



THE JOSEPH ROWNTREE THEATRE LIMITED
ANNUAL REPORT
And Financial Statements
2021/2022

THE JOSEPH ROWNTREE THEATRE LIMITED

A company limited under guarantee. Registered Company Number (England & Wales): 04695301. Registered Charity Number (England & Wales): 1098329. UK VAT Registration Number: 883 2897 70. Licensed by the City of York Council for public entertainment and the performance of stage plays.

Annual Report & Financial Statements 2021/22 (For the year ended 31 August 2022)

Principal Office and Trading Address

The Joseph Rowntree Theatre Limited
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Welcome

The financial year has been one of steady recovery after the Coronavirus pandemic.

Like all other theatres across the country the Joseph Rowntree Theatre closed in March 2020. We were able to put on four shows in December 2020 but then closed again until May 2021. By the beginning of the financial year 2021/22 we were able to offer our usual diverse and entertaining programme of shows, and, importantly, workshops for schools and students.

I would like to thank all our trustees, volunteers and patrons for the support and commitment they have given during, and in the aftermath of the pandemic. Through everyone's combined efforts the charity has responded well to the circumstances and emerged in a strong position.

The overall surplus was £ 53,681 (2020/21: deficit of £21,369), a significant improvement on the previous Covid-affected year.

For the period September 2021 to August 2022 the theatre was able to stage 158 performances (2020/21: 40) of 61 different events (2020/21: 23), from 44 groups/hirers (2020/21: 17).

We sold a total of 30,305 tickets for performances in 2021/22 (2020/21: 2,638) with a value of £404,896 (2020/21: £30,638) a healthy increase on the previous year and not too far short of our last full operating year before closure 2018/19 33,731 ticket with a value of £394,209 . Overall occupancy was 60% with an average ticket price of £13.40

The theatre was in use by hirers for a total of about 280 days (including set up and rehearsal time). The shows are listed later in this report.

The trustees have continued to meet a monthly basis and more regularly in smaller groups to manage the theatre activities and ensure the charity is in a strong position for the future. Towards the end of the year the trustees agreed to adjust the meeting schedule to have quarterly full trustee meetings with smaller focussed committees meeting in the months in between.

As always, the trustees are indebted to our volunteers who give their time to operate and maintain the theatre. Many of our volunteers have been involved for many years and their commitment and enthusiasm enables the Joseph Rowntree Theatre to be a superb and vital asset for the community of the City of York. We are pleased to have welcomed a good number of new volunteers

At the end of the year our team of volunteers included 115 front of house stewards, 27 stage crew (including 9 stage managers), 14 box office assistants and many more people volunteering in theatre marketing, fundraising, event organising and developing the theatre archives. In total we estimate that they provided 27,900 hours of volunteering time for the charity.

The trustees and volunteers continue to work on the plans to make significant improvements to the theatre building and facilities. We aim to make the theatre more accessible and flexible to the needs of the community, a project which will take five to six years to achieve. During 2022/23 we plan major repairs to the roof, for which we have been running specific fundraising campaigns.

The trustees have continued to capture and record the social history of the Joseph Rowntree Theatre: capturing memories alongside the physical history of the theatre and why it was established. This activity is being further developed in 2022/23.

Our fundraising events raised £30,433 gross (2020/21: £19,371). In addition, grants and donations amounted to £42,498 (2020/21: £57,621). These funds will be used to support the development work that is underway.

We are very grateful to our many friends and supporters who have responded to our campaigns and continue to do so.

During the year the trustees applied for an alcohol licence for the theatre and purchased a caravan to act as a temporary bar on performance nights.

Following discussions the trustees agreed to engage an employee to help support the operation of the theatre and to provide direct support to me as Chair of Trustees.

As you pass our theatre on the Haxby Road (opposite the developing Cocoa works site) you may notice two new additions. Gus the Theatre Cat (of CATS fame) has attitude as he clings to the theatre frontage, and attracts the attention of theatre goers collecting their drinks from our new refreshment caravan. Gus is now featured in York's famous Cat Trail.

Daniel Mark Shrimpton
Managing Director and Chair of Trustees

THEATRE HISTORY

Origins

The Joseph Rowntree Theatre is a significant part of the Rowntree heritage, York's most illustrious contribution to civil society. The theatre's construction in 1935 was funded by the Joseph Rowntree Village Trust a forerunner of today's Joseph Rowntree Foundation. The Joseph Rowntree Theatre Limited is an independent charity and has no financial or other connection to the Joseph Rowntree Foundation.

At the heart of Joseph Rowntree's aspirations, was a commitment to creating a supportive community to which everybody would choose to belong. His Cocoa Works are often cited as a model of enlightened late Victorian employment; from the outset the factory had a workers' committee and offered such things as health care, football, hockey, swimming, allotments, singing and drama. So the opening of the theatre by Seebohm Rowntree in 1935 was a logical extension of the company's community commitment, reflecting his family's Quaker values: respect for individual worth, absolute integrity and reliability in financial matters, openness and honesty. The Quaker tradition continues today with representation on the charity's board and amongst its many volunteers. In April 2022 we added our bit of (nonsense) history by unveiling Gus the Theatre Cat (from CATS) crawling furtively up the front of the theatre, taking his place among the many other Mystery Cats of York, and putting us on the tourists' Cat Trail. As a temporary measure we have also installed a vintage caravan in the grounds, from which we regularly serve hot and cold drinks and snacks.

In 1954 the Executive Officer of the Village Trust, Mr L.E. Waddilove, wrote (in *One Man's Vision*, George Allen and Unwin, 1954) that the theatre "is available to residents in the city generally, and meets the needs of amateur dramatic and operatic societies whose limited resources are not equal to the hire of a theatre used by professional companies, but whose standards none the less justify a building equipped and furnished to a comparable standard." 87 years on from its opening in 1935 the theatre still meets these needs, having developed equipment and furnishings to meet modern day standards while keeping the iconic characteristics of the 1935 building. We have also, now, become attractive to some professional companies, tribute bands, university groups and the likes of The Shakespeare Schools Foundation.

The Yearsley Swimming Pool and our gem of a theatre are the only remaining Rowntree buildings still used for their original purpose.

Aims

The original purpose of the building is still relevant today. Under the direction of the Charity Commission's guidelines and its own Constitution, the Joseph Rowntree Theatre Limited board continues to provide a facility for the benefit of local operatic, drama groups, schools and other organisations.

Current Organisation

In 2001 the theatre began to run independently, and a Charitable Company was established to oversee the day-to-day operations of the theatre.

