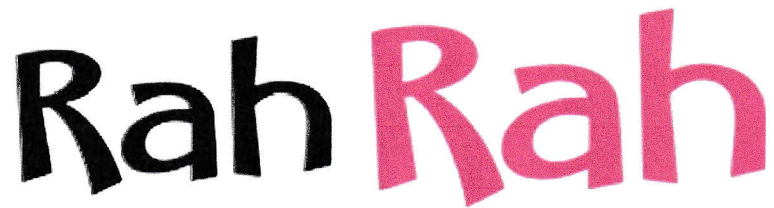


**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**



COMMUNITY THEATRE COMPANY

**RAH RAH COMMUNITY
THEATRE COMPANY**

(A COMPANY LIMITED BY GUARANTEE)

COMPANY REGISTRATION No: 10465606

CHARITY REGISTRATION No: 1172149

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

RAH RAH COMMUNITY THEATRE COMPANY
(A COMPANY LIMITED BY GUARANTEE)

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RAH RAH COMMUNITY THEATRE COMPANY
(A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER 1172149

COMPANY REGISTRATION NUMBER 10465606

DATE OF INCORPORATION 7th November 2016

START OF FINANCIAL YEAR 1st April 2020

END OF FINANCIAL YEAR 31st March 2021

DIRECTORS AT 31ST MARCH 2021
Gemma Beattie
Eileen Gregory
Eleanor Keevil
Catherine Spooner

GOVERNING DOCUMENT Memorandum and Articles of Association incorporated 7th November 2016 As Amended by Special Resolution Dated 28th February 2017.

OBJECTS

To advance education for the public benefit and preserve and protect the good physical and mental health of the general public by the provision of Artistic performances and workshops.

REGISTERED ADDRESS 9 Heath Drive
London
SW20 9BE

PRIMARY BANKERS Barclays Bank Plc
1 Churchill Place
London
E14 5HP

INDEPENDENT EXAMINERS Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

RAH RAH COMMUNITY THEATRE COMPANY

(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS' FOR THE YEAR ENDED 31ST MARCH 2021

Governing Document

Rah Rah Community Theatre Company is a charity constituted as a private company limited by shares. Its purpose and administration arrangements are set out in the constitution. The constitution was adopted on 7 November 2016 and amended by special resolution on 28 February 2017.

Recruitment and Appointment of Trustees

Recruitment and appointment of trustees is done by the company. Gaps in experience and expertise are identified and a search for new trustees from our own networks is carried out. As written in the Articles of Association, trustees of the charity should be:

- Over 16 years old
- Not disqualified from directorship
- Not disqualified from charity trusteeship

Objects of the Charity

The Charity's objects are to advance education for the Public Benefit and to preserve and protect the good physical and mental health of the general public by the provisions of artistic performances and workshops.

Main Activities for the benefit of the public in the Period

The trustees have read the guidance issued by the Charity Commission on public benefit and will continue to deliver the charity's projects within the guidance.

Main Achievements of the Charity in the period

Having worked for 20 years performing shows to care homes, schools and community groups we see first-hand the truth of the Arts Council statement: "Getting involved in creative activities in communities reduces loneliness, supports physical and mental health and wellbeing, sustains older people and helps to build and strengthen social ties". We therefore deemed it essential that Rah Rah continued throughout the pandemic to re-invent and continue the vital work we do in the community.

Our normal income took a big financial hit. However we received funding from the following: Arts Council, The National Lottery, London Borough of Hammersmith & Fulham and Turning Point. These funds have helped us through this difficult time enabling us to continue to reach out to our audiences.

This year's projects included an exciting online interactive Variety Show, Activity Packs with online tutorials being led by our actors, and 'Sunshine Calls' which are singing telegrams on doorsteps or by phone. These activities were all aimed at the older generation. We were overwhelmed by the positive feedback we received for these projects. One of our favourite bits of feedback is: "My Dad, due to his dementia, has barely said a word since lockdown started. I watched with tears in my eyes as he sang along to all of Rah Rah's songs. I will never forget this very special moment!".

