

Company registration number: 03178207

Charity registration number: 1054763

# Burnley Youth Theatre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

KM  
1st Floor, Block C  
The Wharf  
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Lancashire  
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# **Burnley Youth Theatre**

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## **Burnley Youth Theatre**

### **Reference and Administrative Details**

<b>Trustees</b>	Mrs K Allen
	Mr A Anwar
	Mrs D Ashby
	Mr S L Cook
	Mrs L Dixon
	Mr P Kenyon
	Mrs R J Livermore
	Mrs S Martin
	Mr A Preston
	Mr J Shaw
<b>Secretary</b>	Ms L West
<b>Charity Registration Number</b>	1054763
<b>Company Registration Number</b>	03178207
<b>Registered Office</b>	The charity is incorporated in England.
	Quarry Theatre
	Queens Park Road
	Burnley
	Lancashire
<b>Principal Office</b>	BB10 3LB
	Quarry Theatre
	Queens Park Road
	Burnley
	Lancashire
<b>Independent Examiner</b>	BB10 3LB
	KM
	1st Floor, Block C
	The Wharf
	Manchester Road
<b>Bankers</b>	Burnley
	Lancashire
	BB11 1JG
	Unity Trust Bank PLC
	4 Oozells Square
	Birmingham
	B1 2HB

# **Burnley Youth Theatre**

## **Strategic Report for the Year Ended 31 March 2022**

### **SUMMARY REVIEW BY THE CHAIR**

The year continued to be impacted by the covid pandemic. Despite these uncertainties, the organisation adapted well, continuing to offer a programme throughout. Of particular note was how we were able to transform our organisation to deliver digitally and our on-line offers, developing new relationships and partners, embedding these into our offer, and reaped the rewards of the increased investment we made in our marketing capacity. As we returned to direct face to face delivery we were especially comforted by the upsurge in demand for activities, though some of our programme strands took longer to return to normality than expected, especially our work with schools.

We had a 100% success rate at securing Cultural Recovery Fund grants and business support funding and an additional emergency grant from The Henry Smith Charity, collectively ensuring that our financial stability was not adversely affected and we were able to continue to secure the tenure of all our staff. Project grants and commissions also returned quickly to expected levels, along with continuing to build momentum in attendances, especially through our core youth theatre programme and our focus on increasing income streams through external hirers. We were able to build our reserves to the projected target level and set aside restricted funding for key investment projects and as match for a number of major grants. As we approached the year end we were pleased to hear that we had secured a number of significant sources of funding including a major capital investment from Arts Council England and funding from The National Lottery Heritage Fund to support our 50th Anniversary Programme.

As we welcomed a number of new Trustees to our board, our governance was further strengthened, both in skills and experience, and reflecting our community. Volunteering was also strengthened. Interim arrangements for the maternity cover of our CEO/Artistic Director worked well. We said farewell to one of our long standing arts practitioners, Ollie Daley, who left us to join the engagement team at The Lowry Theatre in Salford.

During the year we developed our environmental policy and action plan as a key focus going forward, including beginning to set out our ambitions to open up our outdoor site and harness its full potential. We also set out exciting developments for a new brand, new website and communications and relationship management system. We have also been working on plans to re-launch our Education offer. Considerable energy was devoted to updating our policies and plans - including a new Staff Handbook and improved terms and conditions.

We look forward to the coming year with renewed vigour, excitement and sense of purpose as we approach our 50th year in 2023, under-pinned by a strong financial base. At the time of this report we received further good news, leveraging three years of funding from The Henry Smith Charity, securing our outreach programme. A critical decision for us will be the outcome of the Arts Council England National Portfolio funding in October 2022.

Anthony Preston, Chair of Trustees

# **Burnley Youth Theatre**

## **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

### **Objectives and activities**

The Charity's objects are specifically restricted to the following:

To act as a resource for young people and children living in Lancashire by providing advice and assistance and organising programmes of activity, training and education as a means of:

A) Advancing in life and helping young people and children, improving their health and overall well-being by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.

B) Advancing education and training in all aspects of arts and culture.

C) Providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of such persons

### **Our Vision**

Our vision is that all children and young people will access high quality arts and culture.

### **Our Mission**

Our mission is to creatively inspire children and young people to take their next steps.