The Joseph Rowntree Theatre Limited was incorporated in March 2003, and gained registered charity status. Until 2012 Nestlé UK Ltd and its employees gave the board support to instigate a number of improvements to enable the continued operation of the theatre and to ensure its on-going presence in the community. In 2012 York St John University purchased the freehold of the Joseph Rowntree Theatre from Nestlé UK Ltd. At that point the charity ceased to have any support, financial or otherwise and was now wholly responsible for all aspects of the theatre's operation.

In August 2017 the board of trustees finalised the purchase of the freehold of the theatre from York St John University.

VISION 2025

The trustees have established a vision and a set of values for the charity for the period to 2025:

To be an inspiring community hub for performing arts and other entertainment.

VALUES



OBJECTS

Our Charitable Objects for the benefit of the people of York and the surrounding areas are:

- The advancement of the arts, education and community through the provision of a theatre and associated facilities and to be a venue for social activities and meetings likely to benefit the Community.
- To facilitate the presentation of arts of all types both by and for the Community.
- To advance the knowledge and understanding of the Community in all of the performing arts by enabling access to them.
- To facilitate training and provide volunteer experience in all aspects of theatre operation and management.

In pursuing its Objects, the charity will have regard to its Basis and Principles, being:

Basis

To be a vibrant community facility open to all.

Principles

- Respecting the unique worth of each person and group using the theatre's facilities.
- Encouraging people to fulfil their potential whether employed by or volunteering in support of the Charity, or in producing performances or displays in the theatre.
- Exercising responsible stewardship of the theatre land and buildings.

DIRECTORS' & TRUSTEES' REPORT

The directors (who are also trustees of the charity and are listed in the report below) are pleased to present their report together with the financial statements of the charity for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "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)" (effective 1 January 2019).

Financial Summary

The Charitable Company had a surplus of £53,681 after depreciation, compared with last year's deficit of £21,369.

Income in the year amounted to £226,979 (2020/21: £91,261), whilst expenditure totalled £173,298 (2020/21: £112,630). The board continues with its policy of raising funds before committing to new items of expenditure.

The Trustees have paid due regard to the Charity Commission's guidance on public benefit when planning the activities of the charity.

Principal Funding Sources

The Charitable Company's main operating income is generated through hiring out the theatre to other organisations, £81,459 (2020/21: £5,886), front of house sales, £38,097 (2020/21: £4,001), fundraising events, £30,433 (2020/21: £19,371), box office earnings, £18,010 (2020/21: £239), bar sales, £8,582 (2020/21: zero), and grants and donations, £42,498 (2020/21: £57,621). During the year we continued to offer a box office split method of hire, for some shows, as opposed to our standard hire charge based on time in the theatre. Other income in 2021/22 included publicity income and bank interest. The charity is grateful to the City of York Council for some ward grants.

On the balance sheet, there is a designated development fund of £181,681, arising from operating the theatre and fundraising events in recent years. The unrestricted operating fund represents the Charitable Company's free reserves, which are retained for the general running costs of the theatre. The fund is now £57,222 (2020/21: £59,617). Total funds (including designated reserves and the value of the building) at the end of the year amount to £613,742 (2020/21: £560,060).

Funds have been deployed to improve the theatre over the past eighteen years and a total of £530,133 (2020/21: £502,204) has been invested in fixed assets to date. Fixed assets are depreciated over the term of the asset's remaining useful life on a straight-line basis. The net book value of theatre improvements is currently £205,201 (2020/21: £219,685), and land and buildings £168,676 (2020/21: £152,759).

The level of reserves is felt to be sufficient to provide adequate financial flexibility. Potential development plans will require additional funding, which will be obtained before the board enters into any commitments.

Box Office

We sold 30,305 tickets with a value of £404,896 for performances in 2021/22. 75% of these tickets were bought online, with the remainder sold by our helpful box office team, either in person at the theatre (11%) or over the phone (14%).

DIRECTORS' & TRUSTEES' REPORT

In addition to selling tickets for productions the box office provides a source of donations for the theatre.

We continue to work hard to utilise many features of our box office system for the benefit of our hirers and audience members. Examples include fundraising campaigns, selling theatre gift vouchers, being able to sponsor a seat online and the operation of our 'Friends of Joseph Rowntree Theatre' scheme.

Hire of the Theatre

The hire of the theatre recovered well after the pandemic. During the 2021/22 we welcomed 158 performances (2020/21: 40) being staged by 62 different events (2021/22: 23), from 44 hirers (2020/21: 17).

Productions

2021/22 events included:

Queen Alive (Wyrley(UK) Ltd) | **One Night in Dublin** (One Night in Dublin Ltd.) | **You Can't Stop The Beat** (J R Theatre) | **Let Our Voices Unite** (J R Theatre) | **Yorkshire's Got Talent** (J R Theatre) | **Agatha Christie's Spider's Web** (Rowntree Players) | **21st Century ABBA** (Wyrley(UK) Ltd) | **Steve Cassidy Band in Concert** | **It's Dance Time** (Barbara Taylor School of Dancing) | **Matilda The Musical** (York Stage Musicals) | **A Night At The Theatre** (En Pointe) | **True Tales Of The Tour De France** (Duncan Steer) | **Alive With Perform** (Emma Bassett) | **Hooray For Hollywood** (York Musical Theatre Company) | **Disney's The Little Mermaid JR.** (PQA York) | **The Wizard Of Oz** (NE) | **Dick Whittington** (Rowntree Players) | **Magnificent Bubl  Christmas Show** (Wyrley(UK) Ltd) | **The Snow Dancer** (Badapple Theatre Company Ltd.) | **A Christmas Concert** (Shepherd Group Brass Band) | **A Seasonal Celebration of Musical Theatre** (J R Theatre) | **10 Year Celebration Of Dance** (Just Dance) | **One Iota** (One Iota) | **The Missing Peace** (Rowntree Players) | **Kipps, The New Half A Sixpence Musical** (J R Theatre Company) | **Patience** (University of York Gilbert and Sullivan Society) | **9 To 5 The Musical** (Central Hall Musical Society) | **York Community Choir Festival** (J R Theatre) | **Magic At The Movies Take 2!** (Spotlight Dance Academy) | **Tina Live** (Pit Bull Productions) | **The Carpenters Masquerade** (Wyrley Music and Promotions) | **Inspired** (TBL Productions) | **70 Years of Pop Music** (J R Theatre) | **Sex, Drugs, & Rick 'N' Noel** (Rowntree Players) | **No Day But Today** (Flying Ducks Youth Theatre) | **Rent: The Musical** (Bite My Thumb) | **St George's Day Concert** (York Guildhall Orchestra) | **The Wind In The Willows** (NE) | **Schools Theatre Workshops** (Badapple Theatre Company) | **The Counterfeit Sixties** (The Counterfeit Group) | **The Addams Family** (York St John Musical Production Society) | **Steve Cassidy Band and Friends** (Steve Cassidy) | **Snow White** (Patricia Veale School of Dance) | **Yorkshire's Got Talent 2022 – Live** (J R Theatre) | **Jekyll & Hyde: The Musical** (York Musical Theatre Company) | **West End Nights** (NAP Music Productions) | **The Sunshine And Happiness Show** (Julie Blackburn) | **Supersonic Queen** (Wyrley Music and Productions) | **Platinum Brass** (Shepherd Group Brass Band) | **Light Music For A Summer Afternoon** (The Christopher Irvin Concert Orchestra) | **YSJ Summer Dance Show** (York St John Dance Society) | **CATS** (Be Amazing Arts) | **Showcase 2022** (Anna's Academy of Dance) | **Dance Fever 2022** (Yvonne Hoque Academy of Dance) | **A Night At The Movies** (York Dance Works) | **JRTC Does Heroes and Villains** (J R Theatre Company) | **The Kitchen Cabinet** (Sony Music/BBC) | **Priscilla, Queen Of The Desert** (NE) | **Matt Rendell's True Stories of The Tour De France** (Duncan Steer) | **A Musical Tour Of The World** (J R Theatre) | **Summer School** (Nurture Talent) | **This Is Merseybeat** (Beat City Productions) | **Roxy Magic** (Wyrley Music and Productions Ltd) | **Tubular Bells Live!** (Phil Toms)

