

ROSEHILL YOUTH THEATRE

England & Wales · Charity number 1128826

Details

Other names	RYT, The Solway Hall
Status	Registered
Legal form	Other
Registered	2009-03-26
Register	View on the Charity Commission register

Contact

Address	The Civic Hall The Solway Hall Lowther Street Whitehaven Cumbria
Phone	07730175956
Email	rosehillyouththeatre@outlook.com
Website	www.rosehillyouththeatre.co.uk

Activities

Objects: THROUGH PERFORMING ARTS, ADVANCE IN LIFE AND HELP YOUNG PEOPLE FROM ALL BACKGROUNDS BY:1. THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTERESTS OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE.2. PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.

Activities: Rosehill Youth Theatre is a theatre for children in West Cumbria. We provide a safe environment for children of allabilities to come together to learn to sing, dance and act. Through performing arts, advance in life and help young people from all backgrounds.

Classification

- **How:** Provides Services
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE : LOCAL.
- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£349,438	£352,152	-	-
2024-03-31	£241,691	£271,389	-	-
2023-03-31	£213,224	£243,926	-	-
2022-03-31	£210,424	£203,306	-	-
2021-03-31	£135,000	£119,000	-	-

Trustees

Name	Role	Appointed
ANDREW CRELLEN		2021-04-06
ANNE KELLY		2013-08-21
joanne lawman		2023-06-20

ROSEHILL YOUTH THEATRE

England & Wales - Charity number 1128826

Accounts

Rosehill Youth Theatre
Trustees' report and financial statements
for the year ended 31 March 2025
Charity number: 1128826

robinson+co
Chartered Accountants

Rosehill Youth Theatre

Contents

	Page
Legal and administrative information	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 15
 The following pages do not form part of the statutory accounts.	
Detailed statement of financial activities	17 - 19

Rosehill Youth Theatre

Legal and administrative information

Charity number	1128826
Business address	The Solway Hall Lowther Street Whitehaven Cumbria CA28 7SJ
Trustees	S Crellen A Kelly A Crellen L Adams L Woodend J Lawman K Lawman
Accountants	robinson+co 28 Lowther Street Whitehaven CA28 7DJ
Bankers	Lloyds Bank 6 Lowther Street Carlisle Cumbria CA3 8DB

Rosehill Youth Theatre
Report of the trustees
for the year ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The charity is governed by its constitution adopted on 7 March 2007 as amended on 24 March 2009 and 11 May 2009. The trustees meet regularly to ensure the charity operates smoothly and are closely involved in the day to day running of the organisation. The charity uses the working name RYT.

Objectives and activities

Rosehill Youth Theatre (RYT) is a local company for young people aged between 4 to 21 years of age in West Cumbria and was founded in 1983.

Charitable objects

The aim of RYT is to help children through performing arts and to help children from all backgrounds, by:

- Supporting and promoting performing arts skills for young people from underprivileged backgrounds, children with disabilities/medical conditions and young people with mental health issues.
- Providing leisure time activities in the interests of social welfare, designed to improve their conditions of life.
- Providing support and activities which develop their skills, capacities, and capabilities to enable them to participate in society as mature and responsible individuals.

Rosehill Youth Theatre is run by 18 volunteers, we are based in The Solway Hall in Whitehaven.

We have 38 children that attend weekly:

- 27 of the children are from disadvantaged areas of the town such as Woodhouse, Greenbank and Mirehouse.
- 8 of the children are from one parent families.
- 15 of the children have a learning disability such as ADHD and dyslexia.
- Majority of the children come from households with low income.
- Two families with more than 4 children.

Rosehill Youth Theatre became the lease holders of The Solway Hall in May 2015, while running RYT, we also opened our facilities for events that we organise and deliver and for those that want to hire and use our facilities. We also deliver a number of charitable projects for the community for children and young people and adults, with some projects aimed at disadvantaged communities.

Public benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Rosehill Youth Theatre
Report of the trustees
for the year ended 31 March 2025

Achievements and performance

Rosehill Youth Theatre and The Solway Hall is now fully able to carry out its activities with a diverse range of shows and performances. In February 2025 RYT produced and performed the brand-new show 'SpongeBob the Musical'. RYT also delivered a cabaret show featuring past and present members performing musicals throughout the ages. In 2024-2025, in The Solway Hall, we had a diary full of bookings from those using our venue, including: Target Wrestling, local amateur theatre companies and local dance groups and much more. We then also delivered our own music and gig nights and held registrar weddings. We also delivered our charitable projects including HAF programme, warm hubs over the wintertime and an art and crafts club three times a week.

Activities were still largely centered on endeavors to generate income from our events and from those hiring the venue to cover our overheads, we also needed to secure sufficient grant funding to sustain the charitable projects that we delivered.

In 2024-2025 we had a footfall of 41,000+ people.

We were thankful for the help and assistance of our loyal team of 40+ volunteers who all kept The Solway Hall running and were key in everything we delivered, our volunteers are aged 16+ and gift so much of their time, estimated around 20,000+ volunteering hours.

Financial review

At the balance sheet date the charity had a balance of £17,423 (2024: £20,110) on unrestricted funds and £nil (2024: £nil) on restricted funds. This was considered a satisfactory position. The trustees are continuing to ensure that reserves are increased further, in line with best practice, in order to invest in the future of the Charity and its ongoing liabilities.

The trustees remain ever grateful to all the funders and supporters of Rosehill Youth Theatre and for the funding received during the year.

We are extremely grateful to our funders and supporters for their support during the year, and we give our thanks to: Backstage Trust; The 29th May 1961 Charitable Trust; Snowball Charity; Cumbria Community Foundation; Garfield Weston; The Arts Council; Cumberland Council; Victoria Wood Foundation; William Howarth Charitable Trust; Groundwork UK; Sabina Sutherland Charitable Trust; Sellafield; and many others.

Reserves

Any free reserves at the balance sheet date are held as working capital pending utilisation on the running costs of the organisation. Ordinarily, the trustees aim to hold sufficient reserves to pay for the running costs of the organisation as they fall due.

Risk management

The trustees have assessed the major strategic, business and operational risks to which the organisation is exposed. They are satisfied that systems are in place to mitigate the exposure to these risks.

Rosehill Youth Theatre
Report of the trustees
for the year ended 31 March 2025

Plans for future periods

In 2025-2026, we will continue with RYT and our events that we deliver along with our charitable projects for the community and hire out The Solway Hall to others, meeting our aims and objectives of being an arts and cultural hub in Whitehaven and providing something for everyone.

It is also key to continue with our volunteer programme and to increase volunteers and to continue to provide opportunities and upskilling with a range of roles at RYT and in The Solway Hall.

We have a long term plan to increase opportunities for those in our community and to decrease the barriers towards the arts and cultural sector, we feel we are meeting these aims and objectives and will continue with this going forward.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

A Kelly
Trustee

26 January 2026

Rosehill Youth Theatre

Independent examiner's report to the trustees on the unaudited financial statements of Rosehill Youth Theatre.

I report on the accounts of Rosehill Youth Theatre for the year ended 31 March 2025 set out on pages 6 to 15.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Acthave not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Jason Spires FCA DChA

Independent examiner
robinson+co
Chartered Accountants
Oxford Chambers
New Oxford Street, Workington
CA14 2LR

26 January 2026

Rosehill Youth Theatre
Statement of financial activities
For the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Income					
Donations and legacies	2	6,148	135,289	141,437	46,416
Income from charitable activities	3	51,722	13,251	64,973	53,594
Income from other trading activities:					
Activities for generating funds	4	143,007	-	143,007	141,679
Investment income	5	21	-	21	2
Total income		<u>200,898</u>	<u>148,540</u>	<u>349,438</u>	<u>241,691</u>
Expenditure					
Costs of raising funds:					
Expenditure on raising funds					
cost of goods sold and other costs	6	135,642	-	135,642	116,307
Expenditure on charitable activities	7, 8	67,943	148,540	216,483	155,082
Total expenditure		<u>203,585</u>	<u>148,540</u>	<u>352,125</u>	<u>271,389</u>
Net incoming/(outgoing) resources for the year /					
Net income/(expenditure) for the year		(2,687)	-	(2,687)	(29,698)
Total funds brought forward		<u>20,110</u>	-	<u>20,110</u>	<u>49,808</u>
Total funds carried forward		<u>17,423</u>	-	<u>17,423</u>	<u>20,110</u>

The statement of financial activities includes all gains and losses in the year.

The notes on pages 8 to 15 form an integral part of these financial statements.

Rosehill Youth Theatre

Balance sheet as at 31 March 2025

	Notes	£	2025	£	2024	£
Fixed assets						
Tangible assets	10		71,050			80,279
Current assets						
Stocks		3,000			3,000	
Debtors	11	11,509			2,966	
Cash at bank and in hand		6,102			5,243	
		20,611			11,209	
Creditors: amounts falling due within one year	12	(74,238)			(71,378)	
Net current liabilities			(53,627)			(60,169)
Net assets			17,423			20,110
Funds	13					
Unrestricted income funds			17,423			20,110
Total funds			17,423			20,110

The financial statements were approved by the trustees on 26 January 2026 and signed on its behalf by

A Kelly
Trustee

The notes on pages 8 to 15 form an integral part of these financial statements.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2025

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting preparation and assessment of going concern

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2015)-(Charities SORP(FRS 102)).

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that, although there is currently a small reserve, due to the inherent nature of charitable funding and securing the necessary income to cover ongoing running costs, there are inevitably material uncertainties about the charity's ability to continue as a going concern.

The presentational currency of the charity is UK sterling.

1.2. Cashflow

The charity has taken advantage of the exemption from the requirement to produce a cashflow statement because it is a small charity.

1.3. Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of grants, donations and gifts and are included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as income within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from other trading activities is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2025

1.4. Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on charitable activities 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.

Expenditure on raising funds comprises the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 15% reducing balance

1.6. Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

1.7. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.8. Stock

Stock is valued at the lower of cost and net realisable value.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2025

2. Donations and legacies

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Donations	6,148	-	6,148	651
Hadfield Trust	-	-	-	3,750
Backstage Trust	-	10,000	10,000	-
Finn Family Fund	-	-	-	2,000
Sellafield	-	6,667	6,667	3,333
Dobies Charitable Trust	-	750	750	350
Snowball Charity	-	2,529	2,529	-
Souter Charitable Trust	-	-	-	4,000
Cumbria Community Foundation	-	20,996	20,996	500
Garfield Weston	-	5,000	5,000	5,000
CKDCF	-	-	-	500
The 29th May 1961 Charitable Trust	-	6,000	6,000	-
Bryan Lancaster Trust	-	500	500	300
Expat Foundation	-	-	-	12,500
Sabina Sutherland Charitable Trust	-	1,000	1,000	-
National Lottery Community Fund	-	-	-	10,000
Proven Family Trust	-	400	400	-
Cash 4 Kids	-	-	-	800
Samaritan Christadelphian Fund	-	-	-	500
The Slater Trust	-	-	-	150
Fitton Trust	-	300	300	-
Arts Council Grant	-	20,000	20,000	-
Groundwork	-	1,000	1,000	-
Whitehaven Town Council	-	997	997	500
Dunnery Trust	-	-	-	100
Cumberland Council	-	53,000	53,000	482
Alchemy Foundation	-	-	-	1,000
Victoria Wood Foundation	-	5,000	5,000	-
William Howarth Charitable Trust	-	1,150	1,150	-
	<u>6,148</u>	<u>135,289</u>	<u>141,437</u>	<u>46,416</u>

In 2024 of the income from donations and legacies, £45,283 was attributable to restricted income funds with the balance of £1,133 being attributable to unrestricted income funds.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2025

3. Income from charitable activities

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Grants for workshops	-	13,251	13,251	16,139
Ticket sales and front of house	51,497	-	51,497	36,530
Subscriptions	225	-	225	925
	51,722	13,251	64,973	53,594

In 2024 of the income from charitable activities, £16,139 was attributable to restricted income funds with the balance of £37,455 being attributable to unrestricted income funds.

