

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>

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

- 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 12 November 2025 and were signed on its behalf by:

Mr P R Cohen - Trustee

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	<u>3,971</u>	<u>4,229</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	<u>2,600</u>
Total	<u>59,650</u>
EXPENDITURE ON	
Raising funds	31,328
Charitable activities	
performances	19,182
Other	<u>12,302</u>
Total	<u>62,812</u>
NET INCOME/(EXPENDITURE)	(3,162)
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>36,035</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>32,873</u></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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	6,400	18,257	21,641	11,043	57,341
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	3,123	15,030	16,872	6,435	41,460
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE					
At 31 March 2025	3,277	3,227	4,769	4,608	15,881
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	4,096	4,034	3,992	5,491	17,613
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	32,873	16,690	49,563
	<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	89,682	(72,992)	16,690
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	89,682	(72,992)	16,690
	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>
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)
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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/> 46,114	<hr/> 31,973
Other trading activities		
Performance Takings	29,514	22,413
Shop income	5,184	2,664
	<hr/> 34,698	<hr/> 25,077
Investment income		
Rents received	8,870	2,600
	<hr/> 89,682	<hr/> 59,650
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Room and Theatre Hire	20,963	16,649
Repairs	14,450	14,655
	<hr/> 35,413	<hr/> 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/> 18,483	<hr/> 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)	<u>16,690</u>	<u>(3,162)</u>