DIRECTORS' & TRUSTEES' REPORT

Fundraising

Our fundraising events for the year raised a total of £30,433 gross (2020/21: £19,371). Grants and donations amounted to £42,498 (2020/21: £57,621). Costs of fundraising and running events for the theatre were £16,434 (20/21: £8,039)

Our own theatre company were able to stage the Kipps extravaganza, held over from the previous year due to the pandemic. They also entertained us with a 'Heroes and Villains concert' and raised valuable funds carol singing around the city. March saw the welcome return of the York Community Choir Festival with eight concerts over seven days and 33 choirs taking part. Don Pears' singers and musicians did us proud as usual with '70 years of Pop Music' and 'A Seasonal Celebration of Musical Theatre', while Generation Groove and Community Chorus told us 'You Can't Stop The Beat'. Jessa Liversidge and her resilient adult and junior singers 'Let Our Voices Unite' just before we welcomed back the Yorkshire's Got Talent contest with some amazing stars of the future.

Our 'Friends of Joseph Rowntree Theatre' scheme continued with several levels of membership, and we continued our 'Sponsor A Seat' scheme. We held one event at St Crux Church Hall in the centre of York – a café plus bric-a-brac, books and jewellery stalls; this raises our profile as well as generating much needed cash – though now it is more often card payments than cash. This trend also applies to our sales of sweets and ice-creams during shows, using state of the art hand-held card readers.

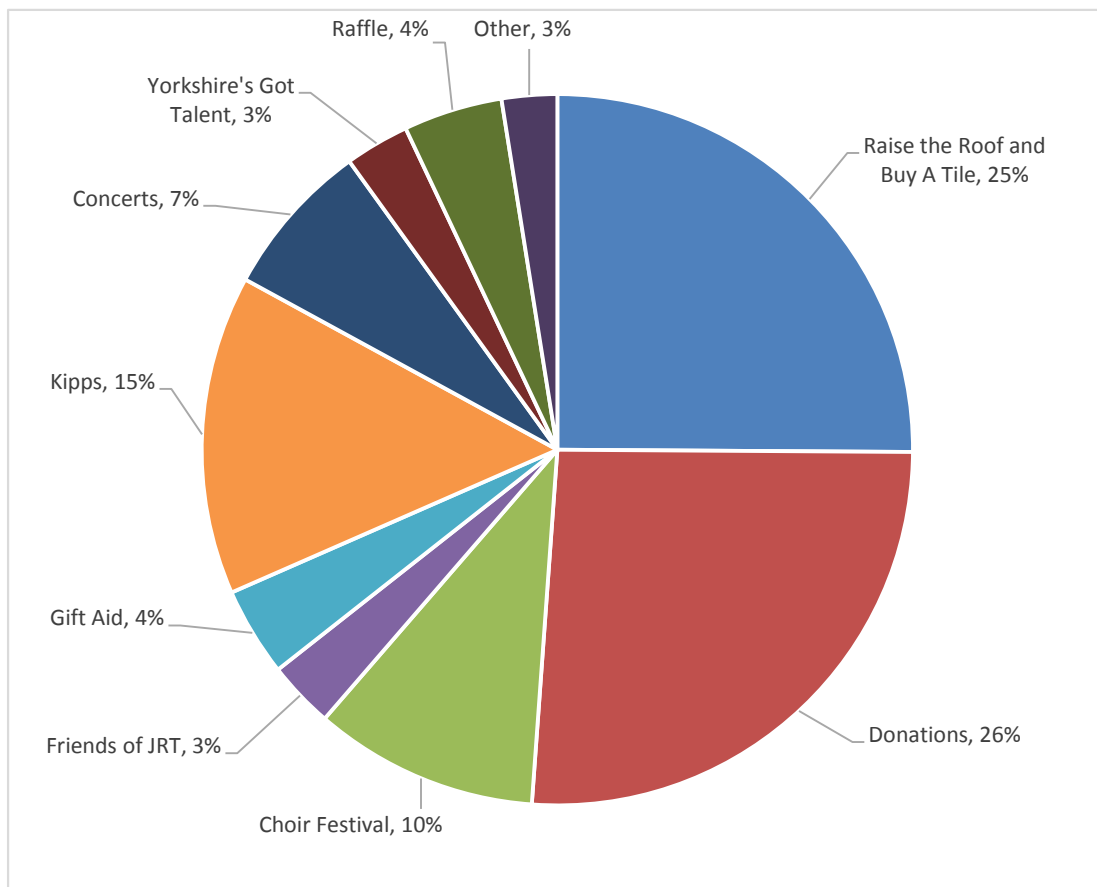
As ever, we are very grateful for donations from a variety of people and organisations. It is clear that many people hold fond memories of the Joseph Rowntree Theatre. We claim Gift Aid wherever possible and the board keeps the use of donated funds under constant consideration.

