

MELLOW DRAMATICS MUSIC THEATRE GROUP

England & Wales · Charity number 1090452

Details

Other names MELLOW DRAMATICS BURTON

Status Registered

Legal form Other

Registered 2002-02-06

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

Contact

Address Unit 7
Mosley Business Park
Mosley Street
Burton on Trent
Staffordshire
DE14 1DW

Phone 01283

Website www.mellow-dramatics.org

Activities

Objects: TO PROVIDE THE ADVANCEMENT AND IMPROVEMENT OF GENERAL EDUCATION IN RELATION TO ALL ASPECTS OF THE ART OF DRAMA AND THE DEVELOPMENT OF PUBLIC APPRECIATION IN SUCH ART.

Activities: To promote the advancement and improvement of general education in relation to all aspects of the Art of Drama and Music Theatre and the development of public appreciation in such art.

Classification

- **How:** Other Charitable Activities
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Staffordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£74,439	£74,602	-	-
2024-01-31	£69,035	£70,757	-	-
2023-01-31	£61,514	£76,773	-	-
2022-01-31	£51,288	£27,834	-	-
2021-01-31	£14,680	£20,063	-	-

Trustees

Name	Role	Appointed
Chris Moss		2023-04-16
Helen Louise Thrupp		2024-04-28
Rachael Elizabeth Histed		2025-04-27
Thomas Bailey		2022-03-20

MELLOW DRAMATICS MUSIC THEATRE GROUP

England & Wales - Charity number 1090452

Accounts

**MELLOW DRAMATICS MUSIC THEATRE GROUP
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025**

Mellow Dramatics Music Theatre Group Contents

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**Mellow Dramatics Music Theatre Group
Reference and Administrative Details
For The Year Ended 31 January 2025**

Trustees	Mr C Towland (resigned 27/04/2025) Mrs L E Robinson (resigned 28/04/2024) Mr T Bailey - Secretary Mr C D Moss - Treasurer Mrs H L Thrupp (appointed 28/04/2024) Mrs R E Histed (appointed 27/04/2025)
Charity Number	1090452
Principal Address	9 Thorpe Close Brizlincote Valley Burton upon Trent Staffordshire DE15 9GS
Independent Examiner	Mrs B J Whale F.C.A. WAC (Whale & Company) Limited Chartered Accountants & Business Advisors The Barn, Holly Berry House Rough Park Hamstall Ridware Staffordshire WS15 3SQ

Mellow Dramatics Music Theatre Group

Trustees' Report For The Year Ended 31 January 2025

The trustees present their report and the financial statements for the year ended 31 January 2025.

Objectives and Activities

Aims and Objectives

The objects of the charity are to provide the advancement and improvement of general education in relation to all aspects of the art of musical drama and the development of public appreciation in such art. In undertaking these activities, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Public Benefit

The Group further its charitable activities for the public benefit by, in a normal year, putting on three stage productions in a year and undertaking workshops, particularly aimed at the younger element of the public.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

The financial year for 2024-2025 was yet another good year for The Mellow Dramatics.

We began with our performance of Andrew Lloyd Webber's Joseph and the Amazing Technicolor Dreamcoat in May. Ticket sales for this show were superbly at over 95%, putting the show well into our top 10 for ticket sales over the last 10 years. Audiences loved the show with lots of positive comments in person and on social media. Joseph also gave some of our younger members a chance to step into the limelight and they really shone with some superb performances.

September saw us bring the raucous Rock of Ages to life. I've always thought Mellows do jukebox musicals particularly well, and this modern, raunchy show was certainly no exception. Yes again, ticket sales were excellent at just over 84%. The show also received a NODA nomination for Best Musical.

Then in January 2025, our show was the colourful Everybody's Talking About Jamie. This was another show that gave some of our younger member, as well as adult members, the chance to shine. It also gave us the chance to use an exciting two projector set up for much of the set and backdrops which worked very well. Ticket sales were again high at 82%.

Other items of note during the year included costs and income. In line with the general cost of living price increases that we've all been seeing, our costs at Mellows have been increasing too. And something that hit us particularly hard this year is the loss of Stacey Jones Dance Academy who were holding all of their classes at our HQ, but have now moved to their own premises. This means a shortfall of around £8,000 a year in our income which needs to be filled. This is something the committee will concentrate on for the next year and beyond. We have already begun looking at how we do this by advertising hire of our HQ as well as hiring out props, set and costume where we can.

Finally, after 11 years as Vice-Chairman and 7 years as Chairman, Chris Towland felt that the time was right to take a step back and he decided to stand down as Chairman and return to a regular committee position. When Chris first became Chairman, he inherited a society that was in great shape – financially secure, nearly 40 years strong and known for putting on some fantastic shows. As he steps down, he is proud to say the society remains in a similarly strong position – a very healthy bank balance, a proud history of over 110 shows and regularly bringing new, innovative shows to the stage. He hopes the trustees and committee will continue to manage the society with the same pride and care to ensure it's success for the next 40 years! We wish him all the best for the future.

Volunteers

The Group could not function without the many volunteers who sit on the management committee or who, together with their families help out behind the scenes at rehearsals and the shows. Neither we nor they keep any record of the time spent making the Group work as it does.

Financial Review

**Mellow Dramatics Music Theatre Group
Trustees' Report (continued)
For The Year Ended 31 January 2025**

Financial Position

For the financial year 2024-2025, there is a small deficit of £163. The committee have met throughout the year to continually monitor our position. Our goal is not to make huge profits or losses and this has been a guiding focus financially this year. We have seen a reduction in our additional income streams this year but have performed three well sold shows which have ensured our continued financial stability.

In the course of the year, all three shows outperformed their planned budgets. It should be noted that the committee made a decision to approve a loss-making budget on two shows. Joseph exceeded this and provided a profit due to very healthy ticket sales. Everybody's Talking About Jamie did still make a loss but the committee felt it was important to deliver and unique technical aspect for the show that had never been done in Burton before and gave both our members and audiences a new experience. This loss was offset by the prior profits to the two shows earlier in the year allowing this decision to be made.

Costs for our headquarters and rehearsal space have increased slightly year on year. With the loss of our regular hire income, the committee have taken steps to look at other revenue sources including locally charitable support, increase of ticket prices, increase of membership fees as well as considering larger options such as relocation or downsizing. These will continue to be reviewed in the next financial year.

Overall, the Trustees are happy with the financial performance this year as it continues a trend of fiscal responsibility and detailed oversight to keep the charity on an even keel. The Trustees do however remain vigilant on budgeting for the shows and improving fundraising. The Trustees are keen to maintain a suitable level of reserves whilst allowing surplus to be used for our charitable activities.

Reserves Policy

The Trustees are of the opinion the level of funds in reserves is required in the event that the risks referred to in our risk management note come to fruition.

Investment Policy

The charity has considered the funds available to it for investment and has identified a deposit fund specifically designed for charities as meeting its needs.

Structure, Governance and Management

Governing Document

The Mellow Dramatics Music Theatre Group is an association registered as a charity, (No 1090452), on 06 February 1997. It is governed by a constitution adopted at the same time but as modified in subsequent years, the latest change being in March 2019.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, which they perceive to be:

- the failure to generate income from ticket sales, sufficient to cover costs and the overheads
- the loss of a local venue in which to stage shows

They are of the opinion they would be able to mitigate these risks if the need arose.