### **Our Values**

We value:

- artistic quality and integrity in all the work that we do
- giving opportunities to children, young people and families no matter what their background
- the education, training and development of children and young people
- the aspirations of children and young people and support them to realise their potential
- the views of young people and always strive to give them a voice
- learning and are committed to continuous improvement which responds positively to change and encourages dynamic and innovative solutions
- embrace and celebrate equality, diversity and inclusion, and
- best practice in the treatment and safeguarding of young people, staff and volunteers in a safe environment

### **Public Benefit**

We understand the guidance provided by the Charity Commission in regards to providing Public Benefit and believe that we continue to provide high quality arts activities for all children and young people across Lancashire. Our programme of work is diverse and takes place in multiple locations, both on site at our venue and in community venues and schools, along with new avenues of engagement through digital spaces. Our pricing decisions are based on covering our costs and making our work as accessible as possible to all people. Where cost is a barrier for engagement we support participants through our financial bursary scheme. We believe that our work not only impacts on the children and young people taking part but also on the families, teachers and audiences who engage with, view and experience the diversity of our offer.

# **Burnley Youth Theatre**

## **Trustees' Report**

### **CONTEXT OF THE YEAR**

#### **Covid-19**

2021/22 was another difficult and uncertain year due to the Covid-19 pandemic; at times our venue was closed; at other moments we were limited by the number of audiences and participants we could accommodate; we had a reduction in the number of projects and commissions we were able to deliver; and did not deliver our major Christmas production for local schools in our traditional way; as well as there being a physical and emotional impact on staff, freelancers and participants in relation to the pandemic.

With the support from Arts Council England, The Henry Smith Charity and Burnley Borough Council we were able to weather the storm. Their covid support packages enabled us to plan programmes of work with confidence, testing new ways of producing work to showcase to schools and work with partners. Their support also enabled us to retain our full staff team on their pre-pandemic hours and invest in staff training to equip the team with improved knowledge and skills as we continue to work towards a more diverse and inclusive organisation.

We are a resilient organisation and have a strong team of staff, freelancers, partners and loyal participants; throughout the year there were moments to celebrate, new relationships established, existing relationships maintained and we continued to diversify our offer both online and in person. By spring 2022 our core workshops were at full capacity and new sessions were being launched to accommodate demand, we had commissions and projects in the pipeline to begin delivery in 2022/23 and a staff team who were bursting with excitement and commitment for the year ahead.

#### **Staffing**

In November 2021 the CEO/Artistic Director began maternity leave. Prior to their departure they worked closely with the Board of Trustees and staff team to create a solution which empowered the team and would ensure the stability of the organisation over an uncertain period of changing funding streams and covid restrictions. Each member of the team was given 'acting up' responsibilities, our freelance Finance Manager became the Interim CEO and our Chair of Trustees supported the writing of key funding applications.

The team embraced their new responsibilities and during the remainder of 2021/22 were successful in delivering our alternative Christmas productions, building the new brand of the organisation, expanding our core programme sessions to meet growing demand, as well as successfully securing new funding from Arts Council England for capital developments and from The National Lottery Heritage Fund for our 50th Anniversary Programme.

# **Burnley Youth Theatre**

## **Trustees' Report**

### **ARTISTIC REVIEW**

#### **Inclusive Youth Theatre, Workshops and Productions**

After multi lockdowns and delivery online we were unsure how many children and young people would return to Burnley Youth Theatre for our weekly drama sessions. Our Summer and Autumn season capacities were reduced to allow for social distancing, and so it was only with the opening of our Spring 2022 season that we were able to see what impact there could be on our participant numbers. To our delight the majority of our sessions were fully booked, and we programmed additional sessions in order that as few children and young people had to wait to join our community.

During 2021/22 we engaged with 951 children and young people through our inclusive youth theatre programme. We delivered a range of workshops, for ages 0-18 (up to 25 for young adults with disabilities), and continued our specialist workshops including; After The Rain, for young people who identify as LGBTQAI+; Theatre for Change, for young people who are driven by social action; and Connect, for children and young people with disabilities.

With the support of Dan's Trust we were able to continue our Step In Financial Bursary Programme which supports children and young people to 'step in' to our organisation; those who may not normally be able to attend. By providing financial support for workshop spaces, transport, and other access provision we were able to support 67 children and young people to engage in our sessions.

