

**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

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## **Rosehill Youth Theatre**

### **Legal and administrative information**

<b>Charity number</b>	1128826
<b>Business address</b>	The Solway Hall Lowther Street Whitehaven Cumbria CA28 7SJ
<b>Trustees</b>	M Hackett S Crellen A Kelly B Hugo H Rusman
<b>Accountants</b>	robinson+co 72 Lowther Street Whitehaven CA28 7AH
<b>Bankers</b>	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**

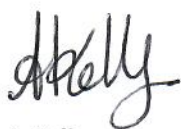
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 £
<b>Income</b>					
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
<b>Total income</b>		<u>22,486</u>	<u>112,157</u>	<u>134,643</u>	<u>285,139</u>
<b>Expenditure</b>					
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
<b>Total expenditure</b>		<u>13,410</u>	<u>112,157</u>	<u>125,567</u>	<u>225,913</u>
<b>Net incoming resources for the year /</b>					
<b>Net income for the year</b>		9,076	-	9,076	59,226
Total funds brought forward		64,316	-	64,316	5,090
<b>Total funds carried forward</b>		<u>73,392</u>	<u>-</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 £
<b>Fixed assets</b>					
Tangible assets	9		45,585		49,336
<b>Current assets</b>					
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>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(12,629)</u>		<u>(15,338)</u>	
<b>Net current assets</b>			<u>27,807</u>		<u>14,980</u>
<b>Net assets</b>			<u>73,392</u>		<u>64,316</u>
<b>Funds</b>	12				
Unrestricted income funds			<u>73,392</u>		<u>64,316</u>
<b>Total funds</b>			<u>73,392</u>		<u>64,316</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
	<u>(2,156)</u>	<u>(2,156)</u>	<u>100,316</u>

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
	<u>(83)</u>	<u>(83)</u>	<u>38,008</u>

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
	<u>6,604</u>	<u>6,604</u>	<u>116,526</u>

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
	<u>6,806</u>	<u>112,157</u>	<u>118,962</u>	<u>109,387</u>

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
	<u>118,963</u>	<u>118,963</u>	<u>109,387</u>

### 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
	£	£	
<b>Cost</b>			
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>
<b>Depreciation</b>			
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>
<b>Net book values</b>			
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)
	<u>73,392</u>	<u>73,392</u>
	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)
	<u>64,316</u>	<u>64,316</u>

### 13. Analysis of movements in unrestricted funds

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

#### Analysis of movements in unrestricted funds - previous year

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
General funds	<u>5,090</u>	<u>195,302</u>	<u>(181,428)</u>	<u>45,352</u>	<u>64,316</u>
	<u>5,090</u>	<u>195,302</u>	<u>(181,428)</u>	<u>45,352</u>	<u>64,316</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 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
	£	£
<b>Income</b>		
<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	-
	<hr/> 136,882	<hr/> 146,815
<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
	<hr/> (2,156)	<hr/> 100,316
<b>Income from charitable activities</b>		
Ticket sales and front of house	(83)	37,361
Subscriptions	-	647
	<hr/> (83)	<hr/> 38,008
<b>Total income</b>	<hr/> 134,643	<hr/> 285,139

**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
<b>Total expenditure on raising funds</b>		<b>6,604</b>		<b>116,526</b>

**Rosehill Youth Theatre**

**Detailed statement of financial activities**

**For the year ended 31 March 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Expenditure on charitable activities</b>		
<b>Youth Theatre</b>		
<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
	<hr/>	<hr/>
	118,963	109,387
<b>Youth Theatre total expenditure</b>	<hr/> 118,963	<hr/> 109,387
<b>Total charitable activity expenditure</b>	<hr/> 118,963	<hr/> 109,387
<b>Net income/(expenditure) for the year</b>	<hr/> 9,076	<hr/> 59,226