4. Other trading activities

	Unrestricted funds £	2025 Total £	2024 Total £
Fundraising events	2,241	2,241	470
Room and facilities hire	49,829	49,829	59,933
Bar and food sales	90,937	90,937	81,276
	143,007	143,007	141,679

In 2024 all of the income from other trading activities was attributable to unrestricted income funds.

5. Investment income

	Unrestricted funds £	2025 Total £	2024 Total £
Investment income	21	21	2
	21	21	2

In 2024 all of the investment income was attributable to unrestricted income funds.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2025

6. Fundraising trading

	Unrestricted funds £	2025 Total £	2024 Total £
Bar and shop costs	70,480	70,480	58,839
Fundraising events	65,162	65,162	57,468
	135,642	135,642	116,307

In 2024 all of the expenditure on fundraising trading was attributable to unrestricted funds.

7. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Youth Theatre	67,943	148,540	216,483	155,082
	67,943	148,540	216,483	155,082

In 2024 of the costs of charitable activities, £62,052 was attributable to restricted funds, with the balance of £93,030 being attributable to unrestricted funds.

8. Costs of charitable activities - by activity

	Activities undertaken directly £	2025 Total £	2024 Total £
Youth Theatre	216,483	216,483	155,082
	216,483	216,483	155,082

9. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2025

10. Tangible fixed assets	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2024	143,817	143,817
Additions	3,315	3,315
At 31 March 2025	<u>147,132</u>	<u>147,132</u>
Depreciation		
At 1 April 2024	63,537	63,537
Charge for the year	12,545	12,545
At 31 March 2025	<u>76,082</u>	<u>76,082</u>
Net book values		
At 31 March 2025	<u>71,050</u>	<u>71,050</u>
At 31 March 2024	<u>80,280</u>	<u>80,280</u>
11. Debtors	2025 £	2024 £
Trade debtors	9,928	1,385
Prepayments and accrued income	1,581	1,581
	<u>11,509</u>	<u>2,966</u>
12. Creditors: amounts falling due within one year	2025 £	2024 £
Trade creditors	56,551	57,514
Other taxes and social security	3,589	2,927
Other creditors	800	800
Accruals and deferred income	13,298	10,137
	<u>74,238</u>	<u>71,378</u>

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2025

13. Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Fund balances at 31 March 2025 as represented by:			
Tangible fixed assets	71,050	-	71,050
Current assets	10,683	9,928	20,611
Current liabilities	(64,310)	(9,928)	(74,238)
	17,423	-	17,423
	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Fund balances at 31 March 2024 as represented by:			
Tangible fixed assets	80,279	-	80,279
Current assets	4,542	6,667	11,209
Current liabilities	(64,711)	(6,667)	(71,378)
	20,110	-	20,110

14. Analysis of movements in unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	20,110	200,898	(203,585)	17,423
	20,110	200,898	(203,585)	17,423

Analysis of movements in unrestricted funds - previous year

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	49,178	180,269	(209,337)	20,110
	49,178	180,269	(209,337)	20,110

Purposes of unrestricted funds

The charity's unrestricted funds can be used with the approval of the board of trustees to fund any expenditure which falls within the charity's general aims and objectives.

Rosehill Youth Theatre

**Notes to financial statements
for the year ended 31 March 2025**

15. Analysis of movements in restricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Other restricted funding	-	148,540	(148,540)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Analysis of movements in restricted funds - previous year

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Other restricted funding	630	61,422	(62,052)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Purposes of restricted funds

Restricted funding of £148,540 received during the year ended 31 March 2025 was fully spent during the year.

Restricted funding of £61,422 received during the year ended 31 March 2024 was fully spent during the year.

Rosehill Youth Theatre

The following pages do not form part of the statutory accounts.

Rosehill Youth Theatre
Detailed statement of financial activities
For the year ended 31 March 2025

	2025		2024	
	£	£	£	£
Income				
<i>Donations and legacies</i>				
Donations		6,148		651
Hadfield Trust		-		3,750
Backstage Trust		10,000		-
Finn Family Fund		-		2,000
Sellafield		6,667		3,333
Dobies Charitable Trust		750		350
Snowball Charity		2,529		-
Souter Charitable Trust		-		4,000
Cumbria Community Foundation		20,996		500
Garfield Weston		5,000		5,000
CKDCF		-		500
The 29th May 1961 Charitable Trust		6,000		-
Bryan Lancaster Trust		500		300
Expat Foundation		-		12,500
Sabina Sutherland Charitable Trust		1,000		-
National Lottery Community Fund		-		10,000
Proven Family Trust		400		-
Cash 4 Kids		-		800
Samaritan Christadelphian Fund		-		500
The Slater Trust		-		150
Fitton Trust		300		-
Arts Council Grant		20,000		-
Groundwork		1,000		-
Whitehaven Town Council		997		500
Dunnery Trust		-		100
Cumberland Council		53,000		482
Alchemy Foundation		-		1,000
Victoria Wood Foundation		5,000		-
William Howarth Charitable Trust		1,150		-
		141,437		46,416
<i>Other trading activities</i>				
Fundraising events		2,241		470
Room and facilities hire		49,829		59,933
Bar and food sales		90,937		81,276
		143,007		141,679
<i>Investment income</i>				
Bank interest receivable		21		2
		21		2

Rosehill Youth Theatre
Detailed statement of financial activities
For the year ended 31 March 2025

Income from charitable activities

Grants for workshops	13,251	16,139
Ticket sales and front of house	51,497	36,530
Subscriptions	225	925
	<hr/> 64,973	<hr/> 53,594
Total income	<hr/> 349,438 <hr/>	<hr/> 241,691 <hr/>

Rosehill Youth Theatre
Detailed statement of financial activities
For the year ended 31 March 2025

Expenditure

Expenditure on raising funds:

cost of goods sold and other costs

Bar and shop costs

Shop costs - Opening stock	3,000		3,000	
Bar and food purchases	70,480		58,839	
Bar and shop - Closing stock	(3,000)		(3,000)	
		70,480		58,839
 <i>Fundraising events</i>				
Events - Purchases	65,162		57,468	
		65,162		57,468
 Total expenditure on raising funds		135,642	116,307	

Rosehill Youth Theatre
Detailed statement of financial activities
For the year ended 31 March 2025

	2025	2024
	£	£
Expenditure on charitable activities		
Youth Theatre		
<i>Activities undertaken directly</i>		
Show expenses	8,564	4,827
Rent	49,944	28,005
Equipment leasing	2,142	1,296
Service charges	9,822	7,385
Rates and water	3,600	2,253
Light and heat	32,798	27,120
Repairs and maintenance	4,373	5,848
Insurance	4,760	5,897
Cleaning and trade waste	18,376	8,051
Accountancy fees	2,765	3,202
Legal and professional fees	2,970	3,495
Telephone	1,647	1,153
Advertising and promotion	53,808	34,387
Printing, postage and stationery	1,178	702
Other costs	7,191	7,288
Depreciation	12,544	14,174
Other costs	1	(1)
	216,483	155,082
Youth Theatre total expenditure	216,483	155,082
Total charitable activity expenditure	216,483	155,082
Net income/(expenditure) for the year	(2,687)	(29,698)

ROSEHILL YOUTH THEATRE

England & Wales - Charity number 1128826

Accounts

Rosehill Youth Theatre
Trustees' report and financial statements
for the year ended 31 March 2024
Charity number: 1128826

robinson+co
Chartered Accountants

Rosehill Youth Theatre

Contents

	Page
Legal and administrative information	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 15
 The following pages do not form part of the statutory accounts.	
Detailed statement of financial activities	17 - 19

Rosehill Youth Theatre

Legal and administrative information

Charity number	1128826	
Business address	The Solway Hall Lowther Street Whitehaven Cumbria CA28 7SJ	
Trustees	S Crellen A Kelly A Crellen L Adams L Woodend J Lawman K Lawman	Appointed 20/06/2023 Appointed 20/06/2023
Accountants	robinson+co Oxford Chambers New Oxford Street Workington CA14 2LR	
Bankers	Lloyds Bank 6 Lowther Street Carlisle Cumbria CA3 8DB	

Rosehill Youth Theatre

Report of the trustees for the year ended 31 March 2024

The trustees present their report and the financial statements for the year ended 31 March 2024. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The charity is governed by its constitution adopted on 7 March 2007 as amended on 24 March 2009 and 11 May 2009. The trustees meet regularly to ensure the charity operates smoothly and are closely involved in the day to day running of the organisation. The charity uses the working name RYT.

Objectives and activities

Rosehill Youth Theatre is a local theatre company for young people in West Cumbria which was founded in 1983.

Charitable objects

Rosehill Youth Theatre aim to help children through performing arts and to help children from all backgrounds, by:

1. Supporting and promoting performing arts skills for young people from underprivileged backgrounds, children with disabilities/medical conditions and young people with mental health issues.
2. Providing leisure time activities in the interests of social welfare, designed to improve their conditions of life.
3. Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

Rosehill Youth Theatre is ran by 18 volunteers, we are based in The Solway Hall in Whitehaven, a local community venue. We have 38 children that attend weekly, every Thursday evening and Sunday day time.

1. 27 of the children are from disadvantaged areas of the town such as Woodhouse, Greenbank and Mirehouse.
2. 8 of the children are from one parent families.
3. 15 of the children have a learning disability such as ADHD and dyslexia.
4. Majority of the children come from households with low income.
5. Two families with more than 4 children.

The Solway Hall Purpose is to provide a community venue and facilities to the local community, which is ran by volunteers and Rosehill Youth Theatre.

Public benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Rosehill Youth Theatre
Report of the trustees
for the year ended 31 March 2024

Achievements and performance

As the charity is now fully able to carry out its activities a diverse range of shows and performances were booked for the 23/24 year ranging from rock music in 'The Guns and Roses Experience' to the Motorcycle racer Shakey Byrne to Target Wrestling.

In February 2024 also produced the highly popular show 'Wizard of Oz'.

Activities still largely centred on endeavours to obtain sufficient funding to sustain the charity throughout this very challenging period. As well as grant income received, fundraising included bag-packing, community singing, Santa's Grotto and a Christmas market. RYT also offered Christmas Party nights on 15/16 December and a New Years Eve party to see in 2024.

We are thankful for the help and assistance of our loyal team of volunteers in order to keep the organisation running.

We now look forward to continuing activities and providing our facilities as needed, with a strong focus on the mental well-being of our members and the wider community.

Financial review

At the balance sheet date the charity had a balance of £20,110 (2023: £49,178) on unrestricted funds and £nil (2023: £630) on restricted funds. This was considered a satisfactory position. The trustees are continuing to ensure that reserves are increased further, in line with best practice, in order to invest in the future of the Charity and its ongoing liabilities.

The trustees remain ever grateful to all the funders and supporters of Rosehill Youth Theatre and for the funding received during the year.

We are extremely grateful to our funders and supporters for their support during the year, and we give our thanks to; Hadfield Trust; Alchemy Foundation; Finn Family Fund; Snowball Charity; Expat Foundation; Garfield Weston; Cumbria CF Warm Fund; Cumbria County Council; National Lottery Community Fund; Sellafield; and many others.