**Mellow Dramatics Music Theatre Group
Trustees' Report (continued)
For The Year Ended 31 January 2025**

Statement of Trustees' Responsibilities

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

The 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 the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The trustees' report was approved by the board of trustees and signed on its behalf by:

To: Mr T Bailey (Nov 4, 2025 17:35:26 GMT)

Mr T Bailey

Trustee

27th October 2025

Mellow Dramatics Music Theatre Group
Independent Examiner's Report to the Trustees of Mellow Dramatics Music Theatre Group
For The Year Ended 31 January 2025

I report to the trustees on my examination of the accounts of Mellow Dramatics Music Theatre Group (the Group) for the year ended 31 January 2025.

Responsibilities and Basis of Report

As the charity trustees of the Group 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 Group's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Group as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents 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 an 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.



Mrs B J Whale F.C.A.

27th October 2025
WAC (Whale & Company) Limited
Chartered Accountants & Business Advisors
The Barn, Holly Berry House
Rough Park
Hamstall Ridware
Staffordshire
WS15 3SQ

Mellow Dramatics Music Theatre Group
Statement of Financial Activities
For The Year Ended 31 January 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	1,670	2,047
Charitable activities:	4		
The advancement of education in the art of drama		56,948	52,867
Other trading activities	5	13,048	11,777
Investments	6	2,773	2,344
		74,439	69,035
EXPENDITURE ON:			
Raising funds	8	(236)	(285)
Charitable activities:	8		
The advancement of education in the art of drama		(74,366)	(70,472)
		(74,602)	(70,757)
NET EXPENDITURE		(163)	(1,722)
NET MOVEMENT IN FUNDS		(163)	(1,722)
RECONCILIATION OF FUNDS:			
Total funds brought forward		88,341	90,063
TOTAL FUNDS CARRIED FORWARD	16	88,178	88,341

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

**Mellow Dramatics Music Theatre Group
Statement of Financial Position
As At 31 January 2025**

		2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	12	1,204	3,464
		1,204	3,464
CURRENT ASSETS			
Debtors	13	20,827	17,487
Cash at bank and in hand		73,644	76,015
		94,471	93,502
Creditors: Amounts Falling Due Within One Year	14	(7,497)	(8,625)
		86,974	84,877
NET CURRENT ASSETS (LIABILITIES)			
		88,178	88,341
TOTAL ASSETS LESS CURRENT LIABILITIES			
		88,178	88,341
NET ASSETS		88,178	88,341
FUNDS OF THE CHARITY			
Unrestricted Funds		88,178	88,341
TOTAL FUNDS	16	88,178	88,341

On behalf of the board

Christopher Moss

Mr C D Moss

Trustee

27th October 2025

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

Mellow Dramatics Music Theatre Group

Notes to the Financial Statements

For The Year Ended 31 January 2025

1. General Information

Mellow Dramatics Music Theatre Group is an unincorporated charity registered with the Charity Commission, registered charity number 1090452. The principal address is 9 Thorpe Close, Brizlincote Valley, Burton upon Trent, Staffordshire, DE15 9GS.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

2.3. Fund Accounting

The charity maintains an unrestricted fund consisting of a general fund, which is for use in accordance with the objectives of the company at the Trustees discretion and a property fund where funds have been set aside by the Trustees from general funds for a specific purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.4. Incoming Resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. Donations are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be fulfilled in the reporting period. Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash, or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

2.5. Donated Goods and Services

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the members is not recognised. Reference to the trustees' annual report should be made for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

2.6. Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals' basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Mellow Dramatics Music Theatre Group
Notes to the Financial Statements (continued)
For The Year Ended 31 January 2025

2.7. Tangible Fixed Assets and Depreciation

All assets costing more than £500 are capitalised and valued at historical cost, except where purchased with donations or grants. Depreciation is calculated so as to write off the cost of tangible fixed assets over the shorter of their estimated useful lives or the period of the lease:

Leasehold	equally over the life of the lease or 2 years
Plant & Machinery	over 3 years on a straight-line basis

2.8. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.9. Financial Instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2.10. Allocation of Support and Governance Costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include expenses related to the independent review and legal fees that may be incurred together with an apportionment of overhead cost, if relevant.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	1,670	2,047

4. Income from Charitable Activities

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
The advancement of education in the art of drama	56,948	52,867

Mellow Dramatics Music Theatre Group
Notes to the Financial Statements (continued)
For The Year Ended 31 January 2025

5. Income from Other Trading Activities

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Membership subscriptions	7,581	7,365
Fundraising events	2,897	3,172
Hire of equipment	1,055	320
Other income	1,515	920
	13,048	11,777

6. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	2,773	2,344
	2,773	2,344

7. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	2,260	1,307
	2,260	1,307

8. Analysis of Expenditure

		2025
	Activities undertaken directly	Support costs
	£	(see note 9)
	£	£
Raising funds	236	-
The advancement of education in the art of drama	44,347	30,019
	44,583	30,019
		74,602

		2024
	Activities undertaken directly	Support costs
	£	(see note 9)
	£	£
Raising funds	285	-
The advancement of education in the art of drama	44,448	26,024
	44,733	26,024
		70,757

Mellow Dramatics Music Theatre Group
Notes to the Financial Statements (continued)
For The Year Ended 31 January 2025

9. Support Costs

	2025 The advancement of education in the art of drama £
Premises expenses	21,711
General administration	5,589
Depreciation	2,260
Governance costs	459
	30,019
	30,019
	2024 The advancement of education in the art of drama £
Premises expenses	19,969
General administration	4,157
Depreciation	1,307
Governance costs	591
	26,024
	26,024

10. Independent Examiner's Remuneration

All costs include Value Added Tax, which the Group is unable to recover. The fee for this takes account of any under/over provision from the previous year.

	2025 £	2024 £
Independent examination of the financial statements	459	492
Other assurance services	-	-
Tax advisory services	-	-
Other financial services	-	99
	459	591
	459	591

11. Average Number of Employees

Average number of employees during the period, including trustees, none of whom were remunerated was: 4 (2024: 4)

Mellow Dramatics Music Theatre Group
Notes to the Financial Statements (continued)
For The Year Ended 31 January 2025

12. Tangible Assets

	Land & Property		
	Leasehold	Plant & Machinery	Total
	£	£	£
Cost			
As at 1 February 2024	13,510	5,429	18,939
As at 31 January 2025	13,510	5,429	18,939
Depreciation			
As at 1 February 2024	11,669	3,806	15,475
Provided during the period	997	1,263	2,260
As at 31 January 2025	12,666	5,069	17,735
Net Book Value			
As at 31 January 2025	844	360	1,204
As at 1 February 2024	1,841	1,623	3,464

13. Debtors

	2025	2024
	£	£
Due within one year		
Prepayments and accrued income	20,827	17,487

14. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	6,586	6,955
Accruals	911	1,670
	7,497	8,625

15. Capital Commitments

	2025	2024
	£	£
At the end of the period	-	13,130

At the end of the period, the charity had capital commitments contracted for but not provided in these financial statements in relation to a property lease. No value has been included above as changes were being made to the lease as the financial statements were approved which would potentially reduce the rental costs to £10,000 per annum for a period of 6 years.

Mellow Dramatics Music Theatre Group
Notes to the Financial Statements (continued)
For The Year Ended 31 January 2025

16. Movement in Funds

	As at 1 February 2024	Income	Expenditure	Transfers	As at 31 January 2025
	£	£	£	£	£
Unrestricted funds					
General:					
Shows & Activities	68,341	67,151	(52,891)	(14,423)	68,178
Designated:					
Property	20,000	7,288	(21,711)	14,423	20,000
Total unrestricted funds	88,341	74,439	(74,602)	-	88,178
Total funds	88,341	74,439	(74,602)	-	88,178

	As at 1 February 2023	Income	Expenditure	Transfers	As at 31 January 2024
	£	£	£	£	£
Unrestricted funds					
General:					
Shows & Activities	70,063	59,197	(50,633)	(10,286)	68,341
Designated:					
Property	20,000	9,838	(20,124)	10,286	20,000
Total unrestricted funds	90,063	69,035	(70,757)	-	88,341
Total funds	90,063	69,035	(70,757)	-	88,341

17. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

18. Related Party Disclosures

During the year one trustee was paid the sum of £650 for directing one of the shows. This value is in line with the amounts paid to other people undertaking the same role.

