

NATIONAL ASSOCIATION OF YOUTH THEATRES

Registered Charity Number: 1046042

Registered Company Number: 02989999

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022



NATIONAL ASSOCIATION OF YOUTH THEATRES

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NATIONAL ASSOCIATION OF YOUTH THEATRES

LEGAL AND ADMINISTRATION FOR THE YEAR ENDED 31 MARCH 2022

Registered Company Number: 02989999

Registered Charity Number: 1046042

Principal Address: Friar Gate Theatre
Lower Friar Gate
York
YO1 9SL

Charity Trustees: Hannah Draper (resigned 3 June 2021)
Nathan Powell
Steph Meskill-Brocken
Sarah Stephenson
Alison Spencer
Christie O'Carroll
Gemma Woffinden

Bankers Co-Operative Bank Plc

Independent Examiner Community360
Winsley's House
Colchester
CO1 1UG

NATIONAL ASSOCIATION OF YOUTH THEATRES

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted £	Restricted £	2022 £	2021 £
Income					
Donations and legacies	2	4,050	2,000	6,050	4,300
Income from charitable activities	3	-	-	-	600
Raising funds		279	-	279	2,340
Total income		4,329	2,000	6,329	7,240
Expenditure					
Charitable activities	4	3,062	370	3,432	8,165
Total expenditure		3,062	370	3,432	8,165
Net income		1,267	1,630	2,897	(925)
Total funds brought forward		12,355	-	12,355	13,280
Total funds carried		13,622	1,630	15,252	12,355

The notes on page 4 - 5 form part of these financial statements.

NATIONAL ASSOCIATION OF YOUTH THEATRES

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	5	-	-
Current assets			
Debtors	6	167	-
Cash at bank and in hand		23,773	12,859
		<u>23,940</u>	<u>12,859</u>
Current liabilities			
Creditors	7	8,688	504
Net current assets		15,252	12,355
Net assets		<u>15,252</u>	<u>12,355</u>
Reserves			
Unrestricted funds		13,622	12,355
Restricted funds		1,630	-
		<u>15,252</u>	<u>12,355</u>

For the year ending 31 March 2022 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small Companies.

Trustee's responsibilities:

- The Trustees have not required the Company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board of Trustees on

and signed on its behalf by

Signed



Date

26/01/2023

Steph Meskell-Brocken

NATIONAL ASSOCIATION OF YOUTH THEATRES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1. Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £1 towards the asset of the charity in the event of liquidation.

Accounting policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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)- (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cashflow statement

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cash flow statements".

Resources expended

These have been analysed using a natural classification.

Tangible fixed assets

Capital items costing in excess of £500 are capitalised. Fixed assets are shown at historical cost.

Depreciation is provided in order to write off each asset over its estimated useful life by the straight line method.

Office equipment	Over 3 years
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Going concern

These accounts have been prepared on a going concern basis.

Trustee remunerations and related parties

No remuneration was paid to any Trustee or to any person or persons known to be connected with any of them.

2. Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations	-	2,000	2,000	260
Membership income	4,050	-	4,050	4,040
	<u>4,050</u>	<u>2,000</u>	<u>6,050</u>	<u>4,300</u>

NATIONAL ASSOCIATION OF YOUTH THEATRES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

3. Income from charitable activities	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Fees	-	-	-	600
	<u>-</u>	<u>-</u>	<u>-</u>	<u>600</u>
4. Charitable activities	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Festival costs	-	-	-	2,224
Freelance workers	1,080	-	1,080	400
Bad debts	-	-	-	3,107
IT costs	1,139	370	1,509	1,560
Insurance	141	-	141	-
Sundry expenses	304	-	304	18
Governance costs	398	-	398	856
	<u>3,062</u>	<u>370</u>	<u>3,432</u>	<u>8,165</u>
5. Tangible fixed assets			Fixtures & Equipment £	Total £
Cost				
As at 1st April 2021			5,245	5,245
Additions			-	-
As at 31st March 2022			<u>5,245</u>	<u>5,245</u>
Depreciation				
As at 1st April 2021			5,245	5,245
Charge for the year			-	-
As at 31st March 2022			<u>5,245</u>	<u>5,245</u>
Net Book Value				
As at 31st March 2022			<u>-</u>	<u>-</u>
As at 31st March 2021			<u>-</u>	<u>-</u>
6. Debtors			Total 2022 £	Total 2021 £
Trade debtors			<u>167</u>	<u>-</u>

NATIONAL ASSOCIATION OF YOUTH THEATRES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

7. Creditors	Total 2022 £	Total 2021 £
Trade creditors	490	314
Deferred income	8,000	-
Accruals	198	190
	<u>8,688</u>	<u>504</u>

NATIONAL ASSOCIATION OF YOUTH THEATRES

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

I report on the accounts of National association of Youth Theatres for the year ended 31 March 2022 which are set out on pages 2 to 6.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.

Shelley-Marie Rudling FMAAT AATQB for and on behalf of:

Community360

Winsley's House, High Street, Colchester, Essex



Date 26th January 2023