Due to the pandemic we were not able to present the same number of youth theatre productions as in previous years, with two productions cancelled in April 2021. With some disruption we were able to present our adaptation of Into The Forest Grimm, as an outdoor performance, to an audience of 153 people in August 2021. In December 2021 we presented 5 performances of The Lion, The Witch and The Wardrobe to a public audience of 661 people.

Quotes captured, which demonstrate our impact in this area are:

*"Thank you to all the workshop leaders and staff at Burnley Youth Theatre. My child wouldn't be the person they are today without your support and understanding."* (Parent/Carer of Youth Theatre Participant)

*"The world of theatre is so educational and constructive to someone's character, so I know that every time my children are visiting Burnley Youth Theatre they will come back with something new they have learned either about drama or themselves."* (Parent/Carer of Youth Theatre Participant)

#### **Outreach**

As an organisation we are committed to making our artistic offer accessible to everyone and our outreach programme strives to reach those young people and families who may not usually access the arts; supporting them to participate in creative activities and in doing so improve their well-being, build confidence, develop transferable skills, deepen community cohesion and widen their social network.

During 2021/22 we continued to focus on long term engagement with partners who support; children and young people with learning disabilities and access needs; families who do not currently access arts engagement; children, young people and families from Black, Asian and Minority Ethnic communities; targeted youth community engagement; and targeted schools engagement, with a specific focus on alternative provision and special educational needs.

Through this strand of work, in 2021/22, we delivered 303 sessions and engaged 696 children, young people and families. Of those participants 12% chose to disclose a disability, 38% were from Black, Asian and Minority Ethnic communities, and 74% had an address reported within the lowest 20 percentile of socio economic deprivation.

# **Burnley Youth Theatre**

## **Trustees' Report**

Our Outreach team were supported through funds from The Henry Smith Charity during the year. Key partners in the delivery of our programme included Lancashire County Council, Burnley Borough Council, Participation Works, New Neighbours Together, West End Community Centre, Coal Clough Academy and Holly Grove Primary School.

A quote which demonstrates our impact in this area is:

*“Pupils have found social interaction incredibly difficult after being isolated for so long. The work with BYT is really helping them to engage with each other again.”* (Teacher, Holly Grove Primary School)

### **Education**

We have an exciting education programme that offers a creative approach to learning for all pupils in primary, secondary, special education and alternative provision schools. We provide bespoke packages planned and delivered by trained arts professionals to support the school curriculum and wider learning objectives, complimenting school topics and themes, tackling specific attainment targets or supporting the needs of identified student groups.

During 2021/22, we worked in 16 school settings including primary, secondary, special schools and pupil referral units both in Burnley and across Lancashire. Working both virtually and face to face, we delivered 116 sessions to 1736 children and young people. Sessions covered topics such as history, PSHE, transitions, World Book Day, National Poetry Day, Chinese New Year along with delivery of continuing professional development sessions for teachers.

We are proud of our approach to developing bespoke sessions for schools and during the year have been developing a new education pack with case studies to share with schools new to us in 2022/23.

A quote which demonstrates our impact in this area is:

*“I just wanted to say a HUGE thank you for the ‘National Poetry Day’ workshops delivered across EYFS and KS1. The staff and pupils absolutely loved it and said that they were so inspired that they changed their plans for the rest of the week to follow up on the fantastic poems that they had used and created.”* (Teacher, Casterton Primary School)

### **Talent Development**

We are passionate about the role that we play in giving opportunities to young people and young adults to develop their skills, both for a career in the arts and more generally. We recognise that our organisation is perfectly positioned to be a first encounter to the world of work and as such we offer multiple opportunities for engagement. In 21/22 our talent development strand enabled:

- 21 volunteers to develop skills in workshop delivery, theatre production, technical theatre, stage management, costume, front of house, marketing and fundraising
- 11 Youth Board volunteers aged 11 - 18 (up to 25 for LDD) to gain skills in leadership, consultation, idea generation, and team work
- 5 young practitioners to work as Trainee Workshop Leaders for a term, two of whom continued as freelance Workshop Leaders after their placement ended
- 1 young person to work with us, part-time, for six months as our Operations Assistant, with support from the Kickstarter programme
- 3 young actors to develop their skills of performance development through our in house professional theatre company Byteback Theatre



## **Burnley Youth Theatre**

### **Trustees' Report**

- 22 freelance practitioners (under the age of 34) paid work through our strands of activity; inclusive theatre, outreach and education
- 1 practitioner to transition to staff employment, taking on the role of Outreach and Education Practitioner (maternity cover)
- 1 member of staff who has progressed through our ranks as a participant, youth board member, freelancer and employee to obtain employment at The Lowry Theatre, Salford, and
- opportunities for training alongside the staff team, in areas such as access, diversity and safeguarding.