**Mellow Dramatics Music Theatre Group
Detailed Statement of Financial Activities
For The Year Ended 31 January 2025**

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations	1,670	2,047
	1,670	2,047
Charitable Activities:		
The advancement of education in the art of drama		
Rental income	7,288	9,837
Income from shows and workshops	49,660	43,030
	56,948	52,867
Other trading activities		
Membership subscriptions	7,581	7,365
Fundraising events	2,897	3,172
Hire of equipment	1,055	320
Other income	1,515	920
	13,048	11,777
Investments		
Bank interest receivable	2,773	2,344
	2,773	2,344
	74,439	69,035
EXPENDITURE ON:		
Raising funds		
Shows and workshops	(1)	-
Bank charges	(235)	(285)
	(236)	(285)
Charitable Activities:		
The advancement of education in the art of drama		
Shows and workshops	(43,576)	(43,555)
Promotional expenses	(771)	(893)
Headquarters running expenses	(21,711)	(19,969)
Charitable donations	(200)	(150)
Administration expenses	(5,389)	(4,007)
Depreciation of equipment	(1,263)	(1,152)
Depreciation of leasehold property	(997)	(155)
Independent examiner's fees	(459)	(591)
	(74,366)	(70,472)
	(74,602)	(70,757)
NET EXPENDITURE	(163)	(1,722)

MELLOW DRAMATICS MUSIC THEATRE GROUP

England & Wales - Charity number 1090452

Accounts

Charity No. 1090452

MELLOW DRAMATICS MUSIC THEATRE GROUP

**TRUSTEES REPORT AND THE
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024**

MELLOW DRAMATICS MUSIC THEATRE GROUP

**GENERAL INFORMATION
FOR THE YEAR ENDED 31 JANUARY 2024**

President	Mrs S Pollard
Trustees (at date of approval)	Mr T Bailey Mr C Moss Mrs H Thrupp Mr C Towland - Chairman
Charity Office	9 Thorpe Close Brizlincote Valley Burton upon Trent Staffordshire DE15 9GS
Bankers	HSBC plc 18 High Street Burton on Trent Staffordshire DE14 1HU
Independent Reviewer	Whale & Company The Barn Holly Berry House Rough Park Hamstall Ridware Staffordshire WS15 3SQ

**MELLOW DRAMATICS MUSIC THEATRE GROUP
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2024**

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 January 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 8 and comply with the Group's Trust Deed, The Charities Act 2011 and Accounting and Reporting by Charities: the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102, effective 01 January 2019).

Constitution

The Mellow Dramatics Music Theatre Group is an association registered as a charity, (No 1090452), on 06 February 1997. It is governed by a constitution adopted at the same time but as modified in subsequent years, the latest change being in March 2019.

Other Names

The charity is also known as Mellow Dramatics Burton.

Objectives and Activities for the Public Benefit

The objects of the charity are to provide the advancement and improvement of general education in relation to all aspects of the art of musical drama and the development of public appreciation in such art. In undertaking these activities, the trustees have had regard to the guidance issued by the Charity Commission on public benefit. The Group further its charitable activities for the public benefit by, in a normal year, putting on three stage productions in a year and undertaking workshops, particularly aimed at the younger element of the public.

Statutory Matters

In 2017 a Charity Governance Code for smaller Charities was introduced, as well as an updated Code of Fundraising Practice. In 2018 new general data protection regulations were introduced. All documents have been considered by the Trustees with any changes to the existing manner of operation considered necessary being implemented on a continuously rolling basis.

Trustees

The following served as trustees during the year:

Mrs L Robinson

Mr C Towland

Miss N Wagstaff (resigned 16.04.2023)

Mr T Bailey

Mr C Moss (appointed 16.04.2023)

Since the end of the financial year Mrs L Robinson has resigned for personal reasons and Mrs H Thrupp has been appointed as deputy chairperson.

Key Management Personnel

The Trustees consider the board of trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

Our Volunteers

The Group could not function without the many volunteers who sit on the management committee or who, together with their families help out behind the scenes at rehearsals and the shows. Neither we nor they keep any record of the time spent making the Group work as it does.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, which they perceive to be:

- the failure to generate income from ticket sales, sufficient to cover costs and the overheads
- the loss of a local venue in which to stage shows
- the loss of the additional income we receive from the hourly hire out of the rehearsal space
- increase in rental cost or non-renewal of lease of premises.

They are of the opinion they would be able to mitigate these risks if the need arose.

**MELLOW DRAMATICS MUSIC THEATRE GROUP
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2024**

Chairman's Report

The Mellows financial year for 2023/2024 was another good year.

We began in March with the Mellow Dramatics Youth (MDY) performance of The Little Mermaid at HQ. Everyone gave their all in what was an excellent and fun performance. It was great to have MDY up and running again.

Then in May we performed the Monty Python classic, Spamalot. Although ticket sales for the show were just under our budgeted break-even figure, everyone who saw the show thought it was hilarious and thoroughly enjoyed it.

September saw us bring The Sound of Music back to the Burton stage, 32 years after we first performed it. Ticket sales for the show were superb with some sellout performances and overall sales of 95%. The show also gave our younger members chance to shine with two different sets of Von Trapp children.

November saw us perform 'West End Wonders'. This was our Showcase at HQ, and it gave lots of adult members as well as MDY the chance to shine in a wide variety of songs from the shows.

Then January 2024 saw us bring another first to the Burton stage. This time it was Bonnie & Clyde. Although the names of Bonnie & Clyde are known by pretty much everyone, the show is less well known and so we only managed break-even ticket sales of 67%. The show itself though was thoroughly enjoyed by the audiences based on their feedback on social media.

It is worth noting that it was a particularly good year for new members joining us, in part due to our lineup of shows that people wanted to be part of. It has also been lovely to speak to those new members and hear how welcoming they found everyone at Mellows when they joined.

In last year's report it was mentioned that we'd seen some significant increases in costs for putting on shows, for our HQ and the general running of the society. The committee has worked hard to negate those costs as much as possible. In particular with a rise in ticket prices, increasing costs for the people who hire HQ from us and also with the introduction of the East Staffs Community Lottery.

Financial Review

For this financial year, we moved to a new accounting software and amended how we budget for our shows and recognise revenue from them. As such, revenue from our front of house activities selling raffle tickets and programmes has been moved from "Show and Workshops" and into "Fund Raising" so numbers are not directly comparable to the previous financial year.

It is also noted that there is an increase in our lettings' income due to the raise in monthly rental charge for our sublet tenant. This increase was to cover the increased costs of electricity, gas and water for our premises.

For the financial year 2023-2024, there is a small deficit of £1,722. This is driven by the committee's decision to support our Mellow Dramatics Youth section in their production of Little Mermaid Jnr. This decision was made to provide opportunities for junior members. Of the 5 shows we performed, 3 outperformed their planned budgets and all together ensured a healthy ticket income of £43,029. Premises income continued to remain high at £9,837. Despite the small deficit, our closing cash at hand increased by £2,192 to £76,015. All of these show a much healthier financial position compared to 2022-23.

