitable activities			
performances		8,441	2,733
Other		<u>5,614</u>	<u>7,248</u>
Total		<u>30,536</u>	<u>23,411</u>
NET INCOME/(EXPENDITURE)		(238)	12,237
RECONCILIATION OF FUNDS			
Total funds brought forward		42,272	30,035
TOTAL FUNDS CARRIED FORWARD		<u><u>42,034</u></u>	<u><u>42,272</u></u>

C.A.T.S.Youth Theatre

Balance Sheet
31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
FIXED ASSETS			
Tangible assets	5	16,831	19,789
CURRENT ASSETS			
Cash at bank		25,695	22,963
CREDITORS			
Amounts falling due within one year	6	(492)	(480)
NET CURRENT ASSETS		<u>25,203</u>	<u>22,483</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		42,034	42,272
NET ASSETS		<u>42,034</u>	<u>42,272</u>
FUNDS	7		
Unrestricted funds		<u>42,034</u>	<u>42,272</u>
TOTAL FUNDS		<u>42,034</u>	<u>42,272</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2022 and were signed on its behalf by:



P R Cohen - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	3,958	4,948
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

4. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	35,648
EXPENDITURE ON	
Raising funds	13,430
Charitable activities	
performances	2,733
Other	7,248
Total	<u>23,411</u>
NET INCOME	12,237
RECONCILIATION OF FUNDS	
Total funds brought forward	30,035
TOTAL FUNDS CARRIED FORWARD	<u><u>42,272</u></u>

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2021	18,257	19,672	5,876	43,805
Additions	-	-	1,000	1,000
	<u>18,257</u>	<u>19,672</u>	<u>6,876</u>	<u>44,805</u>
At 31 March 2022				
DEPRECIATION				
At 1 April 2021	10,378	11,876	1,762	24,016
Charge for year	1,576	1,559	823	3,958
	<u>11,954</u>	<u>13,435</u>	<u>2,585</u>	<u>27,974</u>
At 31 March 2022				
NET BOOK VALUE				
At 31 March 2022	<u>6,303</u>	<u>6,237</u>	<u>4,291</u>	<u>16,831</u>
At 31 March 2021	<u>7,879</u>	<u>7,796</u>	<u>4,114</u>	<u>19,789</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Other creditors	492	480
	<u> </u>	<u> </u>

7. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	42,272	(238)	42,034
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>42,272</u>	<u>(238)</u>	<u>42,034</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	30,298	(30,536)	(238)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>30,298</u>	<u>(30,536)</u>	<u>(238)</u>

Comparatives for movement in funds

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	30,035	12,237	42,272
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>30,035</u>	<u>12,237</u>	<u>42,272</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	35,648	(23,411)	12,237
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>35,648</u>	<u>(23,411)</u>	<u>12,237</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	30,035	11,999	42,034
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>30,035</u>	<u>11,999</u>	<u>42,034</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,946	(53,947)	11,999
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>65,946</u>	<u>(53,947)</u>	<u>11,999</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

C.A.T.S.Youth Theatre

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	1,500	-
Subscriptions	20,798	9,947
Fundraising Events	-	1,581
Local Authority Rate Relief	8,000	24,120
	<hr/>	<hr/>
	30,298	35,648
Total incoming resources	30,298	35,648
EXPENDITURE		
Raising donations and legacies		
Room and Theatre Hire	16,250	10,000
Repairs	231	552
	<hr/>	<hr/>
	16,481	10,552
Charitable activities		
Licences	178	75
Training Costs	799	-
I.T.Costs	72	1,292
Stage & Prop Renewals	1,887	-
Waste Disposal	240	920
Awards & Trophies	638	-
	<hr/>	<hr/>
	3,814	2,287
Other		
Stock	877	920
Support costs		
Management		
Rates and water	323	299
Insurance	472	472
Light and heat	3,017	2,579
Telephone	527	446
Postage and stationery	45	-
Sundries	-	403
Travel Costs	243	-
	<hr/>	<hr/>
	4,627	4,199
Finance		
Depreciation of tangible fixed assets	3,958	4,948
Governance costs		
Accountancy and legal fees	779	505

This page does not form part of the statutory financial statements

C.A.T.S.Youth Theatre

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22	31.3.21
	£	£
Total resources expended	<u>30,536</u>	<u>23,411</u>
Net (expenditure)/income	<u><u>(238)</u></u>	<u><u>12,237</u></u>

This page does not form part of the statutory financial statements

C.A.T.S. YOUTH THEATRE

England & Wales - Charity number 1140379

Accounts

REGISTERED COMPANY NUMBER: 07557649 (England and Wales)
REGISTERED CHARITY NUMBER: 1140379

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2021
for
C.A.T.S.Youth Theatre

Rowlinson Rainbow & Company
5/7 New Road
Radcliffe
Greater Manchester
M26 1LS

Contents of the Financial Statements
for the Year Ended 31 March 2021

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Statement of Financial Activities	3
Balance Sheet	4
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Detailed Statement of Financial Activities	10 to 11

Report of the Trustees
for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

FINANCIAL REVIEW

Reserves policy

The Organization is to retain Reserves to cover the cost of six months rental plus the unrecoverable cost of cancelling at short notice a show by the Seniors.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07557649 (England and Wales)