Some of the funds received were used to purchase improvements to stage lighting and 'flying' equipment, plus a Haze machine. Major ongoing 'Raise The Roof' and 'Buy-A-Tile' campaigns will fund necessary major repairs to both the auditorium and fly tower roofs.

DIRECTORS' & TRUSTEES' REPORT

Source of funds from fundraising:

(The chart below excludes grants)



DIRECTORS' & TRUSTEES' REPORT

Future fundraising plans

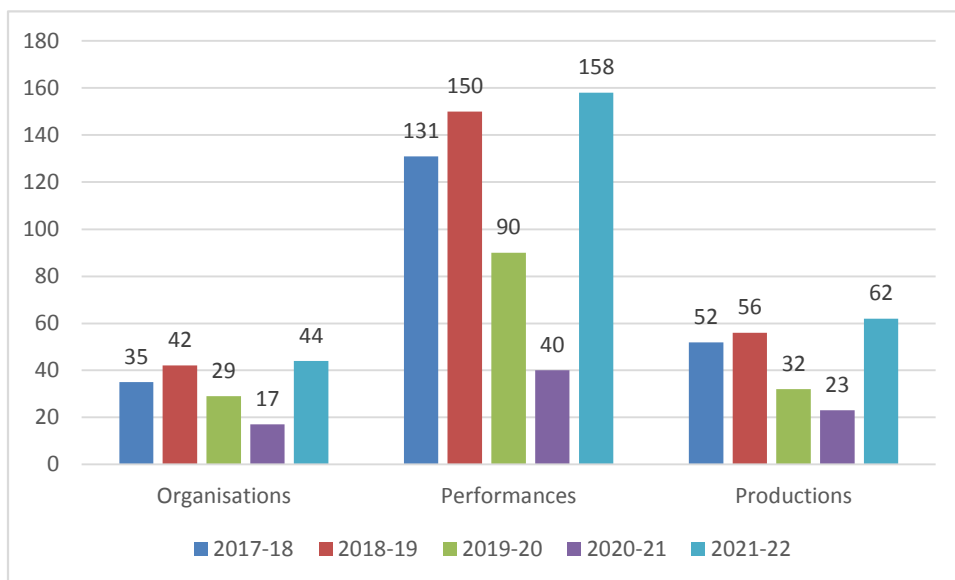
Our own theatre company has been busy rehearsing Hello Dolly, scheduled for early in 2023.

We are also looking forward to our ever-popular Choir Festival along with an increase of other events in the theatre. We have returned to our twice-yearly St Crux Church Hall fundraising days, where we raise both money and our local profile.

As reported last year, it is expected that the development plans for the theatre will require a significant increase in our fundraising activities.

Statistics

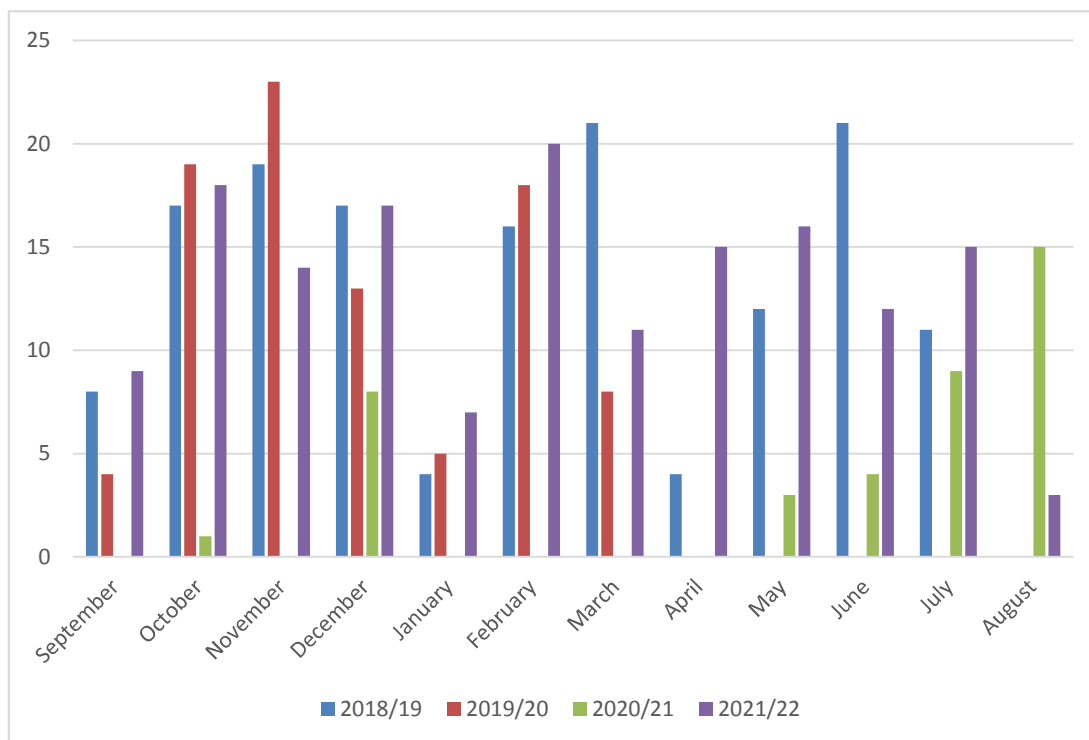
Booking levels:



