

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 2025

KM
1st Floor, Block C
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BB11 1JG

Burnley Youth Theatre

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Burnley Youth Theatre

Reference and Administrative Details

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

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 2025.

Trustees

Mrs K Allen

Mr A Anwar

Mrs D L Ashby (resigned 9th May 2025)

Mr S L Cook

Mr G Davies (appointed 17th March 2025)

Mrs L Dixon

Mrs V A Holliday (resigned 15th August 2024)

Mr P Kenyon

Mrs R J Livermore

Mrs S Martin

Mr M A Mirza (appointed 26th November 2024)

Mr A Preston

Mr J Shaw

Trustees appointed after the year end

Mrs V A Holliday (appointed 5th May 2025)

SUMMARY REVIEW BY THE CHAIR

At the start of the financial year our Artistic Director and CEO Karen Metcalfe announced she would be leaving the organisation in September 2024. This gave us ample time to plan for recruitment for her replacement, put in place essential handover arrangements and allocate other interim management duties and responsibilities. Our first recruitment process took place before the summer but was unsuccessful. This meant that we needed to put in place temporary leadership arrangements until a second recruitment process could be concluded. Vicky Holliday stepped down as a Trustee and took on this interim role from September.

As part of leadership interim arrangements we took the opportunity to reconfigure our senior team with enhanced roles of Head of Programmes and Artistic Producer making these permanent going forward, resulting in a strengthened management structure. During the year we also welcomed a new Marketing person and made important changes in our Front of House and Operations support. In January 2025 we successfully recruited and welcomed David Allen as our new Artistic Director and CEO.

Our financial situation continued to remain healthy showing strong performance in securing grants and commissions including; continuation funding from the Eric and Margaret Kinder Trust, extension funding from The Henry Smith Foundation, increased funding from the Shared Prosperity Fund, alongside a number of other project streams of income. Our income from external hires remained strong but there was some impact on further growth as a result of losing one of our regular hirers. We were able to meet our Reserves target and reviewed our banking arrangements to make best returns on interest and to spread investments across a number of providers.

Earned income pressures remained around income from workshop activities, ticket sales and general fundraising and donations. Pressures also remained in the education sector with a notable downturn in schools bookings for the Christmas production.

Burnley Youth Theatre

Trustees' Report

Artistic achievements are detailed in other parts of this report but some highlights include; growth around our early years activities, Home Education/Alternative provision, a successful schools tour by our Byte Back young company of a new commission, 'Jack and the Beanstalk,' which was well received, growth and interest in our online offer including events such as those around 'World Book Day,' environmental and outdoor arts related activity featuring strongly across a number of our programmes, extending activities and opportunities for young people in technical and backstage skills. Great reviews were once again received for our Edinburgh Fringe production.

We had some changes in our Board of Trustees and undertook some targeted recruitment welcoming two new Board members. These new recruits will strengthen our Board in respect of community links and community fundraising and operational experience, supporting the executive team. Our Trustees also completed comprehensive refresher training around safeguarding.

We continued to take forward our investment in the upgrading of our facilities securing further funding from the LCC Better Care Fund to refurbish the toilets in the 'Moiria Preston Building' and investment from Burnley Borough Council for the Sensory Room. This space, once completed, will offer both creative programming openings and new commercial opportunities. We set aside some of our own funding for further improvements to the 'MP' building to complete its refurbishment including the creation of a new entrance area, reception and kitchen. This will complete investments in the 'MP' Building making it more attractive to future hirers and for it to function as a more independent facility. In addition we continued to invest in our outdoor areas which have been further upgraded.

At year end we began preparations and requirements for Arts Council National Portfolio extension funding with future budget planning, modelling a number of financial scenarios.

Anthony Preston, Chair of Trustees

A handwritten signature in black ink, appearing to read 'AEP', followed by a horizontal line extending to the right.

