

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

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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 Göstling 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.

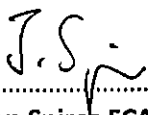
Basis of independent examiner's statement

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 Spire 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	<u>67,360</u>	<u>71,271</u>	<u>138,631</u>	<u>117,460</u>
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		<u>5,129</u>	<u>(5,129)</u>	<u>-</u>	<u>-</u>
Net incoming/(outgoing) resources for the year /					
Net income/(expenditure) for the year		(31,332)	630	(30,702)	7,118
Total funds brought forward		<u>80,510</u>	<u>-</u>	<u>80,510</u>	<u>73,392</u>
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.

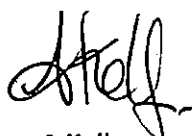
The notes on pages 8 to 15 form an integral part of these financial statements.

Rosehill Youth Theatre

Balance sheet as at 31 March 2023

	Notes	£	2023 £	£	2022 £
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	
		<u>20,417</u>		<u>39,190</u>	
Creditors: amounts falling due within one year	12	<u>(49,062)</u>		<u>(32,508)</u>	
Net current (liabilities)/assets			<u>(28,645)</u>		<u>6,682</u>
Net assets			<u>49,808</u>		<u>80,510</u>
Funds	13				
Restricted income funds			630		-
Unrestricted income funds			49,178		80,510
Total funds			<u>49,808</u>		<u>80,510</u>

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	67,360	71,271	138,631	117,460
	<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	138,631	138,631	117,460
	<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>-</u>	<u>80,510</u>
	<u>73,392</u>	<u>127,936</u>	<u>(120,818)</u>	<u>-</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	-	77,030	(71,271)	(5,129)	630

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	-	73,548	(73,548)	-	-
	-	82,488	(82,488)	-	-

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
		<u>73,402</u>		<u>94,224</u>

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><u>213,224</u></u>	<u><u>210,424</u></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
	<u>138,631</u>	<u>117,460</u>
Youth Theatre total expenditure	<u>138,631</u>	<u>117,460</u>
Total charitable activity expenditure	<u>138,631</u>	<u>117,460</u>
Net income/(expenditure) for the year	<u>(30,702)</u>	<u>7,118</u>