

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
Greater Manchester
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

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 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.

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

equired 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.

ave come to my attention in connection with the

as required by Section 386 of the 2006 Act; or

nts of Section 396 of the 2006 Act other than any
is not a matter considered as part of an independent

in the methods and principles of the Statement of
ities (applicable to charities preparing their accounts
ble in the UK and Republic of Ireland (FRS 102)).

ction with the examination to which attention should
the accounts to be reached.

Statement of Financial Activities
for the Year Ended 31 March 2024

		31.3.24 Unrestricted fund £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
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><u>32,873</u></u>	<u><u>36,035</u></u>

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><u>32,873</u></u>	<u><u>36,035</u></u>
FUNDS	9		
Unrestricted funds		<u>32,873</u>	<u>36,035</u>
TOTAL FUNDS		<u><u>32,873</u></u>	<u><u>36,035</u></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

The notes form part of these financial statements

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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	6,400	18,257	19,672	10,773	55,102
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	2,304	14,223	15,680	5,282	37,489
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE					
At 31 March 2024	4,096	4,034	3,992	5,491	17,613
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	5,120	5,042	4,990	5,993	21,145
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	36,035	(3,162)	32,873
	<hr/>	<hr/>	<hr/>

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)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	59,650	(62,812)	(3,162)
	<hr/>	<hr/>	<hr/>

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.

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

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	-
	<hr/>	<hr/>
	7,595	5,280
 Finance		
Depreciation of tangible fixed assets	4,368	5,286
 Governance costs		
Accountancy and legal fees	730	550
	<hr/>	<hr/>
Total resources expended	62,812	49,569
	<hr/>	<hr/>
Net expenditure	<u>(3,162)</u>	<u>(5,999)</u>