Burnley Youth Theatre

Trustees' Report



The full cast of 'Alice In Wonderland,' our Christmas 2024 production

Burnley Youth Theatre

Trustees' Report

OBJECTS, VISION, MISSION AND VALUES

Our Objects

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



Burnley Youth Theatre

Trustees' Report

ARTISTIC REVIEW

"We're so grateful to BYT. They've given [participant] a new lease of life. The staff are so welcoming and we can really see the difference it's made. Their confidence has come on leaps and bounds"

Parent, Youth Theatre participant

Inclusive Youth Theatre, Workshops and Productions

Despite a period of organisational change Burnley Youth Theatre's staff and freelance team rose to the challenge. We delivered an increase in the number of sessions over the previous year.

We provided a dynamic range of creative theatre workshops for young people funded by *Arts Council England* and *The Eric and Margaret Kinder Charitable Trust*. We delivered exciting creative workshops for all ages and produced high quality productions with children and young people. We continued our specialist workshops including Creative Families (for under 5s and their parents / carers) and Connect (for children and young people with disabilities).

The now established 'alternative youth theatre' programme with outdoor storytelling sessions 'Wild Wonders,' targeted developmental sessions for home educated young people and creative sessions for young families remained popular and is now a core strand of activity.

We ran a full programme of youth theatre productions including two devised productions 'Arcana' and 'The Fortune Teller's Secret', two scripted productions 'The Secret Garden', 'Great Expectations.' The Christmas production, 'Alice In Wonderland', ran for twelve shows- including two special performances for local schools - for friends and family and members of the public. Our young company First Byte Theatre devised their own show working with an experienced professional theatre director over a full year, culminating in taking an original piece of theatre 'Everything, Something, Nothing', which dealt with hard-hitting issues to the Edinburgh Fringe Festival in August 2024.

Burnley Youth Theatre

Trustees' Report



'Everything, Something, Nothing'

The 'First Byte' company perform their Edinburgh Fringe Show

OUTREACH

"I felt the project was amazing because I've never got an opportunity like this and had fun"

I, Aged 12, Participant Shared Prosperity Fund Project

Our work in communities outside of our building remains a core purpose. We are committed to making arts & culture accessible to young people and their families from all backgrounds. Burnley Youth Theatre's 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 improve their well-being, build confidence, develop transferable skills, deepen community bonds and widen their social network.

During 2024/25 we continued to focus on project based 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 and the Global Majority; 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 2024/25 we engaged 1,202 children, young people and families. Of those participants 13% chose to disclose a disability, 44% were from the Global Majority, and 86% had an address reported within the lowest 20 percentile of socio economic deprivation.

Burnley Youth Theatre

Trustees' Report

The Henry Smith Foundation continues to be central to our work in this area by supporting us with a grant from their 'Improving Lives' fund. This has enabled us to work on fruitful, longer-term projects with committed partners such as *New Neighbours Together* and *Downtown Burnley*. We ran a total of 221 outreach sessions throughout the year.

Highlights of the year included strengthening partnerships with the South West Burnley network by programming professional theatre and outreach sessions for their '*Diversity Week*.' In addition, we built new partnerships with Lancaster University to deliver '*Home Is Where The Art Is*,' a multi-arts based creative response to Burnley Youth Theatre's archive.



Schools Linking Project workshop with local primary school children

Burnley Youth Theatre

Trustees' Report

EDUCATION

“A really enjoyable experience for myself and our students. We have all looked forward to being at BYT with the students enjoying ‘rubbing shoulders’ with students from other schools”

Mr B, Teacher, High School Diversity Project

This year we engaged with over 4,000 pupils in schools in Burnley and the surrounding area. Our education programme offers a creative approach to learning in educational settings including primary, secondary, special education and alternative provision schools. We provide programmes planned and delivered by trained arts professionals which support the curriculum and wider learning objectives complimenting school topics and themes, tackling specific attainment targets or supporting the needs of identified student groups.

We also tour performances with educational themes from our professional young company- Byteback- in schools. The highlight of Byteback's year was *'Jack and The Beanstalk,'* accompanied by a facilitated workshop, which dealt with themes related to climate change and environmental responsibility for pupils in primary schools. Commissioned by BYT the play was written, directed and performed by early stage professionals who have come through the Youth Theatre programme.

