

# WHITEHAVEN THEATRE OF YOUTH

England & Wales - Charity number 1176946

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2018-02-01

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** First Floor Bassenthwaite Pavillion  
Westlakes Science Park  
Moor Row  
Cumbria  
CA24 3JZ

**Phone** 01946590972

**Email** [mail@whitehaventheatreofyouth.co.uk](mailto:mail@whitehaventheatreofyouth.co.uk)

**Website** [www.whitehaventheatreofyouth.co.uk](http://www.whitehaventheatreofyouth.co.uk)

## Activities

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**Objects:** 1.THE ADVANCEMENT OF THE PERFORMING ARTS FOR THE PUBLIC BENEFIT IN WHITEHAVEN AND DISTRICT AND PARTICULARLY BUT NOT EXCLUSIVELY AMONG YOUNG PEOPLE BY:EDUCATING IN ALL ASPECTS OF THE PERFORMING ARTS.PERFORMING BY WAY OF CONCERTS AND PRODUCTIONS TO THE LOCAL COMMUNITY.2.TO HELP YOUNG PEOPLE, ESPECIALLY BUT NOT EXCLUSIVELY THROUGH LEISURE TIME ACTIVITIES, SO AS TO DEVELOP THEIR CAPABILITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY.

**Activities:** We are a performing arts group for youngsters aged 7 to 18. We aim to develop and promote young people by educating in all aspects of the performing arts.

## Classification

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- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information
- **What:** Arts/culture/heritage/science
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£56,832	£57,069	-	-
2024-08-31	£79,097	£57,778	-	-
2023-08-31	£51,716	£47,261	-	-
2022-08-31	£47,027	£56,978	-	-
2021-08-31	£48,096	£22,645	-	-
2020-08-31	£42,153	£24,297	-	-

## Trustees

Name	Role	Appointed
<b>ROGER WILSON</b>	Chair	2018-02-01
ANDREW JAMES MORTON		2018-02-01
Danielle Worsley		2018-02-01
JUDITH LYNNE HENDERSON		2018-02-01
LIANNE STAMPER		2018-02-01
MARK STAMPER		2018-02-01
Mandy Worsley		2018-05-24
PAULINE ROBERTSON		2018-02-01
Vanessa Margaret Turpin		2018-02-01
William John Branch		2026-02-01

**WHITEHAVEN THEATRE OF YOUTH**

England & Wales - Charity number 1176946

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# Accounts

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**Whitehaven Theatre of Youth**  
**Trustees' report and financial statements**  
**for the year ended 31 August 2025**  
**Charity number: 1176946**

**robinson+co**  
**Chartered Accountants**

# Whitehaven Theatre of Youth

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# Whitehaven Theatre of Youth

## Legal and administrative information

<b>Charity number</b>	1176946
<b>Business address</b>	Units A2 and A4 Haig Enterprise Park Kells Whitehaven CA28 9AN
<b>Trustees</b>	A Morton J Henderson M Morton P Robertson A Worsley A Roberts L Stamper M Stamper R Wilson F Dugan D Worsley S Donald V Turpin J Branch
	Resigned August 2025
	Resigned August 2025
	Appointed August 2025
<b>Secretary</b>	A Worsley
<b>Accountants</b>	robinson+co Oxford Chambers New Oxford Street Workington CA14 2LR

**Whitehaven Theatre of Youth**  
**Report of the trustees**  
**for the year ended 31 August 2025**

The trustees present their report and the financial statements for the year ended 31 August 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 5 September 2017 as amended on 30 January 2018. The trustees met regularly to ensure the charity operates smoothly and are closely involved in the day to day running of the organisation.

**Objectives and activities**

The objectives of the charity are the advancement of the performing arts for the public benefit in the Whitehaven district and particularly but not exclusively, young people by:

1. Educating in all aspects of the performing arts and performing by way of concerts and productions to the local community;
2. To help young people, especially but not exclusively, through leisure time activities, so as to develop their capabilities that they may grow to full maturity as individuals and members of the society.

Whitehaven Theatre of Youth educates in all aspects of the performing arts for the public benefit in Whitehaven and surrounding districts. We perform by way of concerts and productions to and for the local community.

The group is run by a hardworking band of dedicated volunteers. In normal times we can have up to 30 volunteers. The tutors are also unpaid volunteers who between them share a wealth of experience in musical theatre.

The group are regularly taken to see professional shows such as Chitty Chitty Bang Bang, Starlight Express, Joseph & Technicolor Dream Coat, School of Rock, The Sound of Music, to name but a few. They often visited and supported other local youth and adult groups at their productions.

Our membership is restricted in order for us to be compliant with safeguarding standards and adult child ratios and we always have a long waiting list. A number of our committee members and volunteers are also Cumbria County Council approved chaperones with Level 1 safeguarding certification and are first aid trained.

*Public benefit*

The trustees have referred to the guidance contained in the Charity Commissions 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.

**Whitehaven Theatre of Youth**  
**Report of the trustees**  
**for the year ended 31 August 2025**

**Achievements and performance**

As usual we have had a pretty busy year. Here is a month by month review:-

October- Halloween Party, always a favourite with the kids.

November- Singing at the Christmas lights switch on in Whitehaven.

December- A trip to see Whitehaven Theatre Groups annual panto.

February- Our annual concert was a resounding success. An overnight trip to see Chitty Chitty Bang Bang and a visit to Gulliver's theme park.

March- Fundraising group organised a Bingo afternoon which was well supported.

May- Trip to see Mary Poppins in Manchester. One of our young lads was performing in it, he was amazing and we are very proud.

June- Another fantastic fundraising evening of Stays in your eyes with plenty of local talent participating.

July- Our own production of Chitty Chitty Bang Bang featuring a flying car.

**Financial review**

At the balance sheet date, the charity had total reserves of £66,751 (2024 - £66,988) made up of restricted funds of £6,000 (2024 - £8,000) and unrestricted funds of £60,751 (2024 - £58,988). This was considered by the trustees to be a satisfactory position. The trustees are continuing to ensure that reserves are increased further, in order to invest in the future of the charity and its ongoing liabilities.

*Reserves*

Any free reserves at the balance sheet date are held as working capital pending utilisation on the running costs of the organisation. The trustees aim to have 24 months of unrestricted expenditure in reserves. Currently, the charity holds 12 months expenditure in reserves. Ordinarily, the trustees aim to hold sufficient reserves to pay for the running costs of the organisation as they fall due, but plan on increasing reserves by holding various fundraising events.

*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.

**Whitehaven Theatre of Youth**  
**Report of the trustees**  
**for the year ended 31 August 2025**

**Plans for future periods**

We are delighted to report we have found new premises at West Lakes Science Park and were fully moved in by 1st April 2026.

We plan to do a concert in January 2026 and Beauty and the Beast in July 2026.

This year quite a few of our older members are leaving, we are looking forward to welcoming lots of new faces.

As the year goes on, we will be running trips to see other amateur and professional shows, the children get so much out of these trips it's a pleasure to see their faces.

The fundraising committee continue to impress us with their innovative ideas to raise money for our group.

**Statement of trustees' responsibilities**

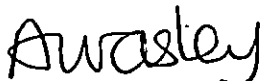
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 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 Worsley**  
**Trustee**

## Whitehaven Theatre of Youth

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

I report to the trustees on my examination of the accounts of Whitehaven Theatre of Youth for the year ended 31 August 2025 set out on pages 6 to 13.

#### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of the independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Darren Mewse FCA

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

11 May 2026

**Whitehaven Theatre of Youth**  
**Statement of financial activities**  
**For the year ended 31 August 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
<b>Income</b>					
Donations and legacies	2	2,370	-	2,370	12,462
Investment income	3	563	-	563	439
Income from charitable activities	4	53,899	-	53,899	66,196
<b>Total income</b>		<u>56,832</u>	<u>-</u>	<u>56,832</u>	<u>79,097</u>
<b>Expenditure</b>					
Charitable activities	5	55,069	2,000	57,069	57,778
<b>Total expenditure</b>		<u>55,069</u>	<u>2,000</u>	<u>57,069</u>	<u>57,778</u>
<b>Net incoming/(outgoing) resources before transfers</b>					
		1,763	(2,000)	(237)	21,319
Total funds brought forward		<u>58,988</u>	<u>8,000</u>	<u>66,988</u>	<u>45,669</u>
<b>Total funds carried forward</b>		<u>60,751</u>	<u>6,000</u>	<u>66,751</u>	<u>66,988</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 13 form an integral part of these financial statements.

## Whitehaven Theatre of Youth

### Statement of financial position as at 31 August 2025

		2025		2024	
Notes	£	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		12,086		18,298
<b>Current assets</b>					
Debtors	9	674		568	
Cash at bank and in hand		56,689		50,762	
		57,363		51,330	
<b>Creditors: amounts falling due within one year</b>	10	(2,698)		(2,640)	
<b>Net current assets</b>			54,665		48,690
<b>Net assets</b>			66,751		66,988
<b>Funds</b>	11				
Restricted income funds			6,000		8,000
Unrestricted income funds			60,751		58,988
<b>Total funds</b>			66,751		66,988

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

A Worsley  
Trustee



The notes on pages 8 to 13 form an integral part of these financial statements.

## Whitehaven Theatre of Youth

### Notes to the financial statements for the year ended 31 August 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

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) (Charities SORP (FRS 102)) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS102.

The presentational currency of the charity is UK sterling.

