

**ANNUAL REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023**



**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**  
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**CONTENTS**

Page 3	Legal & Administrative Information
Pages 4 to 9	Report of the Directors'
Page 10	Statement of Financial Activities
Page 11	Balance Sheet
Pages 12 to 18	Notes to the Financial Statements
Page 19	Independent Examiner's Report

**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 2022

**END OF FINANCIAL YEAR** 31st March 2023

**DIRECTORS AT 31ST MARCH 2023**  
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 2023**

**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 7th November 2016 and amended by special resolution on 28th 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 provision of artistic performances and workshops. Our aim is to take theatre into the community that makes an impact, having a particular focus on using theatre for social change so as to raise awareness and using theatre as a form of therapy. We specialise in physical theatre, audience interaction and using drama therapy techniques. Our work focuses on reaching out to marginalised groups such as the elderly, people with learning difficulties, young people from disadvantaged backgrounds and those who have been trafficked and enslaved.

**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**

- **Jubilee Singers (23rd May – 27th June 2022)** - The Jubilee Singers, a talented group, singing a selection of feel good sing along songs to celebrate the Queen's Jubilee. The show was devised to whisk audiences back to memorable times throughout the Queen's life allowing them to participate and reminisce. The show toured 144 community venues in London and the Home Counties primarily to an elderly or learning difficulties audience. We received funding from Let's Create Jubilee Fund, National Lottery – Awards for All Grant Arts Grant and The Wimbledon Foundation which allowed us to perform fifty of the performances for free. The funding we received strengthened our relationships with our regular community groups and has connected us with new groups which has led to future bookings for other projects. With all the shows we deliver we see the huge benefits of the arts within the communities we visit. However none of us were quite prepared for how emotional our audiences would be whilst watching the Jubilee show. The Queen was the first British Monarch to celebrate a Platinum Jubilee, marking 70 years of service to the people of the United Kingdom. The majority of our audiences have lived through the same ups and downs that she had and admired her courage and fortitude over the years. She was a monarch they related to through shared experiences and it was so special to give them the opportunity to celebrate and reminisce. For each Jubilee show we performed we always had several people in the audience with tears in their eyes and wheelchair users finding the strength from somewhere to stand when we sang the National Anthem.
- **Queen's Jubilee – Activity Pack (May –June 2022)** - We created a free fun activity pack which celebrated the Queen's Platinum Jubilee. The activities pack was designed to be run by activities organisers in care home or community centres. Each section of the pack was led by one of our lovely team and could be watched via an online video. The following link takes you to a downloadable version of the pack. <https://www.rahrahtheatre.com/let-s-create> The pack was emailed out to over 2000 community groups and care homes. There was no way of quantifying how many people it reached. However the feedback we received from those who did receive it was very positive.
- **Swinging 60's (14th June 2022 – 2nd August 2022)** - A fun-loving musical set in the 60s with comedy, dancing and well known tunes for the audience to join in and sing along with. The show toured 106 community venues in London and the Home Counties primarily to an elderly or learning difficulties audience. We were pleased to see booking numbers were back up after Covid although we still faced the challenges of last minute cancellations due to cases of Covid within the homes.

**RAH RAH COMMUNITY THEATRE COMPANY**  
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**REPORT OF THE DIRECTORS' (Continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

- **CindeRahRahella (28th November 2022- 20th January 2023)** - Our 'tried and tested' pantomime 'CindeRahRahella', which has been loved by our audiences for over 20 years. Guaranteed to have audiences laughing, singing and dancing throughout! The show toured 215 community venues in London and the Home Counties primarily to an elderly or learning difficulties audience. We were pleased to see booking numbers were back up after Covid although we still faced the challenges of cancellations and illness.
- **Jingle Bell Singers (28th November to 30th December 2022)** - A collection of 'feel good' Christmas songs performed by our 'Christmas Carollers' with 3 part harmonies and a comic through line. The show toured 92 community venues in London and the Home Counties primarily to an elderly or learning difficulties audience. Due to popular demand we had two teams tour this production and doubled the number of bookings from previous years.
- **Work Related Learning Shows (On going project)** - We continued to tour our shows: "Wex Factor" which prepares pupils for work experience and the world of work; "Enterprise: The Next Generation" which introduces pupils to the idea of Business and Enterprise; and our Communication Workshop which looks at enhancing pupils' communication skills in the workplace and in everyday life. We toured 20 schools across London and the Home Counties. Unfortunately bookings were still relatively low due to insufficient time to market the projects.
- **Teddy Bear's Picnic (On going project)** - The show is about Milly and her Bear who go on an exciting adventure to get to the picnic on time! The show incorporates puppets, well-known songs and dancing together with important educational areas such as numbers, colours and shapes. It is aimed at children aged 2-6. We went to some lovely new venues this year, including Thorington and Hawth theatre which have opened up doors to new future work. Unfortunately bookings were still relatively low due to insufficient time to market the project.
- **Continued employment of our admin and marketing member of staff** - Michael our admin and marketing employee has been a valuable asset to Rah Rah over the last YEAR and has generated enough additional income through bookings to allow the charity to continue to employ him on a self employed basis of 20 hours per week.
- **My Mind is Free (On going project)** - My Mind is Free is a powerful interpretation of the degradations of human trafficking. It tells the interlinked stories of four people trafficked to and within the UK and their horrifying tales of abuse, exploitation and enslavement. The production uses a mixture of physical theatre and multi-role playing to portray the epic journey and terrible risks that desperate people will go to in the pursuit of what they believe to be a better life, only to find that they are then exploited, ending up in a far worse position than when they started. As part of the project we offer frontline worker training workshops, an immersive experience and an online version. Unfortunately bookings were low due to insufficient time to market the project.