We have also adapted all our Work-Related Learning shows and workshops for schools. They too remained live and interactive, and addressed the social challenges students faced with furthering their education and future careers remotely. By remaining live and interactive, we managed to engage students in a new way, combating the difficulties students may have faced with home schooling and being online. Some of the feedback from the students was as follows: "It was very informative and made me feel more confident", "It was very interactive, enjoyable and was a relaxed and friendly atmosphere", and "I enjoyed how they got us to participate and join in as much as possible. I liked the advice they gave and how nice and friendly they were".

The Coronavirus won't stop modern slavery! Stop the Traffik released a statement saying that: "exploitation is on the rise as a direct result of COVID-19". We redeveloped our Human Trafficking project 'My Mind is Free' a creative, educational project aimed at educating frontline workers on the signs of trafficking to go online. This consisted of a professionally filmed version of the 5 star rated production and then a live and interactive workshop over Zoom with guest speakers. As a direct result of our training, victims have been identified, referred and saved! Some of the feedback we received for our online project was as follows: "It was so helpful thank you so much it was brilliant." "Training was really informative and the interactive questions were a great idea." "Very moving watching the film. Well done!" "Excellent Training and I have gained great knowledge on the subject".

Finally due to the continuation of COVID throughout the year we had to rethink our yearly Pantomime tour in 2020, offering instead a new project called the Jingle Bell Singers, a fun, cheeky group of talented performers singing a collection of feel good Christmas songs outdoors. In all they visited over 100 outside locations during the Christmas period of 2020 including Care Home car parks, Sheltered Housing courtyards and vulnerable people's doorsteps. Some of the care homes we work with suffered up to 16 deaths in the height of lockdown! We enjoyed bringing some much needed joy and fun to both isolated residents and the staff who have worked tirelessly to adapt and cope with the crisis. Some of the feedback we received was as follows: "It was spectacular. I loved joining in the songs. I was so emotional I shed a few tears." "Residents really enjoyed it, thank you so much for giving them some enjoyment in these difficult times." "Thanks for making Celeste a Happy Bunny. Not sure if you could see but she was dancing away up here" "Yesterday was a triumph! For many residents, the visits were the first time in 3 months that these elders had a face to face conversation outside their families".

RAH RAH COMMUNITY THEATRE COMPANY
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS' (Continued)
FOR THE YEAR ENDED 31ST MARCH 2021

This year we relished the challenge to be creative in a whole new way! We were sad to see theatres closed for so long and know many will struggle to reopen. However to be in this industry you need to be very resilient and we have enjoyed the new work people have produced because of the crisis.

Feedback survey links

Online Antics - <https://www.surveymonkey.com/results/SM-7VNJHHXZ7/>

Work Related Learning shows online - <https://www.surveymonkey.com/results/SM-VYK9PHXZ7/>

MMIF Online feedback links - <https://www.surveymonkey.com/results/SM-CJGLS8MP7/> and <https://www.mymindisfree.com/reviews-and-audience-feedback> and <https://www.surveymonkey.com/results/SM-KBD3TJZH7/>

Christmas 2020 audience survey - <https://www.surveymonkey.com/results/SM-XQ8X5H957/>

Plans for the Future

This report was made in January 2022. The charity is still running strong but operating in crisis mode. This Christmas with the help of CRF: Continuity Support we were able to book in 176 Christmas shows in community venues (a similar number to pre-Covid). We did not anticipate being hit so badly by Covid again! As a result 50 of these venues either cancelled or rescheduled due to Covid outbreaks; 2 actors have been off with Covid; and 6 days were cancelled whilst waiting test results. Our pantomime at Chelsea Theatre unfortunately closed due to its entire staff, and our actors, contracting Covid. We have had no time to do any future planning for our regular spring project, something that is normally done once a current project is up and running. We have therefore taken the decision not to do a spring tour but to focus all our efforts on this summer and run additional projects. The calculated decision to no longer do a spring show will give us the time to focus on generating more projects, bookings and funding for over the summer months allowing us to transition back to our usual financial stability of our proven track record of 20 years. This year we plan to continue to run our 3 ongoing schools' shows throughout the year, and this summer we plan to tour two shows, one for children and the other to community venues. In addition to this we believe our charity has a good chance of receiving funding for a new artistic community project to celebrate the Queen's Jubilee. Our work is primarily within the community and we have already been approached by several community charity partners to jointly apply for such funding. Finally we hope by Christmas 2022 Covid will be a thing of the past and we can produce and tour our normal yearly pantomime.