Reserves

Any free reserves at the balance sheet date are held as working capital pending utilisation on the running costs of the organisation. Ordinarily, the trustees aim to hold sufficient reserves to pay for the running costs of the organisation as they fall due.

Risk management

The trustees have assessed the major strategic, business and operational risks to which the organisation is exposed. They are satisfied that systems are in place to mitigate the exposure to these risks.

Plans for future periods

In 2024/25 and beyond, we will continue to host shows, music events, and fundraising activities.

Within The Solway Hall, we will continue to provide facilities and a community venue to people in the community with private parties, weddings, charity concerts and community events. We will also continue to have our own events to cover our overhead costs and to continue with our upgrading of facilities.

We will continue to fundraise so that we can continue with RYT and The Solway Hall in the next financial year.

Rosehill Youth Theatre

Report of the trustees for the year ended 31 March 2024

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board



A Kelly
Trustee

30 January 2025

Rosehill Youth Theatre

Independent examiner's report to the trustees on the unaudited financial statements of Rosehill Youth Theatre.

I report on the accounts of Rosehill Youth Theatre for the year ended 31 March 2024 set out on pages 6 to 15.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

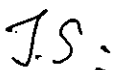
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Acthave not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Jason Spires FCA DChA

Independent examiner
robinson+co
Chartered Accountants
Oxford Chambers
New Oxford Street, Workington
CA14 2LR

30 January 2025

Rosehill Youth Theatre

Statement of financial activities

For the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Income					
Donations and legacies	2	1,133	45,283	46,416	73,402
Income from charitable activities	3	37,455	16,139	53,594	44,806
Income from other trading activities:					
Activities for generating funds	4	141,679	-	141,679	95,015
Investment income	5	2	-	2	1
Total income		<u>180,269</u>	<u>61,422</u>	<u>241,691</u>	<u>213,224</u>
Expenditure					
Costs of raising funds:					
Expenditure on raising funds					
cost of goods sold and other costs	6	116,307	-	116,307	105,295
Expenditure on charitable activities	7, 8	93,030	62,052	155,082	138,631
Total expenditure		<u>209,337</u>	<u>62,052</u>	<u>271,389</u>	<u>243,926</u>
Net incoming/(outgoing) resources for the year /					
Net income/(expenditure) for the year		(29,068)	(630)	(29,698)	(30,702)
Total funds brought forward		<u>49,178</u>	<u>630</u>	<u>49,808</u>	<u>80,510</u>
Total funds carried forward		<u>20,110</u>	<u>-</u>	<u>20,110</u>	<u>49,808</u>

The statement of financial activities includes all gains and losses in the year.

The notes on pages 8 to 15 form an integral part of these financial statements.

Rosehill Youth Theatre

Balance sheet as at 31 March 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	10		80,279		78,453
Current assets					
Stocks		3,000		3,000	
Debtors	11	2,966		4,735	
Cash at bank and in hand		5,243		12,682	
		11,209		20,417	
Creditors: amounts falling due within one year	12	(71,378)		(49,062)	
Net current liabilities			(60,169)		(28,645)
Net assets			20,110		49,808
Funds	13				
Restricted income funds			-		630
Unrestricted income funds			20,110		49,178
Total funds			20,110		49,808

The financial statements were approved by the trustees on 30 January 2025 and signed on its behalf by


 A Kelly
 Trustee

The notes on pages 8 to 15 form an integral part of these financial statements.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2024

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting preparation and assessment of going concern

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2015)-(Charities SORP(FRS 102)).

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that, although there is currently a small reserve, due to the inherent nature of charitable funding and securing the necessary income to cover ongoing running costs, there are inevitably material uncertainties about the charity's ability to continue as a going concern.

The presentational currency of the charity is UK sterling.

1.2. Cashflow

The charity has taken advantage of the exemption from the requirement to produce a cashflow statement because it is a small charity.

1.3. Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of grants, donations and gifts and are included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as income within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from other trading activities is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2024

1.4. Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on charitable activities 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.

Expenditure on raising funds comprises the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 15% reducing balance

1.6. Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

1.7. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.8. Stock

Stock is valued at the lower of cost and net realisable value.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2024

2. Donations and legacies

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Donations	651	-	651	3,324
Hadfield Trust	-	3,750	3,750	-
Backstage Trust	-	-	-	10,000
CAF	-	-	-	100
Unite Union	-	-	-	500
Whitehaven Town Council	-	-	-	1,000
Lancaster Trust	-	-	-	300
Finn Family Fund	-	2,000	2,000	3,000
Sellafield	-	3,333	3,333	-
Dobies Charitable Trust	-	350	350	400
Snowball Charity	-	-	-	5,128
J H Burn Trust	-	-	-	300
Souter Charitable Trust	-	4,000	4,000	4,000
Cumbria Community Foundation	-	500	500	-
Zedra Trust	-	-	-	1,000
Garfield Weston	-	5,000	5,000	-
The Brian Wilson Charitable Trust	-	-	-	2,000
CKDCF	-	500	500	-
Bryan Lancaster Trust	-	300	300	-
Expat Foundation	-	12,500	12,500	25,000
National Lottery Community Fund	-	10,000	10,000	-
Proven Family Trust	-	-	-	400
Cash 4 Kids	-	800	800	-
Samaritan Christadelphian Fund	-	500	500	-
The Slater Trust	-	150	150	150
Cumbria CF Warm Hub	-	-	-	7,000
Fitton Trust	-	-	-	300
Groundwork	-	-	-	1,000
Sir Bernard & Lady Schreier Foundation	-	-	-	1,000
Edward Gostling Trust	-	-	-	5,000
Whitehaven Town Council	-	500	500	-
Dunnery Trust	-	100	100	-
Irving Memorial	-	-	-	1,000
Cumbria County Council	482	-	482	1,500
Alchemy Foundation	-	1,000	1,000	-
	<u>1,133</u>	<u>45,283</u>	<u>46,416</u>	<u>73,402</u>

In 2023 of the income from donations and legacies, £70,078 was attributable to restricted income funds with the balance of £3,324 being attributable to unrestricted income funds.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2024

3. Income from charitable activities

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Grants for workshops	-	16,139	16,139	17,428
Ticket sales and front of house	36,530	-	36,530	26,548
Subscriptions	925	-	925	830
	37,455	16,139	53,594	44,806

In 2023 of the income from charitable activities £6,952 was attributable to restricted income funds, with the balance of £37,854 being attributable to unrestricted income funds.

4. Other trading activities

	Unrestricted funds £	2024 Total £	2023 Total £
Fundraising events	470	470	260
Sponsorships	-	-	1,080
Room and facilities hire	59,933	59,933	29,413
Bar and food sales	81,276	81,276	64,262
	141,679	141,679	95,015

In 2023 all of the income from other trading activities was attributable to unrestricted income funds.

5. Investment income

	Unrestricted funds £	2024 Total £	2023 Total £
Investment income	2	2	1
	2	2	1

In 2023 all of the income from investment income was attributable to unrestricted funds.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2024

6. Fundraising trading

	Unrestricted funds £	2024 Total £	2023 Total £
Bar and shop costs	58,839	58,839	47,240
Fundraising events	57,468	57,468	58,055
	<u>116,307</u>	<u>116,307</u>	<u>105,295</u>

In 2023 all of the expenditure on fundraising trading was attributable to unrestricted funds.

7. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Youth Theatre	93,030	62,052	155,085	138,631
	<u>93,030</u>	<u>62,052</u>	<u>155,085</u>	<u>138,631</u>

In 2023 of the costs of charitable activities, £71,121 were attributable to restricted funds, with the balance of £67,360 being attributable to unrestricted funds.

8. Costs of charitable activities - by activity

	Activities undertaken directly £	2024 Total £	2023 Total £
Youth Theatre	155,085	155,085	138,631
	<u>155,085</u>	<u>155,085</u>	<u>138,631</u>

9. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

Rosehill Youth Theatre
Notes to financial statements
for the year ended 31 March 2024

10. Tangible fixed assets	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2023	127,817	127,817
Additions	16,000	16,000
At 31 March 2024	<u>143,817</u>	<u>143,817</u>
Depreciation		
At 1 April 2023	49,363	49,363
Charge for the year	14,175	14,175
At 31 March 2024	<u>63,538</u>	<u>63,538</u>
Net book values		
At 31 March 2024	<u>80,279</u>	<u>80,279</u>
At 31 March 2023	<u>78,454</u>	<u>78,454</u>
11. Debtors	2024	2023
	£	£
Trade debtors	1,385	1,080
Other debtors	-	2,074
Prepayments and accrued income	1,581	1,581
	<u>2,966</u>	<u>4,735</u>
12. Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	57,515	38,861
Other taxes and social security	2,927	-
Other creditors	800	-
Accruals and deferred income	10,137	10,201
	<u>71,379</u>	<u>49,062</u>

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2024

13. Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Fund balances at 31 March 2024 as represented by:			
Tangible fixed assets	80,279	-	80,279
Current assets	4,542	6,667	11,209
Current liabilities	(64,711)	(6,667)	(71,378)
	20,110	-	20,110
	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Fund balances at 31 March 2023 as represented by:			
Tangible fixed assets	78,453	-	78,453
Current assets	15,288	5,129	20,417
Current liabilities	(44,563)	(4,499)	(49,062)
	49,178	630	49,808

14. Analysis of movements in unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	49,178	180,269	(209,337)	-	20,110

Analysis of movements in unrestricted funds - previous year

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	80,510	136,194	(172,655)	5,129	49,178

Purposes of unrestricted funds

The charity's unrestricted funds can be used with the approval of the board of trustees to fund any expenditure which falls within the charity's general aims and objectives.

Rosehill Youth Theatre
Notes to financial statements
for the year ended 31 March 2024

15. Analysis of movements in restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Other restricted funding	630	61,422	(62,052)	-	-

Analysis of movements in restricted funds - previous year

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Other restricted funding	-	77,030	(71,271)	(5,129)	630
	-	77,030	(71,271)	(5,129)	630

Purposes of restricted funds

Restricted funding of £61,422 received during the year ended 31 March 2024 was fully spent during the year.

Restricted funding was received during the year ended 31 March 2023 totaling £77,030. Of this amount £76,400 was spent during the year, including £5,129 on fixed assets, which have been transferred to unrestricted funds once the donor's wishes were met.

Rosehill Youth Theatre

The following pages do not form part of the statutory accounts.

