

**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

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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: .....

Statement of Financial Activities  
for the Year Ended 31 March 2023

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

Balance Sheet  
31 March 2023

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

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

**5. TANGIBLE FIXED ASSETS**

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



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
	£	£	£
<b>Unrestricted funds</b>			
General fund	42,034	(5,999)	36,035
	<u>42,034</u>	<u>(5,999)</u>	<u>36,035</u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	43,570	(49,569)	(5,999)
	<u>43,570</u>	<u>(49,569)</u>	<u>(5,999)</u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	42,272	(238)	42,034
	<u>42,272</u>	<u>(238)</u>	<u>42,034</u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	30,298	(30,536)	(238)
	<u>30,298</u>	<u>(30,536)</u>	<u>(238)</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	42,272	(6,237)	36,035
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	73,868	(80,105)	(6,237)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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
<b>Total incoming resources</b>	<hr/>	<hr/>
	43,570	30,298
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Room and Theatre Hire	16,995	16,250
Repairs	2,052	231
	<hr/>	<hr/>
	19,047	16,481
<b>Charitable activities</b>		
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
<b>Other</b>		
Stock	510	877
<b>Support costs</b>		
<b>Management</b>		
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
<b>Finance</b>		
Depreciation of tangible fixed assets	5,286	3,958
<b>Governance costs</b>		
Accountancy and legal fees	550	779

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

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