##### 1.2. Cashflow

The charity has taken advantage of the exemption in FRS102 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 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 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 incoming resources 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.

##### 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.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## Whitehaven Theatre of Youth

### Notes to the financial statements for the year ended 31 August 2025

#### 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 - 20% straight line

#### 2. Donations and legacies

	Unrestricted funds £	2025 Total £	2024 Total £
Donations	2,370	2,370	12,462
	2,370	2,370	12,462
	2,370	2,370	12,462

In 2024, £10,000 of income from donations and legacies was attributable to restricted income funds and £2,462 to unrestricted income funds.

#### 3. Investment income

	Unrestricted funds £	2025 Total £	2024 Total £
Bank interest receivable	563	563	439
	563	563	439
	563	563	439

#### 4. Income from charitable activities

	Unrestricted funds £	2025 Total £	2024 Total £
Income from shows	19,847	19,847	30,593
Income from Refreshments, DVD's etc.	4,136	4,136	3,118
Income from trips	8,713	8,713	11,363
Sale of clothing	526	526	418
Income from workshops	2,490	2,490	2,290
Hire of equipment	4,401	4,401	4,202
Subscriptions	13,786	13,786	14,212
	53,899	53,899	66,196
	53,899	53,899	66,196

In 2024 all income from charitable activities was attributable to unrestricted income funds.

## Whitehaven Theatre of Youth

### Notes to the financial statements for the year ended 31 August 2025

#### 5. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Charitable activities	55,069	2,000	57,069	57,778
	55,069	2,000	57,069	57,778
	55,069	2,000	57,069	57,778

In 2024 all expenditure from charitable activities was attributable to unrestricted expenditure fund.

#### 6. Costs of charitable activities

	Activities undertaken directly £	2025 Total £	2024 Total £
Show expenses	18,370	18,370	17,592
Refreshments & other show purchases	2,323	2,323	1,953
Clothing expenses	624	624	313
Trip expenses	9,815	9,815	9,717
Rent	11,459	11,459	11,459
Rates and water	739	739	738
Light and heat	1,508	1,508	1,634
Repairs and maintenance	184	184	2,404
Insurance	517	517	456
Accountancy	1,038	1,038	948
Legal and professional	252	252	204
Telephone	638	638	520
General expenses	1,039	1,039	2,316
Bursaries	600	600	-
Subscriptions	456	456	198
Depreciation	7,507	7,507	7,326
	57,069	57,069	57,778
	57,069	57,069	57,778

#### 7. Employees

##### Employment costs

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

## Whitehaven Theatre of Youth

### Notes to the financial statements for the year ended 31 August 2025

	Fixtures, fittings and equipment £	Total £
<b>8. Tangible fixed assets</b>		
<b>Cost</b>		
At 1 September 2024	37,743	37,743
Additions	1,295	1,295
At 31 August 2025	<u>39,038</u>	<u>39,038</u>
<b>Depreciation</b>		
At 1 September 2024	19,445	19,445
Charge for the year	7,507	7,507
At 31 August 2025	<u>26,952</u>	<u>26,952</u>
<b>Net book values</b>		
At 31 August 2025	<u>12,086</u>	<u>12,086</u>
At 31 August 2024	<u>18,298</u>	<u>18,298</u>
<b>9. Debtors</b>	<b>2025</b>	<b>2024</b>
	£	£
Prepayments and accrued income	<u>674</u>	<u>568</u>
<b>10. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	£	£
Trade creditors	1,660	1,692
Accruals and deferred income	1,038	948
	<u>2,698</u>	<u>2,640</u>

## Whitehaven Theatre of Youth

### Notes to the financial statements for the year ended 31 August 2025

#### 11. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 August 2025 as represented by:			
Tangible fixed assets	6,086	6,000	12,086
Current assets	57,363	-	57,363
Current liabilities	(2,698)	-	(2,698)
	60,751	6,000	66,751

#### 12. Unrestricted funds

	At 01 September 2024 £	Incoming resources £	Outgoing resources £	At 31 August 2025 £
General fund	58,988	56,832	(55,069)	60,751

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

	At 01 September 2023 £	Incoming resources £	Outgoing resources £	At 31 August 2024 £
General fund	45,669	69,097	(55,778)	58,988
	45,669	69,097	(55,778)	58,988

#### 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.

## Whitehaven Theatre of Youth

### Notes to the financial statements for the year ended 31 August 2025

13. Restricted funds	At 01 September 2024 £	Incoming resources £	Outgoing resources £	At 31 August 2025 £
Masons - Fixed Asset Fund	<u>8,000</u>	<u>-</u>	<u>(2,000)</u>	<u>6,000</u>

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

Restricted funds	At 01 September 2023 £	Incoming resources £	Outgoing resources £	At 31 August 2024 £
Masons - Fixed Asset Fund	<u>-</u>	<u>10,000</u>	<u>(2,000)</u>	<u>8,000</u>
	<u>-</u>	<u>10,000</u>	<u>(2,000)</u>	<u>8,000</u>

#### Purposes of restricted funds

Income received for the purchase of fixed assets is recorded as income and the annual depreciation of these assets is treated as expenditure.

#### 14. Related party transactions

Donations made by the trustees and other related parties during the year totalled £Nil (2024 - £Nil).

**WHITEHAVEN THEATRE OF YOUTH**

England & Wales - Charity number 1176946

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# Accounts

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**Whitehaven Theatre of Youth**  
**Trustees' report and financial statements**  
**for the year ended 31 August 2024**  
**Charity number: 1176946**

**robinson+co**  
**Chartered Accountants**

# Whitehaven Theatre of Youth

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# Whitehaven Theatre of Youth

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<b>Trustees</b>	A Morton J Henderson M Morton P Robertson A Worsley A Roberts L Stamper M Stamper R Wilson F Dugan D Worsley S Donald V Turpin
<b>Secretary</b>	A Worsley
<b>Accountants</b>	robinson+co Oxford Chambers New Oxford Street Workington CA14 2LR

**Whitehaven Theatre of Youth**  
**Report of the trustees**  
**for the year ended 31 August 2024**

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

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*Public benefit*

The trustees have referred to the guidance contained in the Charity Commissions 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.

**Whitehaven Theatre of Youth**  
**Report of the trustees**  
**for the year ended 31 August 2024**

**Achievements and performance**

Rehearsals started in September for Frozen, our annual concert and 25th anniversary party.

In October we had a very special celebration in Whitehaven Golf Club for our 25th anniversary. A very good time was had by all.

The fundraising committee organised a Halloween party. Plenty of ghosts and witches turned up to have a ball.

In November we had an overnight trip to London for a trip to the theatre for Frozen and a Sunday visit to Harry Potter World. The kids found this very inspiring for their upcoming Frozen show.

December found us at the Solway Hall for the Theatre Groups annual Panto.

In February prize bingo was a great success. Also this month we had our annual concert.

In June we held a new evening of entertainment which was a resounding success - Stars in your eyes

July was our Frozen show week. This got more and more popular as the week went on. It's especially lovely for the kids when we have a sold out show.

**Financial review**

At the balance sheet date the charity had total reserves of £66,988 made up of £8,000 of restricted funds and £58,988 of unrestricted funds (2023 - £45,669 of unrestricted funds). This was considered by the trustees to be a satisfactory position. The trustees are continuing to ensure that reserves are increased further, in order to invest in the future of the charity and it's on going liabilities.

*Reserves*

Any free reserves at the balance sheet date are held as working capital pending utilisation on the running costs of the organisation. The trustees aim to have 24 months of unrestricted expenditure in reserves. Currently, the charity holds 12 months expenditure in reserves. Ordinarily, the trustees aim to hold sufficient reserves to pay for the running costs of the organisation as they fall due, but plan on increasing reserves by holding various fundraising events.

*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**

We continue our search for a bigger premises as we are definitely running out of space.

The microphones continue to be rented out to local companies providing us with extra funding.

Another Stars in your eyes evening is being planned. Also looking at one just for the kids.

We will have the summer workshop and our usual panto trip.

We are planning another overnight trip to see Chitty Chitty Bang Bang and probably a theme park.

In July 2025 we have our production of Chitty Chitty Bang Bang.

**Whitehaven Theatre of Youth**  
**Report of the trustees**  
**for the year ended 31 August 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:

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- 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 Worsley  
Trustee



## Whitehaven Theatre of Youth

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

I report to the trustees on my examination of the accounts of Whitehaven Theatre of Youth for the year ended 31 August 2024 set out on pages 6 to 13.

#### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of the independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Darren Mewse FCA

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

12 June 2025

**Whitehaven Theatre of Youth**  
**Statement of financial activities**  
**For the year ended 31 August 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
<b>Incoming resources</b>					
Donations and legacies	2	2,462	10,000	12,462	1,947
Investment income	3	439	-	439	94
Income from charitable activities	4	66,196	-	66,196	49,675
<b>Total incoming resources</b>		<u>69,097</u>	<u>10,000</u>	<u>79,097</u> ✓	<u>51,716</u>
<b>Resources expended</b>					
Charitable activities	5	55,778	2,000	57,778	47,261
<b>Total resources expended</b>		<u>55,778</u>	<u>2,000</u>	<u>57,778</u> ✓	<u>47,261</u>
<b>Net incoming resources</b>					
<b>before transfers</b>		13,319	8,000	21,319	4,455
Total funds brought forward		<u>45,669</u>	<u>-</u>	<u>45,669</u>	<u>41,214</u>
<b>Total funds carried forward</b>		<u>58,988</u>	<u>8,000</u>	<u>66,988</u>	<u>45,669</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 13 form an integral part of these financial statements.