Rosehill Youth Theatre

Detailed statement of financial activities

For the year ended 31 March 2024

	2024		2023	
	£	£	£	£
Income				
<i>Donations and legacies</i>				
Donations		651		3,324
Hadfield Trust		3,750		-
Backstage Trust		-		10,000
CAF		-		100
Unite Union		-		500
Whitehaven Town Council		-		1,000
Lancaster Trust		-		300
Finn Family Fund		2,000		3,000
Sellafield		3,333		-
Dobies Charitable Trust		350		400
Snowball Charity		-		5,128
J H Burn Trust		-		300
Souter Charitable Trust		4,000		4,000
Cumbria Community Foundation		500		-
Zedra Trust		-		1,000
Garfield Weston		5,000		-
The Brian Wilson Charitable Trust		-		2,000
CKDCF		500		-
Bryan Lancaster Trust		300		-
Expat Foundation		12,500		25,000
National Lottery Community Fund		10,000		-
Proven Family Trust		-		400
Cash 4 Kids		800		-
Samaritan Christadelphian Fund		500		-
The Slater Trust		150		150
Cumbria CF Warm Hub		-		7,000
Fitton Trust		-		300
Groundwork		-		1,000
Sir Bernard & Lady Schreier Foundation		-		1,000
Edward Gostling Trust		-		5,000
Whitehaven Town Council		500		-
Dunnery Trust		100		-
Irving Memorial		-		1,000
Cumbria County Council		482		1,500
Alchemy Foundation		1,000		-
		46,416		73,402
<i>Other trading activities</i>				
Fundraising events		470		260
Sponsorships		-		1,080
Room and facilities hire		59,933		29,413
Bar and food sales		81,276		64,262
		141,679		95,015

Rosehill Youth Theatre

Detailed statement of financial activities

For the year ended 31 March 2024

<i>Investment income</i>		
Bank interest receivable	2	1
	<u>2</u>	<u>1</u>
Income from charitable activities		
Grants for workshops	16,139	17,428
Ticket sales and front of house	36,530	26,548
Subscriptions	925	830
	<u>53,594</u>	<u>44,806</u>
Total income	<u>241,691</u>	<u>213,224</u>

Rosehill Youth Theatre

Detailed statement of financial activities

For the year ended 31 March 2024

Expenditure

Expenditure on raising funds:

cost of goods sold and other costs

Bar and shop costs

Shop costs - Opening stock

3,000

3,000

Bar and food purchases

58,839

47,240

Bar and shop - Closing stock

(3,000)

(3,000)

58,839

47,240

Fundraising events

Events - Purchases

57,468

58,055

57,468

58,055

Total expenditure on raising funds

116,307

105,295

Rosehill Youth Theatre
Detailed statement of financial activities
For the year ended 31 March 2024

	2024	2023
	£	£
Expenditure on charitable activities		
Youth Theatre		
<i>Activities undertaken directly</i>		
Show expenses	4,827	16,531
Rent	28,005	28,005
Equipment leasing	1,296	1,568
Service charges	7,385	7,385
Rates and water	2,253	-
Light and heat	27,120	26,946
Repairs and maintenance	5,848	2,119
Insurance	5,897	5,986
Cleaning and trade waste	8,051	3,691
Accountancy fees	3,202	2,210
Legal and professional fees	3,495	2,750
Telephone	1,153	1,232
Advertising and promotion	34,387	8,081
Printing, postage and stationery	702	515
Other costs	7,288	17,759
Depreciation	14,174	13,851
Other costs	1	2
	155,082	138,631
Youth Theatre total expenditure	155,082	138,631
Total charitable activity expenditure	155,082	138,631
Net income/(expenditure) for the year	(29,698)	(30,702)

ROSEHILL YOUTH THEATRE

England & Wales - Charity number 1128826

Accounts

Office

Rosehill Youth Theatre
Trustees' report and financial statements
for the year ended 31 March 2023
Charity number: 1128826

robinson+co
Chartered Accountants

Rosehill Youth Theatre

Contents

	Page
Legal and administrative information	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 15
 The following pages do not form part of the statutory accounts.	
Detailed statement of financial activities	17 - 19

Rosehill Youth Theatre

Legal and administrative information

Charity number	1128826	
Business address	The Solway Hall Lowther Street Whitehaven Cumbria CA28 7SJ	
Trustees	M Hackett S Crellen A Kelly B Hugo H Rusman A Crellen L Adams L Woodend	Resigned 28/02/2023 Resigned 28/02/2023 Resigned 28/02/2023
Accountants	robinson+co Oxford Chambers New Oxford Street Workington CA14 2LR	
Bankers	Lloyds Bank 6 Lowther Street Carlisle Cumbria CA3 8DB	

Rosehill Youth Theatre

Report of the trustees for the year ended 31 March 2023

The trustees present their report and the financial statements for the year ended 31 March 2023. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The charity is governed by its constitution adopted on 7 March 2007 as amended on 24 March 2009 and 11 May 2009. The trustees meet regularly to ensure the charity operates smoothly and are closely involved in the day to day running of the organisation. The charity uses the working name RYT.

Objectives and activities

Rosehill Youth Theatre is a local theatre company for young people in West Cumbria which was founded in 1983.

Charitable objects

Rosehill Youth Theatre aim to help children through performing arts and to help children from all backgrounds, by:

1. Supporting and promoting performing arts skills for young people from underprivileged backgrounds, children with disabilities/medical conditions and young people with mental health issues.
2. Providing leisure time activities in the interests of social welfare, designed to improve their conditions of life.
3. Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

Rosehill Youth Theatre is ran by 18 volunteers, we are based in The Solway Hall in Whitehaven, a local community venue. We have 38 children that attend weekly, every Thursday evening and Sunday day time.

1. 27 of the children are from disadvantaged areas of the town such as Woodhouse, Greenbank and Mirehouse.
2. 8 of the children are from one parent families.
3. 15 of the children have a learning disability such as ADHD and dyslexia.
4. Majority of the children come from households with low income.
5. Two families with more than 4 children.

The Solway Hall Purpose is to provide a community venue and facilities to the local community, which is ran by volunteers and Rosehill Youth Theatre.

Public benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Achievements and performance

As the charity emerged from the easing of restrictions post pandemic activities were able to be carried out in full once again.

In October 2022 RYT produced the show 'Annie' and in March 2023 produced a memorial show 'Something Spectacular'.

Activities still largely centred on endeavours to obtain sufficient funding to sustain the charity throughout this very challenging period. As well as grant income received, fundraising included bag-packing, community singing, Santa's Grotto and a Christmas concert.

We are thankful for the help and assistance of our loyal team of volunteers in order to keep the organisation running.

We now look forward to re-introducing activities fully and providing our facilities as and when permitted, with a strong focus on the mental well-being of our members and the wider community.

Rosehill Youth Theatre
Report of the trustees
for the year ended 31 March 2023

Financial review

At the balance sheet date the charity had a balance of £49,178 (2022: £80,510) on unrestricted funds and £630 (2022: £nil) on restricted funds. This was considered a satisfactory position. The trustees are continuing to ensure that reserves are increased further, in line with best practice, in order to invest in the future of the Charity and its ongoing liabilities.

The trustees remain ever grateful to all the funders and supporters of Rosehill Youth Theatre and for the funding received during the year.

We are extremely grateful to our funders and supporters for their support during the year, and we give our thanks to; Backstage Trust; Souter Charitable Trust; Finn Family Fund; Snowball Charity; Expat Foundation; The Brian Wilson Charitable Trust; Cumbria CF Warm Fund; Edward Gostling Trust; Cumbria County Council; and many others.

Reserves

Any free reserves at the balance sheet date are held as working capital pending utilisation on the running costs of the organisation. Ordinarily, the trustees aim to hold sufficient reserves to pay for the running costs of the organisation as they fall due.

Risk management

The trustees have assessed the major strategic, business and operational risks to which the organisation is exposed. They are satisfied that systems are in place to mitigate the exposure to these risks.

Plans for future periods

In 2023/24 and beyond, we will continue to host shows, music events, and fundraising activities.

Within The Solway Hall, we will continue to provide facilities and a community venue to people in the community with private parties, weddings, charity concerts and community events. We will also continue to have our own events to cover our overhead costs and to continue with our upgrading of facilities.

We will continue to fundraise so that we can continue with RYT and The Solway Hall in the next financial year.

Rosehill Youth Theatre

Report of the trustees for the year ended 31 March 2023

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board



A Kelly
Trustee

17 January 2024

Rosehill Youth Theatre

Independent examiner's report to the trustees on the unaudited financial statements of Rosehill Youth Theatre.

I report on the accounts of Rosehill Youth Theatre for the year ended 31 March 2023 set out on pages 6 to 15.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

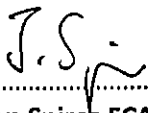
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Acthave not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Jason Spires FCA DChA

Independent examiner
robinson+co
Chartered Accountants
Oxford Chambers
New Oxford Street, Workington
CA14 2LR

17 January 2024

Rosehill Youth Theatre

Statement of financial activities

For the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Income					
Donations and legacies	2	3,324	70,078	73,402	94,224
Income from charitable activities	3	37,854	6,952	44,806	44,782
Income from other trading activities:					
Activities for generating funds	4	95,015	-	95,015	71,418
Investment income	5	1	-	1	-
Total income		<u>136,194</u>	<u>77,030</u>	<u>213,224</u>	<u>210,424</u>
Expenditure					
Costs of raising funds:					
Expenditure on raising funds					
cost of goods sold and other costs	6	105,295	-	105,295	85,846
Expenditure on charitable activities	7, 8	67,360	71,271	138,631	117,460
Total expenditure		<u>172,655</u>	<u>71,271</u>	<u>243,926</u>	<u>203,306</u>
Net incoming/(outgoing) resources					
before transfers		(36,461)	5,759	(30,702)	7,118
Transfer between funds		5,129	(5,129)	-	-
Net incoming/(outgoing) resources for the year /					
Net income/(expenditure) for the year		(31,332)	630	(30,702)	7,118
Total funds brought forward		80,510	-	80,510	73,392
Total funds carried forward		<u>49,178</u>	<u>630</u>	<u>49,808</u>	<u>80,510</u>

The statement of financial activities includes all gains and losses in the year.

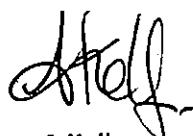
The notes on pages 8 to 15 form an integral part of these financial statements.

Rosehill Youth Theatre

**Balance sheet
as at 31 March 2023**

		2023		2022	
Notes	£	£	£	£	£
Fixed assets					
Tangible assets	10		78,453		73,828
Current assets					
Stocks		3,000		3,000	
Debtors	11	4,735		11,862	
Cash at bank and in hand		12,682		24,328	
		20,417		39,190	
Creditors: amounts falling due within one year	12	(49,062)		(32,508)	
Net current (liabilities)/assets			(28,645)		6,682
Net assets			49,808		80,510
Funds	13				
Restricted income funds			630		-
Unrestricted income funds			49,178		80,510
Total funds			49,808		80,510

The financial statements were approved by the trustees on 17 January 2024 and signed on its behalf by



A Kelly
Trustee

The notes on pages 8 to 15 form an integral part of these financial statements.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2023

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting preparation and assessment of going concern

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2015)-(Charities SORP(FRS 102).

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that, although there is currently a small reserve, due to the inherent nature of charitable funding and securing the necessary income to cover ongoing running costs, there are inevitably material uncertainties about the charity's ability to continue as a going concern.

The presentational currency of the charity is UK sterling.

1.2. Cashflow

The charity has taken advantage of the exemption from the requirement to produce a cashflow statement because it is a small charity.

1.3. Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of grants, donations and gifts and are included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as income within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from other trading activities is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2023

1.4. Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on charitable activities 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.

