

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

Charity number	1176946
Business address	Units A2 and A4 Haig Enterprise Park Kells Whitehaven CA28 9AN
Trustees	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
Secretary	A Worsley
Accountants	robinson+co Oxford Chambers New Oxford Street Workington CA14 2LR
Bankers	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 marshall 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.

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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

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

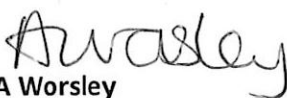
The notes on pages 9 to 13 form an integral part of these financial statements.

Whitehaven Theatre of Youth

Statement of financial position as at 31 August 2020

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

The financial statements were approved by the trustees on 24 June 2021 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 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	-
	<u>26,666</u>	<u>26,666</u>	<u>4,342</u>

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
	<u>15,487</u>	<u>15,487</u>	<u>36,691</u>

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
	<u>24,297</u>	<u>24,297</u>	<u>42,560</u>

Whitehaven Theatre of Youth

Notes to financial statements
for the year ended 31 August 2020

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

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

	Unrestricted funds £	Total funds £
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>
	Unrestricted £	Total £
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

Unrestricted funds	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).