## Whitehaven Theatre of Youth

### Statement of financial position as at 31 August 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		18,298		10,917
<b>Current assets</b>					
Debtors	9	568		486	
Cash at bank and in hand		50,762		36,954	
		<u>51,330</u>		<u>37,440</u>	
<b>Creditors: amounts falling due within one year</b>	10	(2,640)		(2,688)	
<b>Net current assets</b>			<u>48,690</u>		<u>34,752</u>
<b>Net assets</b>			<u>66,988</u>		<u>45,669</u>
<b>Funds</b>	11				
Restricted income funds			8,000		-
Unrestricted income funds			58,988		45,669
<b>Total funds</b>			<u>66,988</u>		<u>45,669</u>

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

A Worsley  
Trustee



The notes on pages 8 to 13 form an integral part of these financial statements.

**Whitehaven Theatre of Youth**  
**Notes to financial statements**  
**for the year ended 31 August 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**

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) (Charities SORP (FRS 102)) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS102.

The presentational currency of the charity is UK sterling.

**1.2. Cashflow**

The charity has taken advantage of the exemption in FRS102 from the requirement to produce a cashflow statement because it is a small charity.

**1.3. Incoming resources**

All incoming resources are 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 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 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 incoming resources 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.

**1.4. Resources expended**

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.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## Whitehaven Theatre of Youth

### Notes to financial statements for the year ended 31 August 2024

#### 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 - 20% straight line

#### 2. Donations and legacies

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Donations	2,462	10,000	12,462	1,947
	2,462	10,000	12,462	1,947
	2,462	10,000	12,462	1,947

In 2023 all income from donations and legacies was attributable to unrestricted income funds.

#### 3. Investment income

	Unrestricted funds £	2024 Total £	2023 Total £
Bank interest receivable	439	439	94
	439	439	94
	439	439	94

#### 4. Income from charitable activities

	Unrestricted funds £	2024 Total £	2023 Total £
Income from shows	30,593	30,593	21,477
Income from Refreshments, DVD's etc.	3,118	3,118	3,823
Income from trips	11,363	11,363	6,758
Sale of clothing	418	418	292
Income from workshops	2,290	2,290	3,080
Hire of equipment	4,202	4,202	3,000
Subscriptions	14,212	14,212	11,245
	66,196	66,196	49,675
	66,196	66,196	49,675

In 2023 all income from charitable activities was attributable to unrestricted income funds.

## Whitehaven Theatre of Youth

### Notes to financial statements for the year ended 31 August 2024

#### 5. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Charitable activities	55,778	2,000	57,778	47,261
	55,778	2,000	57,778	47,261
	55,778	2,000	57,778	47,261

#### 6. Costs of charitable activities

	Activities undertaken directly £	2024 Total £	2023 Total £
Show expenses	17,592	17,592	10,283
Refreshments & other show purchases	1,953	1,953	1,924
Clothing expenses	313	313	286
Trip expenses	9,717	9,717	12,486
Rent	11,459	11,459	11,459
Rates and water	738	738	569
Light and heat	1,634	1,634	1,209
Repairs and maintenance	2,404	2,404	682
Insurance	456	456	563
Accountancy	948	948	876
Legal and professional	204	204	192
Telephone	520	520	418
General expenses	2,316	2,316	1,029
Subscriptions	198	198	791
Depreciation	7,326	7,326	4,494
	57,778	57,778	47,261
	57,778	57,778	47,261

In 2023 all expenditure from charitable activities was attributable to unrestricted expenditure fund.

#### 7. Employees

##### Employment costs

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

**Whitehaven Theatre of Youth**

**Notes to financial statements  
for the year ended 31 August 2024**

<b>8. Tangible fixed assets</b>	<b>Fixtures, fittings and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 September 2023	23,036	23,036
Additions	14,707	14,707
At 31 August 2024	<u>37,743</u>	<u>37,743</u>
<b>Depreciation</b>		
At 1 September 2023	12,119	12,119
Charge for the year	7,326	7,326
At 31 August 2024	<u>19,445</u>	<u>19,445</u>
<b>Net book values</b>		
At 31 August 2024	<u>18,298</u>	<u>18,298</u>
At 31 August 2023	<u>10,917</u>	<u>10,917</u>
<b>9. Debtors</b>	<b>2024 £</b>	<b>2023 £</b>
Prepayments and accrued income	<u>568</u>	<u>486</u>
<b>10. Creditors: amounts falling due within one year</b>	<b>2024 £</b>	<b>2023 £</b>
Trade creditors	1,692	1,812
Accruals and deferred income	948	876
	<u>2,640</u>	<u>2,688</u>

## Whitehaven Theatre of Youth

### Notes to financial statements for the year ended 31 August 2024

#### 11. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 August 2024 as represented by:			
Tangible fixed assets	10,298	8,000	18,298
Current assets	51,330	-	51,330
Current liabilities	(2,640)	-	(2,640)
	<u>58,988</u>	<u>8,000</u>	<u>66,988</u>

#### 12. Unrestricted funds

	At 01 September 2023 £	Incoming resources £	Outgoing resources £	At 31 August 2024 £
General fund	<u>45,669</u>	<u>69,097</u>	<u>(55,778)</u>	<u>58,988</u>

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

Unrestricted funds	At 01 September 2022 £	Incoming resources £	Outgoing resources £	At 31 August 2023 £
General fund	<u>41,214</u>	<u>51,716</u>	<u>(47,261)</u>	<u>45,669</u>
	<u>41,214</u>	<u>51,716</u>	<u>(47,261)</u>	<u>45,669</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.

#### 13. Restricted funds

	At 01 September 2023 £	Incoming resources £	Outgoing resources £	At 31 August 2024 £
Masons - Fixed Asset Fund	<u>-</u>	<u>10,000</u>	<u>(2,000)</u>	<u>8,000</u>

#### Purposes of restricted funds

Income received for the purchase of fixed assets is recorded as income and the annual depreciation of these assets is treated as expenditure.

**Whitehaven Theatre of Youth**  
**Notes to financial statements**  
**for the year ended 31 August 2024**

**14. Related party transactions**

Donations made by the trustees and other related parties during the year totalled £nil (2023 - £nil)

**WHITEHAVEN THEATRE OF YOUTH**

England & Wales - Charity number 1176946

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# Accounts

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**Whitehaven Theatre of Youth**  
**Trustees' report and financial statements**  
**for the year ended 31 August 2023**  
**Charity number: 1176946**

**robinson+co**  
**Chartered Accountants**

# Whitehaven Theatre of Youth

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Statement of financial position	8
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# Whitehaven Theatre of Youth

## Legal and administrative information

<b>Charity number</b>	1176946
<b>Business address</b>	Units A2 and A4 Haig Enterprise Park Kells Whitehaven CA28 9AN
<b>Trustees</b>	A Morton J.Henderson M Morton P Robertson A Worsley A Roberts L Stamper M Stamper R Wilson F Dugan D Worsley S Donald V Turpin
<b>Secretary</b>	A Worsley
<b>Accountants</b>	robinson+co Oxford Chambers New Oxford Street Workington CA14 2LR
<b>Bankers</b>	National Westminster Bank PLC. 71 Lowther Street Whitehaven CA28 7AH

# Whitehaven Theatre of Youth

## Report of the trustees for the year ended 31 August 2023

The trustees present their report and the financial statements for the year ended 31 August 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 5 September 2017 as amended on 30 January 2018. The trustees met regularly to ensure the charity operates smoothly and are closely involved in the day to day running of the organisation.

### **Objectives and activities**

The objectives of the charity are the advancement of the performing arts for the public benefit in the Whitehaven district and particularly but not exclusively, young people by:

1. Educating in all aspects of the performing arts and performing by way of concerts and productions to the local community;
2. To help young people, especially but not exclusively, through leisure time activities, so as to develop their capabilities that they may grow to full maturity as individuals and members of the society.

Whitehaven Theatre of Youth educates in all aspects of the performing arts for the public benefit in Whitehaven and surrounding districts. We perform by way of concerts and productions to and for the local community.

The group is run by a hardworking band of dedicated volunteers. In normal times we can have up to 30 volunteers. The tutors are also unpaid volunteers who between them share a wealth of experience in musical theatre.

The group are regularly taken to see professional shows such as Chitty Chitty Bang Bang, Starlight Express, Joseph & Technicolor Dream Coat, School of Rock, The Sound of Music, to name but a few. They often visited and supported other local youth and adult groups at their productions.

Our membership is restricted in order for us to be compliant with safeguarding standards and adult child ratios and we always have a long waiting list. A number of our committee members and volunteers are also Cumbria County Council approved chaperones with Level 1 safeguarding certification and are first aid trained.

### *Public benefit*

The trustees have referred to the guidance contained in the Charity Commissions 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.

**Whitehaven Theatre of Youth**  
**Report of the trustees**  
**for the year ended 31 August 2023**

**Achievements and performance**

Rehearsals started in September for Moana and our annual fundraising concert.

We took the kids to see two professional performances this year. Mrs Doubtfire and Charlie and the Chocolate Factory. We also supported the Theatre Group by having a local trip to see their panto, Wizard of Oz.

In October we had the big reveal of our 2024 show. The leaders threw fake snowballs as Let It Go blasted out on the screen. The kids were very excited to be doing Frozen.