**Challenges Faced**

- The community venues we visit can sometimes be very challenging. The quality of care may not be up to standard and the service users may have complex mental health needs. Rah Rah's mission is to make a difference and bring happiness in such places. Rah Rah tries to prepare its actors for these types of venues. However it can be too overwhelming and soul destroying for certain actors which unfortunately results in them not wishing to do this type of work again.
- Covid is still impacting on our shows as the majority of the venues we perform at have vulnerable people in the audiences. We have faced last minute cancellations and have needed to continue to employ cover actors to cover any actors who got Covid. This is an additional cost Rah Rah did not factor in pre Covid.
- Bookings for both our work related learning shows and Teddy Bear's Picnic were disappointingly lower than expected primarily due to insufficient time to market these projects.
- Unfortunately Rah Rah's car was broken into and one of our panto kits was stolen. The costumes were found abandoned however both our PA and roller banners were never found. We are currently looking in to additional insurance to cover all equipment.

**RAH RAH COMMUNITY THEATRE COMPANY**  
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**REPORT OF THE DIRECTORS' (Continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

- Rah Rah is struggling to meet the demand for its services and the challenges involved in making the next step to become a larger charity. The transition to employing more staff to meet the demand and expand is currently too big a financial risk. Unfortunately we were unsuccessful with our NPO application which would have allowed us to do this. Where time permits we will continue to seek funding opportunities to allow us to make the next step. Unfortunately these type of application are lengthy and very time consuming.

**Snap Shot of Feedback received this year**

- "One of our residents who normally wanders constantly, sat through the whole show and made comments such as "wonderful" and "very good" He even laughed at the jokes.
- Some of our residents who don't normally come down to entertainment, stated that they would like to come down again if Rah Rah were coming.
- One of our lovely residents who sits and doesn't show any interest and often says music is too loud, was tapping her foot along to the music, and was giggling when one of the performers came over to sing to her.
- Even the staff commented on the talent of the young people and are begging me to book them again.
- "They were brilliant!" "They are so talented" "It is so nice to have something different". "These performers are amazing and do not realise how much enjoyment they bring to the clients."
- The residents we have in our care home have complex needs and we had a resident's family member in that day and she really enjoyed the show as she said that her husband was really showing an interest in the music and was smiling and singing along to every song, also the residents were all smiling after the show and some of the residents that can give feedback said it was a fantastic show and would love to have them back again in the home.
- A relative popped in the following day to ask what had happened the day before as the gentleman had gone home in a completely different mood and was so much happier than when he came in on the day of the entertainment.
- The residents at Manresa are all able to live independently so this event was more of a Friday night out for them. They loved it and always ask me to book the next show.
- I loved the singing and it did make me laugh, they were all very entertaining it didn't seem like an hour. I could have watched for longer.
- The most common comments are always "why can't we see these shows more often". "I haven't laughed so much in years". "My face aches through smiling".
- Great company, really accommodating and helpful.
- The interaction with the actors was incredible, taking time before the performance to chat with each resident and get their names to include them in the show made it feel a very personal performance.
- The interaction with the residents is second to none! Finding out their names and using them throughout the show is fabulous!
- They got all my residents and even the staff involved. They were rolling on the floor. It was hilarious.
- It was young and vibrant, with talented professional performers.
- You were genuinely funny, approachable/at our level, the songs chosen for the show - and the ways you performed them!