A quote which demonstrates our impact in this area is:

*“ Burnley Youth Theatre is an inclusive, supportive and fantastic organisation to work for. Throughout my time working on the team, senior management supported my growth and gave me opportunities for continued professional development.”* (Ollie Daley, Engagement Manager, The Lowry)

### **Byteback Theatre Productions**

Our in-house professional theatre company Byteback Theatre has continued to offer professional training and work experience for young people. Although the company were unable to go to the Edinburgh Fringe Festival this year due to the pandemic, they have adapted and reached new audiences through digital performances to schools, arts venues, community groups and people's homes.

This year's productions include:

- Hansel and Gretel - an alternative Christmas production which toured 8 local schools reaching 830 audience members
- Land of Nod - originally made in 2018, this show which was created and performed by an emerging LGBTQ+ artist, was adapted for Zoom during the pandemic and this year reached a new audience of 80 people
- Mass Storytelling performances for World Book Day - two performances of children's books Greta and the Giants and Six Dots streamed through 106 screens within schools and homes, reaching 2480 audience members.

A quote which demonstrates our impact in this area is:

*"I brought my grandson who is severely autistic to see Land of Nod. He really enjoyed it and actually joined in with the performance. The sensory stimulus was great!"* (Audience Member)

### **Professional Productions**

Being able to host high-quality professional children and young people's theatre is really important to us. Our nearest cities, with large cultural provision, are over 25 miles away. For many local families this journey and the costs associated with attending large theatres, is not part of their routine or budget. Throughout 2021/22 we were pleased to present the following performances, at affordable prices, to 407 children, young people and their families:

- Dust by Half Moon Theatre
- Hare and Moon by Fabularium
- Aleiah's Adventure by Ros Norford
- Best Adventure Ever by Dommy B
- Curious Investigators by One Tenth Human

# **Burnley Youth Theatre**

## **Trustees' Report**

Quotes captured, which demonstrate our impact in this area are:

*“My daughter was really inspired by our visit to see the Hare and Moon at Burnley Youth Theatre and spent the rest of the day putting on performances of her own.” (Audience Member)*

*“My son was well catered for when visiting the theatre. Having ADHD it's hard sometimes to find a place that understands him and his needs. Throughout our visit, the staff made sure not only was my son okay but the whole family was settled and happy. Thank you so much for a stress free visit to theatre.” (Audience Member)*

### **THEMATIC STRANDS**

#### **Equality, Diversity and Inclusion**

Equality, diversity and inclusion is critical to our ambition for creating excellent art with and for children and young people and their families, and in reaching all families within the geographical area we serve and beyond. We are committed to creating a culture in which diversity and equality of opportunity are central. This includes participants we engage with, the audiences that we serve and professionals we work with. Discrimination in any form is not tolerated by Burnley Youth Theatre, and we believe that unless we proactively seek to positively include all members of the community we serve we will not extend our reach nor create great work.

Through our Equality and Diversity policy we set out five commitments for our approach to improving equality, diversity and inclusion within our organisation, and through our action plan set out clear targets across our programme delivery and staffing. Reporting on our progress in this area is a standard agenda item for our Board of Trustees and developing our understanding of each protected characteristic group features within our annual training plan for staff, volunteers and freelancers.

#### **Environment**

During 2021/22 we spent time reflecting on the role we play in influencing behaviour and turning the tide on our environmental impact. We recognise there is a global climate crisis and as an organisation we have a vital role to play in changing how we operate, reducing our carbon footprint and influencing the actions of others. We believe that we have a responsibility to care for and protect the environment in which we operate through delivering our work in an environmentally sustainable and ethical manner. We are fully committed to improving environmental performance across all of our activities, and will encourage our stakeholders and members of the wider community to join us in this effort.