Expenditure on raising funds comprises the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 15% reducing balance

1.6. Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

1.7. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.8. Stock

Stock is valued at the lower of cost and net realisable value.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2023

2. Donations and legacies

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Donations	3,324	-	3,324	1,396
Hadfield Trust	-	-	-	5,000
Backstage Trust	-	10,000	10,000	7,500
CAF	-	100	100	-
Unite Union	-	500	500	-
Whitehaven Town Council	-	1,000	1,000	2,000
Lancaster Trust	-	300	300	-
Finn Family Fund	-	3,000	3,000	2,000
Sellafield Ltd	-	-	-	4,258
Dobles Charitable Trust	-	400	400	200
Snowball Charity	-	5,128	5,128	-
J H Burn Trust	-	300	300	-
Souter Charitable Trust	-	4,000	4,000	3,000
Zedra Trust	-	1,000	1,000	-
The Casey Trust	-	-	-	1,500
The Brian Wilson Charitable Trust	-	2,000	2,000	-
The 29th May 1961 Charitable Trust	-	-	-	3,000
Expat Foundation	-	25,000	25,000	5,000
Sabina Sutherland Charitable Trust	-	-	-	1,000
Proven Family Trust	-	400	400	600
David Brooke Charity	-	-	-	2,000
Christadelphian Samaritan Fund	-	-	-	400
The Slater Trust	-	150	150	-
Cumbria CF Warm Hub	-	7,000	7,000	-
Fitton Trust	-	300	300	300
Copeland BC - Business Support Grants	-	-	-	21,220
Arts Council Grant	-	-	-	8,940
Groundwork	-	1,000	1,000	-
Sir Bernard & Lady Schreier Foundation	-	1,000	1,000	-
Clothworks Fund	-	-	-	15,600
Edward Gostling Trust	-	5,000	5,000	5,000
Arnold Clark	-	-	-	1,000
Dunnery Trust	-	-	-	1,000
Irving Memorial	-	1,000	1,000	1,000
Cumbria County Council	-	1,500	1,500	880
T J Legal Services	-	-	-	430
	<u>3,324</u>	<u>70,078</u>	<u>73,402</u>	<u>94,224</u>

In 2022 of the income from donations and legacies, £64,608 was attributable to restricted income funds with the balance of £29,616 being attributable to unrestricted income funds.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2023

3. Income from charitable activities

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Grants for workshops	10,476	6,952	17,428	17,880
Ticket sales and front of house	26,548	-	26,548	26,342
Subscriptions	830	-	830	560
	<u>37,854</u>	<u>6,952</u>	<u>44,806</u>	<u>44,782</u>

In 2022 of the income from charitable activities £17,880 was attributable to restricted income funds, with the balance of £26,902 being attributable to unrestricted income funds.

4. Other trading activities

	Unrestricted funds £	2023 Total £	2022 Total £
Fundraising events	260	260	117
Sponsorships	1,080	1,080	-
Room and facilities hire	29,413	29,413	25,151
Bar and food sales	64,262	64,262	46,150
	<u>95,015</u>	<u>95,015</u>	<u>71,418</u>

In 2022 all of the income from other trading activities was attributable to unrestricted income funds.

5. Investment Income

	Unrestricted funds £	2023 Total £	2022 Total £
Investment Income	1	1	-
	<u>1</u>	<u>1</u>	<u>-</u>

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2023

6. Fundraising trading

	Unrestricted funds £	2023 Total £	2022 Total £
Bar and shop costs	47,240	47,240	43,103
Fundraising events	58,055	58,055	42,743
	<u>105,295</u>	<u>105,295</u>	<u>85,846</u>

In 2022 all of the expenditure on fundraising trading was attributable to unrestricted funds.

7. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Youth Theatre	<u>67,360</u>	<u>71,271</u>	<u>138,631</u>	<u>117,460</u>
	<u>67,360</u>	<u>71,271</u>	<u>138,631</u>	<u>117,460</u>

In 2022 of the costs of charitable activities, £82,488 were attributable to restricted funds, with the balance of £34,972 being attributable to unrestricted funds.

8. Costs of charitable activities - by activity

	Activities undertaken directly £	2023 Total £	2022 Total £
Youth Theatre	<u>138,631</u>	<u>138,631</u>	<u>117,460</u>
	<u>138,631</u>	<u>138,631</u>	<u>117,460</u>

9. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

Rosehill Youth Theatre

**Notes to financial statements
for the year ended 31 March 2023**

10. Tangible fixed assets	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2022	109,341	109,341
Additions	18,476	18,476
At 31 March 2023	<u>127,817</u>	<u>127,817</u>
Depreciation		
At 1 April 2022	35,512	35,512
Charge for the year	13,852	13,852
At 31 March 2023	<u>49,364</u>	<u>49,364</u>
Net book values		
At 31 March 2023	<u>78,453</u>	<u>78,453</u>
At 31 March 2022	<u>73,829</u>	<u>73,829</u>
11. Debtors	2023 £	2022 £
Trade debtors	1,080	-
Other debtors	2,074	2,264
Prepayments and accrued income	1,581	9,598
	<u>4,735</u>	<u>11,862</u>
12. Creditors: amounts falling due within one year	2023 £	2022 £
Trade creditors	38,861	21,068
Accruals and deferred income	10,201	11,440
	<u>49,062</u>	<u>32,508</u>

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2023

13. Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Fund balances at 31 March 2023 as represented by:			
Tangible fixed assets	78,453	-	78,453
Current assets	15,288	5,129	20,417
Current liabilities	(44,563)	(4,499)	(49,062)
	<u>49,178</u>	<u>630</u>	<u>49,808</u>
	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Fund balances at 31 March 2022 as represented by:			
Tangible fixed assets	73,828	-	73,828
Current assets	36,808	2,382	39,190
Current liabilities	(30,126)	(2,382)	(32,508)
	<u>80,510</u>	<u>-</u>	<u>80,510</u>

14. Analysis of movements in unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	<u>80,510</u>	<u>136,194</u>	<u>(172,655)</u>	<u>5,129</u>	<u>49,178</u>

Analysis of movements in unrestricted funds - previous year

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	<u>73,392</u>	<u>127,936</u>	<u>(120,818)</u>	-	<u>80,510</u>
	<u>73,392</u>	<u>127,936</u>	<u>(120,818)</u>	-	<u>80,510</u>

Purposes of unrestricted funds

The charity's unrestricted funds can be used with the approval of the board of trustees to fund any expenditure which falls within the charity's general aims and objectives.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2023

15. Analysis of movements in restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Other restricted funding	-	<u>77,030</u>	<u>(71,271)</u>	<u>(5,129)</u>	<u>630</u>

Analysis of movements in restricted funds - previous year

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Arts Council	-	8,940	(8,940)	-	-
Other restricted funding	-	<u>73,548</u>	<u>(73,548)</u>	-	-
	<u>-</u>	<u>82,488</u>	<u>(82,488)</u>	<u>-</u>	<u>-</u>

Purposes of restricted funds

During the year ended 31 March 2022 £8,940 was received from the Arts Council for the purpose of providing emergency funding due to the COVID-19 pandemic. The funding was fully spent in the year.

Other restricted funding was received during the year ended 31 March 2023 totalling £77,030. Of this amount £76,400 was spent during the year, including £5,129 on fixed assets, which have been transferred to unrestricted funds once the donor's wishes were met.

Other restricted funding received during the year ended 31 March 2022 was fully spent during the year.

Rosehill Youth Theatre

The following pages do not form part of the statutory accounts.

Rosehill Youth Theatre

Detailed statement of financial activities

For the year ended 31 March 2023

	2023		2022	
	£	£	£	£
Income				
<i>Donations and legacies</i>				
Donations		3,324		1,396
Hadfield Trust		-		5,000
Backstage Trust		10,000		7,500
CAF		100		-
Unite Union		500		-
Whitehaven Town Council		1,000		2,000
Lancaster Trust		300		-
Finn Family Fund		3,000		2,000
Sellafield Ltd		-		4,258
Dobies Charitable Trust		400		200
Snowball Charity		5,128		-
J H Burn Trust		300		-
Souter Charitable Trust		4,000		3,000
Zedra Trust		1,000		-
The Casey Trust		-		1,500
The Brian Wilson Charitable Trust		2,000		-
The 29th May 1961 Charitable Trust		-		3,000
Expat Foundation		25,000		5,000
Sabina Sutherland Charitable Trust		-		1,000
Proven Family Trust		400		600
David Brooke Charlty		-		2,000
Christadelphian Samaritan Fund		-		400
The Slater Trust		150		-
Cumbria CF Warm Hub		7,000		-
Fitton Trust		300		300
Copeland BC - Business Support Grants		-		21,220
Arts Council Grant		-		8,940
Groundwork		1,000		-
Sir Bernard & Lady Schreier Foundation		1,000		-
Clothworks Fund		-		15,600
Edward Gostling Trust		5,000		5,000
Arnold Clark		-		1,000
Dunnery Trust		-		1,000
Irving Memorial		1,000		1,000
Cumbria County Council		1,500		880
T.J. Legal Services		-		430
		73,402		94,224

Rosehill Youth Theatre

Detailed statement of financial activities

For the year ended 31 March 2023

<i>Other trading activities</i>		
Fundraising events	260	117
Sponsorships	1,080	-
Room and facilities hire	29,413	25,151
Bar and food sales	64,262	46,150
	<u>95,015</u>	<u>71,418</u>
<i>Investment income</i>		
Bank interest receivable	1	-
	<u>1</u>	<u>-</u>
Income from charitable activities		
Grants for workshops	17,428	17,880
Ticket sales and front of house	26,548	26,342
Subscriptions	830	560
	<u>44,806</u>	<u>44,782</u>
Total Income	<u>213,224</u>	<u>210,424</u>

Rosehill Youth Theatre

Detailed statement of financial activities

For the year ended 31 March 2023

Expenditure

Expenditure on raising funds:

cost of goods sold and other costs

Bar and shop costs

Shop costs - Opening stock

3,000

3,000

Bar and food purchases

47,240

43,103

Bar and shop - Closing stock

(3,000)

(3,000)

47,240

43,103

Fundraising events

Events - Purchases

58,055

42,743

58,055

42,743

Total expenditure on raising funds

105,295

85,846

Rosehill Youth Theatre

Detailed statement of financial activities

For the year ended 31 March 2023

	2023	2022
	£	£
Expenditure on charitable activities		
Youth Theatre		
<i>Activities undertaken directly</i>		
Show expenses	16,531	13,944
Rent	28,005	(4,132)
Equipment leasing	1,568	2,306
Service charges	7,385	7,385
Light and heat	26,946	26,670
Repairs and maintenance	2,119	12,546
Insurance	5,986	5,156
Cleaning and trade waste	3,691	4,341
Accountancy fees	2,210	2,340
Legal and professional fees	2,750	2,570
Telephone	1,232	1,278
Advertising and promotion	8,081	4,667
Printing, postage and stationery	515	528
Other costs	17,759	24,936
Depreciation	13,851	12,922
Other costs	2	3
	138,631	117,460
Youth Theatre total expenditure	138,631	117,460
Total charitable activity expenditure	138,631	117,460
Net income/(expenditure) for the year	(30,702)	7,118

ROSEHILL YOUTH THEATRE

England & Wales - Charity number 1128826

Accounts

Rosehill Youth Theatre
Trustees' report and financial statements
for the year ended 31 March 2022
Charity number: 1128826

robinson+co
Chartered Accountants

Rosehill Youth Theatre

Contents

	Page
Legal and administrative information	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 15
 The following pages do not form part of the statutory accounts.	
Detailed statement of financial activities	17 - 19

Rosehill Youth Theatre

Legal and administrative information

Charity number	1128826	
Business address	The Solway Hall Lowther Street Whitehaven Cumbria CA28 7SJ	
Trustees	M Hackett S Crellen A Kelly B Hugo H Rusman A Crellen L Adams L Woodend	Appointed 6 April 2021
Accountants	robinson+co 72 Lowther Street Whitehaven CA28 7AH	
Bankers	Lloyds Bank 6 Lowther Street Carlisle Cumbria CA3 8DB	

Rosehill Youth Theatre
Report of the trustees
for the year ended 31 March 2022

The trustees present their report and the financial statements for the year ended 31 March 2022. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The charity is governed by its constitution adopted on 7 March 2007 as amended on 24 March 2009 and 11 May 2009. The trustees meet regularly to ensure the charity operates smoothly and are closely involved in the day to day running of the organisation. The charity uses the working name RYT.

Objectives and activities

Rosehill Youth Theatre is a local theatre company for young people in West Cumbria which was founded in 1983.