Burnley Youth Theatre is a key partner in delivering the Schools Linking project; going from strength to strength and engaging more schools each year. We welcomed 30 schools to our venue as part of the project with the addition of 4 nursery schools where we have developed and expanded our early years offer. In addition to this, we have delivered workshops featuring online safety, the environment and Shakespeare.

TALENT DEVELOPMENT

In addition to the opportunities Burnley Youth Theatre gives to young people to participate in arts and culture, we aim to further their development by providing opportunities to learn vocational skills. We provide work experience, volunteer, trainee and early-stage career opportunities. Many of those that benefit from these opportunities come through our youth theatre programme. Equally as important, many come to us through our connections with local schools and through our outreach work. We enabled:

- 71 volunteers to develop skills in workshop delivery, theatre production, technical theatre, stage management, costume, front of house, marketing and fundraising
- 9 Youth Board volunteers aged 11-18 to gain skills in leadership, consultation, idea generation and teamwork
- 7 trainees aged 16-25 who took part in paid placements including Workshop Leader, Front of House, Marketing and Technician
- 10 young people to be part of our First Byte Theatre Company - a year long opportunity for young people to train as performers / theatre makers and create an original production which they performed at the Edinburgh Fringe Festival in August 2024
- 3 young actors to develop their performance skills through our in house professional theatre company Byteback Theatre
- 41 freelance practitioners to gain paid work through our strands of activity; inclusive theatre, outreach, education and marketing
- Opportunities for training alongside the staff team, in areas such as access, diversity and safeguarding.

PROFESSIONAL PRODUCTIONS

Our nearest cities, with substantial 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. Therefore Burnley Youth Theatre has a key role in providing access to quality professional productions. In 2024/25 we programmed a mix of shows catering to young families teen audiences.

Burnley Youth Theatre

Trustees' Report

- *Inevitable* by Mortal Fools
- *Three Bears* by Kitchen Zoo
- *You Are The Sun* By Hurly Burly
- *The Greatest Robot Ever* by Knotted Hawk
- *Who the F**k is Shakespeare* by 20 Stories High
- *Jack Frost's Snow Time Adventure* by Theatre Porto
- *Little Red Riding Hood* by Byteback Theatre (BYT's professional young company)



REPRESENTING OUR COMMUNITY

We continued to make arts and culture accessible for all by opening the building with free activities targeting young families with Creative Families Days and Open Days.

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 and is aimed at those who may not normally be able to attend. 217 young people were supported with financial assistance to access workshops and performances.

Burnley Youth Theatre

Trustees' Report

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.

To improve access this year we have:

- Continued to offer our specialist workshops for disabled and LGBTQ+ participants
- Secured funding to engage 5 diverse young people per year in a paid arts placement to break down barriers that might be stopping them from accessing work
- Launched our new toilets which include 5 individual public gender neutral toilets (which include a disabled toilet and family toilet) and 2 backstage gender neutral toilets (which include dressing room facilities for cast members who are non binary / gender neutral)
- Continued our 'Step In' programme to support more people to access our workshops and productions
- Created a sensory room where children and young people with SEND can engage with us



A 'Wild Wonders' session in BYT's Storyteller's Wood

Burnley Youth Theatre

Trustees' Report

Environmental Responsibility

Burnley Youth Theatre remains committed to addressing climate change. We have an active environmental policy which underpins decisions on key service providers, capital decisions and day-to-day operations. For example, we have partially converted our theatre lighting from traditional bulbs to more environmentally sustainable LED. As funding becomes available we will complete this.

Environmental responsibility is a key theme in our creative output. The 'Wild Wonders' sessions which take place in our wooded outdoor area teach young people about sustainability and care for nature. Our most recently commissioned professional theatre show 'Jack and the Beanstalk' which toured primary schools, addresses climate change and the behaviours we can all learn to protect the planet.