Through the review and development of our Environment Policy and Action Plan we have; identified an Environmental Champion on the staff team, who promotes this area during decision making and programming; successfully fundraised to replace our theatre lighting with a new DMX/LED structure; and are making improvements to our outdoor site to improve its biodiversity.

#### **Digital**

2021/22 continued our journey of digital improvements for the organisation. We relished the opportunity to perform live online, produce and share digital content and host performances from others, increasing the geographical footprint and number of our audiences. Across the year our online audiences grew to 145 YouTube subscribers, 1149 Instagram followers and 4309 Facebook followers.

Within our venue we are improving and upgrading our offer through the successful fundraising with intentions in 22/23 to; upgrade our theatre lighting; invest in immersive theatre technology and purchase a touch screen unit for interactive use throughout our 50th Anniversary Programme and beyond.

# **Burnley Youth Theatre**

## **Trustees' Report**

### **FINANCIAL REVIEW**

#### **Investment Policy**

We have chosen to invest our free reserves into Charifund Investment Units, which are administered by M&G Charities.

#### **Reserves Policy**

At the year-end free reserves amounted to £90,411. The Board of Trustees stipulate that the reserves should be at least £87,000 in order that we can continue our activities in the short term, maintaining staff levels and ensuring that overhead costs can be met. The free reserves are held within Charifund Investment Units and the Scottish Widows savings account.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

Burnley Youth Theatre is a company limited by guarantee and a registered charity. We are governed by our Memorandum and Articles of Association dated 28th March 2012.

#### **Organisational Structure**

The Board of Trustees administer the organisation. They include the Chairperson, the Vice-Chairperson and the Finance Director. The Company Secretary may be a Trustee or a member of staff. The Board of Trustees appoint these roles at each Annual General Meeting.

The CEO/Artistic Director is appointed by the Board of Trustees to deliver the approved aims and objectives as detailed within the organisation's strategic documents; the business plan, audience development plan, equality and diversity action plan and environmental action plan. They have delegated authority for decision making within the parameters of the approved annual budget.

The CEO/Artistic Director reports to and meets with the Board of Trustees on a quarterly basis and with the Finance Working Group monthly.

#### **Recruitment and appointment of new Trustees**

Trustees are recruited to our organisation based on skills, experience and knowledge. The Board of Trustees conduct a regular skills audit, identifying strengths and weaknesses within the board. Open recruitment occurs to fill identified gaps for Trustee vacancies.

Trustees are appointed at the Annual General Meeting (AGM). Trustees may appoint a person willing to act as an additional trustee before an AGM is held; however, their continuation as a trustee must be ratified at the next AGM. As detailed within our Memorandum and Articles of Association, one third of the Trustees must retire at each AGM but may seek re-election by members of the charitable company attending the meeting (in-person and by proxy). No person under the age of 18 may be appointed as a trustee.

# **Burnley Youth Theatre**

## **Trustees' Report**

### **Induction of new Trustees**

All new Trustees receive a thorough and structured induction with the CEO/Artistic Director and Chairperson:

- They are made aware of their legal responsibilities as a Charity Trustee and Company Director and are given access to a range of useful resources, such as the Charity Commission new Trustee guidance
- They are introduced to our organisation and given information on our organisational priorities, including our business plan and associated action plans, and the papers from the last two board meetings
- They are invited to visit our activities and events, meeting with our staff team, freelance practitioners and participants to understand and experience our work first hand, and
- They are offered a Trustee Mentor and invited to attend training relevant to their role.

### **Related parties**

Burnley Youth Theatre receives essential funding from Arts Council England and Burnley Borough Council. However the charity is independent of these funding bodies and they do not play a role in the governance of the organisation.

### **Risk management**

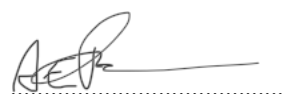
The Trustees have a duty to identify and review the risks to which Burnley Youth Theatre is exposed and to ensure appropriate controls are in place to mitigate those risks. We conduct an annual risk review that identifies any potential risks to the continuing operation of the organisation which is reported to the board alongside the annual business plan.

The CEO/Artistic Director works with the Finance Working Group to ensure that appropriate controls are identified and put in place to provide reasonable assurance against the risks occurring.