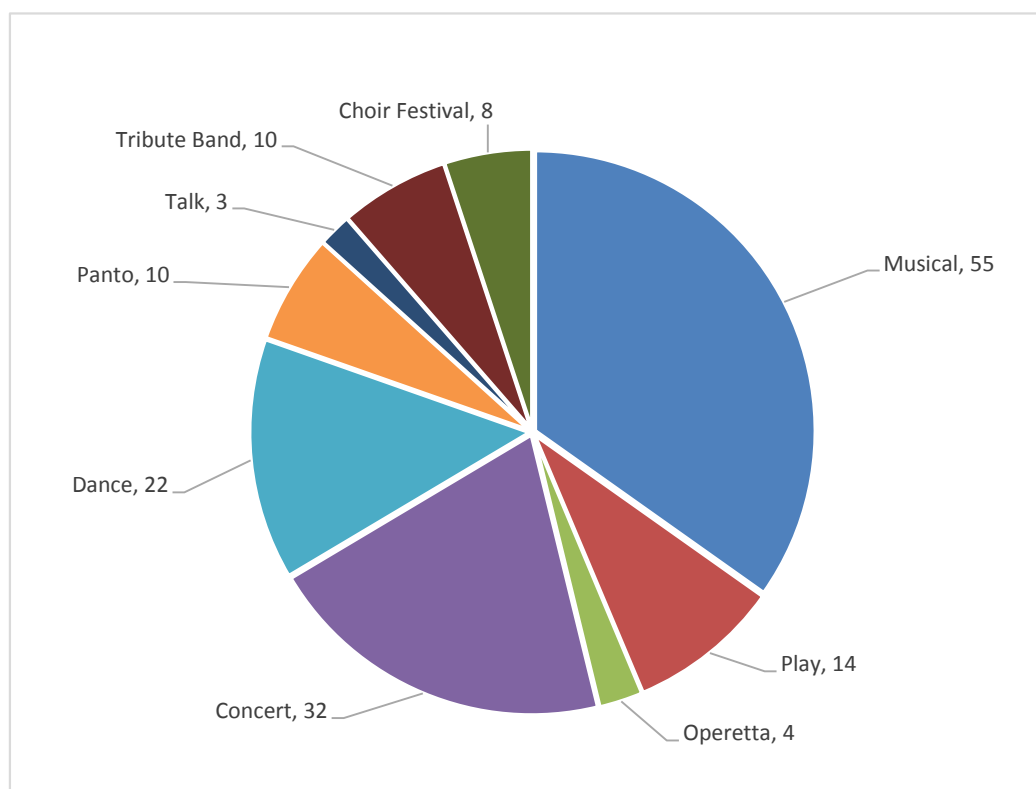
In 2021/22 the number of organisations using the theatre was 44 (2020/21: 17). The number of productions staged was 62 (2020/21: 23), and the number of performances was 158 (2020/21: 40). All three numbers are the best over the last five years.

DIRECTORS' & TRUSTEES' REPORT

Performances by month:



Performance type, number of performances:



The Joseph Rowntree Theatre board is proud of the variety of performance types it can facilitate for its local community users, and will continue to seek to expand on this in the future.

DIRECTORS' & TRUSTEES' REPORT

Plans for the Future at York's Art Deco Theatre

Following survey work, plans have been submitted and approved for major repairs to the fly tower, auditorium roofs and auditorium lighting, the latter specifically to reduce energy consumption. Solar panels are to be fitted to the fly tower roof.

We are continuing to plan for major development of the Joseph Rowntree Theatre to create a theatre that meets the expectations of our current and future audiences. The trustees are focusing on enabling the charity to thrive in the future through exploring how we can improve our engagement with the local community and create a hub of community activity.

The trustees continue to work on enhancing the profile of the Joseph Rowntree Theatre as a performance venue. This includes the use of a modernised website, social media and membership of Visit York and Little Theatre Guild. Our box office continues to be a key tool, not just in selling tickets, but in developing audience profiles and targeted marketing.

The trustees are aware of the need to recruit additional volunteers to help manage the shows that come into the theatre. We are continuing our external recruitment campaigns to attract people to get involved as well as developing a number of our current volunteer stage crew to help support stage management.

The trustees will be seeking to expand the opportunities for members of the local community to get involved, through volunteering and supporting the trustees for the benefit of York's Art Deco theatre.

The Team

The charity is managed and operated entirely by volunteer staff, with the exception of part-time cleaners whose services are provided through a contract cleaning company. Over the year over 160 volunteers have assisted the charity. The appointment of a part time, paid support officer is happening soon, and will be a significant change.

As well as being required to ensure safe evacuation of audiences in the event of an emergency, the front of house stewards provide a vital role in welcoming and guiding audiences to their seats, selling programmes and providing refreshments during performances.

The principal operating roles are duty managers, stage managers, stage technicians, box office assistants and front of house stewards. New front of house stewards are trained using a carefully developed induction programme and all stewards are required to refresh their emergency evacuation training on an annual basis. There have, of course, been additional risk assessments and resulting safety procedures as we emerge from the Coronavirus pandemic.

The stage managers, who are responsible for organising the running of the shows held at the theatre, volunteer for the entire run of a show. Their role is vital in ensuring that productions run smoothly, by overseeing the technical operations that can include follow spotting, flying, sound operation and general scene changing work. There have been 23 technical volunteers over the course of the year.

On most Monday mornings the volunteer 'Monday Crew', a particularly dedicated team, can be found busy with minor repairs, checking and receiving supplies, and a host of other essential tasks that keep the theatre fit for purpose.

DIRECTORS' & TRUSTEES' REPORT

The charity also benefits from volunteers giving time to develop fundraising activities, ensure we have a presence on social media and general publicity, and in protecting and developing our theatre archives as well as supporting the trustees in their duties.

The board strongly supports flexibility within the volunteer programme, allowing volunteers to base their support on their own availability during performances.

With most front of house stewards volunteering to cover 10-20 performances each a year, it is estimated that they have given a total of over 5,000 hours of service to the theatre this year, and therefore play a vital part in the running of the theatre. Equally important were over 3,200 hours spent running the box office, and about 3,500 hours put in by our marketing team: maintaining our brochures and the website, emails to customers and social media.

The stage crew have provided nearly 6,000 hours of service during the year. Large-scale productions require stage managers to volunteer as much as 40 hours in a week and each evening/weekend performance requires at least 3 hours of technical volunteer time.

The board has re-evaluated the commercial value of all volunteers (including themselves when assisting with events), in the light of the Real Living Wage. We have estimated the total hours volunteered in running the theatre at 21,650 hours and now attribute a value to the services of all volunteers in the region of £270,171.

In addition, the board has reviewed the commercial value of the director/trustee volunteer hours spent managing the charitable company. We estimate they have provided over 6,200 hours in discharging their management responsibilities, valued at £185,625.

The board remains grateful to the more than 160 volunteers who have contributed to keeping the theatre running at an affordable price for the amateur groups, schools and youth organisations that hire it. It is one of the great strengths of community theatre that such strong voluntary effort can be relied upon, and every effort is made to encourage new volunteers to come forward and thus safeguard the future of this wonderful facility.

Structure, Governance and Management

The Charity is constituted as a Charitable Company Limited by Guarantee. The board of the charity at the end of the financial year consists of:

Directors	Managing Director
	Finance Director
	Assistant Finance Director
	Technical Director
	Bookings Director
	Marketing Director
	Volunteering Director (1)
	Volunteering Director (2)
	Box Office Director (1)
	Assistant Box Office Director (2), vacant
	Community Engagement Director
	Assistant Community Engagement Director
	Front of House Director

DIRECTORS' & TRUSTEES' REPORT

Directors are all Trustees of the Joseph Rowntree Theatre Limited (The Charity).

All Trustees undertake to observe and be bound by the provision of the Charity's Articles of Association, last updated in May 2019.