**RAH RAH COMMUNITY THEATRE COMPANY**  
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**REPORT OF THE DIRECTORS' (Continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

- We loved it last year but this year was even better! We couldn't fault it! Jokes and script was fantastic.
- They had a brilliant time and because we subsidise the tickets they are able to afford to see a live performance on their door step.
- One resident said he thought the pantomime was "the best one the Rah Rah Theatre Company had done by far". Another resident said it was "The tonic that I needed today." Another resident stood up at the end of the Jingle Bells Singers performance to say how much they had enjoyed the show.
- The Rah Rah Theatre Company are regular visitors to our Sheltered Housing Building in Hammersmith, West London, Sycamore House. The Cast are absolutely wonderful and so very professional and the residents absolutely loved both the 'Jingle Bell Singers' and also the performance of 'Cinderahrahella'. The Cast are so very kind, caring and compassionate to the residents at Sycamore House and their performances are absolutely First Class and highly professional and the cast have such a massive amount of Energy and Positivity. It means so much to the Residents at Sycamore House to have the Cast performing for them every year and please can you thank them all so very much for working so very hard on making the shows such a huge success!
- They were taken back to happy times in their lives when they were well enough to go to the theatre. It was amazing that you could bring it to them.
- My residents and the staff loved this panto. They were laughing and joining in. It surprised us that a resident who does not interact much was singing along and taking part. Wonderful. Even had a staff member dancing along until they all fell on the floor, but even then carried on. A great time was had by all. Thank you to those wonderful actors.
- The actors were extremely talented, with lovely singing voices and they interacted beautifully with our elderly residents. We particularly liked the fact that once they had set up and changed into their costumes they chatted with all of our residents in the lounge and found out their names. They were lovely.
- Rah Rah always energizes and uplifts the spirit every time they visit us! A real treat that lasts and lasts. So important to the isolated elderly who are generally at their lowest ebb and hating old age. We also had four year olds from the local nursery coming along and equally enjoyed the fun and the attention!
- A wonderful entertaining performance involving Service Users and making them feel special so many thanks for your kindness. You really brought the Christmas vibe to the Arc and all in it!
- All our residents really enjoy your shows and as soon as one is over they are asking when the next one will be. As some of our residents have little to no family, or are suffering poor health, it is so important (and lovely) to see them singing along and leaving their troubles behind, if only for an hour. Thank you.
- We had a gentleman that normally gets up and wanders after about 10 minutes, he sat through the whole performance and was laughing and smiling.
- Thank you so much to both Jude and Michael at The Rah Rah Theatre Company for your incredible hard work and for bringing so much joy and happiness to the residents at Sycamore House, you are both amazing. Have a Wonderful Christmas and all the very best for 2023.
- You are doing a brilliant job in offering some joy and happiness to those who might not otherwise grace the doors of the theatre, keep going because you offer a beautiful ray of sunshine and hope in what can sometimes seem like a desperately needy community.
- Cinderahrahella went down a treat with residents at all three schemes, with many saying how much they enjoyed the performances. I went to all three shows and still laughed at the jokes and enjoyed seeing our residents getting interactive with the performers. I had a resident who told me, "This was just the tonic I needed today" and another one said it was the best performance they had seen the Rah Rah Theatre Company do.

**RAH RAH COMMUNITY THEATRE COMPANY**  
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**REPORT OF THE DIRECTORS' (Continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

The Jingle Bell Singers were equally well received and one resident, at the end of the last performance, felt compelled to stand and say what a great show it had been and how much they had enjoyed it.

Some of our residents have been experiencing difficult times, made harder by the upcoming festive season and to see and hear how much they enjoy your shows is a wonderful thing.

Please thank everyone that was involved and have a healthy and happy Christmas and New Year. We look forward to booking the Rah Rah Theatre Company in 2023 for your Spring shows!

· I would like to thank you and your marvellous cast for yesterday's performance of Cinder-rah-rah-rella. The residents and the staff loved it. It was so immersive how they included everyone in the storyline. They even got some of our more reluctant residents to participate which was so lovely to see. Please give our grateful thanks to the cast as they were brilliant!

· Just a quick biggest thank you for your company's performance this morning at our home (Alder House, Chigwell). All three of your performers were just incredible and every resident just loved the show – BRILLIANT!!

**Full Feedback Surveys and Project Evaluations**

Full feedback and evaluations received can be viewed on the following link:

<https://www.rahrahtheatre.com/evaluation-forms>

**Plans for the Future / next year**

· Country Roads and Summer Singing Sensations will be visiting community venues May- July 2023. The target is 180 shows - 3 shows a day, 5 days a week. Funding applications are being made to allow us to offer some of the shows for free.