### **Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 27 September 2022 and signed on its behalf by:



Mr A Preston  
Trustee

## **Burnley Youth Theatre**

### **Independent Examiner's Report to the trustees of Burnley 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 2022.

#### **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 Burnley Youth Theatre 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**

Since Burnley Youth Theatre's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Charity Independent Examiners, which is one of the listed bodies.

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 Burnley Youth Theatre 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.



.....

Mark Heaton FCCA FCIE DChA  
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Lancashire  
BB11 1JG

27 September 2022

## Burnley Youth Theatre

### Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
<b>Income from:</b>							
Charitable activities	3	226,114	143,165	369,279	114,474	195,742	310,216
Investment income	4	3,812	-	3,812	1,835	-	1,835
Other income	5	19,530	-	19,530	70,071	-	70,071
Total income		<u>249,456</u>	<u>143,165</u>	<u>392,621</u>	<u>186,380</u>	<u>195,742</u>	<u>382,122</u>
<b>Expenditure on:</b>							
Charitable activities	6	<u>(208,735)</u>	<u>(176,449)</u>	<u>(385,184)</u>	<u>(146,707)</u>	<u>(229,026)</u>	<u>(375,733)</u>
Total expenditure		<u>(208,735)</u>	<u>(176,449)</u>	<u>(385,184)</u>	<u>(146,707)</u>	<u>(229,026)</u>	<u>(375,733)</u>
Gains/losses on investment assets		<u>5,202</u>	<u>-</u>	<u>5,202</u>	<u>9,115</u>	<u>-</u>	<u>9,115</u>
Net income/(expenditure)		<u>45,923</u>	<u>(33,284)</u>	<u>12,639</u>	<u>48,788</u>	<u>(33,284)</u>	<u>15,504</u>
Net movement in funds		45,923	(33,284)	12,639	48,788	(33,284)	15,504
<b>Reconciliation of funds</b>							
Total funds brought forward		<u>112,411</u>	<u>1,195,940</u>	<u>1,308,351</u>	<u>63,623</u>	<u>1,229,224</u>	<u>1,292,847</u>
Total funds carried forward	15	<u><u>158,334</u></u>	<u><u>1,162,656</u></u>	<u><u>1,320,990</u></u>	<u><u>112,411</u></u>	<u><u>1,195,940</u></u>	<u><u>1,308,351</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 15.

The notes on pages 14 to 23 form an integral part of these financial statements.

**Burnley Youth Theatre**  
**(Registration number: 03178207)**  
**Balance Sheet as at 31 March 2022**


	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	11	1,162,656	1,195,940
Investments	12	<u>86,152</u>	<u>59,517</u>
		<u>1,248,808</u>	<u>1,255,457</u>
<b>Current assets</b>			
Debtors	13	52,955	60,976
Cash at bank and in hand		<u>82,309</u>	<u>99,859</u>
		135,264	160,835
<b>Creditors: Amounts falling due within one year</b>	14	<u>(63,082)</u>	<u>(107,941)</u>
<b>Net current assets</b>		<u>72,182</u>	<u>52,894</u>
<b>Net assets</b>		<u>1,320,990</u>	<u>1,308,351</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		1,162,656	1,195,940
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>158,334</u>	<u>112,411</u>
<b>Total funds</b>	15	<u>1,320,990</u>	<u>1,308,351</u>

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

Directors' responsibilities:

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

The financial statements on pages 12 to 23 were approved by the trustees, and authorised for issue on 27 September 2022 and signed on their behalf by:



Mr A Preston  
Trustee

The notes on pages 14 to 23 form an integral part of these financial statements.

# **Burnley Youth Theatre**

## **Notes to the Financial Statements for the Year Ended 31 March 2022**

### **1 Charity status**

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

The address of its registered office is:

Quarry Theatre  
Queens Park Road  
Burnley  
Lancashire  
BB10 3LB

These financial statements were authorised for issue by the trustees on 27 September 2022.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### **Basis of preparation**

Burnley Youth Theatre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

#### **Deferred income**

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received.