Capital investment was spent on the acquisition music stands for use by musicians in our performances as well as a new boiler for our rehearsal premises.

Overall, the Trustees are pleased with the financial performance this year as it is a significantly improved position from the previous year and has allowed us to improve our outreach to younger performers. The Trustees do however remain vigilant on budgeting for the shows and are keen to maintain a suitable level of reserves whilst allowing surplus to be used for our charitable activities.

Investment Policy

The charity has considered the funds available to it for investment and has identified a deposit fund specifically designed for charities as meeting its needs.

**MELLOW DRAMATICS MUSIC THEATRE GROUP
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2024**

Reserves Policy

The Trustees are of the opinion the level of funds in reserves is required in the event that the risks referred to in our risk management note come to fruition.

Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the applicable Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the trustees on 30 October 2024 and signed on their behalf by:

C. Towland

C. Towland (Nov 1, 2024 12:06 GMT)

Mr C Towland – Chairman & Trustee

MELLOW DRAMATICS MUSIC THEATRE GROUP (1090452)

**REPORT TO THE TRUSTEES AND MEMBERS
ON THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024**

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act
- to state whether particular matters have come to our attention

Basis of Independent examiner's statement

Our examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention

1. Which gives us reasonable cause to believe that in, any material respect, the requirements
 - to keep accounting records in accordance with section 130 of the Charities Act
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met.
2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Whale & Company
Chartered Accountants and Business Advisors
The Barn
Holly Berry House
Rough Park
Hamstall Ridware
Staffordshire
WS15 3SQ

30 October 2024
www.whaleandco.co.uk

MELLOW DRAMATICS MUSIC THEATRE GROUP
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2024

	Note	Unrestricted Funds		Total Funds	
		General £	Property £	31.01.24 £	31.01.23 £
Income	4				
Donations and Legacies		2,047	-	2,047	2,000
Charitable Activities		43,030	-	43,030	43,662
Other Activities		11,777	9,837	21,614	15,221
Investments		2,344	-	2,344	631
Total Income		<u>59,198</u>	<u>9,837</u>	<u>69,035</u>	<u>61,514</u>
Expenditure	5				
Cost of Raising Funds		285	-	285	278
Charitable Activities		50,348	20,124	70,472	76,495
Total Expenditure		<u>50,633</u>	<u>20,124</u>	<u>70,757</u>	<u>76,773</u>
Net Income/Expenditure		8,565	-10,287	-1,722	-15,259
Transfers		-10,287	10,287	0	0
Net Movement in Funds		-1,722	0	-1,722	-15,259
<i>Reconciliation of Funds</i>					
Total Funds Brought Forward		70,063	20,000	90,063	105,322
Total Funds Carried Forward		<u>68,341</u>	<u>20,000</u>	<u>88,341</u>	<u>90,063</u>

The statement of financial activities includes all gains and losses recognised in the financial year.

All income and expenditure derive from continuing activities.

MELLOW DRAMATICS MUSIC THEATRE GROUP
BALANCE SHEET
AT 31 JANUARY 2024

	Note	2024		2023	
		£	£	£	£
Fixed Assets	7				
Tangible Assets			3,464		2,465
Current Assets					
Prepayments and Accrued Income		17,487		19,960	
Cash on Current Account		7,148		17,493	
Cash on Deposit Account		68,867		56,330	
		93,502		93,783	
Creditors					
Accruals and Deferred Income		8,625		6,185	
		84,877		87,598	
		Net Current Assets	84,877	Net Current Assets	87,598
		Net Assets	88,341	Net Assets	90,063
Financed by:					
Funds	8				
Unrestricted Income Funds					
General Reserve			68,341		70,063
Property Reserve			20,000		20,000
			88,341		90,063
			Total Charity Funds		Total Charity Funds

The notes on pages 8 to 11 form part of these accounts, which were approved by the trustees and authorised for issue on 30 October 2024.

Christopher Moss
.....
Mr C D Moss - Treasurer & Trustee

MELLOW DRAMATICS MUSIC THEATRE GROUP

NOTES ON THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2024

1 ACCOUNTING POLICIES

(a) Basis of Preparation of the Financial Statements and Assessment of Going Concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared 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) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

(b) Funds

The charity maintains an unrestricted fund to be used in accordance with charitable objects at the discretion of the trustees. It also maintains a designated but unrestricted fund for the purpose of building and maintaining a HQ premises.

(c) Income Recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. Donations are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be fulfilled in the reporting period. Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash, or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

(d) Donated Services and Facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the members is not recognised. Reference to the trustees' annual report should be made for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(e) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals' basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

(f) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(g) Allocation of Support and Governance Costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent review and legal fees that may be incurred together with an apportionment of overhead and support costs.

MELLOW DRAMATICS MUSIC THEATRE GROUP

NOTES ON THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2024

(h) Tangible Fixed Assets and Depreciation

All assets costing more than £500 are capitalised and valued at historical cost, except where purchased with donations or grants. Depreciation is calculated so as to write off the cost of tangible fixed assets over the shorter of their estimated useful lives or the period of the lease:

Property Improvements – over 5 years on a straight-line basis

Equipment – over 3 years on a straight-line basis

(i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(j) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(k) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(l) Financial Instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(m) Funds

The charity maintains an unrestricted fund consisting of a general fund, which is for use in accordance with the objectives of the company at the Trustees discretion and a property fund where funds have been set aside by the Trustees from general funds for a specific purpose.

2. COMMITMENTS

In January 2019 the group entered into a new 6-year lease on premises used by them with a total commitment remaining at 31 January 2024 of £13,130 (2023 - £26,630).

3. RELATED PARTIES

During the year one trustee was paid the sum of £850 for directing two of the shows. The value is in line with amounts paid to others for the same role.

MELLOW DRAMATICS MUSIC THEATRE GROUP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2024

4 INCOME

	Unrestricted Funds		Total Funds	
	General £	Property £	31.01.24 £	31.01.23 £
Donations and Legacies				
Grants and Donations	2,047	-	2,047	2,000
	<u>2,047</u>	<u>0</u>	<u>2,047</u>	<u>2,000</u>
The Mellow Dramatics Music Theatre Group benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with UK GAAP the economic contribution of general volunteers is not recognised in these accounts.				
Charitable Activities				
Shows and Workshops	43,030	-	43,030	43,662
	<u>43,030</u>	<u>0</u>	<u>43,030</u>	<u>43,662</u>
Other Activities				
Fund Raising	3,172	-	3,172	96
Hire of Facilities and Other	320	9,837	10,157	7,782
Subscriptions	7,365	-	7,365	7,336
Sundry Income	920	-	920	7
	<u>11,777</u>	<u>9,837</u>	<u>21,614</u>	<u>15,221</u>
Investment Income				
Interest bearing Bank Accounts	2,344	-	2,344	631
	<u>2,344</u>	<u>0</u>	<u>2,344</u>	<u>631</u>

5 EXPENDITURE

	Unrestricted Funds		Total Funds	
	General £	Property £	31.01.24 £	31.01.23 £
Cost of Raising Funds				
Administration	-	-	0	0
Bank Charges	285	-	285	278
	<u>285</u>	<u>0</u>	<u>285</u>	<u>278</u>
Charitable Activities				
Administration	2,355		2,355	1,117
Donations	150		150	-
Professional Charges	775		775	543
Promotional Expenses	892		892	384
Headquarters Running Expenses		20,124	20,124	18,838
Shows and Workshops	46,176		46,176	55,613
	<u>50,348</u>	<u>20,124</u>	<u>70,472</u>	<u>76,495</u>

MELLOW DRAMATICS MUSIC THEATRE GROUP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024

6 STAFF COSTS AND NUMBERS

The company does not employ any staff, nor does it remunerate any trustees in their position as trustee.