DIGITAL

As with the sector in general, the demand for digital access to activities has decreased over time as audiences and participants have returned to venues following COVID - which was a key driver in organisations expanding their digital offer.

Reduced school trip budgets coupled with increasing associated travel costs has led to a new increased demand for digital access. We have had great success with digital storytelling events online; Aligning with World Book Day meant over 7,800 primary school children saw a Creative Team staff member bring 'Speak Up!' by Nathan Bryon to life online.

Burnley Youth Theatre continues to develop its digital offer. Our website, blog and social media sites continue to be effective tools for reaching new participants and partners.

The Operations & Marketing Team undertook a rigorous process to appoint a Customer Relationship Management (CRM) software provider. The objective is to improve operational and marketing efficiency with existing participants, audiences and partners. However, the project did not go as planned and we are re-visiting this in the coming year.

Burnley Youth Theatre

Trustees' Report



Promotional Image for 'World Book Day' digital storytelling event

Burnley Youth Theatre

Trustees' Report

FINANCIAL REVIEW

Investment Policy

At the year end our free reserves were held in Charifund Investment Units, which are administered by M&G Charities, a 1-year fixed rate bond account with Dudley Building Society (which matured in April 2025) and a 95-day access savings account with Hampshire Trust Bank.

Reserves Policy

At the year-end, free reserves amounted to £134,061 which was 12 weeks of turnover in order that we can continue our activities in the short term, maintaining staff levels and ensuring that our costs can be met should external fundraising fluctuate throughout the year.

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. We also have a designated Trustee Safeguarding Lead. 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.

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.

Burnley Youth Theatre

Trustees' Report

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 quarterly risk reviews that identify potential risks to the continuing operation of the organisation and which is reported to The Board.

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 24 September 2025 and signed on its behalf by:



.....
Mr A Preston
Trustee

Burnley Youth Theatre

Statement of Responsibilities

The trustees (who are also the directors of Burnley Youth Theatre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 24 September 2025 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 2025.

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 the Company 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
KM
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

24 September 2025

Burnley Youth Theatre

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Income from:							
Charitable activities	3	326,899	108,876	435,775	464,226	55,048	519,274
Investment income	4	8,336	-	8,336	5,102	-	5,102
Other income	5	16,229	-	16,229	17,256	-	17,256
Total income		<u>351,464</u>	<u>108,876</u>	<u>460,340</u>	<u>486,584</u>	<u>55,048</u>	<u>541,632</u>
Expenditure on:							
Charitable activities	6	<u>(333,918)</u>	<u>(149,398)</u>	<u>(483,316)</u>	<u>(482,310)</u>	<u>(33,290)</u>	<u>(515,600)</u>
Total expenditure		<u>(333,918)</u>	<u>(149,398)</u>	<u>(483,316)</u>	<u>(482,310)</u>	<u>(33,290)</u>	<u>(515,600)</u>
Gains/losses on investment assets		<u>2,396</u>	<u>-</u>	<u>2,396</u>	<u>(1,478)</u>	<u>-</u>	<u>(1,478)</u>
Net income/(expenditure)		19,942	(40,522)	(20,580)	2,796	21,758	24,554
Transfers between funds		<u>57</u>	<u>(57)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		19,999	(40,579)	(20,580)	2,796	21,758	24,554
Reconciliation of funds							
Total funds brought forward		<u>169,968</u>	<u>1,238,714</u>	<u>1,408,682</u>	<u>167,172</u>	<u>1,216,956</u>	<u>1,384,128</u>
Total funds carried forward	15	<u><u>189,967</u></u>	<u><u>1,198,135</u></u>	<u><u>1,388,102</u></u>	<u><u>169,968</u></u>	<u><u>1,238,714</u></u>	<u><u>1,408,682</u></u>

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

The funds breakdown for 2024 is shown in note 15.

The notes on pages 21 to 31 form an integral part of these financial statements.