The Board meets not less than five times per calendar year. Executive Committees meet in the months when the full Board does not meet. The Company Secretary keeps minutes of the meeting, which are circulated to members and approved at the subsequent meeting.

Minutes of all Board meetings are securely filed electronically.

The Board makes appropriate decisions on a majority vote providing a quorum is present. A quorum is six. If the Managing Director is not present at a meeting, the trustees present choose one of their number to act as chairman for the meeting.

The Managing Director has the power to take executive decisions on any urgent matters subject to consultation with at least two other members of the Board, either in person, by telephone or electronic communication. Any decision is subject to report and formal approval at the next available Board meeting.

Appointment of Trustees

Applications to join the board as a trustee are governed by the Charity's Recruitment Policy updated in October 2019, summarised below. This policy comes into force when:

- A current board member informs the Managing Director they wish to leave.
- The board decides to recruit an additional post.

Following the resignation of a board member the board decides if the post should be replaced.

All board vacancies are widely advertised and applicants apply in writing to the Managing Director within a defined time period. The board decides if a short list needs to be drawn up and short-listed candidates are invited to attend an informal meeting at the theatre with 2-3 board members. Applicants are provided with the following documents:

- Report and Financial Statements from the previous financial year
- Constitution of The Joseph Rowntree Theatre Limited

Formal interviews are arranged with a minimum of three board members. Following the interviews, the selection panel reports back to the subsequent board meeting. For a successful appointment three quarters of the board must agree on the chosen applicant. After initial appointment there is a settling in period, after which, all being well, the board confirms the appointment.

Trustee induction and training

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the Charitable Company. During their induction they meet key volunteer workers and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

DIRECTORS' & TRUSTEES' REPORT

Directors' and Trustees' responsibilities

Company law requires the directors/trustees to prepare financial accounts that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make sound judgements and estimates that are reasonable and prudent; and,
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors/trustees are responsible for maintaining accounting records which disclose with reasonable accuracy at any point in time the financial position of the Charitable Company. The maintenance of these records enables them to ensure that the financial accounts comply with the Companies Act 2006 and applicable charity law. The directors/trustees 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.

In all the charity's fundraising activities the Trustees are committed to following the principles and practices as recommended by the Fundraising Regulator. We aim to be transparent and to operate with integrity, without putting any pressure on our donors. We respond promptly and with care to any complaints.

The Board

Members of the board

Members of the board, who are directors for the purposes of company law and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out below:

Chair:	Daniel Mark Shrimpton
Directors and Trustees:	John Atkin
	Keith Stephen Barnes
	Gary Michael Bateson
	Barbara Boyce
	Alastair James Bush
	Sian Eileen Goard
	David Graham Holiday
	Helen Louise Lay
	Maria Lucas (resigned June 2022)
	Siona Mackelworth (appointed 23 May 2022)
	David Graham Mitchell
	Moiria Tait
	Susan Elizabeth Young

DIRECTORS' & TRUSTEES' REPORT

The board now has a membership of 13 people. The average attendance of board members at meetings in 2021/22 was 73%, the age range of the board is between 34 and 76.

The board has appointed a volunteer to the role of Company Secretary; they attend board and other meetings as required but they are not a director or trustee of the charity.

Company Secretary: Hannah Meirion Saxton (resigned 09/01/23)
Sarah King (appointed 09/01/23)

Policies

Risk Management

The board undertakes an annual review of all SWOT (Strengths, Weaknesses, Opportunities and Threats) risk management assessments, along with all health and safety risk assessments for the operation of the theatre. Risk assessments related to Coronavirus were carefully developed. The reserve policy is also subject to an annual review.

Investment powers and policy

Under the Memorandum and Articles of Association, the Charitable Company has the power to make any investments which the trustees see fit. However, the Charitable Company did not hold any investments during the year ending 31 August 2022 nor does it have any plans to do so in the immediate future. The Charitable Company holds a number of savings accounts with its bankers to maximise its income.

Reserves policy

From its inception, the board has consciously adopted an extremely prudent financial policy in that no capital or revenue improvements have been committed to until the necessary funds have been raised and are available. As a result, we have been able to invest some £530,133 in capital improvements without using loan finance or overdraft facilities, and have ensured that monies raised from the charitable and business sector have been used directly for the purpose for which they were given.

Exemptions

This report has been prepared in accordance with the special provisions of the Companies Act 2006 applicable to small companies.

By order of the board

Sarah King

Sarah King
Company Secretary
Date: 24/04/2023

Independent Examiner's Report to the Trustees of The Joseph Rowntree Theatre Ltd

I report to the Trustees on my examination of the Financial Statements of The Joseph Rowntree Theatre Ltd (the Charity) for the year ended 31 August 2022.

This report is made solely to the Charity's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

As the charity's trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of 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 the 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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with relevant 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
- 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 application in the UK and Republic of Ireland (FRS102).

THE JOSEPH ROWNTREE THEATRE LTD

REPORT OF THE INDEPENDENT EXAMINER
FOR THE YEAR ENDED 31 AUGUST 2022 (continued)

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.

Jessica Lawrence

Jessica Lawrence FCA CTA
Azets Audit Services Limited
33 Park Place
Leeds
LS1 2RY

Dated: 25/04/2023.....

THE JOSEPH ROWNTREE THEATRE LTD
COMPANY NUMBER 04695301 CHARITY NUMBER 1098329
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Donations and grants	3	42,498	-	42,498	57,621
Charitable activities	4	153,608	-	153,608	13,526
Fundraising activities	5	30,433	-	30,433	19,371
Investments	6	440	-	440	690
Other		-	-	-	53
Total Income		226,979	-	226,979	91,261
Expenditure on:					
Charitable activities	7	173,298	-	173,298	112,630
Total expenditure		173,298	-	173,298	112,630
Net income and net movement in funds		53,681	-	53,681	(21,369)
Reconciliation of funds:					
Total funds brought forward	14	560,060	-	560,060	581,429
Total funds carried forward	14	613,742	-	613,742	560,060

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

THE JOSEPH ROWNTREE THEATRE LTD
COMPANY NUMBER 04695301 CHARITY NUMBER 1098329

BALANCE SHEET AT 31 AUGUST 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	10	<u>374,839</u>	<u>372,444</u>
Current assets			
Stocks		2,676	909
Debtors	11	6,499	14,012
Cash at bank and in hand		<u>301,825</u>	<u>265,222</u>
		<u>311,000</u>	<u>280,143</u>
Liabilities			
Creditors: amounts falling due within one year	12	<u>(72,097)</u>	<u>(92,527)</u>
Net current assets		<u>238,903</u>	<u>187,616</u>
Net assets		<u>613,742</u>	<u>560,060</u>
The funds of the charity			
Unrestricted income funds	15	<u>613,742</u>	<u>560,060</u>
Total charity funds		<u>613,742</u>	<u>560,060</u>

There were no restricted funds in 2021/22; all funds were unrestricted.
The notes on pages 24 to 33 form part of these financial statements.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The Financial Statements have been prepared in accordance with the provisions applicable to entities subject to the small company's regime.