## **Burnley Youth Theatre**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Long leasehold	2% on cost
Fixtures and fittings	10% on cost

#### **Fixed asset investments**

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

#### **Trade debtors**

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

## **Burnley Youth Theatre**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

## Burnley Youth Theatre

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 3 Income from charitable activities

	Unrestricted		Total 2022	Total 2021
	General £	Restricted £	£	£
Operation of theatre	110,064	143,165	253,229	282,440
Artistic Programme Commissions	44,918	-	44,918	20,100
BYT Artistic Programme	34,497	-	34,497	3,139
Fundraising	4,567	-	4,567	567
Business Development	32,068	-	32,068	3,970
	<u>226,114</u>	<u>143,165</u>	<u>369,279</u>	<u>310,216</u>
Grants received, included in the above, are as follows:				
Henry Smith Charity	-	62,536	62,536	74,557
Stocks Massey	-	1,000	1,000	-
Andrew Lloyd Webber Foundation	-	-	-	15,000
Burnley Rotary Club	-	-	-	917
Community Foundation for Lancashire - Youth Social Action Fund	-	-	-	120
RunAway Challenge Fund	-	-	-	300
BYT Artistic Programme	(1,860)	-	(1,860)	-
Other grants receivable	7,533	-	7,533	14,800
Art Council England	64,531	-	64,531	69,318
Burnley Borough Council	3,000	-	3,000	3,000
Garfield Weston	15,000	-	15,000	-
Eric and Margaret Kinder Trust	20,000	-	20,000	-
Lancashire Environmental Fund - Entrust	-	-	-	25,400
Cultural Recovery Fund	-	58,780	58,780	59,448
Artistic Programme grants	-	20,849	20,849	-
	<u>108,204</u>	<u>143,165</u>	<u>251,369</u>	<u>262,860</u>

#### 4 Investment income

	Unrestricted	Total 2022	Total 2021
	General £	£	£
Dividends receivable	3,767	3,767	1,813
Interest receivable on bank deposits	45	45	22
	<u>3,812</u>	<u>3,812</u>	<u>1,835</u>

# Burnley Youth Theatre

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 5 Other income

	Unrestricted	Total	Total
	General	2022	2021
	£	£	£
Employment Allowance	4,000	4,000	4,000
Theatre tax relief	4,863	4,863	3,380
Insurance claim	-	-	1,929
Burnley Borough Council - Covid 19 grant	10,667	10,667	24,120
Furlough income	-	-	36,642
	<u>19,530</u>	<u>19,530</u>	<u>70,071</u>

### 6 Expenditure on charitable activities

	Unrestricted		Total	Total
	General	Restricted	2022	2021
	£	£	£	£
Operation of theatre	158,703	33,284	191,987	210,589
Staff costs	16,739	143,165	159,904	136,256
Allocated support costs	<u>33,293</u>	<u>-</u>	<u>33,293</u>	<u>28,888</u>
	<u>208,735</u>	<u>176,449</u>	<u>385,184</u>	<u>375,733</u>

In addition to the expenditure analysed above, there are also governance costs of £3,369 (2021 - £2,939) which relate directly to charitable activities. See note for further details.

### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

## **Burnley Youth Theatre**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### **8 Staff costs**

The aggregate payroll costs were as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	146,377	126,068
Social security costs	10,620	7,970
Pension costs	2,907	2,218
	<u>159,904</u>	<u>136,256</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2022</b>	<b>2021</b>
	<b>No</b>	<b>No</b>
Theatre	<u>10</u>	<u>12</u>

No employee received emoluments of more than £60,000 during the year.

#### **9 Independent examiner's remuneration**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Examination of the financial statements	<u>3,369</u>	<u>2,939</u>

#### **10 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

# Burnley Youth Theatre

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2021	1,656,653	119,980	1,776,633
At 31 March 2022	1,656,653	119,980	1,776,633
<b>Depreciation</b>			
At 1 April 2021	460,713	119,980	580,693
Charge for the year	33,284	-	33,284
At 31 March 2022	493,997	119,980	613,977
<b>Net book value</b>			
At 31 March 2022	1,162,656	-	1,162,656
At 31 March 2021	1,195,940	-	1,195,940

Included within the net book value of land and buildings above is £Nil (2021 - £Nil) in respect of freehold land and buildings and £1,162,656 (2021 - £1,195,940) in respect of leaseholds.