Charitable objects

Rosehill Youth Theatre aim to help children through performing arts and to help children from all backgrounds, by:

1. Supporting and promoting performing arts skills for young people from underprivileged backgrounds, children with disabilities/medical conditions and young people with mental health issues.
2. Providing leisure time activities in the interests of social welfare, designed to improve their conditions of life.
3. Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

Rosehill Youth Theatre is ran by 18 volunteers, we are based in The Solway Hall in Whitehaven, a local community venue. We have 38 children that attend weekly, every Thursday evening and Sunday day time.

1. 27 of the children are from disadvantaged areas of the town such as Woodhouse, Greenbank and Mirehouse.
2. 8 of the children are from one parent families.
3. 15 of the children have a learning disability such as ADHD and dyslexia.
4. Majority of the children come from households with low income.
5. Two families with more than 4 children.

The Solway Hall Purpose is to provide a community venue and facilities to the local community, which is ran by volunteers and Rosehill Youth Theatre.

Public benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Achievements and performance

As the COVID-19 pandemic lessened the charity's activities recommenced, albeit partially to begin with as easing of restrictions allowed.

In October 2021 RYT produced the show 'Oliver!' which was the first post-COVID production.

Activities still largely centred on endeavours to obtain sufficient funding to sustain the charity throughout this very challenging period. As well as grant income received, fundraising included bag-packing, community singing, Santa's Grotto and a Christmas concert .

We are thankful for the help and assistance of our loyal team of volunteers in order to keep the organisation running.

We now look forward to re-introducing activities fully and providing our facilities as and when permitted, with a strong focus on the mental well-being of our members and the wider community.

Rosehill Youth Theatre
Report of the trustees
for the year ended 31 March 2022

Financial review

At the balance sheet date the charity had a balance of £80,510 (2021: £73,392) on unrestricted funds. This was considered a satisfactory position. The trustees are continuing to ensure that reserves are increased further, in line with best practice, in order to invest in the future of the Charity and its ongoing liabilities.

The trustees remain ever grateful to all the funders and supporters of Rosehill Youth Theatre and for the funding received during the year.

We are extremely grateful to our funders and supporters for their support during the year, and we give our thanks to; Backstage Trust; Souter Charitable Trust; The 29th May 1961 Charitable Trust; Clothworks Fund; Expat Foundation; Hadfield Trust; David Brooke Charity; Edward Gostin Trust; Sellafield Ltd; and many others.

Reserves

Any free reserves at the balance sheet date are held as working capital pending utilisation on the running costs of the organisation. Ordinarily, the trustees aim to hold sufficient reserves to pay for the running costs of the organisation as they fall due.

Risk management

The trustees have assessed the major strategic, business and operational risks to which the organisation is exposed. They are satisfied that systems are in place to mitigate the exposure to these risks.

COVID-19 pandemic

The trustees consider that the charity remains a going concern, although the disruption caused by the COVID-19 pandemic, combined with the inherent nature of charitable funding inevitably means that material uncertainties exist about the charity's ability to continue as a going concern.

The effect to date has been minimised wherever possible. Business support grants of £21,220 (2021: £17,450) were obtained from Copeland Borough Council.

Additionally, Arts Council funding of £8,940 (2021: £80,457) was gratefully received to help alleviate the financial burden imposed by the pandemic.

Plans for future periods

In 2022/23 and beyond, we will continue to host shows, music events, and fundraising activities.

Within The Solway Hall, we will continue to provide facilities and a community venue to people in the community with private parties, weddings, charity concerts and community events. We will also continue to have our own events to cover our overhead costs and to continue with our upgrading of facilities.

We will continue to fundraise so that we can continue with RYT and The Solway Hall in the next financial year.

Rosehill Youth Theatre
Report of the trustees
for the year ended 31 March 2022

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board



A Kelly
Trustee

20 January 2023

Rosehill Youth Theatre

Independent examiner's report to the trustees on the unaudited financial statements of Rosehill Youth Theatre.

I report on the accounts of Rosehill Youth Theatre for the year ended 31 March 2022 set out on pages 6 to 15.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and to state whether particular matters have come to my attention.

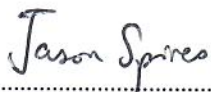
Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Jason Spires FCA DChA

Independent examiner
robinson+co
Chartered Accountants
72 Lowther Street
Whitehaven
CA28 7AH

20 January 2023

Rosehill Youth Theatre
Statement of financial activities
For the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Income					
Donations and legacies	2	29,616	64,608	94,224	136,882
Income from charitable activities	3	26,902	17,880	44,782	(83)
Income from other trading activities:					
Activities for generating funds	4	71,418	-	71,418	(2,156)
Total income		<u>127,936</u>	<u>82,488</u>	<u>210,424</u>	<u>134,643</u>
Expenditure					
Costs of raising funds:					
Expenditure on raising funds					
cost of goods sold and other costs	5	85,846	-	85,846	6,604
Expenditure on charitable activities	6, 7	34,972	82,488	117,460	118,963
Total expenditure		<u>120,818</u>	<u>82,488</u>	<u>203,306</u>	<u>125,567</u>
Net incoming resources for the year /					
Net income for the year		7,118	-	7,118	9,076
Total funds brought forward		73,392	-	73,392	64,316
Total funds carried forward		<u>80,510</u>	<u>-</u>	<u>80,510</u>	<u>73,392</u>

The statement of financial activities includes all gains and losses in the year.

The notes on pages 8 to 15 form an integral part of these financial statements.

Rosehill Youth Theatre

**Balance sheet
as at 31 March 2022**

		2022		2021	
Notes	£	£	£	£	£
Fixed assets					
Tangible assets	9		73,828		45,585
Current assets					
Stocks		3,000		3,000	
Debtors	10	11,862		2,971	
Cash at bank and in hand		24,328		34,465	
		39,190		40,436	
Creditors: amounts falling due within one year					
	11	(32,508)		(12,629)	
Net current assets			6,682		27,807
Net assets			80,510		73,392
Funds	12				
Unrestricted income funds			80,510		73,392
Total funds			80,510		73,392

The financial statements were approved by the trustees on 20 January 2023 and signed on its behalf by



A Kelly
Trustee

The notes on pages 8 to 15 form an integral part of these financial statements.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2022

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting preparation and assessment of going concern

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2015)-(Charities SORP(FRS 102)).

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that, although there is currently a small reserve, due to the inherent nature of charitable funding and securing the necessary income to cover ongoing running costs, there are inevitably material uncertainties about the charity's ability to continue as a going concern.

The presentational currency of the charity is UK sterling.

1.2. Cashflow

The charity has taken advantage of the exemption from the requirement to produce a cashflow statement because it is a small charity.

1.3. Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of grants, donations and gifts and are included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as income within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from other trading activities is included in the year in which it is receivable.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2022

1.4. Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on charitable activities 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.

Expenditure on raising funds comprises the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 15% reducing balance

1.6. Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

1.7. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.8. Stock

Stock is valued at the lower of cost and net realisable value.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2022

2. Donations and legacies

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Donations	1,396	-	1,396	7,275
Hadfield Trust	-	5,000	5,000	-
Backstage Trust	-	7,500	7,500	5,000
CKCDF	-	-	-	1,000
Whitehaven Town Council	-	2,000	2,000	2,000
Finn Family Fund	2,000	-	2,000	-
Sellafield Ltd	-	4,258	4,258	-
Dobies Charitable Trust	-	200	200	400
Alchemy Foundation	-	-	-	500
Souter Charitable Trust	-	3,000	3,000	3,000
Cumbria Community Foundation	-	-	-	3,000
The Casey Trust	-	1,500	1,500	-
The Lynn Foundation	-	-	-	500
The 29th May 1961 Charitable Trust	-	3,000	3,000	3,000
The Victoria Wood Foundation	-	-	-	5,000
Expat Foundation	5,000	-	5,000	5,000
Sabina Sutherland Charitable Trust	-	1,000	1,000	-
Proven Family Trust	-	600	600	-
David Brooke Charity	-	2,000	2,000	-
Christadelphian Samaritan Fund	-	400	400	-
Fitton Trust	-	300	300	300
Copeland BC - Business Support Grants	21,220	-	21,220	17,450
Arts Council Grant	-	8,940	8,940	80,457
Groundwork	-	-	-	2,000
Sir Bernard & Lady Schreier Foundation	-	-	-	1,000
Clothworks Fund	-	15,600	15,600	-
Edward Gostin Trust	-	5,000	5,000	-
Arnold Clark	-	1,000	1,000	-
Dunnery Trust	-	1,000	1,000	-
Irving Memorial	-	1,000	1,000	-
Cumbria County Council	-	880	880	-
T J Legal Services	-	430	430	-
	<u>29,616</u>	<u>64,608</u>	<u>94,224</u>	<u>136,882</u>

In 2021 of the income from donations and legacies, £112,157 was attributable to restricted income funds with the balance of £24,725 being attributable to unrestricted income funds.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2022

3. Income from charitable activities

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Grants for workshops	-	17,880	17,880	-
Ticket sales and front of house	26,342	-	26,342	(83)
Subscriptions	560	-	560	-
	26,902	17,880	44,782	(83)

In 2021 all of the income from charitable activities was attributable to unrestricted income funds.

4. Other trading activities

	Unrestricted funds £	2022 Total £	2021 Total £
Fundraising events	117	117	569
Room and facilities hire	25,151	25,151	(3,748)
Bar and food sales	46,150	46,150	1,023
	71,418	71,418	(2,156)

In 2021 all of the income from other trading activities was attributable to unrestricted income funds.

5. Fundraising trading

	Unrestricted funds £	2022 Total £	2021 Total £
Bar and shop costs	43,103	43,103	4,341
Fundraising events	42,743	42,743	2,263
	85,846	85,846	6,604

In 2021 all of the expenditure on fundraising trading was attributable to unrestricted funds.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2022

6. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Youth Theatre	34,972	82,488	117,460	118,963
	34,972	82,488	117,460	118,963
	34,972	82,488	117,460	118,963

In 2021 of the costs of charitable activities, £112,157 were attributable to restricted funds, with the balance of £6,806 being attributable to unrestricted funds.

7. Costs of charitable activities - by activity

	Activities undertaken directly £	2022 Total £	2021 Total £
Youth Theatre	117,460	117,460	118,963
	117,460	117,460	118,963
	117,460	117,460	118,963

8. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2022

	Fixtures, fittings and equipment	Total
	£	£
9. Tangible fixed assets		
Cost		
At 1 April 2021	68,176	68,176
Additions	41,165	41,165
At 31 March 2022	<u>109,341</u>	<u>109,341</u>
Depreciation		
At 1 April 2021	22,590	22,590
Charge for the year	12,923	12,923
At 31 March 2022	<u>35,513</u>	<u>35,513</u>
Net book values		
At 31 March 2022	<u>73,828</u>	<u>73,828</u>
At 31 March 2021	<u>45,586</u>	<u>45,586</u>
10. Debtors	2022	2021
	£	£
Other debtors	2,264	2,915
Prepayments and accrued income	9,598	56
	<u>11,862</u>	<u>2,971</u>
11. Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	21,068	10,074
Accruals and deferred income	11,440	2,555
	<u>32,508</u>	<u>12,629</u>

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2022

12. Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Fund balances at 31 March 2022 as represented by:			
Tangible fixed assets	73,828	-	73,828
Current assets	36,808	2,382	39,190
Current liabilities	(30,126)	(2,382)	(32,508)
	80,510	-	80,510
	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
Fund balances at 31 March 2021 as represented by:			
Tangible fixed assets	45,585	-	45,585
Current assets	40,436	-	40,436
Current liabilities	(12,629)	-	(12,629)
	73,392	-	73,392

13. Analysis of movements in unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	73,392	127,936	(120,818)	80,510
	73,392	127,936	(120,818)	80,510

Analysis of movements in unrestricted funds - previous year

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	64,316	22,486	(13,410)	73,392
	64,316	22,486	(13,410)	73,392

Purposes of unrestricted funds

The charity's unrestricted funds can be used with the approval of the board of trustees to fund any expenditure which falls within the charity's general aims and objectives.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2022

14. Analysis of movements in restricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Arts Council	-	8,940	(8,940)	-
Other restricted funding	-	73,548	(73,548)	-
	-	82,488	(82,488)	-
	-	82,488	(82,488)	-

Analysis of movements in restricted funds - previous year

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Arts Council	-	80,457	(80,457)	-
Other restricted funding	-	31,700	(31,700)	-
	-	112,157	(112,157)	-
	-	112,157	(112,157)	-

Purposes of restricted funds

During the year ended 31 March 2022 £8,940 (2021: £80,457) was received from the Arts Council for the purpose of providing emergency funding due to the COVID-19 pandemic. The funding was fully spent in the year.