Burnley Youth Theatre
(Registration number: 03178207)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	1,218,165	1,262,937
Investments	12	<u>41,806</u>	<u>79,410</u>
		<u>1,259,971</u>	<u>1,342,347</u>
Current assets			
Debtors	13	59,044	52,711
Cash at bank and in hand		<u>143,269</u>	<u>70,712</u>
		202,313	123,423
Creditors: Amounts falling due within one year	14	<u>(74,182)</u>	<u>(57,088)</u>
Net current assets		<u>128,131</u>	<u>66,335</u>
Net assets		<u>1,388,102</u>	<u>1,408,682</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		1,198,135	1,238,714
Unrestricted income funds			
Unrestricted funds		<u>189,967</u>	<u>169,968</u>
Total funds	15	<u>1,388,102</u>	<u>1,408,682</u>

For the financial year ending 31 March 2025 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 19 to 31 were approved by the trustees, and authorised for issue on 24 September 2025 and signed on their behalf by:

.....
Mr A Preston
Trustee

The notes on pages 21 to 31 form an integral part of these financial statements.

Burnley Youth Theatre

Notes to the Financial Statements for the Year Ended 31 March 2025

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 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 24 September 2025.

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 2025

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:

Asset class	Depreciation method and rate
Long leasehold	2% and 10% per annum straight line basis
Furniture and equipment	10% per annum straight line basis

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 2025

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 2025

3 Income from charitable activities

	Unrestricted General £	Restricted £	Total 2025 £	Total 2024 £
Operation of theatre	173,750	108,876	282,626	374,073
Artistic Programme Commissions	39,750	-	39,750	22,035
BYT Artistic Programme	69,224	-	69,224	67,543
Fundraising	6,070	-	6,070	9,178
Business Development	38,105	-	38,105	46,445
	<u>326,899</u>	<u>108,876</u>	<u>435,775</u>	<u>519,274</u>
Grants received, included in the above, are as follows:				
Arts Council England	130,000	-	130,000	130,000
Burnley Borough Council	3,000	-	3,000	3,000
Garfield Weston	18,750	-	18,750	22,500
The Eric and Margaret Kinder Charitable Trust	20,000	-	20,000	20,000
Dan's Trust	1,500	-	1,500	4,000
Moirra Preston Trust	-	-	-	1,000
Burnley Rotary Club	500	-	500	500
Granada Foundation	-	-	-	2,000
Henry Smith Charity	-	57,722	57,722	59,168
Stocks Massey Bequest	-	1,000	1,000	-
Lancashire County Council	-	-	-	17,013
The National Lottery Heritage Fund	-	-	-	32,084
Christal Foundation	-	-	-	150
Cliviger Parish Fund	-	-	-	12,610
Burnley, Pendle, Rossendale CVS	-	-	-	10,000
The Ken Dodd Charitable Foundation	-	-	-	5,000
Arts Council England - Capital	-	-	-	55,048
Burnley Borough Council - Sensory	-	619	619	-
Burnley Borough Council Programme Grant	-	2,000	2,000	-
Community Foundation for Lancashire	-	3,530	3,530	-
The Fort Vale Foundation	-	4,000	4,000	-
Burnley, Pendle, Rossendale CVS	-	20,000	20,000	-
Small Grants (less than £5,000)	-	4,413	4,413	-
Cliviger Parish Fund	-	6,630	6,630	-
Community Foundation for Lancashire - Christal Foundation	-	3,725	3,725	-
Lancashire County Council	-	5,237	5,237	-
	<u>173,750</u>	<u>108,876</u>	<u>282,626</u>	<u>374,073</u>

Burnley Youth Theatre

Notes to the Financial Statements for the Year Ended 31 March 2025

4 Investment income

	Unrestricted		
	General	Total	Total
	£	2025	2024
		£	£
Dividends receivable	4,558	4,558	4,690
Interest receivable on bank deposits	3,778	3,778	412
	<u>8,336</u>	<u>8,336</u>	<u>5,102</u>

5 Other income

	Unrestricted		
	General	Total	Total
	£	2025	2024
		£	£
Employment Allowance	5,000	5,000	5,000
Theatre tax relief	11,229	11,229	12,256
	<u>16,229</u>	<u>16,229</u>	<u>17,256</u>

6 Expenditure on charitable activities

		Unrestricted				
		Designated	General	Restricted	Total	Total
	Note	£	£	£	2025	2024
					£	£
Operation of theatre		-	157,967	24,020	181,987	222,176
Staff costs	8	-	130,039	84,799	214,838	227,796
Depreciation		10,942	-	40,579	51,521	43,855
Allocated support costs		-	34,970	-	34,970	21,773
		<u>10,942</u>	<u>322,976</u>	<u>149,398</u>	<u>483,316</u>	<u>515,600</u>

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.