The financial statements were approved by the Board of Trustees on 03/04/2023 and were signed on its behalf by:

Keith Barnes

Keith Barnes
Director and Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Accounting convention

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) -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) (effective 1 January 2019) and the Companies Act 2006.

The company 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 note.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

Going concern

These accounts are prepared on the going concern basis. At the time of approving the financial statements the directors/trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future.

This is on the basis of detailed cashflow monitoring and forecasting.

Income

Items of income are recognised and included in the financial statements when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Where income is received for expenditure in a future accounting period that amount is deferred.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

Expenditure on charitable activities comprises the costs of operating the theatre.

THE JOSEPH ROWNTREE THEATRE LTD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022 (continued)

1 Accounting policies (continued)

Governance costs are included within expenditure on charitable activities and are analysed separately in the notes to the financial statements. They include those costs associated with meeting the constitutional and statutory requirements of the charity, such as accountancy and other costs linked to the strategic management of the charity.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. Any impairment loss is recognised in the income and expenditure account.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

THE JOSEPH ROWNTREE THEATRE LTD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022 (continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Tangible fixed assets

Depreciation is provided at the following rates in order to write each asset down to its residual value over its useful life:

Theatre improvements	Up to 30 August 2017: over term of lease on straight line basis. From 31 August 2017: remaining useful life (straight line basis).
Other equipment	Five years (straight line basis).
Land and buildings	Freehold land is not depreciated. No depreciation is provided on freehold buildings. The directors anticipate that, for the foreseeable future, their estimated residual value will not be less than their book value in these financial statements. This departure from statutory accounting principles is permitted by Companies Act 2006 section 396 (5) for the overriding purpose of presenting a true and fair view.

Stocks

Stocks are valued at the lower of cost and net realisable value after making allowance for obsolete and slow moving items.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid.

THE JOSEPH ROWNTREE THEATRE LTD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022 (continued)

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Taxation

The charity is a registered charity and as such is potentially entitled to tax exemption under Section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

Fund accounting

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

Unrestricted designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. There were no restricted funds during the year.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

After review the Trustees consider that there are no critical estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the financial statements.

2 Liability of members

The Joseph Rowntree Theatre Ltd is a company limited by guarantee. The liability of each member is limited to a sum not exceeding £1.

THE JOSEPH ROWNTREE THEATRE LTD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022 (continued)

3 Donations and grants

	2022	2021
	£	£
Grants	5,000	28,544
Other donations	34,750	24,858
Gift aid	2,748	4,219
	<u>42,498</u>	<u>57,621</u>

Income from charitable activities are unrestricted in both years.

4 Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Theatre hire	81,459	-	81,459	5,886
Front of house sales	38,097	-	38,097	4,001
Bar Sales	8,582	-	8,582	-
Drinks machine	1,167	-	1,167	-
Box office earnings	18,010	-	18,010	239
Advertising and publicity	5,333	-	5,333	3,400
Sundry Income	960	-	960	-
Total	<u>153,608</u>	-	<u>153,608</u>	<u>13,526</u>

All income from charitable activities in the prior year are unrestricted.

5 Fundraising activities

	2022	2021
	£	£
Musicals	9,864	-
Concerts	13,741	8,932
Friends of JRT	2,058	4,134
Name a seat	600	3,400
Raffle	3,056	
Other events	1,114	2,905
	<u>30,433</u>	<u>19,371</u>

Income from fundraising activities are unrestricted in both years.

6 Investment income

All of the charity's investment income arises from money held in interest bearing deposit accounts.

THE JOSEPH ROWNTREE THEATRE LTD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022 (continued)

7 Analysis of expenditure on charitable activities

	Basis of allocation	Charitable activities	Governance costs	Total 2022	Total 2021
	£	£	£	£	£
Costs directly allocated to activities:					
Health and safety	Direct	207	-	207	9,552
Stage equipment and consumables	Direct	1,392	-	1,392	149
Costs of running events	Direct	14,801	-	14,801	3,671
Costs of fundraising	Direct	1,410	-	1,410	4,212
Friends of JRT costs	Direct	223	-	223	156
PRS adjustment	Direct	826	-	826	55
Repairs and maintenance	Direct	16,905	-	16,905	18,295
Rates and water	Direct	1,647	-	1,647	274
Cleaning	Direct	8,705	-	8,705	1,994
Licences	Direct	1,058	-	1,058	315
Front of house	Direct	20,444	-	20,444	2,096
Publicity and advertising	Direct	15,458	-	15,458	10,188
Support costs allocated to activities:					
Heat and light	Usage	29,612	-	29,612	10,638
Administration and postage	Usage	38	-	38	126
Insurance	Usage	6,117	-	6,117	5,846
Independent examination and Accountancy	Usage	213	1,100	1,313	3,048
Legal and professional	Usage	-	-	-	359
Telephone and broadband	Usage	1,219	-	1,219	1,507
Website	Usage	1,236	-	1,236	2,194
Training	Usage	1,520	-	1,520	-
Depreciation	Usage	25,537	-	25,537	23,702
Box office running	Usage	19,000	-	19,000	12,454
Stock write-off	Usage	321	-	321	1,171
Development expenses	Usage	3,106	-	3,106	488
Miscellaneous	Usage	916	-	916	140
Bank Charges	Usage	287	-	287	-
		<u>172,198</u>	<u>1,100</u>	<u>173,298</u>	<u>112,630</u>

Expenditure on charitable activities for 2021 consisted of direct cost of £50,957 and support cost of £61,673, of which £3,048 were governance costs.

THE JOSEPH ROWNTREE THEATRE LTD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022 (continued)

8 Net income for the year

Net income for the year is stated after charging:

	2022	2021
	£	£
Depreciation of tangible fixed assets – owned assets	25,537	23,702
Fees paid to independent examiner:		
Independent examination	1,100	1,400
Other accountancy, VAT and consultancy services	213	1,000

9 Trustees' remuneration and expenses

During the year the charitable company did not have any employees.

No trustees received remuneration nor were reimbursed in respect of out-of-pocket expenses during the year in relation to their trustee duties.