Other restricted funding received during the year ended 31 March 2022 was fully spent during the year.

Other restricted funding received during the year ended 31 March 2021 was fully spent during the year.

Rosehill Youth Theatre

The following pages do not form part of the statutory accounts.

Rosehill Youth Theatre
Detailed statement of financial activities
For the year ended 31 March 2022

	2022		2021	
	£	£	£	£
Income				
<i>Donations and legacies</i>				
Donations		1,396		7,275
Hadfield Trust		5,000		-
Backstage Trust		7,500		5,000
CKCDF		-		1,000
Whitehaven Town Council		2,000		2,000
Finn Family Fund		2,000		-
Sellafield Ltd		4,258		-
Dobies Charitable Trust		200		400
Alchemy Foundation		-		500
Souter Charitable Trust		3,000		3,000
Cumbria Community Foundation		-		3,000
The Casey Trust		1,500		-
The Lynn Foundation		-		500
The 29th May 1961 Charitable Trust		3,000		3,000
The Victoria Wood Foundation		-		5,000
Expat Foundation		5,000		5,000
Sabina Sutherland Charitable Trust		1,000		-
Proven Family Trust		600		-
David Brooke Charity		2,000		-
Christadelphian Samaritan Fund		400		-
Fitton Trust		300		300
Copeland BC - Business Support Grants		21,220		17,450
Arts Council Grant		8,940		80,457
Groundwork		-		2,000
Sir Bernard & Lady Schreier Foundation		-		1,000
Clothworks Fund		15,600		-
Edward Gostin Trust		5,000		-
Arnold Clark		1,000		-
Dunnery Trust		1,000		-
Irving Memorial		1,000		-
Cumbria County Council		880		-
T J Legal Services		430		-
		94,224		136,882
<i>Other trading activities</i>				
Fundraising events		117		569
Room and facilities hire		25,151		(3,748)
Bar and food sales		46,150		1,023
		71,418		(2,156)

Rosehill Youth Theatre

Detailed statement of financial activities

For the year ended 31 March 2022

Income from charitable activities

Grants for workshops	17,880	-
Ticket sales and front of house	26,342	(83)
Subscriptions	560	-
	<u>44,782</u>	<u>(83)</u>
Total income	<u><u>210,424</u></u>	<u><u>134,643</u></u>

Rosehill Youth Theatre
Detailed statement of financial activities
For the year ended 31 March 2022

Expenditure

Expenditure on raising funds:

cost of goods sold and other costs

Bar and shop costs

Shop costs - Opening stock	3,000		3,000	
Bar and food purchases	43,103		4,341	
Bar and shop - Closing stock	(3,000)		(3,000)	
		43,103		4,341
 <i>Fundraising events</i>				
Events - Purchases	42,743		2,263	
		42,743		2,263
 Total expenditure on raising funds		85,846	6,604	

Rosehill Youth Theatre
Detailed statement of financial activities
For the year ended 31 March 2022

	2022	2021
	£	£
Expenditure on charitable activities		
Youth Theatre		
<i>Activities undertaken directly</i>		
Show expenses	13,944	1,919
Rent	(4,132)	27,252
Equipment leasing	2,306	600
Service charges	7,385	9,970
Light and heat	26,670	14,787
Repairs and maintenance	12,546	19,094
Insurance	5,156	5,836
Cleaning and trade waste	4,341	3,770
Accountancy fees	2,340	2,195
Legal and professional fees	2,570	4,338
Telephone	1,278	1,793
Advertising and promotion	4,667	1,654
Printing, postage and stationery	528	520
Other costs	24,936	17,181
Depreciation	12,922	8,052
Other costs	3	2
	117,460	118,963
Youth Theatre total expenditure	117,460	118,963
Total charitable activity expenditure	117,460	118,963
Net income/(expenditure) for the year	7,118	9,076

ROSEHILL YOUTH THEATRE

England & Wales - Charity number 1128826

Accounts

Rosehill Youth Theatre
Trustees' report and financial statements
for the year ended 31 March 2021
Charity number: 1128826

robinson+co
Chartered Accountants

Rosehill Youth Theatre

Contents

	Page
Legal and administrative information	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 15
 The following pages do not form part of the statutory accounts.	
Detailed statement of financial activities	17 - 19

Rosehill Youth Theatre

Legal and administrative information

Charity number	1128826
Business address	The Solway Hall Lowther Street Whitehaven Cumbria CA28 7SJ
Trustees	M Hackett S Crellen A Kelly B Hugo H Rusman
Accountants	robinson+co 72 Lowther Street Whitehaven CA28 7AH
Bankers	Lloyds Bank 6 Lowther Street Carlisle Cumbria CA3 8DB

Rosehill Youth Theatre
Report of the trustees
for the year ended 31 March 2021

The trustees present their report and the financial statements for the year ended 31 March 2021. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The charity is governed by its constitution adopted on 7 March 2007 as amended on 24 March 2009 and 11 May 2009. The trustees meet regularly to ensure the charity operates smoothly and are closely involved in the day to day running of the organisation. The charity uses the working name RYT.

Objectives and activities

Rosehill Youth Theatre is a local theatre company for young people in West Cumbria which was founded in 1983.

Charitable objects

Rosehill Youth Theatre aim to help children through performing arts and to help children from all backgrounds, by:

1. Supporting and promoting performing arts skills for young people from underprivileged backgrounds, children with disabilities/medical conditions and young people with mental health issues.
2. Providing leisure time activities in the interests of social welfare, designed to improve their conditions of life.
3. Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

Rosehill Youth Theatre is ran by 18 volunteers, we are based in The Solway Hall in Whitehaven, a local community venue. Pre-COVID-19 pandemic, we have 38 children that attend weekly, every Thursday evening and Sunday day time.

1. 27 of the children are from disadvantaged areas of the town such as Woodhouse, Greenbank and Mirehouse.
2. 8 of the children are from one parent families.
3. 10 of the children have a learning disability such as ADHD and dyslexia.
4. Majority of the children come from households with low income.
5. Two families with more than 4 children.

The Solway Hall Purpose is to provide a community venue and facilities to the local community, which is ran by volunteers and Rosehill Youth Theatre.

Public benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Achievements and performance

Unfortunately due to the COVID-19 pandemic the charity's activities were almost completely curtailed throughout the year.

Activities largely centred on redoubling endeavours to obtain sufficient funding to sustain the charity throughout this very challenging period.

We are thankful for the help and assistance of our loyal team of volunteers in order to keep the organisation running.

We now look forward to re-introducing activities and providing our facilities as and when permitted, with a strong focus on the mental well-being of our members and the wider community.

Rosehill Youth Theatre
Report of the trustees
for the year ended 31 March 2021

Financial review

At the balance sheet date the charity had a balance of £73,392 (2020: £64,316) on unrestricted funds. This was considered a satisfactory position. The trustees are continuing to ensure that reserves are increased further, in line with best practice, in order to invest in the future of the Charity and its ongoing liabilities.

The trustees remain ever grateful to all the funders and supporters of Rosehill Youth Theatre and for the funding received during the year.

We are extremely grateful to our funders and supporters for their support during the year, and we give our thanks to; Backstage Trust; Souter Charitable Trust; The 29th May 1961 Charitable Trust; The Victoria Wood Foundation; Expat Foundation; The Lynn Foundation; Cumbria Community Foundation; Sir Bernard & Lady Schreier Foundation; Alchemy Foundation; and many others.

Reserves

Any free reserves at the balance sheet date are held as working capital pending utilisation on the running costs of the organisation. Ordinarily, the trustees aim to hold sufficient reserves to pay for the running costs of the organisation as they fall due.

Risk management

The trustees have assessed the major strategic, business and operational risks to which the organisation is exposed. They are satisfied that systems are in place to mitigate the exposure to these risks.

COVID-19 pandemic

The trustees consider that the charity remains a going concern, although the disruption caused by the COVID-19 pandemic, combined with the inherent nature of charitable funding inevitably means that material uncertainties exist about the charity's ability to continue as a going concern.

The effect to date has been minimised wherever possible. Business support grants of £17,450 was obtained from Copeland Borough Council, and further Local Authority assistance will be claimed wherever possible.

Additionally, Arts Council funding of £80,457 was gratefully received to help alleviate the financial burden imposed by the pandemic.

The duration and impact of the COVID-19 pandemic remains unclear at this time.

Plans for future periods

In 2021/22 and beyond, as permitted by local and national lockdown restrictions, we will continue to host shows, music events, and fundraising activities.

Within The Solway Hall, we will continue to provide facilities and a community venue to people in the community with private parties, weddings, charity concerts and community events. We will also continue to have our own events to cover our overhead costs and to continue with our upgrading of facilities.

We will continue to fundraise so that we can continue with RYT and The Solway Hall in the next financial year.

Rosehill Youth Theatre

Report of the trustees for the year ended 31 March 2021

Statement of trustees' responsibilities

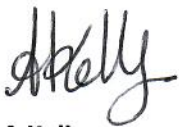
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board



A Kelly
Trustee

25 January 2022

Rosehill Youth Theatre

Independent examiner's report to the trustees on the unaudited financial statements of Rosehill Youth Theatre.

I report on the accounts of Rosehill Youth Theatre for the year ended 31 March 2021 set out on pages 6 to 15.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jason Spires

.....
Jason Spires FCA DChA

Independent examiner
robinson+co
Chartered Accountants
72 Lowther Street
Whitehaven
CA28 7AH

25 January 2022

Rosehill Youth Theatre
Statement of financial activities
For the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Income					
Donations and legacies	2	24,725	112,157	136,882	146,815
Income from charitable activities	4	(83)	-	(83)	38,008
Income from other trading activities:					
Activities for generating funds	3	(2,156)	-	(2,156)	100,316
Total income		<u>22,486</u>	<u>112,157</u>	<u>134,643</u>	<u>285,139</u>
Expenditure					
Costs of raising funds:					
Expenditure on raising funds					
cost of goods sold and other costs	5	6,604	-	6,604	116,526
Expenditure on charitable activities	6, 7	6,806	112,157	118,963	109,387
Total expenditure		<u>13,410</u>	<u>112,157</u>	<u>125,567</u>	<u>225,913</u>
Net incoming resources for the year /					
Net income for the year		9,076	-	9,076	59,226
Total funds brought forward		<u>64,316</u>	-	<u>64,316</u>	<u>5,090</u>
Total funds carried forward		<u>73,392</u>	-	<u>73,392</u>	<u>64,316</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 15 form an integral part of these financial statements.