7 TANGIBLE FIXED ASSETS

	Unrestricted Funds		Total Funds	
	General	Property	31.01.24	31.01.23
	£	£	£	£
Cost				
Brought forward	5,119	13,404	18,523	15,066
Additions	310	1,996	2,306	3,457
Disposals	-	-1,890	-1,890	0
	<u>5,429</u>	<u>13,510</u>	<u>18,939</u>	<u>18,523</u>
Depreciation				
Brought forward	2,654	13,404	16,058	15,066
Charge for the year	1,152	155	1,307	992
Disposals	-	-1,890	-1,890	0
	<u>3,806</u>	<u>11,669</u>	<u>15,475</u>	<u>16,058</u>
Net Book Value	<u>1,623</u>	<u>1,841</u>	<u>3,464</u>	<u>2,465</u>

Expenditure incurred in 2011 was written off over the life of the original lease but remains in use by the Group. Additions relate to equipment and are being written off over no more than 3 years from the first full month of use.

8 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds		Total Funds	
	General	Property	31.01.24	31.01.23
	£	£	£	£
Tangible Fixed Assets	1,623	1,841	3,464	2,465
Current Assets	74,032	19,470	93,502	93,783
Current Liabilities	-7,314	-1,311	-8,625	-6,185
Net Assets	<u>68,341</u>	<u>20,000</u>	<u>88,341</u>	<u>90,063</u>

MELLOW DRAMATICS MUSIC THEATRE GROUP

England & Wales - Charity number 1090452

Accounts

Charity No. 1090452

MELLOW DRAMATICS MUSIC THEATRE GROUP

**TRUSTEES REPORT AND THE
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023**

MELLOW DRAMATICS MUSIC THEATRE GROUP

**GENERAL INFORMATION
FOR THE YEAR ENDED 31 JANUARY 2023**

President	Mrs S Pollard
Trustees	Mr T Bailey Mr C Moss Mrs L Robinson Mr C Towland - Chairman
Charity Office	9 Thorpe Close Brizlincote Valley Burton upon Trent Staffordshire DE15 9GS
Bankers	HSBC plc 18 High Street Burton on Trent Staffordshire DE14 1HU
Independent Reviewer	Whale & Company The Barn Holly Berry House Rough Park Hamstall Ridware Staffordshire WS15 3SQ

**MELLOW DRAMATICS MUSIC THEATRE GROUP
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2023**

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 January 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 8 and comply with the Group's Trust Deed, The Charities Act 2011 and Accounting and Reporting by Charities: the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102, effective 01 January 2019).

Constitution

The Mellow Dramatics Music Theatre Group is an association registered as a charity, (No 1090452), on 06 February 1997. It is governed by a constitution adopted at the same time but as modified in subsequent years, the latest change being in March 2019.

Other Names

The charity is also known as Mellow Dramatics Burton.

Objectives and Activities for the Public Benefit

The objects of the charity are to provide the advancement and improvement of general education in relation to all aspects of the art of musical drama and the development of public appreciation in such art. In undertaking these activities, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The Group further its charitable activities for the public benefit by, in a normal year, putting on three stage productions in a year and undertaking workshops, particularly aimed at the younger element of the public.

Statutory Matters

In 2017 a Charity Governance Code for smaller Charities was introduced, as well as an updated Code of Fundraising Practice. In 2018 new general data protection regulations were introduced. All documents have been considered by the Trustees with any changes to the existing manner of operation considered necessary being implemented on a continuously rolling basis.

Trustees

The following served as trustees during the year:

Mr P Ingham (resigned 20.03.2022)

Mrs L Robinson

Mr C Towland

Miss N Wagstaff (resigned 16.04.2023)

Mr T Bailey (appointed 20.03.2022)

Since the end of the financial year Mr C Moss has been appointed as a trustee with responsibility for finance.

Key Management Personnel

The Trustees consider the board of trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

Our Volunteers

The Group could not function without the many volunteers who sit on the management committee or who, together with their families help out behind the scenes at rehearsals and the shows. Neither we nor they keep any record of the time spent making the Group work as it does.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, which they perceive to be:

- the failure to generate income from ticket sales, sufficient to cover costs and the overheads
- the loss of a local venue in which to stage shows

They are of the opinion they would be able to mitigate these risks if the need arose.

MELLOW DRAMATICS MUSIC THEATRE GROUP
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2023

Chairman's Report

The Mellows financial year for 2022/2023 saw us finally returning to our full complement of three shows for the first time since the Covid outbreak.

We started in May with *The Full Monty*, the first time the show had been performed in Burton on Trent. The cast and production team cleverly navigated the tricky themes of the show and gave us a superb performance that garnered outstanding reviews from a 100% sellout audience.

Our September show was *Kipps - The New Half a Sixpence Musical*, which was another first for Burton, although Mellows had previously performed the original version of *Half a Sixpence* back in September 2004. Again, the show was really well received with many great reviews, but unfortunately, ticket sales were not as high as we would have liked, outlining just how important show selection is in the current economic climate. Still a show for the society to be proud of though.

Then in January 2023 our show was the amazing *Priscilla Queen of the Desert*, yet another musical that we brought to Burton for the first time. Before starting this show, the committee quickly realised that to do the show justice we would need to use some of the surplus funds that we had built over the previous years. This allowed us to increase our show budget to the extent that we could hire all of the many colourful and extravagant costumes for the show. We were also able to purchase *Priscilla (the bus)*, although 60% of the cost of this was immediately recovered by arranging a joint venture with another society.

The show itself certainly turned out to be the extravaganza that we wanted it to be! Ticket sales were again a total 100% sellout, the cast received a standing ovation at the end of every performance and reviews from everyone were superb. Of course, on an ongoing basis we need to ensure that we balance our show budgets, but it's great to be able to occasionally dip into our reserves when we feel the time is right.

Another event of note during the 2022/23 year was our 40th Anniversary Celebration Dinner held at Burton Rugby Club in October. The committee and trustees felt it was right to use some of our surplus funds to finance the evening, partly because members had continued to pay their membership fees even during the lengthy period when we were closed during Covid. It was a superb evening that was attended by members past and present and was enjoyed by everyone.

Our 2022/2023 year has been one that has seen some significant cost increases, for our shows, our HQ and the general running of the society but the committee and trustees have already begun to negate the increases and will continue to do so in the coming years.

Financial Review

During the year the Charity made a deficit of £15,259 leaving us with closing reserves of £90,063. As discussed in the Chairman's report above, the Trustees and committee members made a commitment this year to use some of the accumulated reserves (particularly the £23,454 surplus in the prior year) to fund additional costs such as the costumes for *Priscilla the Queen of the Desert* and the 40th anniversary celebrations.

The Charity also purchased capital equipment in the year for use in rehearsals which is shown in tangible assets. Despite the deficit in the year the Charity has maintained a healthy cash position and continue to control costs to ensure the charity is a going concern.

The balance sheet shows prepayments and accrued income at £19,960, which includes that part of the income due for *Priscilla* that is handled by the venue and was not banked until after the end of the financial year. The elements relating to expenses paid in advance for the next year was similar in both years.

The group continue to hold their net worth in liquid accounts rather than charitable investments in order to provide greater flexibility when incurring costs for productions.

Accruals and deferred income are up on the previous year simply due to the timing of payments for the January production compared with the previous financial year end.

