

**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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## **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 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

A handwritten signature in black ink, appearing to read 'A Worsley', written in a cursive style.

## 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**

		Unrestricted funds	2023 Total	Unrestricted funds 2022 Total
	Notes	£	£	£
<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
	<u>1,947</u>	<u>1,947</u>	<u>3,912</u>

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	-
	<u>94</u>	<u>94</u>	<u>-</u>

### 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
	<u>49,675</u>	<u>49,675</u>	<u>43,115</u>

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
	<u>47,261</u>	<u>47,261</u>	<u>56,978</u>

### 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
	<u>47,261</u>	<u>47,261</u>	<u>56,978</u>

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

8. Tangible fixed assets	Fixtures, fittings and equipment	
	£	Total £
<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>
9. Debtors	2023	2022
	£	£
Prepayments and accrued income	<u>486</u>	<u>444</u>
10. Creditors: amounts falling due within one year	2023	2022
	£	£
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)
	<u>45,669</u>	<u>45,669</u>

### 12. 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>

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

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>
	<u>51,165</u>	<u>47,027</u>	<u>(56,978)</u>	<u>41,214</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. Related party transactions

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