Rosehill Youth Theatre

Balance sheet as at 31 March 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	9		45,585		49,336
Current assets					
Stocks		3,000		3,000	
Debtors	10	2,971		26,763	
Cash at bank and in hand		34,465		555	
		<u>40,436</u>		<u>30,318</u>	
Creditors: amounts falling due within one year	11	<u>(12,629)</u>		<u>(15,338)</u>	
Net current assets			<u>27,807</u>		<u>14,980</u>
Net assets			<u>73,392</u>		<u>64,316</u>
Funds	12				
Unrestricted income funds			<u>73,392</u>		<u>64,316</u>
Total funds			<u><u>73,392</u></u>		<u><u>64,316</u></u>

The financial statements were approved by the trustees on 25 January 2022 and signed on its behalf by



A Kelly
Trustee

The notes on pages 8 to 15 form an integral part of these financial statements.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting preparation and assessment of going concern

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2015)-(Charities SORP(FRS 102)).

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that, although there is currently a small reserve, due to the inherent nature of charitable funding and securing the necessary income to cover ongoing running costs, there are inevitably material uncertainties about the charity's ability to continue as a going concern. These are exacerbated by the uncertainty caused by the current COVID-19 pandemic.

The presentational currency of the charity is UK sterling.

1.2. Cashflow

The charity has taken advantage of the exemption from the requirement to produce a cashflow statement because it is a small charity.

1.3. Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of grants, donations and gifts and are included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as income within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from other trading activities is included in the year in which it is receivable.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2021

1.4. Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on charitable activities 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.

Expenditure on raising funds comprises the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 15% reducing balance

1.6. Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

1.7. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.8. Stock

Stock is valued at the lower of cost and net realisable value.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2021

2. Donations and legacies

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Donations	7,275	-	7,275	4,878
Backstage Trust	-	5,000	5,000	7,500
CKCDF	-	1,000	1,000	1,000
Whitehaven Town Council	-	2,000	2,000	-
Finn Family Fund	-	-	-	2,000
Dobies Charitable Trust	-	400	400	400
Alchemy Foundation	-	500	500	1,000
Souter Charitable Trust	-	3,000	3,000	3,000
Cumbria Community Foundation	-	3,000	3,000	2,500
The Lynn Foundation	-	500	500	-
The 29th May 1961 Charitable Trust	-	3,000	3,000	2,000
The Victoria Wood Foundation	-	5,000	5,000	6,000
Expat Foundation	-	5,000	5,000	5,000
Sabina Sutherland Charitable Trust	-	-	-	1,200
National Lottery Community Fund	-	-	-	78,137
Proven Family Trust	-	-	-	300
David Brooke Charity	-	-	-	3,000
Emerton-Christie Charity	-	-	-	2,000
Christadelphian Samaritan Fund	-	-	-	400
WH Smiths Charity	-	-	-	200
Cliff Richards Charity	-	-	-	1,000
Fitton Trust	-	300	300	300
Copeland BC - Business Support Grants	17,450	-	17,450	25,000
Arts Council Grant	-	80,457	80,457	-
Groundwork	-	2,000	2,000	-
Sir Bernard & Lady Schreier Foundation	-	1,000	1,000	-
	<u>24,725</u>	<u>112,157</u>	<u>136,882</u>	<u>146,815</u>

In 2020 of the income from donations and legacies, £89,837 was attributable to restricted income funds with the balance of £56,978 being attributable to unrestricted income funds.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2021

3. Other trading activities

	Unrestricted funds £	2021 Total £	2020 Total £
Fundraising events	569	569	1,126
Room and facilities hire	(3,748)	(3,748)	29,928
Bar and food sales	1,023	1,023	69,262
	(2,156)	(2,156)	100,316

In 2020 all of the income from other trading activities was attributable to unrestricted income funds.

4. Income from charitable activities

	Unrestricted funds £	2021 Total £	2020 Total £
Ticket sales and front of house	(83)	(83)	37,361
Subscriptions	-	-	647
	(83)	(83)	38,008

In 2020 all of the income from charitable activities was attributable to unrestricted income funds.

5. Fundraising trading

	Unrestricted funds £	2021 Total £	2020 Total £
Bar and shop costs	4,341	4,341	59,946
Fundraising events	2,263	2,263	56,580
	6,604	6,604	116,526

In 2020 of the expenditure on fundraising trading, £7,500 was attributable to restricted funds, with the balance of £109,026 being attributable to unrestricted funds.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2021

6. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Youth Theatre	6,806	112,157	118,962	109,387
	6,806	112,157	118,962	109,387
	6,806	112,157	118,962	109,387

In 2020 of the costs of charitable activities, £36,985 were attributable to restricted funds, with the balance of £72,402 being attributable to unrestricted funds.

7. Costs of charitable activities - by activity

	Activities undertaken directly £	2021 Total £	2020 Total £
Youth Theatre	118,963	118,963	109,387
	118,963	118,963	109,387
	118,963	118,963	109,387

8. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

Rosehill Youth Theatre

**Notes to financial statements
for the year ended 31 March 2021**

9. Tangible fixed assets	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2020	63,877	63,877
Additions	4,300	4,300
At 31 March 2021	<u>68,177</u>	<u>68,177</u>
Depreciation		
At 1 April 2020	14,539	14,539
Charge for the year	8,053	8,053
At 31 March 2021	<u>22,592</u>	<u>22,592</u>
Net book values		
At 31 March 2021	<u>45,585</u>	<u>45,585</u>
At 31 March 2020	<u>49,338</u>	<u>49,338</u>
10. Debtors	2021	2020
	£	£
Trade debtors	-	1,708
Other debtors	2,915	25,000
Prepayments and accrued income	56	55
	<u>2,971</u>	<u>26,763</u>
11. Creditors: amounts falling due within one year	2021	2020
	£	£
Trade creditors	10,074	8,619
Other taxes and social security	-	3,849
Accruals and deferred income	2,555	2,870
	<u>12,629</u>	<u>15,338</u>

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2021

12. Analysis of net assets between funds

	Unrestricted funds 2021 £	Total funds 2021 £
Fund balances at 31 March 2021 as represented by:		
Tangible fixed assets	45,585	45,585
Current assets	40,436	40,436
Current liabilities	(12,629)	(12,629)
	73,392	73,392
	Unrestricted 2020 £	Total 2020 £
Fund balances at 31 March 2020 as represented by:		
Tangible fixed assets	49,336	49,336
Current assets	30,318	30,318
Current liabilities	(15,338)	(15,338)
	64,316	64,316

13. Analysis of movements in unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	64,316	22,486	(13,410)	-	73,392

Analysis of movements in unrestricted funds - previous year

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
General funds	5,090	195,302	(181,428)	45,352	64,316
	5,090	195,302	(181,428)	45,352	64,316

Purposes of unrestricted funds

The charity's unrestricted funds can be used with the approval of the board of trustees to fund any expenditure which falls within the charity's general aims and objectives.

Rosehill Youth Theatre

Notes to financial statements for the year ended 31 March 2021

14. Analysis of movements in restricted funds

	At 1 April 2020 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2021 £
Arts Council	-	80,457	(80,457)	-	-
Other restricted funding	-	31,700	(31,700)	-	-
	<u>-</u>	<u>112,157</u>	<u>(112,157)</u>	<u>-</u>	<u>-</u>

Analysis of movements in restricted funds - previous year

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
National Lottery Community Fund	-	78,137	(32,785)	(45,352)	-
Other restricted funding	-	11,700	(11,700)	-	-
	<u>-</u>	<u>89,837</u>	<u>(44,485)</u>	<u>(45,352)</u>	<u>-</u>

Purposes of restricted funds

During the year ended 31 March 2021 £80,457 was received from the Arts Council for the purpose of providing emergency funding due to the COVID-19 pandemic. The funding was fully spent in the year.

During the year ended 31 March 2020 £78,137 was received from the National Lottery Community Fund for the purpose of refurbishing the Solway Hall. The funding was fully spent in the year. Any expenditure on capital items has been transferred to unrestricted funds once the conditions of the grant have been met, and are subsequently held as fixed assets within unrestricted funds.

Other restricted funding received during the year ended 31 March 2021 was fully spent during the year.

Other restricted funding received during the year ended 31 March 2020 was fully spent during the year.

Rosehill Youth Theatre

The following pages do not form part of the statutory accounts.

Rosehill Youth Theatre
Detailed statement of financial activities
For the year ended 31 March 2021

	2021		2020	
	£	£	£	£
Income				
<i>Donations and legacies</i>				
Donations		7,275		4,878
Backstage Trust		5,000		7,500
CKCDF		1,000		1,000
Whitehaven Town Council		2,000		-
Finn Family Fund		-		2,000
Dobies Charitable Trust		400		400
Alchemy Foundation		500		1,000
Souter Charitable Trust		3,000		3,000
Cumbria Community Foundation		3,000		2,500
The Lynn Foundation		500		-
The 29th May 1961 Charitable Trust		3,000		2,000
The Victoria Wood Foundation		5,000		6,000
Expat Foundation		5,000		5,000
Sabina Sutherland Charitable Trust		-		1,200
National Lottery Community Fund		-		78,137
Proven Family Trust		-		300
David Brooke Charity		-		3,000
Emerton-Christie Charity		-		2,000
Christadelphian Samaritan Fund		-		400
WH Smiths Charity		-		200
Cliff Richards Charity		-		1,000
Fitton Trust		300		300
Copeland BC - Business Support Grants		17,450		25,000
Arts Council Grant		80,457		-
Groundwork		2,000		-
Sir Bernard & Lady Schreier Foundation		1,000		-
		<u>136,882</u>		<u>146,815</u>
<i>Other trading activities</i>				
Fundraising events		569		1,126
Room and facilities hire		(3,748)		29,928
Bar and food sales		1,023		69,262
		<u>(2,156)</u>		<u>100,316</u>
Income from charitable activities				
Ticket sales and front of house		(83)		37,361
Subscriptions		-		647
		<u>(83)</u>		<u>38,008</u>
Total income		<u><u>134,643</u></u>		<u><u>285,139</u></u>

Rosehill Youth Theatre
Detailed statement of financial activities
For the year ended 31 March 2021

Expenditure

Expenditure on raising funds:

cost of goods sold and other costs

Bar and shop costs

Shop costs - Opening stock	3,000		12,000	
Bar and food purchases	4,341		50,946	
Bar and shop - Closing stock	(3,000)		(3,000)	
		4,341		59,946
 <i>Fundraising events</i>				
Events - Purchases	2,263		56,580	
		2,263		56,580
 Total expenditure on raising funds		6,604	116,526	

Rosehill Youth Theatre
Detailed statement of financial activities
For the year ended 31 March 2021

	2021	2020
	£	£
Expenditure on charitable activities		
Youth Theatre		
<i>Activities undertaken directly</i>		
Show expenses	1,919	6,394
Rent	27,252	24,858
Equipment leasing	600	1,891
Service charges	9,970	8,343
Rates and water	-	1,008
Light and heat	14,787	5,961
Repairs and maintenance	19,094	9,573
Insurance	5,836	5,687
Cleaning and trade waste	3,770	8,843
Accountancy fees	2,195	2,175
Legal and professional fees	4,338	4,292
Telephone	1,793	1,825
Advertising and promotion	1,654	2,200
Printing, postage and stationery	520	1,121
Other costs	17,181	16,510
Depreciation	8,052	8,705
Other costs	2	1
	118,963	109,387
Youth Theatre total expenditure	118,963	109,387
Total charitable activity expenditure	118,963	109,387
Net income/(expenditure) for the year	9,076	59,226