· Christmas 2023 - Jingle Bell Singers and Jack and the Beanstalk will be visiting community venues in December and January 2024 – target 300 shows. Funding applications will be made to offer some of these shows for free.

· For Christmas 2023 - We may look to employ an additional team that covers schools and a static theatre at weekends.

· Teddy Bear's picnic – Target 20 shows. Trialling box office splits as opposed to flat fees in some venues.

· WRL – Reworking marketing and mailing out. Unfortunately this is currently a tough sell due to limited time resources and schools' budgets. Jude and Michael have decided to dedicate at least 5 hours of marketing to this to see if the situation can be improved.

· MMIF – No time resources to tackle this project currently.

· We will continue to seek and apply for funding opportunities for the following activities/projects: A new project on County Lines, a part time funding officer and a new updated booking system.

· Expand our board of trustees.

**Reserves Policy**

The charities reserves target is £18,000 which is equal to three months payroll costs to pay our core team.



**RAH RAH COMMUNITY THEATRE COMPANY**  
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**REPORT OF THE DIRECTORS' (Continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**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 2023 and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the 23rd October 2023

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 2023**

(Incorporating Income and Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from Generated Funds</b>					
Donations, Grants & Legacies	3a	-	37,536	37,536	85,739
Activities for Generating Funds	3b	-	106,138	106,138	48,427
Other Incoming Resources	3c	-	-	-	2,240
<b>TOTAL INCOMING RESOURCES</b>		<b>-</b>	<b>143,675</b>	<b>143,675</b>	<b>136,406</b>
<b>RESOURCES EXPENDED</b>					
<b>Cost of Generating Funds</b>					
Charitable Activities	4a	-	140,093	140,093	110,120
Governance Costs	4b	-	1,206	1,206	2,976
<b>TOTAL RESOURCES EXPENDED</b>		<b>-</b>	<b>141,299</b>	<b>141,299</b>	<b>113,096</b>
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<b>-</b>	<b>2,376</b>	<b>2,376</b>	<b>23,309</b>
Balance Brought Forward		-	27,331	27,331	4,021
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>-</b>	<b>29,707</b>	<b>29,707</b>	<b>27,330</b>

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 12 to 18 form part of these financial statements.

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

**BALANCE SHEET**  
**AS AT 31ST MARCH 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
<b>Fixed Assets</b>					
Tangible Assets	2	-	2,164	2,164	4,327
<b>Current Assets</b>					
Debtors & Prepayments	7	-	-	-	-
Cash at Bank and in Hand	6	-	28,493	28,493	24,204
<b>Total Current Assets</b>		-	<b>28,493</b>	<b>28,493</b>	<b>24,204</b>
<b>Creditors:</b> amounts falling due within one year	8	-	950	950	1,200
<b>NET CURRENT ASSETS</b>		-	<b>27,543</b>	<b>27,543</b>	<b>23,004</b>
<b>Creditors:</b> amounts falling due in more than one year	9	-	-	-	-
<b>TOTAL ASSETS less current liabilities</b>		-	<b>29,707</b>	<b>29,707</b>	<b>27,331</b>
<b>NET ASSETS</b>		-	<b>29,707</b>	<b>29,707</b>	<b>27,331</b>
<b>Funds of the Charity</b>					
General Funds		-	-	-	-
Restricted Funds	5	-	29,707	29,707	27,331
<b>Total Funds</b>		-	<b>29,707</b>	<b>29,707</b>	<b>27,331</b>

**Directors' Responsibilities:**

The Directors are satisfied that for the year ended on 31st March 2023 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 19.

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 23rd October 2023

Signed on their behalf by Director Catharine Magdalen 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 2023**

**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**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**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.

**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
Motor Vehicles	33.33% - Straight Line Basis

**2. TANGIBLE FIXED ASSETS**

		Motor Vehicles £	Equipment Cost £	Total 2022/23 £
Cost	01-Apr-22	6,490	-	6,490
Additions		-	-	-
Cost at	31-Mar-23	6,490	-	6,490
Depreciation	01-Apr-22	2,163	-	2,163
Charge		2,163	-	2,163
Depreciation at	31-Mar-23	4,326	-	4,326
Net Book Value	31-Mar-23	<b>2,164</b>	-	<b>2,164</b>
Net Book Value	31-Mar-22	4,327	-	4,327

