

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>

The notes form part of these financial statements

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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	<u>3,958</u>	<u>4,948</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	23,411
NET INCOME	12,237
RECONCILIATION OF FUNDS	
Total funds brought forward	30,035
TOTAL FUNDS CARRIED FORWARD	42,272

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
At 31 March 2022	18,257	19,672	6,876	44,805
DEPRECIATION				
At 1 April 2021	10,378	11,876	1,762	24,016
Charge for year	1,576	1,559	823	3,958
At 31 March 2022	11,954	13,435	2,585	27,974
NET BOOK VALUE				
At 31 March 2022	6,303	6,237	4,291	16,831
At 31 March 2021	7,879	7,796	4,114	19,789

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
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
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.

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	<hr/>	<hr/>
	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

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	30,536	23,411
Net (expenditure)/income	(238)	12,237