During the year, Mrs V A Holliday stepped down as a trustee in order to act as interim CEO. This was during the period of the previous CEO leaving (Mrs K Metcalfe) and the recruitment and appointment of the new CEO (Mr D Allen). Following the appointment of Mr D Allen, Mrs V A Holliday was reappointed as a trustee.

Burnley Youth Theatre

Notes to the Financial Statements for the Year Ended 31 March 2025

8 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Staff costs during the year were:		
Wages and salaries	196,628	208,906
Social security costs	15,438	15,282
Pension costs	2,712	3,579
Other staff costs	60	29
	<u>214,838</u>	<u>227,796</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:

	2025	2024
	No	No
Theatre	<u>14</u>	<u>14</u>

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

9 Independent examiner's remuneration

	2025	2024
	£	£
Examination of the financial statements	2,190	2,100
Other services	330	489
Payroll fees	1,020	960
	<u>3,540</u>	<u>3,549</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 2025

11 Tangible fixed assets

	Leasehold property £	Furniture and equipment £	Total £
Cost			
At 1 April 2024	1,733,228	220,831	1,954,059
Additions	-	6,749	6,749
At 31 March 2025	1,733,228	227,580	1,960,808
Depreciation			
At 1 April 2024	567,158	123,964	691,122
Charge for the year	40,941	10,580	51,521
At 31 March 2025	608,099	134,544	742,643
Net book value			
At 31 March 2025	1,125,129	93,036	1,218,165
At 31 March 2024	1,166,070	96,867	1,262,937

12 Fixed asset investments

	2025 £	2024 £
Investments	41,806	79,410
	Listed investments £	Total £
Cost or Valuation		
At 1 April 2024	79,410	79,410
Revaluation	2,396	2,396
Disposals	(40,000)	(40,000)
At 31 March 2025	41,806	41,806
Net book value		
At 31 March 2025	41,806	41,806
At 31 March 2024	79,410	79,410

Burnley Youth Theatre

Notes to the Financial Statements for the Year Ended 31 March 2025

13 Debtors

	2025 £	2024 £
Trade debtors	5,685	15,465
Prepayments	15,634	1,596
Accrued income	37,725	35,650
	<u>59,044</u>	<u>52,711</u>

14 Creditors

	2025 £	2024 £
Trade creditors	10,287	80
Other creditors	-	890
Accruals	9,238	14,182
Deferred income	54,657	41,936
	<u>74,182</u>	<u>57,088</u>

	2025 £	2024 £
Deferred income		
Deferred income at 1 April 2024	41,936	57,257
Resources deferred in the period	(41,936)	(57,257)
Amounts released from previous periods	54,657	41,936
Deferred income at 31 March 2025	<u>54,657</u>	<u>41,936</u>

