

**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**

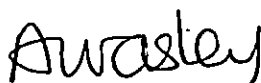
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 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	<u>55,069</u>	<u>2,000</u>	<u>57,069</u>	<u>57,778</u>
<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	
		<u>57,363</u>		<u>51,330</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(2,698)</u>		<u>(2,640)</u>	
<b>Net current assets</b>			<u>54,665</u>		<u>48,690</u>
<b>Net assets</b>			<u>66,751</u>		<u>66,988</u>
<b>Funds</b>	11				
Restricted income funds			6,000		8,000
Unrestricted income funds			60,751		58,988
<b>Total funds</b>			<u>66,751</u>		<u>66,988</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 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
	<u>2,370</u>	<u>2,370</u>	<u>12,462</u>

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
	<u>563</u>	<u>563</u>	<u>439</u>

### 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
	<u>53,899</u>	<u>53,899</u>	<u>66,196</u>

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
	<u>55,069</u>	<u>2,000</u>	<u>57,069</u>	<u>57,778</u>

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
	<u>57,069</u>	<u>57,069</u>	<u>57,778</u>

### 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

8. Tangible fixed assets	Fixtures, fittings and equipment	
	£	Total £
<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>
9. Debtors	2025	2024
	£	£
Prepayments and accrued income	<u>674</u>	<u>568</u>
10. Creditors: amounts falling due within one year	2025	2024
	£	£
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)
	<u>60,751</u>	<u>6,000</u>	<u>66,751</u>

### 12. Unrestricted funds

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

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

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>
	<u>45,669</u>	<u>69,097</u>	<u>(55,778)</u>	<u>58,988</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 the financial statements for the year ended 31 August 2025

13. Restricted funds	At			At
	01 September	Incoming	Outgoing	31 August
	2024	resources	resources	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			At
	01 September	Incoming	Outgoing	31 August
	2023	resources	resources	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).