

**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](http://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
		£	£	£	£
<b>Income</b>	<b>4</b>				
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
<b>Total Income</b>		<u>59,198</u>	<u>9,837</u>	<u>69,035</u>	<u>61,514</u>
<b>Expenditure</b>	<b>5</b>				
Cost of Raising Funds		285	-	285	278
Charitable Activities		50,348	20,124	70,472	76,495
<b>Total Expenditure</b>		<u>50,633</u>	<u>20,124</u>	<u>70,757</u>	<u>76,773</u>
<b>Net Income/Expenditure</b>		<b>8,565</b>	<b>-10,287</b>	<b>-1,722</b>	<b>-15,259</b>
Transfers		-10,287	10,287	0	0
<b>Net Movement in Funds</b>		<b>-1,722</b>	<b>0</b>	<b>-1,722</b>	<b>-15,259</b>
<i>Reconciliation of Funds</i>					
Total Funds Brought Forward		70,063	20,000	90,063	105,322
<b>Total Funds Carried Forward</b>		<u><b>68,341</b></u>	<u><b>20,000</b></u>	<u><b>88,341</b></u>	<u><b>90,063</b></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
		£	£
<b>Fixed Assets</b>	<b>7</b>		
Tangible Assets		3,464	2,465
<b>Current Assets</b>			
Prepayments and Accrued Income		17,487	19,960
Cash on Current Account		7,148	17,493
Cash on Deposit Account		68,867	56,330
<b>Total Current Assets</b>		<u>93,502</u>	<u>93,783</u>
<b>Creditors</b>			
Accruals and Deferred Income		<u>8,625</u>	<u>6,185</u>
<b>Net Current Assets</b>		84,877	87,598
<b>Net Assets</b>		<u><u>88,341</u></u>	<u><u>90,063</u></u>
Financed by:			
<b>Funds</b>	<b>8</b>		
Unrestricted Income Funds General Reserve		68,341	70,063
Property Reserve		20,000	20,000
<b>Total Charity Funds</b>		<u><u>88,341</u></u>	<u><u>90,063</u></u>

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**

	<b>Unrestricted Funds</b>		<b>Total Funds</b>	
	<b>General</b>	<b>Property</b>	<b>31.01.24</b>	<b>31.01.23</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations and Legacies</b>				
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**

	<b>Unrestricted Funds</b>		<b>Total Funds</b>	
	<b>General</b>	<b>Property</b>	<b>31.01.24</b>	<b>31.01.23</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost of Raising Funds</b>				
Administration	-	-	0	0
Bank Charges	285	-	285	278
	<u>285</u>	<u>0</u>	<u>285</u>	<u>278</u>
<b>Charitable Activities</b>				
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**

	<b>Unrestricted Funds</b>		<b>Total Funds</b>	
	<b>General</b>	<b>Property</b>	<b>31.01.24</b>	<b>31.01.23</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
Brought forward	5,119	13,404	18,523	15,066
Additions	310	1,996	2,306	3,457
Disposals	-	-1,890	-1,890	0
Carried forward	<u>5,429</u>	<u>13,510</u>	<u>18,939</u>	<u>18,523</u>
<b>Depreciation</b>				
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
Carried forward	<u>3,806</u>	<u>11,669</u>	<u>15,475</u>	<u>16,058</u>
<b>Net Book Value</b>	<u><u>1,623</u></u>	<u><u>1,841</u></u>	<u><u>3,464</u></u>	<u><u>2,465</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 no more than 3 years from the first full month of use.

**8 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted Funds</b>		<b>Total Funds</b>	
	<b>General</b>	<b>Property</b>	<b>31.01.24</b>	<b>31.01.23</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
<b>Net Assets</b>	<u><u>68,341</u></u>	<u><u>20,000</u></u>	<u><u>88,341</u></u>	<u><u>90,063</u></u>