Registered Charity number

1140379

Registered office

5-7 New Road
Radcliffe
Manchester
M26 1LS

Trustees

P R Cohen
L J Cohen
Dr A Dodd
G W Mabon

Company Secretary

P R Cohen

Independent Examiner

Rowlinson Rainbow & Company
5/7 New Road
Radcliffe
Greater Manchester
M26 1LS

Approved by order of the board of trustees on and signed on its behalf by:

.....
P R Cohen - Trustee

Independent Examiner's Report to the Trustees of
C.A.T.S.Youth Theatre

Independent examiner's report to the trustees of C.A.T.S.Youth Theatre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



David Rainbow
C.P.A.A.
Rowlinson Rainbow & Company
5/7 New Road
Radcliffe
Greater Manchester
M26 1LS

Date: 16/4/21

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		35,648	26,492
Other trading activities	2	-	18,192
Total		35,648	44,684
EXPENDITURE ON			
Raising funds		13,430	27,241
Charitable activities			
performances		2,733	21,161
Other		7,248	3,167
Total		23,411	51,569
NET INCOME/(EXPENDITURE)		12,237	(6,885)
RECONCILIATION OF FUNDS			
Total funds brought forward		30,035	36,920
TOTAL FUNDS CARRIED FORWARD		42,272	30,035

Balance Sheet
31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
FIXED ASSETS			
Tangible assets	6	19,789	20,537
CURRENT ASSETS			
Cash at bank		22,963	10,008
CREDITORS			
Amounts falling due within one year	7	(480)	(510)
		<hr/>	<hr/>
NET CURRENT ASSETS		22,483	9,498
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		42,272	30,035
		<hr/>	<hr/>
NET ASSETS		42,272	30,035
		<hr/>	<hr/>
FUNDS	8		
Unrestricted funds		42,272	30,035
		<hr/>	<hr/>
TOTAL FUNDS		42,272	30,035
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
P R Cohen - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Performance Takings	-	18,192
	<u> </u>	<u> </u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	4,948	5,135
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	26,492
Other trading activities	18,192
Total	<u>44,684</u>
EXPENDITURE ON	
Raising funds	27,241
Charitable activities	
performances	21,161
Other	3,167
Total	<u>51,569</u>
NET INCOME/(EXPENDITURE)	<u>(6,885)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	36,920
TOTAL FUNDS CARRIED FORWARD	<u><u>30,035</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2020	18,257	19,672	1,676	39,605
Additions	-	-	4,200	4,200
	<u>18,257</u>	<u>19,672</u>	<u>5,876</u>	<u>43,805</u>
At 31 March 2021				
DEPRECIATION				
At 1 April 2020	8,408	9,738	922	19,068
Charge for year	1,970	2,138	840	4,948
	<u>10,378</u>	<u>11,876</u>	<u>1,762</u>	<u>24,016</u>
At 31 March 2021				
NET BOOK VALUE				
At 31 March 2021	<u>7,879</u>	<u>7,796</u>	<u>4,114</u>	<u>19,789</u>
At 31 March 2020	<u>9,849</u>	<u>9,934</u>	<u>754</u>	<u>20,537</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		31.3.21	31.3.20
		£	£
Other creditors		480	510
		<u>480</u>	<u>510</u>

8. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	30,035	12,237	42,272
	<u>30,035</u>	<u>12,237</u>	<u>42,272</u>
TOTAL FUNDS			

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,648	(23,411)	12,237
	<u>35,648</u>	<u>(23,411)</u>	<u>12,237</u>
TOTAL FUNDS			

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

8. **MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	36,920	(6,885)	30,035
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>36,920</u>	<u>(6,885)</u>	<u>30,035</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,684	(51,569)	(6,885)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>44,684</u>	<u>(51,569)</u>	<u>(6,885)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	36,920	5,352	42,272
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>36,920</u>	<u>5,352</u>	<u>42,272</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,332	(74,980)	5,352
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>80,332</u>	<u>(74,980)</u>	<u>5,352</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	7
Grants	-	1,411
Subscriptions	9,947	24,410
Fundraising Events	1,581	664
Local Authority Rate Relief	24,120	-
	<u>35,648</u>	<u>26,492</u>
Other trading activities		
Performance Takings	-	18,192
	<u>35,648</u>	<u>44,684</u>
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Performance Royalties	-	3,336
Room and Theatre Hire	10,000	23,477
Repairs	552	428
	<u>10,552</u>	<u>27,241</u>
Charitable activities		
Licences	75	3,122
I.T.Costs	1,292	-
Publications & Printing	-	309
Stage & Prop Renewals	-	4,909
Waste Disposal	920	-
Awards & Trophies	-	387
Artists & Performers	-	2,000
	<u>2,287</u>	<u>10,727</u>
Other		
Stock	920	752
Support costs		
Management		
Rates and water	299	196
Insurance	472	472
Light and heat	2,579	2,415
Telephone	446	437
Advertising	-	2,354
Sundries	403	950
Travel Costs	-	340
	<u>4,199</u>	<u>7,164</u>

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
Management		
Finance		
Depreciation of tangible fixed assets	4,948	5,135
Governance costs		
Accountancy and legal fees	505	550
Total resources expended	<u>23,411</u>	<u>51,569</u>
Net income/(expenditure)	<u>12,237</u>	<u>(6,885)</u>