Burnley Youth Theatre

Notes to the Financial Statements for the Year Ended 31 March 2025

15 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2025 £
Unrestricted						
<i>General</i>						
Operation of theatre	111,233	351,464	(322,976)	(8,056)	2,396	134,061
<i>Designated</i>						
Organisational development	34,512	-	(495)	8,113	-	42,130
Rooms to Do	15,306	-	(1,530)	-	-	13,776
Arts Council England Capital - Match Funding	8,917	-	(8,917)	-	-	-
	<u>58,735</u>	<u>-</u>	<u>(10,942)</u>	<u>8,113</u>	<u>-</u>	<u>55,906</u>
Total unrestricted	<u>169,968</u>	<u>351,464</u>	<u>(333,918)</u>	<u>57</u>	<u>2,396</u>	<u>189,967</u>
Restricted						
Leasehold buildings - restricted	1,096,076	-	(33,284)	-	-	1,062,792
Henry Smith Charity	-	57,722	(57,722)	-	-	-
Stocks Massey Bequest	-	1,000	(1,000)	-	-	-
Cliviger Parish Fund	-	6,630	(6,630)	-	-	-
Lancashire County Council	-	5,237	(4,974)	(263)	-	-
Community Foundation for Lancashire - Christal Foundation	-	3,725	(3,800)	75	-	-
Arts Council England - Capital	142,638	-	(7,295)	-	-	135,343
Burnley Borough Council - Sensory	-	619	(619)	-	-	-
Burnley Borough Council Programme Grant	-	2,000	(2,000)	-	-	-
Community Foundation for Lancashire	-	3,530	(3,530)	-	-	-
The Fort Vale Foundation	-	4,000	(4,000)	-	-	-
Burnley, Pendle, Rossendale CVS	-	20,000	(20,131)	131	-	-
Small Grants (less than £5,000)	-	4,413	(4,413)	-	-	-
	<u>1,238,714</u>	<u>108,876</u>	<u>(149,398)</u>	<u>(57)</u>	<u>-</u>	<u>1,198,135</u>
Total funds	<u>1,408,682</u>	<u>460,340</u>	<u>(483,316)</u>	<u>-</u>	<u>2,396</u>	<u>1,388,102</u>

Burnley Youth Theatre

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2024 £
Unrestricted						
<i>General</i>						
Operation of theatre	114,764	486,584	(453,654)	(34,983)	(1,478)	111,233
<i>Designated</i>						
Organisational development	52,408	-	(28,656)	10,760	-	34,512
Rooms to Do	-	-	-	15,306	-	15,306
Arts Council England Capital - Match Funding	-	-	-	8,917	-	8,917
	<u>52,408</u>	<u>-</u>	<u>(28,656)</u>	<u>34,983</u>	<u>-</u>	<u>58,735</u>
Total unrestricted	<u>167,172</u>	<u>486,584</u>	<u>(482,310)</u>	<u>-</u>	<u>(1,478)</u>	<u>169,968</u>
Restricted						
Leasehold buildings - restricted	1,129,366	-	(33,290)	-	-	1,096,076
Arts Council England	<u>87,590</u>	<u>55,048</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>142,638</u>
	<u>1,216,956</u>	<u>55,048</u>	<u>(33,290)</u>	<u>-</u>	<u>-</u>	<u>1,238,714</u>
Total funds	<u>1,384,128</u>	<u>541,632</u>	<u>(515,600)</u>	<u>-</u>	<u>(1,478)</u>	<u>1,408,682</u>

16 Analysis of net assets between funds

	Unrestricted			Total funds at 2025 £
	General £	Designated £	Restricted £	
Tangible fixed assets	-	20,030	1,198,135	1,218,165
Fixed asset investments	41,806	-	-	41,806
Current assets	166,437	35,876	-	202,313
Current liabilities	<u>(74,182)</u>	<u>-</u>	<u>-</u>	<u>(74,182)</u>
Total net assets	<u>134,061</u>	<u>55,906</u>	<u>1,198,135</u>	<u>1,388,102</u>

	Unrestricted			Total funds at 2024 £
	General £	Designated £	Restricted £	
Tangible fixed assets	-	24,223	1,238,714	1,262,937
Fixed asset investments	79,410	-	-	79,410
Current assets	88,911	34,512	-	123,423
Current liabilities	<u>(57,088)</u>	<u>-</u>	<u>-</u>	<u>(57,088)</u>
Total net assets	<u>111,233</u>	<u>58,735</u>	<u>1,238,714</u>	<u>1,408,682</u>

Burnley Youth Theatre

Notes to the Financial Statements for the Year Ended 31 March 2025

17 Related party transactions

There were no related party transactions in the year.

18 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.