Investment Policy

The charity has considered the funds available to it for investment and has identified a deposit fund specifically designed for charities as meeting its needs.

**MELLOW DRAMATICS MUSIC THEATRE GROUP
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2023**

Reserves Policy

The Trustees are of the opinion the level of funds in reserves is required in the event that the risks referred to in our risk management note come to fruition.

Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the applicable Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the trustees on 16 November 2023 and signed on their behalf by:



Tom Bailey (Nov 17, 2023 16:41 GMT)

Mr T Bailey – Secretary & Trustee

MELLOW DRAMATICS MUSIC THEATRE GROUP (1090452)

**REPORT TO THE TRUSTEES AND MEMBERS
ON THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023**

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act
- to state whether particular matters have come to our attention

Basis of Independent examiner's statement

Our examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention

1. Which gives us reasonable cause to believe that in, any material respect, the requirements
 - to keep accounting records in accordance with section 130 of the Charities Act
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met.
2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Whale & Company

Whale & Company (Nov 18, 2023 22:50 GMT)

Whale & Company
Chartered Accountants and Business Advisors
The Barn
Holly Berry House
Rough Park
Hamstall Ridware
Staffordshire
WS15 3SQ

17 November 2023
www.whaleandco.co.uk

MELLOW DRAMATICS MUSIC THEATRE GROUP
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2023

	Note	Unrestricted Funds		Total Funds	
		General £	Property £	31.01.23 £	31.01.22 £
Income	3				
Donations and Legacies		2,000	-	2,000	22,314
Charitable Activities		43,662	-	43,662	15,424
Other Activities		7,439	7,782	15,221	13,543
Investments		631	-	631	7
Total Income		<u>53,732</u>	<u>7,782</u>	<u>61,514</u>	<u>51,288</u>
Expenditure	4				
Cost of Raising Funds		278	-	278	90
Charitable Activities		57,657	18,838	76,495	27,744
Total Expenditure		<u>57,935</u>	<u>18,838</u>	<u>76,773</u>	<u>27,834</u>
Net Income/Expenditure		-4,203	-11,056	-15,259	23,454
Transfers		-11,056	11,056	0	0
Net Movement in Funds		-15,259	0	-15,259	23,454
<i>Reconciliation of Funds</i>					
Total Funds Brought Forward		85,322	20,000	105,322	81,868
Total Funds Carried Forward		<u>70,063</u>	<u>20,000</u>	<u>90,063</u>	<u>105,322</u>

The statement of financial activities includes all gains and losses recognised in the financial year.

All income and expenditure derive from continuing activities.

MELLOW DRAMATICS MUSIC THEATRE GROUP
BALANCE SHEET
AT 31 JANUARY 2023

	Note	2023		2022	
		£	£	£	£
Fixed Assets	6				
Tangible Assets			2,465		0
Current Assets					
Prepayments and Accrued Income		19,960		18,824	
Cash on Current Account		17,493		24,308	
Cash on Deposit Account		56,330		65,889	
		93,783		109,021	
Total Current Assets					
Creditors					
Accruals and Deferred Income		6,185		3,699	
		87,598		105,322	
Net Current Assets					
			90,063		105,322
Net Assets					
Financed by:					
Funds	7				
Unrestricted Income Funds General Reserve			70,063		85,322
Property Reserve			20,000		20,000
			90,063		105,322
Total Charity Funds			90,063		105,322

The notes on pages 8 to 11 form part of these accounts, which were approved by the trustees and authorised for issue on 16 November 2023.

C. Towland
C. Towland / Nov 18, 2023 11:12 GMT
Mr C Towland – Chairman & Trustee

MELLOW DRAMATICS MUSIC THEATRE GROUP

NOTES ON THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2023

1 ACCOUNTING POLICIES

(a) Basis of Preparation of the Financial Statements and Assessment of Going Concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared 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) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

(b) Funds

The charity maintains an unrestricted fund to be used in accordance with charitable objects at the discretion of the trustees. It also maintains a designated but unrestricted fund for the purpose of building and maintaining a HQ premises.

(c) Income Recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. Donations are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be fulfilled in the reporting period. Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash, or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

(d) Donated Services and Facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the members is not recognised. Reference to the trustees' annual report should be made for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(e) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

(f) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(g) Allocation of Support and Governance Costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent review and legal fees that may be incurred together with an apportionment of overhead and support costs.

MELLOW DRAMATICS MUSIC THEATRE GROUP

NOTES ON THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2023

(h) Tangible Fixed Assets and Depreciation

All assets costing more than £500 are capitalised and valued at historical cost, except where purchased with donations or grants. Depreciation is calculated so as to write off the cost of tangible fixed assets over the shorter of their estimated useful lives or the period of the lease:

Property Improvements – over 5 years on a straight-line basis

Equipment – over 3 years on a straight-line basis

(i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(j) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(k) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(l) Financial Instruments

The Society only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(m) Funds

The charity maintains an unrestricted fund consisting of a general fund, which is for use in accordance with the objectives of the company at the Trustees discretion and a property fund where funds have been set aside by the Trustees from general funds for a specific purpose.

2. COMMITMENTS

In January 2019 the group entered into a new 6-year lease on premises used by them with a total commitment remaining at 31 January 2023 of £26,630 (2022 - £40,130).

MELLOW DRAMATICS MUSIC THEATRE GROUP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2023

3 INCOME

	Unrestricted Funds		Total Funds	
	General	Property	31.01.23	31.01.22
	£	£	£	£
Donations and Legacies				
Grants and Donations	2,000	-	2,000	22,314
	<u>2,000</u>	<u>0</u>	<u>2,000</u>	<u>22,314</u>
The Mellow Dramatics Music Theatre Group benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with UK GAAP the economic contribution of general volunteers is not recognised in these accounts.				
Charitable Activities				
Shows and Workshops	43,662	-	43,662	15,424
	<u>43,662</u>	<u>0</u>	<u>43,662</u>	<u>15,424</u>
Other Activities				
Fund Raising	96	-	96	70
Hire of Facilities	-	7,782	7,782	7,263
Subscriptions	7,336	-	7,336	6,210
Sundry Income	7	-	7	0
	<u>7,439</u>	<u>7,782</u>	<u>15,221</u>	<u>13,543</u>
Investment Income				
Interest bearing Bank Accounts	631	-	631	7
	<u>631</u>	<u>0</u>	<u>631</u>	<u>7</u>

4 EXPENDITURE

	Unrestricted Funds		Total Funds	
	General	Property	31.01.23	31.01.22
	£	£	£	£
Cost of Raising Funds				
Administration	-	-	0	0
Bank Charges	278	-	278	90
	<u>278</u>	<u>0</u>	<u>278</u>	<u>90</u>
Charitable Activities				
Administration	1,117	-	1,117	1,458
Donations	-	-	0	20
Professional Charges	543	-	543	516
Promotional Expenses	384	-	384	217
Headquarters Running Expenses	-	18,838	18,838	16,898
Other Expenses	-	-	0	0
Shows and Workshops	55,613	-	55,613	8,635
	<u>57,657</u>	<u>18,838</u>	<u>76,495</u>	<u>27,744</u>

MELLOW DRAMATICS MUSIC THEATRE GROUP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

5 STAFF COSTS AND NUMBERS

The company does not employ any staff, nor does it remunerate any trustees in their position as trustee.