Reserves Policy

Pre Covid the charity worked on a project by project basis and has always stayed within budget so does not have reserves. The trustees deemed that the charity is too small to warrant any big reserves however they always try to have enough reserves to pay our admin team till the end of the next project. Since Covid they have agreed that this should be a minimum of £7,500 to enable our admin team to continue for a minimum of 6 weeks should another pandemic break out.

RAH RAH COMMUNITY THEATRE COMPANY
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS' (Continued)
FOR THE YEAR ENDED 31ST MARCH 2021

Statement of Directors' Responsibilities:

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- d) state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements.

The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the contents of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

I approve the attached statement of financial activities and balance sheet for the year ended 31st March 2021 and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the 26th January 2022

Signed on their behalf by Director Catharine Magdalen Spooner

Printed Name: Catharine Magdalen Spooner

RAH RAH COMMUNITY THEATRE COMPANY
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021

(Incorporating Income and Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	-	52,201	52,201	29,753
Activities for Generating Funds	3b	-	250	250	-
TOTAL INCOMING RESOURCES		-	52,451	52,451	29,753
RESOURCES EXPENDED					
Cost of Generating Funds					
Charitable Activities	4a	-	48,837	48,837	29,406
Governance Costs	4b	-	700	700	-
TOTAL RESOURCES EXPENDED		-	49,537	49,537	29,406
NET INCOMING/ (OUTGOING) RESOURCES		-	2,914	2,914	347
Balance Brought Forward		-	1,107	1,107	760
TOTAL FUNDS CARRIED FORWARD		-	4,021	4,021	1,107

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 15 form part of these financial statements.

RAH RAH COMMUNITY THEATRE COMPANY
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
AS AT 31ST MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-21 £	Total 31-Mar-20 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Current Assets					
Debtors & Prepayments	7	-	-	-	-
Cash at Bank and in Hand	6	-	4,721	4,721	1,107
Total Current Assets		-	4,721	4,721	1,107
Creditors: amounts falling due within one year	8	-	700	700	-
NET CURRENT ASSETS		-	4,021	4,021	1,107
Creditors: amounts falling due in more than one year	9	-	-	-	-
TOTAL ASSETS less current liabilities		-	4,021	4,021	1,107
NET ASSETS		-	4,021	4,021	1,107
Funds of the Charity					
General Funds		-	-	-	-
Restricted Funds	5	-	4,021	4,021	1,107
Total Funds		-	4,021	4,021	1,107

Directors' Responsibilities:

The Directors are satisfied that for the year ended on 31st March 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 16.

The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The Directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the 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 accounts, so far as applicable to the company.

Approved by the Directors on the 26th January 2022

Signed on their behalf by Director Cil Spooner

Printed Name: Catharine Magdalen Spooner

RAH RAH COMMUNITY THEATRE COMPANY
(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the Directors are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA in the same financial period as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

RAH RAH COMMUNITY THEATRE COMPANY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES (Continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the Directors' meetings and cost of any legal advice to Directors on governance or constitutional matters.

Changes in Accounting Policies and Previous Accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Taxation

The charity is exempt from tax on its charitable activities.

Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at Directors' best estimate of market value.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied per annum are as follows:

Equipment Cost	25% - Reducing Balance Basis
Fixtures and Fittings	25% - Reducing Balance Basis

2. TANGIBLE FIXED ASSETS

The Charity held no fixed assets during this or the previous financial year.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2021 : None

31st March 2020 : None

RAH RAH COMMUNITY THEATRE COMPANY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
a) Donations, Grants & Legacies				
Gifts & Donations	-	-	-	639
Grants Received	-	52,201	52,201	29,114
	-	52,201	52,201	29,753

b) Activities for Generating Funds

Ticket Sales	-	250	250	-
	-	250	250	-

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
a) Charitable Activities				
Accommodation Costs	-	-	-	4,086
Acting Costs	-	23,534	23,534	8,816
Administrative Costs	-	16,101	16,101	4,000
Advertising & Publicity	-	1,649	1,649	347
Director Preparation	-	-	-	1,000
Directors Fees	-	1,420	1,420	2,389
Production Costs	-	4,651	4,651	650
Rehearsal Costs	-	345	345	3,547
Stage Management	-	-	-	1,932
Travel & Subsistence	-	912	912	2,039
Writers Fees	-	225	225	600
	-	48,837	48,837	29,406

b) Governance Costs

Independent Examiners Fee	-	700	700	-
	-	700	700	-

RAH RAH COMMUNITY THEATRE COMPANY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-20 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-21 £
Theatre Fund	1,107	52,451	49,537	-	4,021
	1,107	52,451	49,537	-	4,021

PREVIOUS FINANCIAL YEAR

	Balance 01-Apr-19 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-20 £
Theatre Fund	760	29,753	29,406	-	1,107
	760	29,753	29,406	-	1,107

The Restricted Funds held are wholly represented by the Charity's Cash Reserves and are to be expended as specified above.

RAH RAH COMMUNITY THEATRE COMPANY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

6. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Cash at Bank and in Hand	-	4,721	4,721	1,107
	-	4,721	4,721	1,107

7. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Sundry Debtors	-	-	-	-
	-	-	-	-

8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Independent Examiners Fee	-	700	700	-
	-	700	700	-

9. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial year.

10. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-21 £	Total 31-Mar-20 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	-	4,021	4,021	1,107
Long Term Liabilities	-	-	-	-
	-	4,021	4,021	1,107

RAH RAH COMMUNITY THEATRE COMPANY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

11. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee (10465606) and is a Charity registered with the Charity Commission (1172149) and does not have a Share capital and has no income subject to Corporation Tax.

	TOTAL 2020/21 £	TOTAL 2019/20 £
Profit / Deficit for the financial year	2,914	347
Other Recognised Gains	-	-
	<u>2,914</u>	<u>347</u>
Balance Brought Forward	1,107	760
Closing Funds at 31st March 2021	<u><u>4,021</u></u>	<u><u>1,107</u></u>

12. STAFF COSTS AND NUMBERS

	TOTAL 2020/21 £	TOTAL 2019/20 £
Gross Wages, Salaries & Fees	-	-
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	<u><u>-</u></u>	<u><u>-</u></u>

Employees who were engaged in each of the following activities:

	TOTAL 2020/21	TOTAL 2019/20
Charitable Activities	Nil	Nil

The Charity operate a PAYE Scheme to pay all employed members of staff. The Charity also employs members of staff on a Self-Employed basis and is not liable for their Income Tax and National Insurance payments. No members of staff received emoluments of over £60,000. (2019/20:None)

13. DIRECTORS AND OTHER RELATED PARTIES

During the financial period Director Catherine Spooner received £5,000 in administrative expenses for work carried out in furtherance of the Charity's objects.

During the financial period Director Gemma Beattie received £360 in administrative expenses for work carried out in furtherance of the Charity's objects.

No other payments were made to Directors or any persons connected with them during this financial period. No other material transaction took place between the organisation and a Director or any person connected with them.

14. RISK ASSESSMENT

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

RAH RAH COMMUNITY THEATRE COMPANY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

15. RESERVES POLICY

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of the Rah Rah Community Theatre Company on the accounts for the year ended 31st March 2021 set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The Charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

Basis of independent examiner's statement

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of recommended Practice: Accounting and Reporting by Charities.

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

W.M Hall LLB
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS



Date: 27th January 2022