

NATIONAL ASSOCIATION OF YOUTH THEATRES

Registered Charity Number: 1046042

Registered Company Number: 02989999

FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2021

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NATIONAL ASSOCIATION OF YOUTH THEATRES

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NATIONAL ASSOCIATION OF YOUTH THEATRES

LEGAL AND ADMINISTRATION FOR THE YEAR ENDED 31 MARCH 2021

Registered Company Number: 02989999

Registered Charity Number: 1046042

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

Charity Trustees:

Hannah Draper
Ashley Elbourne
Nathan Powell
Steph Meskell-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 2021

	Note	Unrestricted £	Restricted £	2021 £	2020 £
Income					
Donations and legacies	2	4,300	-	4,300	3,397
Income from charitable activities	3	600	-	600	1,109
Raising funds		2,340	-	2,340	3,705
Total income		7,240	-	7,240	8,210
Expenditure					
Charitable activities	4	8,165	-	8,165	12,057
Total expenditure		8,165	-	8,165	12,057
Net income		(925)	-	(925)	(3,847)
Total funds brought forward		13,280	-	13,280	17,127
Total funds carried		12,355	-	12,355	13,280

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 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	5	-	-
Current assets			
Debtors	6	-	3,107
Cash at bank and in hand		12,859	10,664
		<u>12,859</u>	<u>13,770</u>
Current liabilities			
Creditors	7	504	490
Net current assets		12,355	13,280
Net assets		<u>12,355</u>	<u>13,280</u>
Reserves			
Unrestricted funds		12,355	13,280
Restricted funds		-	-
		<u>12,355</u>	<u>13,280</u>

For the year ending 31 March 2021 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

31/12/21

Steph Meskell-Brocken

NATIONAL ASSOCIATION OF YOUTH THEATRES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1. 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.

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 2021 £	Total 2020 £
Donations	260	-	260	637
Membership income	4,040	-	4,040	2,760
	<u>4,300</u>	<u>-</u>	<u>4,300</u>	<u>3,397</u>

3. Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Fees	600	-	600	1,109
	<u>600</u>	<u>-</u>	<u>600</u>	<u>1,109</u>

NATIONAL ASSOCIATION OF YOUTH THEATRES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

4. Charitable activities	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Travel expenses	-	-	-	250
Festival costs	2,224	-	2,224	6,522
Freelance workers	400	-	400	2,721
Bad debts	3,107	-	3,107	-
IT costs	1,560	-	1,560	1,320
Sundry expenses	18	-	18	79
Governance costs	856	-	856	1,165
	8,165	-	8,165	12,057

5. Tangible fixed assets

Cost

As at 1st April 2020

Additions

As at 31st March 2021

Depreciation

As at 1st April 2020

Charge for the year

As at 31st March 2021

Net Book Value

As at 31st March 2021

As at 31st March 2020

Fixtures &
Equipment
£

Total
£

5,245

5,245

-

-

5,245

5,245

5,245

5,245

-

-

5,245

5,245

-

-

-

-

6. Debtors

Total
2021
£

Total
2020
£

Trade Debtors

-

3,107

7. Creditors

Total
2021
£

Total
2020
£

Trade Creditors

314

300

Accruals

190

190

504

490

NATIONAL ASSOCIATION OF YOUTH THEATRES

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

I report on the accounts of National association of Youth Theatres for the year ended 31 March 2021 which are set out on pages 2 to 5.

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 5th January
2022