We try to take out kids to see a professional performance of the show we are doing. Unfortunately Moana isn't a musical yet so in April we arranged a private viewing of the film in the Gaiety cinema.

In April one of our members was nominated for best supporting male performance for We Will Rock You. This is a great honour to be nominated across the whole of the Northwest.

In June the kids performed at the Young Entrepreneurs market in Whitehaven town centre. This gave the local community a sneak peek of what we're doing for Moana in July plus an opportunity to advertise and sell tickets.

In August we had our summer workshop week. This sold out quickly and was a great success.

Our performance of Moana took place in July. This was sold out for a couple of nights and received favourable comments and a glowing NODA report. Our own Moana the performers performer award.

Our fundraising committee continue to organise events such as car boot sales, raffles, bingo etc. We are very fortunate to have such hard-working volunteers.

**Financial review**

At the balance sheet date the charity had reserves of £45,669 (2022 - £41,214) on unrestricted funds. This was considered by the trustees to be a satisfactory position. The trustees are continuing to ensure that reserves are increased further, in order to invest in the future of the charity and its on-going liabilities.

*Reserves*

Any free reserves at the balance sheet date are held as working capital pending utilisation on the running costs of the organisation. The trustees aim to have 24 months of unrestricted expenditure in reserves. Currently, the charity holds 6 months expenditure in reserves. Ordinarily, the trustees aim to hold sufficient reserves to pay for the running costs of the organisation as they fall due, but plan on increasing reserves by holding various fundraising events.

*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.

**Whitehaven Theatre of Youth**  
**Report of the trustees**  
**for the year ended 31 August 2023**

**Plans for future periods**

We continue to look for bigger premises as we have definitely grown out of ours.

The microphones we bought will continue to be rented out to local community groups providing us with extra funding.

It's our 25th year of the group so we are planning a party in October.

In November we are going to see Frozen and Harry Potter World.

We will have our usual panto trip, this year it's Cinderella.

February 2024 we are doing a fundraising concert.

July 2024 our production of Frozen.

**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:

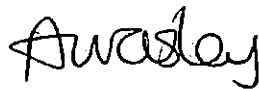
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures 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.

**Whitehaven Theatre of Youth**  
**Report of the trustees**  
**for the year ended 31 August 2023**

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 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 Worsley  
Trustee



## Whitehaven Theatre of Youth

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

I report to the trustees on my examination of the accounts of Whitehaven Theatre of Youth for the year ended 31 August 2023 set out on pages 7 to 13.

#### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of the independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Darren Mewse FCA

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

4 March 2024

**Whitehaven Theatre of Youth**  
**Statement of financial activities**  
**For the year ended 31 August 2023**

	Notes	Unrestricted funds £	2023 Total £	Unrestricted funds 2022 Total £
<b>Incoming resources</b>				
Donations and legacies	2	1,947	1,947	3,912
Investment income	3	94	94	-
Income from charitable activities	4	49,675	49,675	43,115
<b>Total incoming resources</b>		<u>51,716</u>	<u>51,716</u>	<u>47,027</u>
<b>Resources expended</b>				
Charitable activities	5	47,261	47,261	56,978
<b>Total resources expended</b>		<u>47,261</u>	<u>47,261</u>	<u>56,978</u>
<b>Net incoming/(outgoing) resources before transfers</b>		4,455	4,455	(9,951)
Total funds brought forward		<u>41,214</u>	<u>41,214</u>	<u>51,165</u>
<b>Total funds carried forward</b>		<u>45,669</u>	<u>45,669</u>	<u>41,214</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 9 to 13 form an integral part of these financial statements.

## Whitehaven Theatre of Youth

### Statement of financial position as at 31 August 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets:</b>					
Tangible assets	8		10,917		15,292
<b>Current assets</b>					
Debtors	9	486		444	
Cash at bank and in hand		36,954		28,088	
		<u>37,440</u>		<u>28,532</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(2,688)</u>		<u>(2,610)</u>	
<b>Net current assets:</b>			<u>34,752</u>		<u>25,922</u>
<b>Net assets</b>			<u>45,669</u>		<u>41,214</u>
<b>Funds</b>	11				
Unrestricted income funds			<u>45,669</u>		<u>41,214</u>
<b>Total funds</b>			<u>45,669</u>		<u>41,214</u>

The financial statements were approved by the trustees on 4 March 2024 and signed on its behalf by

A Worsley  
Trustee



The notes on pages 9 to 13 form an integral part of these financial statements.

**Whitehaven Theatre of Youth**  
**Notes to financial statements**  
**for the year ended 31 August 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**

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) (Charities SORP (FRS 102)) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS102.

The presentational currency of the charity is UK sterling.

**1.2. Cashflow**

The charity has taken advantage of the exemption in FRS102 from the requirement to produce a cashflow statement because it is a small charity.

**1.3. Incoming resources**

All incoming resources are 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 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 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 incoming resources 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.

**1.4. Resources expended**

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.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## Whitehaven Theatre of Youth

### Notes to financial statements for the year ended 31 August 2023

#### 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 - 20% straight line

#### 2. Donations and legacies

	Unrestricted funds £	2023 Total £	2022 Total £
Donations	1,947	1,947	3,912
	1,947	1,947	3,912
	1,947	1,947	3,912

In 2022 all income from donations and legacies was attributable to unrestricted income funds.

#### 3. Investment income

	Unrestricted funds £	2023 Total £	2022 Total £
Bank interest receivable	94	94	-
	94	94	-
	94	94	-

#### 4. Income from charitable activities

	Unrestricted funds £	2023 Total £	2022 Total £
Income from shows	21,477	21,477	17,991
Income from Refreshments, DVD's etc.	3,823	3,823	4,853
Income from trips	6,758	6,758	2,862
Sale of clothing	292	292	2,074
Income from workshops	3,080	3,080	6,284
Hire of equipment	3,000	3,000	256
Subscriptions	11,245	11,245	8,795
	49,675	49,675	43,115
	49,675	49,675	43,115

In 2022 all income from charitable activities was attributable to unrestricted income funds.

## Whitehaven Theatre of Youth

### Notes to financial statements for the year ended 31 August 2023

#### 5. Costs of charitable activities - by fund type

	Unrestricted funds £	2023 Total £	2022 Total £
Charitable activities	47,261	47,261	56,978
	47,261	47,261	56,978
	47,261	47,261	56,978

#### 6. Costs of charitable activities

	Activities undertaken directly £	2023 Total £	2022 Total £
Show expenses	10,283	10,283	24,788
Refreshments & other show purchases	1,924	1,924	1,888
Clothing expenses	286	286	1,808
Trip expenses	12,486	12,486	3,326
Rent	11,459	11,459	11,459
Rates and water	569	569	1,130
Light and heat	1,209	1,209	1,582
Repairs and maintenance	682	682	1,421
Insurance	563	563	1,006
Accountancy	876	876	822
Legal and professional	192	192	186
Telephone	418	418	418
General expenses	1,029	1,029	920
Bursaries	-	-	1,200
Subscriptions	791	791	191
Depreciation	4,494	4,494	4,583
Room hire	-	-	250
	47,261	47,261	56,978
	47,261	47,261	56,978

In 2022 all expenditure from charitable activities was attributable to unrestricted expenditure fund.

#### 7. Employees

##### Employment costs

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

## Whitehaven Theatre of Youth

### Notes to financial statements for the year ended 31 August 2023

	<b>Fixtures, fittings and equipment £</b>	<b>Total £</b>
<b>8. Tangible fixed assets</b>		
<b>Cost</b>		
At 1 September 2022	22,916	22,916
Additions	120	120
At 31 August 2023	<u>23,036</u>	<u>23,036</u>
<b>Depreciation</b>		
At 1 September 2022	7,624	7,624
Charge for the year	4,495	4,495
At 31 August 2023	<u>12,119</u>	<u>12,119</u>
<b>Net book values</b>		
At 31 August 2023	<u>10,917</u>	<u>10,917</u>
At 31 August 2022	<u>15,292</u>	<u>15,292</u>
<b>9. Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Prepayments and accrued income	<u>486</u>	<u>444</u>
<b>10. Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,812	1,788
Accruals and deferred income	876	822
	<u>2,688</u>	<u>2,610</u>

## Whitehaven Theatre of Youth

### Notes to financial statements for the year ended 31 August 2023

#### 11. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 31 August 2023 as represented by:		
Tangible fixed assets	10,917	10,917
Current assets	37,440	37,440
Current liabilities	(2,688)	(2,688)
	45,669	45,669

#### 12. Unrestricted funds

	At 01 September 2022 £	Incoming resources £	Outgoing resources £	At 31 August 2023 £
General fund	41,214	51,716	(47,261)	45,669
	41,214	51,716	(47,261)	45,669

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

	At 01 September 2021 £	Incoming resources £	Outgoing resources £	At 31 August 2022 £
General fund	51,165	47,027	(56,978)	41,214
	51,165	47,027	(56,978)	41,214

#### 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.

#### 13. Related party transactions

Donations made by the trustees and other related parties during the year totalled £nil (2022 - £nil)

**WHITEHAVEN THEATRE OF YOUTH**

England & Wales - Charity number 1176946

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# Accounts

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**Whitehaven Theatre of Youth**  
**Trustees' report and financial statements**  
**for the year ended 31 August 2022**  
**Charity number: 1176946**

**robinson+co**  
**Chartered Accountants**

# Whitehaven Theatre of Youth

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## Whitehaven Theatre of Youth

### Legal and administrative information

<b>Charity number</b>	1176946
<b>Business address</b>	Units A2 and A4 Haig Enterprise Park Kells Whitehaven CA28 9AN
<b>Trustees</b>	A Morton J Henderson M Morton P Robertson A Worsley A Roberts L Stamper M Stamper R Wilson F Dugan D Worsley S Donald V Turpin
<b>Secretary</b>	A Worsley
<b>Accountants</b>	robinson+co Oxford Chambers New Oxford Street Workington CA14 2LR
<b>Bankers</b>	National Westminster Bank PLC 71 Lowther Street Whitehaven CA28 7AH

**Whitehaven Theatre of Youth**  
**Report of the trustees**  
**for the year ended 31 August 2022**

The trustees present their report and the financial statements for the year ended 31 August 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 5 September 2017 as amended on 30 January 2018. The trustees met regularly to ensure the charity operates smoothly and are closely involved in the day to day running of the organisation.