10 Tangible fixed assets

	Freehold Land and buildings	Theatre improvements	Other equipment	Total
	£	£	£	£
Cost:				
At 1 September 2021	152,759	496,452	5,752	654,963
Additions	<u>17,111</u>	<u>10,821</u>	-	<u>27,931</u>
At 31 August 2022	<u>169,870</u>	<u>507,273</u>	<u>5,752</u>	<u>682,895</u>
Depreciation:				
At 1 September 2021	-	278,049	4,470	282,519
Charge for the year	<u>1,194</u>	<u>24,023</u>	<u>320</u>	<u>25,537</u>
At 31 August 2022	<u>1,194</u>	<u>302,072</u>	<u>4,790</u>	<u>308,056</u>
Net book value:				
At 31 August 2022	<u>168,676</u>	<u>205,201</u>	<u>962</u>	<u>374,839</u>
At 31 August 2021	<u>152,759</u>	<u>218,403</u>	<u>1,282</u>	<u>372,444</u>

THE JOSEPH ROWNTREE THEATRE LTD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022 (continued)

11 Debtors

	2022	2021
	£	£
Trade debtors	170	1,679
Other debtors	3,078	4,396
VAT		1,905
Prepayments and accrued income	<u>3,251</u>	<u>6,032</u>
	<u>6,499</u>	<u>14,012</u>

12 Creditors: amounts falling due within one year

Trade creditors	3,856	6,926
Other creditors, largely box office receipts held as agent for hirers	41,156	55,450
Accruals	6,076	6,652
Deferred income	20,000	23,500
VAT	<u>1,009</u>	—
	<u>72,097</u>	<u>92,527</u>

13 Deferred income

Balance at 1 September	23,500	25,000
Released in the year to the statement of Financial activities	(3,500)	(2,500)
		<u>1,000</u>
	<u>20,000</u>	<u>23,500</u>

14 Analysis of net assets between funds

	General funds £	Designated funds £	Total funds £
Tangible fixed assets	374,839	-	374,839
Current assets	129,319	181,681	311,000
Creditors: amounts falling due within one year	<u>(72,097)</u>	—	<u>(72,097)</u>
Net assets at 31 August 2022	<u>432,061</u>	<u>181,681</u>	<u>613,742</u>

THE JOSEPH ROWNTREE THEATRE LTD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022 (continued)

14 Analysis of net assets between funds

Prior year

	General funds	Designated funds	Total funds
	£	£	£
Tangible fixed assets	372,444	-	372,444
Current assets	152,143	128,000	280,143
Creditors: amounts falling due within one year	<u>(92,527)</u>	-	<u>(92,527)</u>
Net assets at 31 August 2021	<u>432,060</u>	<u>128,000</u>	<u>560,060</u>

15 Movement in funds

	1 September 2021	Income	Expenditure	Transfers	31 August 2022
	£	£	£	£	£
Unrestricted income funds:					
Operating fund	59,616	226,979	(173,298)	(56,075)	57,222
Fixed assets fund	372,444	-	-	2,395	374,839
Designated funds:					
Development reserve	<u>128,000</u>	-	-	<u>53,681</u>	<u>181,681</u>
Total funds	<u>560,060</u>	<u>226,979</u>	<u>(173,298)</u>	<u>-</u>	<u>613,742</u>

Purpose of designated funds:

The theatre is planning a major development which will require substantial new funds. The development reserve represents donations and other net income set aside for the development.

THE JOSEPH ROWNTREE THEATRE LTD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022 (continued)

15 Movement in funds

Prior year

	1 September 2020	Income	Expenditure	Transfers	31 August 2021
	£	£	£	£	£
Unrestricted income funds:					
Operating fund	129,020	88,761	(110,130)	(48,035)	59,616
Fixed assets fund	366,409	-	-	6,035	372,444
Designated funds:					
Development reserve	<u>86,000</u>	-	-	<u>42,000</u>	<u>128,000</u>
Restricted Funds: Key Fund	-	2,500	(2,500)	-	-
Total funds	<u>581,429</u>	<u>91,261</u>	<u>(112,630)</u>	<u>-</u>	<u>560,060</u>

16 Related party transactions

Other than those disclosed at note 9 there were no disclosable related party transactions during the current or prior year.

17. Post Balance Sheet Event

On 27th October, 2022 the theatre received a loan from The Key Fund of £100,000 re-payable over ten years, at a flat interest rate of 3.5%. This was accompanied by a grant of £50,000, both items being used for major roof repairs.

THE JOSEPH ROWNTREE THEATRE LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

The Detailed Statement of Financial Activities do not form part of the annual report and financial statements.

	Total funds 2022 £	Total funds 2021 £
Income		
Theatre hire	81,459	5,886
Front of house sales	38,097	4,001
Bar Sales	8,582	-
Box office earnings	18,010	239
Drinks machine	1,167	-
Advertising and publicity	5,333	3,400
Radio microphone hire	-	-
Grants and donations	42,498	57,621
Fundraising	30,433	19,371
Sundry	960	53
	226,539	90,570
Bank interest	<u>440</u>	<u>690</u>
Total income	226,979	91,261
Expenditure (page 35)	(173,298)	(112,630)
Net (expenditure)/income for the year	<u>53,681</u>	<u>(21,369)</u>

THE JOSEPH ROWNTREE THEATRE LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022 (continued)

	Total funds 2022	Total funds 2021
Expenditure	£	£
Direct charitable expenditure		
Health and safety	207	9,552
Stage equipment and consumables	1,392	149
Costs of running events	14,801	3,671
Repairs and maintenance	16,905	18,295
Costs of fundraising	1,410	4,212
Friends of JRT costs	223	156
PRS adjustment	826	55
Rates and water	1,647	274
Cleaning	8,705	1,994
Licences	1,058	315
Front of house	20,444	2,096
Publicity and advertising	<u>15,458</u>	<u>10,188</u>
	<u>83,076</u>	<u>50,957</u>
Administrative expenditure		
Bank Charges	287	-
Heat and light	29,612	10,638
Administration and postage	38	126
Insurance	6,117	5,846
Accountancy and independent examination	1,313	3,048
Legal and professional		359
Telephone and broadband	1,219	1,507
Website	1,236	2,194
Training	1,520	-
Stock Write-Off	321	1,171
Depreciation	25,537	23,702
Profit on sale of fixed asset	-	-
Box office running costs	19,000	12,454
Development expenses	3,106	488
Miscellaneous	916	140
	<u>900,222</u>	<u>61,672</u>
Total expenditure	<u>173,298</u>	<u>112,630</u>