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

31st March 2023 : None

31st March 2022 : None

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

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**3. INCOMING RESOURCES**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2022/23 £</b>	<b>TOTAL 2021/22 £</b>
<b>a) Donations, Grants &amp; Legacies</b>				
Grants Received	-	37,536	37,536	85,739
	<b>-</b>	<b>37,536</b>	<b>37,536</b>	<b>85,739</b>
<b>b) Activities for Generating Funds</b>				
Ticket Sales	-	106,138	106,138	48,427
	<b>-</b>	<b>106,138</b>	<b>106,138</b>	<b>48,427</b>
<b>c) Other Incoming Resources</b>				
Sundry Income	-	-	-	2,240
	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,240</b>

**4. RESOURCES EXPENDED**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2022/23 £</b>	<b>TOTAL 2021/22 £</b>
<b>a) Charitable Activities</b>				
Acting Costs	-	66,073	66,073	40,233
Administrative Costs	-	45,037	45,037	45,177
Advertising & Publicity	-	11,863	11,863	4,467
Costume & Set Costs	-	2,495	2,495	715
Depreciation Expense	-	2,163	2,163	2,163
Directors Fees	-	3,659	3,659	2,426
Fundraising Costs	-	-	-	1,000
Insurance Costs	-	510	510	803
Office Costs	-	114	114	1,852
Production Costs	-	565	565	7,494
Rehearsal Costs	-	398	398	280
Travel & Subsistence	-	7,216	7,216	2,885
Writers Fees	-	-	-	625
	<b>-</b>	<b>140,093</b>	<b>140,093</b>	<b>110,120</b>
<b>b) Governance Costs</b>				
Independent Examiners Fee	-	950	950	850
Legal & Professional Fees	-	256	256	2,126
	<b>-</b>	<b>1,206</b>	<b>1,206</b>	<b>2,976</b>

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

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**5. RESTRICTED FUNDS**

**CURRENT FINANCIAL YEAR**

	<b>Balance 01-Apr-22</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance 31-Mar-23</b>
	£	£	£	£	£
Theatre Fund	27,331	143,675	141,299	-	29,707
	<b>27,331</b>	<b>143,675</b>	<b>141,299</b>	<b>-</b>	<b>29,707</b>

**PREVIOUS FINANCIAL YEAR**

	<b>Balance 01-Apr-21</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance 31-Mar-22</b>
	£	£	£	£	£
Theatre Fund	4,021	136,406	113,096	-	27,331
	<b>4,021</b>	<b>136,406</b>	<b>113,096</b>	<b>-</b>	<b>27,331</b>

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 2023**

**6. CASH AT BANK AND IN HAND**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-23 £</b>	<b>Total 31-Mar-22 £</b>
Cash at Bank and in Hand	-	28,493	28,493	24,204
	<b>-</b>	<b>28,493</b>	<b>28,493</b>	<b>24,204</b>

**7. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-23 £</b>	<b>Total 31-Mar-22 £</b>
Sundry Debtors	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-23 £</b>	<b>Total 31-Mar-22 £</b>
Independent Examiners Fee	-	950	950	850
Sundry Creditors	-	-	-	350
	<b>-</b>	<b>950</b>	<b>950</b>	<b>1,200</b>

**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 £	<b>Total 31-Mar-23 £</b>	<b>Total 31-Mar-22 £</b>
Fixed Asset Investments	-	2,164	2,164	4,327
Net Current Assets	-	27,543	27,543	22,154
Long Term Liabilities	-	-	-	-
	<b>-</b>	<b>29,707</b>	<b>29,707</b>	<b>26,481</b>



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

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**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.

	<b>TOTAL 2022/23 £</b>	<b>TOTAL 2021/22 £</b>
Profit / Deficit for the financial year	2,376	23,309
Other Recognised Gains	-	-
	<u><b>2,376</b></u>	<u><b>23,309</b></u>
Balance Brought Forward	27,330	4,021
Closing Funds at 31st March 2023	<u><u><b>29,706</b></u></u>	<u><u><b>27,330</b></u></u>

**12. STAFF COSTS AND NUMBERS**

	<b>TOTAL 2022/23 £</b>	<b>TOTAL 2021/22 £</b>
Gross Wages, Salaries & Fees	45,037	45,177
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	<u><u><b>45,037</b></u></u>	<u><u><b>45,177</b></u></u>

Employees who were engaged in each of the following activities:

	<b>TOTAL 2022/23</b>	<b>TOTAL 2021/22</b>
Charitable Activities	3	3

The Charity 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. (2021/22:None)

**13. DIRECTORS AND OTHER RELATED PARTIES**

No payments were made to Directors or any persons connected with them during this financial period. No 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 2023**

**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 2023 set out on pages 10 to 18.

### 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.

K. Collaku MAAT  
Castle View Accounting Ltd  
New Barn  
Mudberry Lane  
Bosham  
Chichester  
West Sussex  
PO18 8TS



Date: 31st October 2023