**Objectives and activities**

The objectives of the charity are the advancement of the performing arts for the public benefit in the Whitehaven district and particularly but not exclusively, young people by:

1. Educating in all aspects of the performing arts and performing by way of concerts and productions to the local community;
2. To help young people, especially but not exclusively, through leisure time activities, so as to develop their capabilities that they may grow to full maturity as individuals and members of the society.

Whitehaven Theatre of Youth educates in all aspects of the performing arts for the public benefit in Whitehaven and surrounding districts. We perform by way of concerts and productions to and for the local community.

The group is run by a hardworking band of dedicated volunteers. In normal times we can have up to 30 volunteers. The tutors are also unpaid volunteers who between them share a wealth of experience in musical theatre.

The group are regularly taken to see professional shows such as Chitty Chitty Bang Bang, Starlight Express, Joseph & Technicolor Dream Coat, School of Rock, The Sound of Music, to name but a few. They often visited and supported other local youth and adult groups at their productions.

Our membership is restricted in order for us to be compliant with safeguarding standards and adult child ratios and we always have a long waiting list. A number of our committee members and volunteers are also Cumbria County Council approved chaperones with Level 1 safeguarding certification and are first aid trained.

*Public benefit*

The trustees have referred to the guidance contained in the Charity Commissions 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.

## **Whitehaven Theatre of Youth**

### **Report of the trustees for the year ended 31 August 2022**

#### **Achievements and performance**

Our usual February concert was replaced by 'We Will Rock You' musical which was postponed due to Covid. And for the first time ever we then performed a second musical 'Matilda' in the July. The group are to be commended for this double achievement but we had little choice due to pre booked shows not being performed during Covid. Both shows were a sell out by the end of the week with standing ovations.

One of our leaders was awarded a long service (25 years) medal from the NODA president whilst a number of our members achieved youth badges and certificates for commitment to the performing arts.

We also attended an International Theatre workshop via zoom with providers from professional shows, gaining valuable knowledge and insight into performing and staging live theatre.

We held another summer workshop which is becoming a popular event for members and non members.

The group continues to attend professional musical shows. We have also supported other local amateur groups by taking our children to the annual panto at the Solway Hall plus Kinky Boots the musical.

We have taken a group of children into town to sing at the christmas market.

#### **Financial review**

At the balance sheet date the charity had reserves of £41,214 (2021 - £51,165) on unrestricted funds. This was considered by the trustees to be a satisfactory position. The trustees are continuing to ensure that reserves are increased further, in order to invest in the future of the charity and its on going liabilities.

#### *Reserves*

Any free reserves at the balance sheet date are held as working capital pending utilisation on the running costs of the organisation. The trustees aim to have 24 months of unrestricted expenditure in reserves. Currently, the charity holds 6 months expenditure in reserves. Ordinarily, the trustees aim to hold sufficient reserves to pay for the running costs of the organisation as they fall due, but plan on increasing reserves by holding various fundraising events.

#### *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.

**Whitehaven Theatre of Youth**  
**Report of the trustees**  
**for the year ended 31 August 2022**

**Plans for future periods**

We now have a very proactive fundraising group and they have the following planned:-

Pie and prosecco night

Halloween disco

Christmas raffle

Sponsored walk

Car boot sale (plus we are providing refreshments at the monthly car boot)

The committee were keen to tell me they have applied for funding for IT equipment used towards safeguarding and to another local charity for a grant towards a camcorder/tripod/mics and a DVD burner. They continue to apply to Tesco blue tokens as well.

For WToY membership we are now into rehearsals for 'Moana'. Then we look forward to celebrating our 25 year anniversary in October. This will be more a celebration of the groups journey with a meal and special invited guests with entertainment provided by past members of the group.

As we have booked 'Frozen' for our musical in 2024 we have organised a trip to London to see the show and visit Harry Potter World.

**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.

## Whitehaven Theatre of Youth

### Report of the trustees for the year ended 31 August 2022

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 Worsley  
Trustee

12 April 2023

## Whitehaven Theatre of Youth

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

I report to the trustees on my examination of the accounts of Whitehaven Theatre of Youth for the year ended 31 August 2022 set out on pages 7 to 14.

#### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Charities Act 2006; or
- the accounts do not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of the independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

  
Mr Darren Mewse FCA

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

12 April 2023

## Whitehaven Theatre of Youth

### Statement of financial activities For the year ended 31 August 2022

		Unrestricted funds	2022 Total	Unrestricted funds 2021 Total
	Notes	£	£	£
<b>Incoming resources</b>				
Donations and legacies	2	3,912	3,912	37,206
Income from charitable activities	3	43,115	43,115	10,890
<b>Total incoming resources</b>		<u>47,027</u>	<u>47,027</u>	<u>48,096</u>
<b>Resources expended</b>				
Charitable activities	4	56,978	56,978	22,645
<b>Total resources expended</b>		<u>56,978</u>	<u>56,978</u>	<u>22,645</u>
<b>Net incoming/(outgoing) resources before transfers</b>				
		(9,951)	(9,951)	25,451
Total funds brought forward		<u>51,165</u>	<u>51,165</u>	<u>25,714</u>
<b>Total funds carried forward</b>		<u>41,214</u>	<u>41,214</u>	<u>51,165</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 9 to 14 form an integral part of these financial statements.

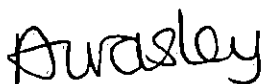
## Whitehaven Theatre of Youth

### Statement of financial position as at 31 August 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		15,292		8,991
<b>Current assets</b>					
Debtors	8	444		467	
Cash at bank and in hand		28,088		44,149	
		28,532		44,616	
<b>Creditors: amounts falling due within one year</b>	9	(2,610)		(2,442)	
<b>Net current assets</b>			25,922		42,174
<b>Net assets</b>			41,214		51,165
<b>Funds:</b>	10				
Unrestricted income funds			41,214		51,165
<b>Total funds</b>			41,214		51,165

The financial statements were approved by the trustees on 12 April 2023 and signed on its behalf by

A Worsley  
Trustee



The notes on pages 9 to 14 form an integral part of these financial statements.

**Whitehaven Theatre of Youth**  
**Notes to financial statements**  
**for the year ended 31 August 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**

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) (Charities SORP (FRS 102)) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS102.

The presentational currency of the charity is UK sterling.

**1.2. Cashflow**

The charity has taken advantage of the exemption in FRS102 from the requirement to produce a cashflow statement because it is a small charity.

**1.3. Incoming resources**

All incoming resources are 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 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 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 incoming resources 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.

**1.4. Resources expended**

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.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## Whitehaven Theatre of Youth

### Notes to financial statements for the year ended 31 August 2022

#### 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 - 20% straight line

#### 2. Donations and legacies

	Unrestricted funds £	2022 Total £	2021 Total £
Donations	3,912	3,912	1,868
Grants receivable	-	-	35,338
	3,912	3,912	37,206

In 2021 all Income from donations and legacies was attributable to unrestricted income funds.

#### 3. Income from charitable activities

	Unrestricted funds £	2022 Total £	2021 Total £
Income from shows	17,991	17,991	490
Income from Refreshments, DVD's etc.	4,853	4,853	-
Income from trips	2,862	2,862	-
Sale of clothing	2,074	2,074	650
Income from workshops	6,284	6,284	925
Hire of equipment	256	256	-
Subscriptions	8,795	8,795	8,825
	43,115	43,115	10,890

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

#### 4. Costs of charitable activities - by fund type

	Unrestricted funds £	2022 Total £	2021 Total £
Charitable activities	56,978	56,978	22,645
	56,978	56,978	22,645

## Whitehaven Theatre of Youth

### Notes to financial statements for the year ended 31 August 2022

#### 5. Costs of charitable activities

	Activities undertaken directly £	2022 Total £	2021 Total £
Show expenses	24,788	24,788	2,994
Refreshments & other show purchases	1,888	1,888	154
Clothing expenses	1,808	1,808	294
Trip expenses	3,326	3,326	-
Rent	11,459	11,459	12,966
Rates and water	1,130	1,130	159
Light and heat	1,582	1,582	801
Repairs and maintenance	1,421	1,421	252
Insurance	1,006	1,006	312
Accountancy	822	822	774
Legal and professional	186	186	180
Telephone	418	418	391
General expenses	920	920	604
Bursaries	1,200	1,200	-
Subscriptions	191	191	298
Depreciation	4,583	4,583	2,406
Room hire	250	250	60
	56,978	56,978	22,645

In 2021 all expenditure from charitable activities was attributable to unrestricted expenditure fund.

