

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

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for the Year Ended 31 March 2021

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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:16/11/21.....

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		<u>35,648</u>	<u>44,684</u>
 EXPENDITURE ON			
Raising funds		13,430	27,241
Charitable activities			
performances		2,733	21,161
Other		<u>7,248</u>	<u>3,167</u>
Total		<u>23,411</u>	<u>51,569</u>
 NET INCOME/(EXPENDITURE)		<u>12,237</u>	<u>(6,885)</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		30,035	36,920
 TOTAL FUNDS CARRIED FORWARD		<u><u>42,272</u></u>	<u><u>30,035</u></u>

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)
NET CURRENT ASSETS		<u>22,483</u>	<u>9,498</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		42,272	30,035
NET ASSETS		<u>42,272</u>	<u>30,035</u>
FUNDS	8		
Unrestricted funds		<u>42,272</u>	<u>30,035</u>
TOTAL FUNDS		<u>42,272</u>	<u>30,035</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 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	18,257	19,672	5,876	43,805
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	10,378	11,876	1,762	24,016
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	<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	<u>30,035</u>	<u>12,237</u>	<u>42,272</u>

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	<u>35,648</u>	<u>(23,411)</u>	<u>12,237</u>

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	-
	<hr/> 35,648	<hr/> 26,492
Other trading activities		
Performance Takings	-	18,192
	<hr/> 35,648	<hr/> 44,684
EXPENDITURE		
Raising donations and legacies		
Performance Royalties	-	3,336
Room and Theatre Hire	10,000	23,477
Repairs	552	428
	<hr/> 10,552	<hr/> 27,241
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
	<hr/> 2,287	<hr/> 10,727
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
	<hr/> 4,199	<hr/> 7,164

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	23,411	51,569
Net income/(expenditure)	12,237	(6,885)