### 12 Fixed asset investments

	2022 £	2021 £
Investments	86,152	59,517
	<b>Listed investments £</b>	<b>Total £</b>
<b>Cost or Valuation</b>		
At 1 April 2021	59,517	59,517
Revaluation	5,202	5,202
Additions	21,433	21,433
At 31 March 2022	86,152	86,152
<b>Net book value</b>		
At 31 March 2022	86,152	86,152
At 31 March 2021	59,517	59,517

# Burnley Youth Theatre

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 13 Debtors

	2022 £	2021 £
Trade debtors	4,187	2,423
Prepayments	23,281	17,860
Accrued income	25,487	40,693
	<u>52,955</u>	<u>60,976</u>

### 14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	6,491	31,267
Accruals	20,323	11,201
Deferred income	36,268	65,473
	<u>63,082</u>	<u>107,941</u>

### 15 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2022 £
<b>Unrestricted</b>						
<i>General</i>						
Operation of theatre	90,411	249,456	(208,735)	(45,948)	5,202	90,386
<i>Designated</i>						
Organisational development	22,000	-	-	45,948	-	67,948
<b>Total unrestricted</b>	<u>112,411</u>	<u>249,456</u>	<u>(208,735)</u>	<u>-</u>	<u>5,202</u>	<u>158,334</u>
<b>Restricted</b>						
Leasehold buildings - restricted	1,195,940	-	(33,284)	-	-	1,162,656
Henry Smith Charity	-	62,536	(62,536)	-	-	-
Stocks Massey Bequest	-	1,000	(1,000)	-	-	-
Cultural Recovery Fund	-	58,780	(58,780)	-	-	-
Artistic Programme grants	-	20,849	(20,849)	-	-	-
	<u>1,195,940</u>	<u>143,165</u>	<u>(176,449)</u>	<u>-</u>	<u>-</u>	<u>1,162,656</u>
<b>Total funds</b>	<u>1,308,351</u>	<u>392,621</u>	<u>(385,184)</u>	<u>-</u>	<u>5,202</u>	<u>1,320,990</u>

# Burnley Youth Theatre

## Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2021 £
<b>Unrestricted</b>						
<i>General</i>						
Operation of theatre	63,623	186,380	(146,707)	(22,000)	9,115	90,411
<i>Designated</i>						
Organisational development	-	-	-	22,000	-	22,000
<b>Total unrestricted</b>	<u>63,623</u>	<u>186,380</u>	<u>(146,707)</u>	<u>-</u>	<u>9,115</u>	<u>112,411</u>
<b>Restricted</b>						
Leasehold buildings - restricted	1,229,224	(33,284)	-	-	-	1,195,940
Henry Smith Charity	-	74,557	(74,557)	-	-	-
Eric and Margaret Kinder Trust	-	20,000	(20,000)	-	-	-
Andrew Lloyd Webber Foundation	-	15,000	(15,000)	-	-	-
Burnley Rotary Club	-	917	(917)	-	-	-
Community Foundation for Lancashire - Youth Social Action Fund	-	120	(120)	-	-	-
	<u>1,229,224</u>	<u>77,310</u>	<u>(110,594)</u>	<u>-</u>	<u>-</u>	<u>1,195,940</u>
<b>Total funds</b>	<u>1,292,847</u>	<u>263,690</u>	<u>(257,301)</u>	<u>-</u>	<u>9,115</u>	<u>1,308,351</u>



# Burnley Youth Theatre

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 16 Analysis of net assets between funds

	Unrestricted General £	Restricted £	Total funds £
<b>2022</b>			
Tangible fixed assets	-	1,162,656	1,162,656
Fixed asset investments	86,152	-	86,152
Current assets	135,264	-	135,264
Current liabilities	(63,082)	-	(63,082)
Total net assets	<u>158,334</u>	<u>1,162,656</u>	<u>1,320,990</u>
	Unrestricted General £	Restricted £	Total funds £
<b>2021</b>			
Tangible fixed assets	-	1,195,940	1,195,940
Fixed asset investments	59,517	-	59,517
Current assets	160,835	-	160,835
Current liabilities	(107,941)	-	(107,941)
Total net assets	<u>112,411</u>	<u>1,195,940</u>	<u>1,308,351</u>

### 17 Mortgage

On 28th June 2005, The Arts Council of England obtained a legal charge over the land, and buildings erected there on, known as Burnley Youth Theatre, Queens Park Road, Burnley, amounting to £365,000.