#### 6. Employees

##### Employment costs

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

**Whitehaven Theatre of Youth**  
**Notes to financial statements**  
**for the year ended 31 August 2022**

<b>7. Tangible fixed assets</b>	<b>Fixtures, fittings and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 September 2021	12,032	12,032
Additions	10,884	10,884
At 31 August 2022	<u>22,916</u>	<u>22,916</u>
<b>Depreciation</b>		
At 1 September 2021	3,041	3,041
Charge for the year	4,583	4,583
At 31 August 2022	<u>7,624</u>	<u>7,624</u>
<b>Net book values</b>		
At 31 August 2022	<u>15,292</u>	<u>15,292</u>
At 31 August 2021	<u>8,991</u>	<u>8,991</u>
<b>8. Debtors</b>	<b>2022</b>	<b>2021</b>
	£	£
Other debtors	-	113
Prepayments and accrued income	444	354
	<u>444</u>	<u>467</u>
<b>9. Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	£	£
Trade creditors	1,788	1,668
Accruals and deferred income	822	774
	<u>2,610</u>	<u>2,442</u>

**Whitehaven Theatre of Youth**  
**Notes to financial statements**  
**for the year ended 31 August 2022**

**10. Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
Fund balances at 31 August 2022 as represented by:		
Tangible fixed assets	15,291	15,291
Current assets	28,533	28,533
Current liabilities	(2,610)	(2,610)
	<u>41,214</u>	<u>41,214</u>
	<b>Unrestricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
Fund balances at 31 August 2021 as represented by:		
Tangible fixed assets	8,991	8,991
Current assets	44,616	44,616
Current liabilities	(2,442)	(2,442)
	<u>51,165</u>	<u>51,165</u>

**11. Unrestricted funds**

	At 01 September 2021 £	Incoming resources £	Outgoing resources £	At 31 August 2022 £
General fund	<u>51,165</u>	<u>47,027</u>	<u>(56,978)</u>	<u>41,214</u>

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

<b>Unrestricted funds</b>	At 01 September 2020 £	Incoming resources £	Outgoing resources £	At 31 August 2021 £
General fund	<u>25,714</u>	<u>48,096</u>	<u>(22,645)</u>	<u>51,165</u>
	<u>25,714</u>	<u>48,096</u>	<u>(22,645)</u>	<u>51,165</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.

**Whitehaven Theatre of Youth**  
**Notes to financial statements**  
**for the year ended 31 August 2022**

**12. Related party transactions**

Donations made by trustees and other related parties during the year totalled £nil (2021 - £nil).

**WHITEHAVEN THEATRE OF YOUTH**

England & Wales - Charity number 1176946

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# Accounts

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**Whitehaven Theatre of Youth**  
**Trustees' report and financial statements**  
**for the year ended 31 August 2021**  
**Charity number: 1176946**

**robinson+co**

**Chartered Accountants**

# Whitehaven Theatre of Youth

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## Whitehaven Theatre of Youth

### Legal and administrative information

<b>Charity number</b>	1176946
<b>Business address</b>	Units A2 and A4 Haig Enterprise Park Kells Whitehaven CA28 9AN
<b>Trustees</b>	A Morton J Henderson M Morton P Robertson A Worsley A Roberts L Stamper M Stamper R Wilson F Dugan D Worsley S Donald V Turpin
<b>Secretary</b>	A Worsley
<b>Accountants</b>	robinson+co Oxford Chambers New Oxford Street Workington CA14 2LR
<b>Bankers</b>	National Westminster Bank PLC 71 Lowther Street Whitehaven CA28 7AH

**Whitehaven Theatre of Youth**  
**Report of the trustees**  
**for the year ended 31 August 2021**

The trustees present their report and the financial statements for the year ended 31 August 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 5 September 2017 as amended on 30 January 2018. The trustees met regularly to ensure the charity operates smoothly and are closely involved in the day to day running of the organisation.

**Objectives and activities**

The objectives of the charity are the advancement of the performing arts for the public benefit in the Whitehaven district and particularly but not exclusively, young people by:

1. Educating in all aspects of the performing arts and performing by way of concerts and productions to the local community;
2. To help young people, especially but not exclusively, through leisure time activities, so as to develop their capabilities that they may grow to full maturity as individuals and members of the society.

Whitehaven Theatre of Youth educates in all aspects of the performing arts for the public benefit in Whitehaven and surrounding districts. We perform by way of concerts and productions to and for the local community.

The group is run by a hardworking band of dedicated volunteers. In normal times we can have up to 30 volunteers. The tutors are also unpaid volunteers who between them share a wealth of experience in musical theatre.

Pre Covid the group were regularly taken to see professional shows such as Chitty Chitty Bang Bang, Starlight Express, Joseph & Technicolor Dream Coat, School of Rock, The Sound of Music, to name but a few. They often visited and supported other local youth and adult groups at their productions. We have planned a trip to Manchester to see the brand-new musical Mrs Doubtfire, we are all very excited.

Our membership is restricted in order for us to be compliant with safeguarding standards and adult child ratios and we always have a long waiting list. A number of our committee members and volunteers are also Cumbria County Council approved chaperones with Level 1 safeguarding certification and are first aid trained.

*Public benefit*

The trustees have referred to the guidance contained in the Charity Commissions 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**

With Covid still prevalent we continued with zoom meetings trying our best to make them as interesting as possible. We had dance, fitness, voice and drama sessions which kept the majority of our kids interested. We also ran raffles and a colouring competition all online. Knowing our next show was We will rock you we held singing sessions in the hope the show would go on. The kids handled the situation very well but were desperate to act on a real stage.

In August 2021 we held our summer workshop based on Willy Wonka and the chocolate factory. This is always a good fundraiser which the kids thoroughly enjoy. Unfortunately, we had to cancel the Friday due to Covid so the kids didn't get the chance to perform. We managed to secure a later date where all the kids finally gave a fantastic performance for their families.

**Whitehaven Theatre of Youth**  
**Report of the trustees**  
**for the year ended 31 August 2021**

**Financial review**

At the balance sheet date the charity had reserves of £51,165 (2020 - £25,714) on unrestricted funds. This was considered by the trustees to be a satisfactory position. The trustees are continuing to ensure that reserves are increased further, in order to invest in the future of the charity and its on going liabilities.

The trustees are grateful to the local Council for the Covid grants of £35,338 and our loyal parents for continuing with the monthly subs.

*Reserves*

Any free reserves at the balance sheet date are held as working capital pending utilisation on the running costs of the organisation. The trustees aim to have 24 months of unrestricted expenditure in reserves. Currently, the charity holds 6 months expenditure in reserves. Ordinarily, the trustees aim to hold sufficient reserves to pay for the running costs of the organisation as they fall due, but plan on increasing reserves by holding various fundraising events.

*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**

The plan for the future of WToY is to expand to larger premises to enable us to host more of our productions in a central venue, which would host our own sound system.

WToY will continue to provide professionally led workshops for all its children which will allow them to grow and develop and become confident performers.

The trustees of WToY will also endeavour to increase the financial reserves of the charity, which is key to providing financial sustainability to the charity.

Following national and local guidelines we are hopeful to produce several live performances.

We have bought sets of microphones to be used by the children and to hire out to local societies to increase our income.

In July 2022 we will be performing Matilda, rehearsals have started for this.

Our plans are to hold another concert in October 2022 and then Moana in 2023.

**Whitehaven Theatre of Youth**  
**Report of the trustees**  
**for the year ended 31 August 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 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 Worsley**  
**Trustee**

5 May 2022

## Whitehaven Theatre of Youth

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

I report to the trustees on my examination of the accounts of Whitehaven Theatre of Youth for the year ended 31 August 2021 set out on pages 6 to 12.

#### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Charities Act 2006; or
- the accounts do not accord with the accounting records: or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of the independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**Mr Darren Mewse FCA**

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

5 May 2022

## Whitehaven Theatre of Youth

### Statement of financial activities For the year ended 31 August 2021

		Unrestricted funds	2021 Total	Unrestricted funds 2020 Total
	Notes	£	£	£
<b>Incoming resources</b>				
Donations and legacies	2	37,206	37,206	26,666
Income from charitable activities	3	10,890	10,890	15,487
<b>Total incoming resources</b>		<u>48,096</u>	<u>48,096</u>	<u>42,153</u>
<b>Resources expended</b>				
Charitable activities	4	22,645	22,645	24,297
<b>Total resources expended</b>		<u>22,645</u>	<u>22,645</u>	<u>24,297</u>
<b>Net incoming resources before transfers</b>				
		25,451	25,451	17,856
Total funds brought forward		<u>25,714</u>	<u>25,714</u>	<u>7,858</u>
<b>Total funds carried forward</b>		<u>51,165</u>	<u>51,165</u>	<u>25,714</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 12 form an integral part of these financial statements.

## Whitehaven Theatre of Youth

### Statement of financial position as at 31 August 2021

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		8,991		867
<b>Current assets</b>					
Debtors	8	467		350	
Cash at bank and in hand		44,149		26,625	
		<u>44,616</u>		<u>26,975</u>	
<b>Creditors: amounts falling due within one year</b>	9	<u>(2,442)</u>		<u>(2,128)</u>	
<b>Net current assets</b>			<u>42,174</u>		<u>24,847</u>
<b>Net assets</b>			<u>51,165</u>		<u>25,714</u>
<b>Funds</b>	10				
Unrestricted income funds			<u>51,165</u>		<u>25,714</u>
<b>Total funds</b>			<u>51,165</u>		<u>25,714</u>

The financial statements were approved by the trustees on 5 May 2022 and signed on its behalf by

A Worsley  
Trustee



The notes on pages 8 to 12 form an integral part of these financial statements.