6 TANGIBLE FIXED ASSETS

	Unrestricted Funds		Total Funds	
	General	Property	31.01.23	31.01.22
	£	£	£	£
Cost				
Brought forward	1,662	13,404	15,066	15,066
Additions	3,457	-	3,457	0
	<u>5,119</u>	<u>13,404</u>	<u>18,523</u>	<u>15,066</u>
Depreciation				
Brought forward	1,662	13,404	15,066	14,834
Charge for the year	992	-	992	232
	<u>2,654</u>	<u>13,404</u>	<u>16,058</u>	<u>15,066</u>
Net Book Value	<u><u>2,465</u></u>	<u><u>0</u></u>	<u><u>2,465</u></u>	<u><u>0</u></u>

Expenditure incurred in 2011 was written off over the life of the original lease but remains in use by the Group. Additions relate to equipment and are being written off over 3 years from the first full month of use.

7 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds		Total Funds	
	General	Property	31.01.23	31.01.22
	£	£	£	£
Tangible Fixed Assets	2,465	-	2,465	0
Current Assets	73,359	20,424	93,783	109,021
Current Liabilities	-5,761	-424	-6,185	-3,699
Net Assets	<u><u>70,063</u></u>	<u><u>20,000</u></u>	<u><u>90,063</u></u>	<u><u>105,322</u></u>

MELLOW DRAMATICS MUSIC THEATRE GROUP

England & Wales - Charity number 1090452

Accounts

Charity No. 1090452

MELLOW DRAMATICS MUSIC THEATRE GROUP

**TRUSTEES REPORT AND THE
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022**

MELLOW DRAMATICS MUSIC THEATRE GROUP

**GENERAL INFORMATION
FOR THE YEAR ENDED 31 JANUARY 2022**

President	Mrs S Pollard
Trustees	Mr P Ingham Mrs L Robinson Mr C Towland - Chairman Miss N Wagstaff
Charity Office	9 Thorpe Close Brizlincote Valley Burton upon Trent Staffordshire DE15 9GS
Bankers	HSBC plc 18 High Street Burton on Trent Staffordshire DE14 1HU
Independent Reviewer	Mrs B J Whale F.C.A. Whale & Company The Barn Holly Berry House Rough Park Hamstall Ridware Staffordshire WS15 3SQ

**MELLOW DRAMATICS MUSIC THEATRE GROUP
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2022**

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 January 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 8 and comply with the Group's Trust Deed, The Charities Act 2011 and Accounting and Reporting by Charities: the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102, effective 01 January 2015).

Constitution

The Mellow Dramatics Music Theatre Group is an association registered as a charity, (No 1090452), on 06 February 1997. It is governed by a constitution adopted at the same time but as modified in subsequent years, the latest change being in March 2019.

Other Names

The charity is also known as Mellow Dramatics Burton.

Objectives and Activities for the Public Benefit

The objects of the charity are to provide the advancement and improvement of general education in relation to all aspects of the art of musical drama and the development of public appreciation in such art. In undertaking these activities, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The Group further its charitable activities for the public benefit by, in a normal year, putting on three stage productions in a year and undertaking workshops, particularly aimed at the younger element of the public.

Statutory Matters

In 2017 a Charity Governance Code for smaller Charities was introduced, as well as an updated Code of Fundraising Practice. In 2018 new general data protection regulations were introduced. All documents have been considered by the Trustees with any changes to the existing manner of operation considered necessary being implemented on a continuously rolling basis.

Trustees

The following served as trustees during the year:

Mr P Ingham

Mrs L Robinson

Mr C Towland

Miss N Wagstaff

Key Management Personnel

The Trustees consider the board of trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

Our Volunteers

The Group could not function without the many volunteers who sit on the management committee or who, together with their families help out behind the scenes at rehearsals and the shows. Neither we nor they keep any record of the time spent making the Group work as it does.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, which they perceive to be:

- the failure to generate income from ticket sales, sufficient to cover costs and the overheads
- the loss of a local venue in which to stage shows

They are of the opinion they would be able to mitigate these risks if the need arose.

**MELLOW DRAMATICS MUSIC THEATRE GROUP
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2022**

Chairman's Report

Following on from the dreaded 2020/2021 year where we couldn't perform a single show or even meet as a group for the majority of the year, our 2021/2022 year has definitely been an improvement!

The year didn't start well though! With the continuation of the Coronavirus situation, the Committee took the decision to cancel the May 2021 show and later, the September show too. Thankfully though, when we got to September, we were able to start rehearsing for Calendar Girls, our January 2022 show. This meant that we were together as a group, rehearsing and performing for 5 months during the year.

So, in January we made our return to The Brewhouse and performed Calendar Girls the Musical. It was so good for us to be back on stage, particularly with such an inspiring and uplifting show. Our audiences loved it and we had some amazing reviews from the press as well as from audience members.

Just a few weeks before the show was due on stage I wondered whether we would actually get to perform it at all! A 'firebreak' lockdown was being considered by the government and we had five cast members miss important rehearsals as they were self-isolating. Fortunately, though, the firebreak didn't happen, and we managed the entire show week without a single Covid issue. We were very pleased with ticket sales for the show too, which were in excess of 87%.

At the time of writing, we are well into rehearsals for our May show, The Full Monty, and even though there are two months before it hits the stage, ticket sales are already in excess of 85%.

I'd like to thank the Trustees and the Committee for their hard work during the last few difficult years. This has ensured that we have not only weathered the Covid storm but have come out the other side in a strong position, both on-stage and off.

Financial Review

Following successful claims from local government we received grants totalling £26,500 over the last two financial years, which with the support from members in continuing to pay their subscriptions has seen the group emerge from Covid in a better financial position than could ever have been thought about. This will be invested in future shows.

Due to the very successful show that was produced in January 2022 and the receipt of grants in the year returned a surplus of £23,454 compared with the deficit of £5,383 in the previous year.

The premises continued to generate income with lettings starting again in March 2021, this source of income generated £7,263 towards the costs of the premises, which came in at £16,898. (Last year £4,715 towards costs of £17,501.)

The balance sheet shows prepayments and accrued income at £18,824, which includes that part of the income due for Calendar Girls that is handled by the venue. 2021's value included £4,186 of grant that was due but not received at the year-end date. The elements relating to expenses paid in advance for the next year was similar in both years.

The group continue to hold their net worth in liquid accounts rather than charitable investments in order to provide greater flexibility when incurring costs for productions.

Accruals and deferred income are up on the previous year as venue hire for the Calendar Girls production had not been paid by the end of the financial year.

Investment Policy

The charity has considered the funds available to it for investment and has identified a deposit fund specifically designed for charities as meeting its needs.

Reserves Policy

The Trustees are of the opinion the level of funds in reserves is required in the event that the risks referred to in our risk management note come to fruition.

Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the applicable Charities SORP
- make judgements and estimates that are reasonable and prudent

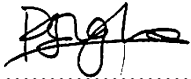
**MELLOW DRAMATICS MUSIC THEATRE GROUP
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2022**

Trustees' Responsibilities continued

- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the trustees on 17 March 2022 and signed on their behalf by:



.....
Mr P Ingham – Secretary & Trustee

MELLOW DRAMATICS MUSIC THEATRE GROUP (1090452)

**REPORT TO THE TRUSTEES AND MEMBERS
ON THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022**

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act
- to state whether particular matters have come to our attention

Basis of Independent examiner's statement

Our examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention

1. Which gives us reasonable cause to believe that in, any material respect, the requirements
 - to keep accounting records in accordance with section 130 of the Charities Act
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met.
2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Whale & Company

[Whale & Company \(Mar 19, 2022 22:16 GMT\)](#)

Mrs B J Whale F.C.A.
Whale & Company
Chartered Accountants and Business Advisors
The Barn, Holly Berry House
Rough Park
Hamstall Ridware
Staffordshire
WS15 3SQ

17 March 2022
www.whaleandco.co.uk

MELLOW DRAMATICS MUSIC THEATRE GROUP
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2022

	Note	Unrestricted Funds		Total Funds	
		General £	Property £	31.01.22 £	31.01.21 £
Income	3				
Donations and Legacies		0	22,314	22,314	4,706
Charitable Activities		15,424	-	15,424	46
Other Activities		6,280	7,263	13,543	9,688
Investments		7	-	7	240
Total Income		<u>21,711</u>	<u>29,577</u>	<u>51,288</u>	<u>14,680</u>
Expenditure	4				
Cost of Raising Funds		90	-	90	51
Charitable Activities		10,846	16,898	27,744	20,012
Total Expenditure		<u>10,936</u>	<u>16,898</u>	<u>27,834</u>	<u>20,063</u>
Net Income/Expenditure		10,775	12,679	23,454	-5,383
Transfers		12,679	-12,679	0	0
Net Movement in Funds		23,454	0	23,454	-5,383
<i>Reconciliation of Funds</i>					
Total Funds Brought Forward		61,868	20,000	81,868	87,251
Total Funds Carried Forward		<u>85,322</u>	<u>20,000</u>	<u>105,322</u>	<u>81,868</u>

The statement of financial activities includes all gains and losses recognised in the financial year.

All income and expenditure derive from continuing activities.

MELLOW DRAMATICS MUSIC THEATRE GROUP
BALANCE SHEET
AT 31 JANUARY 2022

	Note	2022		2021	
		£	£	£	£
Fixed Assets	6				
Tangible Assets			0		232
Current Assets					
Prepayments and Accrued Income		18,824		8,785	
Cash on Current Account		24,308		11,769	
Cash on Deposit Account		65,889		62,802	
		109,021		83,356	
	Total Current Assets				
Creditors					
Accruals and Deferred Income		3,699		1,720	
		3,699		1,720	
	Net Current Assets		105,322		81,636
	Net Assets		105,322		81,868
Financed by:					
Funds	7				
Unrestricted Income Funds General Reserve			85,322		61,868
Property Reserve			20,000		20,000
			105,322		81,868
	Total Charity Funds		105,322		81,868

The notes on pages 8 to 11 form part of these accounts, which were approved by the trustees and authorised for issue on 17 March 2022.

C. Towland
[C. Towland \(Mar 18, 2022 11:07 GMT\)](#)

Mr C Towland – Chairman & Trustee

MELLOW DRAMATICS MUSIC THEATRE GROUP

NOTES ON THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022

1 ACCOUNTING POLICIES

(a) Basis of Preparation of the Financial Statements and Assessment of Going Concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared 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) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

(b) Funds

The charity maintains an unrestricted fund to be used in accordance with charitable objects at the discretion of the trustees. It also maintains a designated but unrestricted fund for the purpose of building and maintaining a HQ premises.

(c) Income Recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. Donations are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be fulfilled in the reporting period. Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash, or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

(d) Donated Services and Facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the members is not recognised. Reference to the trustees' annual report should be made for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(e) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

(f) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(g) Allocation of Support and Governance Costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent review and legal fees that may be incurred together with an apportionment of overhead and support costs.

MELLOW DRAMATICS MUSIC THEATRE GROUP

NOTES ON THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022

(h) Tangible Fixed Assets and Depreciation

All assets costing more than £500 are capitalised and valued at historical cost, except where purchased with donations or grants. Depreciation is calculated so as to write off the cost of tangible fixed assets over the shorter of their estimated useful lives or the period of the lease:

Property Improvements – over 5 years on a straight-line basis

Equipment – over 3 years on a straight-line basis

(i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(j) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(k) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(l) Financial Instruments

The Society only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(m) Funds

The charity maintains an unrestricted fund consisting of a general fund, which is for use in accordance with the objectives of the company at the Trustees discretion and a property fund where funds have been set aside by the Trustees from general funds for a specific purpose.

2. COMMITMENTS

In January 2019 the group entered into a new 6-year lease on premises used by them with a total commitment remaining at 31 January 2022 of £40,130 (2021 - £51,500).

MELLOW DRAMATICS MUSIC THEATRE GROUP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022

3 INCOME

	Unrestricted Funds		Total Funds	
	General	Property	31.01.22	31.01.21
	£	£	£	£
Donations and Legacies				
Grants and Donations	-	22,314	22,314	4,706
	<u>0</u>	<u>22,314</u>	<u>22,314</u>	<u>4,706</u>

The Mellow Dramatics Music Theatre Group benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with UK GAAP the economic contribution of general volunteers is not recognised in these accounts.

Charitable Activities

Shows and Workshops	15,424	-	15,424	46
	<u>15,424</u>	<u>0</u>	<u>15,424</u>	<u>46</u>

Other Activities

Fund Raising	70	-	70	45
Hire of Facilities	-	7,263	7,263	4,715
Subscriptions	6,210	-	6,210	4,928
Sundry Income	-	-	0	-
	<u>6,280</u>	<u>7,263</u>	<u>13,543</u>	<u>9,688</u>

Investment Income

Interest bearing Bank Accounts	7	-	7	240
	<u>7</u>	<u>0</u>	<u>7</u>	<u>240</u>

4 EXPENDITURE

	Unrestricted Funds		Total Funds	
	General	Property	31.01.22	31.01.21
	£	£	£	£
Cost of Raising Funds				
Administration	-	-	0	0
Bank Charges	90	-	90	51
	<u>90</u>	<u>0</u>	<u>90</u>	<u>51</u>
Charitable Activities				
Administration	1,458	-	1,458	1,055
Donations	20	-	20	50
Professional Charges	516	-	516	478
Promotional Expenses	217	-	217	0
Headquarters Running Expenses	-	16,898	16,898	17,501
Other Expenses	-	-	0	0
Shows and Workshops	8,635	-	8,635	928
	<u>10,846</u>	<u>16,898</u>	<u>27,744</u>	<u>20,012</u>

MELLOW DRAMATICS MUSIC THEATRE GROUP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022

5 STAFF COSTS AND NUMBERS

The company does not employ any staff, nor does it remunerate any trustees in their position as trustee.

6 TANGIBLE FIXED ASSETS

	Unrestricted Funds		Total Funds	
	General	Property	31.01.22	31.01.21
	£	£	£	£
Cost				
Brought forward	1,662	13,404	15,066	15,066
Additions	-	-	0	0
	<u>1,662</u>	<u>13,404</u>	<u>15,066</u>	<u>15,066</u>
Carried forward	1,662	13,404	15,066	15,066
Depreciation				
Brought forward	1,430	13,404	14,834	14,280
Charge for the year	232	-	232	554
	<u>1,662</u>	<u>13,404</u>	<u>15,066</u>	<u>14,834</u>
Carried forward	1,662	13,404	15,066	14,834
Net Book Value	<u>0</u>	<u>0</u>	<u>0</u>	<u>232</u>

Expenditure incurred in 2011 was written off over the life of the original lease but remains in use by the Group. Additions relate to equipment and are being written off over 3 years from the first full month of use.

7 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds		Total Funds	
	General	Property	31.01.22	31.01.21
	£	£	£	£
Tangible Fixed Assets	-	-	0	232
Current Assets	88,771	20,250	109,021	83,356
Current Liabilities	-3,449	-250	-3,699	-1,720
	<u>85,322</u>	<u>20,000</u>	<u>105,322</u>	<u>81,868</u>
Net Assets	<u>85,322</u>	<u>20,000</u>	<u>105,322</u>	<u>81,868</u>