**Whitehaven Theatre of Youth**  
**Notes to financial statements**  
**for the year ended 31 August 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**

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) (Charities SORP (FRS 102)) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS102.

The presentational currency of the charity is UK sterling.

**1.2. Cashflow**

The charity has taken advantage of the exemption in FRS102 from the requirement to produce a cashflow statement because it is a small charity.

**1.3. Incoming resources**

All incoming resources are 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 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 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 incoming resources 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.

**1.4. Resources expended**

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.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## Whitehaven Theatre of Youth

### Notes to financial statements for the year ended 31 August 2021

#### 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 - 20% straight line

#### 2. Donations and legacies

	Unrestricted funds £	2021 Total £	2020 Total £
Donations	1,868	1,868	3,399
Grants receivable	35,338	35,338	21,000
Sponsorship	-	-	2,267
	<u>37,206</u>	<u>37,206</u>	<u>26,666</u>

In 2020 all income from donations and legacies was attributable to unrestricted income funds.

#### 3. Income from charitable activities

	Unrestricted funds £	2021 Total £	2020 Total £
Income from shows	490	490	3,986
Income from trips	-	-	1,482
Sale of hoodies	650	650	424
Income from workshops	925	925	575
Subscriptions	8,825	8,825	9,020
	<u>10,890</u>	<u>10,890</u>	<u>15,487</u>

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

#### 4. Costs of charitable activities - by fund type

	Unrestricted funds £	2021 Total £	2020 Total £
Charitable activities	22,645	22,645	24,297
	<u>22,645</u>	<u>22,645</u>	<u>24,297</u>

**Whitehaven Theatre of Youth**  
**Notes to financial statements**  
**for the year ended 31 August 2021**

**5. Costs of charitable activities**

	Activities undertaken directly £	2021 Total £	2020 Total £
Show expenses	3,376	3,376	9,921
Rent	12,966	12,966	9,198
Rates and water	159	159	458
Light and heat	801	801	1,037
Repairs and maintenance	252	252	399
Insurance	312	312	312
Accountancy	774	774	750
Legal and professional	180	180	180
Telephone	391	391	392
General expenses	670	670	1,259
Subscriptions	298	298	91
Depreciation	2,406	2,406	300
	<u>22,585</u>	<u>22,585</u>	<u>24,297</u>

In 2020 all expenditure from charitable activities was attributable to unrestricted expenditure fund.

**6. Employees**

**Employment costs**

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

**Whitehaven Theatre of Youth**  
**Notes to financial statements**  
**for the year ended 31 August 2021**

<b>7. Tangible fixed assets</b>	<b>Fixtures, fittings and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 September 2020	1,502	1,502
Additions	10,530	10,530
At 31 August 2021	<u>12,032</u>	<u>12,032</u>
<b>Depreciation</b>		
At 1 September 2020	635	635
Charge for the year	2,406	2,406
At 31 August 2021	<u>3,041</u>	<u>3,041</u>
<b>Net book values</b>		
At 31 August 2021	<u>8,991</u>	<u>8,991</u>
At 31 August 2020	<u>867</u>	<u>867</u>
<b>8. Debtors</b>	<b>2021 £</b>	<b>2020 £</b>
Other debtors	113	-
Prepayments and accrued income	354	350
	<u>467</u>	<u>350</u>
<b>9. Creditors: amounts falling due within one year</b>	<b>2021 £</b>	<b>2020 £</b>
Trade creditors	1,668	1,378
Accruals and deferred income	774	750
	<u>2,442</u>	<u>2,128</u>

**Whitehaven Theatre of Youth**  
**Notes to financial statements**  
**for the year ended 31 August 2021**

**10. Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
Fund balances at 31 August 2021 as represented by:		
Tangible fixed assets	8,991	8,991
Current assets	44,616	44,616
Current liabilities	(2,442)	(2,442)
	<u>51,165</u>	<u>51,165</u>
	<b>Unrestricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
Fund balances at 31 August 2020 as represented by:		
Tangible fixed assets	867	867
Current assets	26,975	26,975
Current liabilities	(2,128)	(2,128)
	<u>25,714</u>	<u>25,714</u>

**11. Unrestricted funds**

	At 01 September 2020 £	Incoming resources £	Outgoing resources £	At 31 August 2021 £
General fund	<u>25,714</u>	<u>48,096</u>	<u>(22,645)</u>	<u>51,165</u>

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

<b>Unrestricted funds</b>	At 01 September 2019 £	Incoming resources £	Outgoing resources £	At 31 August 2020 £
General fund	<u>7,858</u>	<u>42,153</u>	<u>(24,297)</u>	<u>25,714</u>
	<u>7,858</u>	<u>42,153</u>	<u>(24,297)</u>	<u>25,714</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.

**12. Related party transactions**

Donations made by trustees and other related parties during the year totalled £nil (2020 - £nil).

**WHITEHAVEN THEATRE OF YOUTH**

England & Wales - Charity number 1176946

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# Accounts

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**Whitehaven Theatre of Youth**  
**Trustees' report and financial statements**  
**for the year ended 31 August 2020**  
**Charity number: 1176946**

**robinson+co**  
**Chartered Accountants**

# Whitehaven Theatre of Youth

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## Whitehaven Theatre of Youth

### Legal and administrative information

<b>Charity number</b>	1176946
<b>Business address</b>	Units A2 and A4 Haig Enterprise Park Kells Whitehaven CA28 9AN
<b>Trustees</b>	A Morton J Henderson M Morton P Robertson A Worsley A Roberts L Stamper M Stamper R Wilson F Dugan D Worsley S Donald V Turpin
<b>Secretary</b>	A Worsley
<b>Accountants</b>	robinson+co Oxford Chambers New Oxford Street Workington CA14 2LR
<b>Bankers</b>	National Westminster Bank PLC 71 Lowther Street Whitehaven CA28 7AH

**Whitehaven Theatre of Youth**  
**Report of the trustees**  
**for the year ended 31 August 2020**

The trustees present their report and the financial statements for the year ended 31 August 2020. 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 5 September 2017 as amended on 30 January 2018. The trustees met regularly to ensure the charity operates smoothly and are closely involved in the day to day running of the organisation.

**Objectives and activities**

The objectives of the charity are the advancement of the performing arts for the public benefit in the Whitehaven district and particularly but not exclusively, young people by:

1. Educating in all aspects of the performing arts and performing by way of concerts and productions to the local community;
2. To help young people, especially but not exclusively, through leisure time activities, so as to develop their capabilities that they may grow to full maturity as individuals and members of the society.

Whitehaven Theatre of Youth educates in all aspects of the performing arts for the public benefit in Whitehaven and surrounding districts. We perform by way of concerts and productions to and for the local community.

We help young people especially but not exclusively through leisure time activities, in order to develop their capabilities that they may grow to full maturity as individuals and members of society.

The group is run by a hardworking band of dedicated volunteers. During the year WToY had 30 volunteers. The tutors are also unpaid volunteers who between them share a wealth of experience in musical theatre.

The group are regularly taken to see professional shows such as Chitty Chitty Bang Bang, Starlight Express, Joseph & Technicolor Dream Coat, School of Rock, The Sound of Music, to name but a few. They often visit and support other local youth and adult groups at their productions.

We organise workshops with invited, visiting professional artists and groups to further educate the membership on singing, dancing and acting.

Our membership is restricted in order for us to be compliant with safeguarding standards and adult child ratios and we always have a long waiting list. A number of our committee members and volunteers are also Cumbria County Council approved chaperones with Level 1 safeguarding certification and are first aid trained.

*Public benefit*

The trustees have referred to the guidance contained in the Charity Commissions 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.

**Whitehaven Theatre of Youth**  
**Report of the trustees**  
**for the year ended 31 August 2020**

**Achievements and performance**

For the first few weeks of the initial lockdown Whitehaven Theatre of Youth were stunned into submission of all our usual meets, rehearsals and workshops along with hundreds of other theatrical groups. But then we decided to Zoom! Not an easy task with a membership age ranging from 7 to 17!

We continued to work on pieces we had been rehearsing for our Annual Concert interspersed with a weekly Quiz, Scavenger hunts and we were fortunate enough to have actors who had played in *We Will Rock You* and *Six* sharing their experiences with our youngsters. We even had a workshop all the way from New York with an actor originally from the UK. Then came the news we could meet again - socially distanced - of course. Hurray we thought!!

Off we went to rearrange our rehearsal rooms so that we could make it happen. Our membership had to be split and the times reduced and adjusted so that we could meet again and get our 'concert' back on the road. Parents were informed and viewed a video showing the CV19 safeguarding procedures. We even had to marshal the car park in order to accompany the children to and from the building safely as we signed them in and out. It was a huge undertaking but worth it to be rehearsing face to face or should I say, 'side to side'.

Subsequent to the year-end, Christmas 2020 was a break that came with a certain amount of trepidation, and we found ourselves back in lockdown in the New Year. However, some of our committee members had been doing some proactive thinking regarding the Zoom sessions we could start up again with our kids including combat and drumming workshop plus the usual warm-ups and cool downs.

In 2021, young actors invited from a variety of different professional theatrical placements to the screens of our youngsters. We are looking forward to Joanne Clifton of *Strictly* fame bringing her glitter ball and a jive workshop in the next couple of weeks and are excited about a *We Will Rock You* workshop from another local guy made good who has performed in West End musicals such as *Charlie and the Chocolate Factory*, *Matilda* and is currently in *Hamilton*, or will be as soon as the pandemic allows. Believe it or not these young professionals (who were obviously out of work themselves) inspired our youngsters to volunteer 'performing' a short piece of their choice to share on Zoom. To date, we have had dances, magic tricks, poetry reading, singing and eagerly await one member to give us a guitar solo. Also, one of our young leaders has written a play based on Covid 19 with another one writing a song 'The Rainbow Children' to be performed at the end of the piece.

All of this does not replace our usual meets of course but it has kept us together as a group sharing a love of the performing arts. How privileged have we been to rehearse and perform together pre Covid? We really hope the curtain goes up very soon on our very own 'Rainbow Children'.

**Financial review**

At the balance sheet date the charity had reserves of £25,714 (2019 - £7,858) on unrestricted funds. This was considered by the trustees to be a satisfactory position. The trustees are continuing to ensure that reserves are increased further, in order to invest in the future of the charity and its on going liabilities.

The trustees are grateful to the local Council for the Covid grants of £20,000 and our loyal parents for continuing with the monthly subs.

*Reserves*

Any free reserves at the balance sheet date are held as working capital pending utilisation on the running costs of the organisation. The trustees aim to have 24 months of unrestricted expenditure in reserves. Currently, the charity holds 6-12 months expenditure in reserves. Ordinarily, the trustees aim to hold sufficient reserves to pay for the running costs of the organisation as they fall due, but plan on increasing reserves by holding various fundraising events.

**Whitehaven Theatre of Youth**  
**Report of the trustees**  
**for the year ended 31 August 2020**

*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**

The plan for the future of WToY is to expand to larger premises to enable us to host more of our productions in a central venue, which would host our own sound system.

WToY will also look to provide professionally led workshops for all of its children which will allow them to grow and develop and become confident performers.

The trustees of WToY will also endeavour to increase the financial reserves of the charity, which is key to providing financial sustainability to the charity.

Following national and local guidelines we are hopeful to produce several live performances.

We have started to order sets of microphones to be used by the children and to hire out to local societies in order to increase our income.

Some of our youngsters are going to be involved in a community led project culminating in a design for a new set of curtains in the Solway Civic Hall.

**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.

**Whitehaven Theatre of Youth**  
**Report of the trustees**  
**for the year ended 31 August 2020**

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 Worsley**  
**Trustee**

24 June 2021

## Whitehaven Theatre of Youth

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

I report to the trustees on my examination of the accounts of Whitehaven Theatre of Youth for the year ended 31 August 2020 set out on pages 7 to 13.

#### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Charities Act 2006; or
- the accounts do not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of the independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**Mr Darren Mewse FCA**

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

24 June 2021

**Whitehaven Theatre of Youth**  
**Statement of financial activities**  
**For the year ended 31 August 2020**

	Notes	Unrestricted funds £	2020 Total £	Unrestricted funds 2019 Total £
<b>Incoming resources</b>				
Donations and legacies	2	26,666	26,666	4,342
Income from charitable activities	3	15,487	15,487	36,691
<b>Total incoming resources</b>		<u>42,153</u>	<u>42,153</u>	<u>41,033</u>
<b>Resources expended</b>				
Charitable activities	4	24,297	24,297	42,560
<b>Total resources expended</b>		<u>24,297</u>	<u>24,297</u>	<u>42,560</u>
<b>Net incoming/(outgoing) resources before transfers</b>				
		17,856	17,856	(1,527)
Total funds brought forward		<u>7,858</u>	<u>7,858</u>	<u>9,385</u>
<b>Total funds carried forward</b>		<u>25,714</u>	<u>25,714</u>	<u>7,858</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 9 to 13 form an integral part of these financial statements.

## Whitehaven Theatre of Youth

### Statement of financial position as at 31 August 2020

		2020		2019	
Notes	£	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		867		777
<b>Current assets</b>					
Debtors	8	350		740	
Cash at bank and in hand		26,625		8,139	
		26,975		8,879	
<b>Creditors: amounts falling due within one year</b>	9	(2,128)		(1,798)	
<b>Net current assets</b>			24,847		7,081
<b>Net assets</b>			25,714		7,858
<b>Funds</b>	10				
Unrestricted income funds			25,714		7,858
<b>Total funds</b>			25,714		7,858

The financial statements were approved by the trustees on 24 June 2021 and signed on its behalf by

A Worsley

**A Worsley**  
Trustee

The notes on pages 9 to 13 form an integral part of these financial statements.

**Whitehaven Theatre of Youth**  
**Notes to financial statements**  
**for the year ended 31 August 2020**

**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**

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) (Charities SORP (FRS 102)) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS102.

The presentational currency of the charity is UK sterling.

**1.2. Cashflow**

The charity has taken advantage of the exemption in FRS102 from the requirement to produce a cashflow statement because it is a small charity.

**1.3. Incoming resources**

All incoming resources are 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 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 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 incoming resources 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.

**1.4. Resources expended**

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.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## Whitehaven Theatre of Youth

### Notes to financial statements for the year ended 31 August 2020

#### 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 - 20% straight line

#### 2. Donations and legacies

	Unrestricted funds £	2020 Total £	2019 Total £
Donations	3,399	3,399	4,342
Grants receivable	21,000	21,000	-
Sponsorship	2,267	2,267	-
	26,666	26,666	4,342

In 2019 all income from donations and legacies was attributable to unrestricted income funds.

#### 3. Income from charitable activities

	Unrestricted funds £	2020 Total £	2019 Total £
Income from shows	3,986	3,986	13,647
Income from trips	1,482	1,482	11,025
Sale of hoodies	424	424	344
Income from workshops	575	575	2,095
Subscriptions	9,020	9,020	9,580
	15,487	15,487	36,691

In 2019 all income from charitable activities was attributable to unrestricted income funds.

#### 4. Costs of charitable activities - by fund type

	Unrestricted funds £	2020 Total £	2019 Total £
Charitable activities	24,297	24,297	42,560
	24,297	24,297	42,560

**Whitehaven Theatre of Youth**  
**Notes to financial statements**  
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**5. Costs of charitable activities**

	Activities undertaken directly £	2020 Total £	2019 Total £
Show expenses	9,921	9,921	28,090
Rent	9,198	9,198	9,198
Rates and water	458	458	269
Light and heat	1,037	1,037	1,501
Repairs and maintenance	399	399	221
Insurance	312	312	156
Accountancy	750	750	738
Legal and professional	180	180	180
Telephone	392	392	718
General expenses	1,259	1,259	1,199
Subscriptions	91	91	68
Depreciation	300	300	222
	<u>24,297</u>	<u>24,297</u>	<u>42,560</u>

In 2019 all expenditure from charitable activities was attributable to unrestricted expenditure fund.

**6. Employees**

**Employment costs**

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

## Whitehaven Theatre of Youth

### Notes to financial statements for the year ended 31 August 2020

	Fixtures, fittings and equipment £	Total £
<b>7. Tangible fixed assets</b>		
<b>Cost</b>		
At 1 September 2019	1,112	1,112
Additions	390	390
At 31 August 2020	<u>1,502</u>	<u>1,502</u>
<b>Depreciation</b>		
At 1 September 2019	335	335
Charge for the year	300	300
At 31 August 2020	<u>635</u>	<u>635</u>
<b>Net book values</b>		
At 31 August 2020	<u>867</u>	<u>867</u>
At 31 August 2019	<u>777</u>	<u>777</u>
<b>8. Debtors</b>	<b>2020</b>	<b>2019</b>
	£	£
Prepayments and accrued income	<u>350</u>	<u>740</u>
<b>9. Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	£	£
Trade creditors	1,378	1,060
Accruals and deferred income	750	738
	<u>2,128</u>	<u>1,798</u>

**Whitehaven Theatre of Youth**  
**Notes to financial statements**  
**for the year ended 31 August 2020**

**10. Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
Fund balances at 31 August 2020 as represented by:		
Tangible fixed assets	867	867
Current assets	26,975	26,975
Current liabilities	(2,128)	(2,128)
	<u>25,714</u>	<u>25,714</u>
	<b>Unrestricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
Fund balances at 31 August 2019 as represented by:		
Tangible fixed assets	777	777
Current assets	8,879	8,879
Current liabilities	(1,798)	(1,798)
	<u>7,858</u>	<u>7,858</u>

**11. Unrestricted funds**

	At 01 September 2019 £	Incoming resources £	Outgoing resources £	At 31 August 2020 £
General fund	<u>7,858</u>	<u>42,153</u>	<u>(24,297)</u>	<u>25,714</u>

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

<b>Unrestricted funds</b>	At 01 September 2018 £	Incoming resources £	Outgoing resources £	At 31 August 2019 £
General fund	<u>9,385</u>	<u>41,033</u>	<u>(42,560)</u>	<u>7,858</u>
	<u>9,385</u>	<u>41,033</u>	<u>(42,560)</u>	<u>7,858</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.

**12. Related party transactions**

Donations made by trustees and other related parties during the year totalled £nil (2019-£nil).