

WOW YOUTH MUSICAL THEATRE

England & Wales · Charity number 1176474

Details

Status Registered

Legal form CIO

Registered 2018-01-02

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

Contact

Address Wow Youth Musical Theatre
25-27 Park Street
Weymouth
Dorset
DT4 7DF

Phone 01305 457997

Email info@wowyouththeatre.org.uk

Website www.wowyouththeatre.org.uk

Activities

Objects: FOR THE PUBLIC BENEFIT TO ADVANCE THE EDUCATION OF YOUNG PERSONS BETWEEN THE AGES OF 10 AND 18 YEARS IN THE DRAMATIC AND MUSICAL ARTS AND TO FURTHER ANY EXCLUSIVELY CHARITABLE PURPOSE UNDER THE LAW OF ENGLAND AND WALES AS THE TRUSTEES IN THEIR DISCRETION SHALL DETERMINE.

Activities: WOW develops the confidence, team work and talent of young people in the Weymouth area by giving them opportunities to rehearse and stage musical theatre productions under the direction of a professional creative team.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Arts/culture/heritage/science
- **Who:** Children/young People

Geography

- Dorset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£125,683	£115,532	-	-
2024-03-31	£143,247	£124,308	-	-
2023-03-31	£98,478	£95,023	-	-
2022-03-31	£36,457	£20,550	-	-
2021-03-31	£6,096	£24,501	-	-

Trustees

Name	Role	Appointed
ALAN MCKECHAN	Chair	2018-01-02
Jane Margaret Hurdiss		2018-01-02
Jon Marc Samways		2025-07-09
KIRSTIE PURNELL		2018-01-02
Karen Cecil		2023-09-26
Laura Jean Beth Baldwin		2022-06-08
MELANIE JANE MOORE		2020-03-11
NICOLA BRUNELL		2018-01-02
RODNEY RUSSEL PATTINSON		2018-01-02
SAMANTHA LUCKEN		2020-03-11
ZOE STOCKLEY		2018-01-02

WOW YOUTH MUSICAL THEATRE

England & Wales - Charity number 1176474

Accounts

REGISTERED COMPANY NUMBER: CE012800 (England and Wales)
REGISTERED CHARITY NUMBER: 1176474

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
WOW Youth Musical Theatre CIO

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

Contents of the Financial Statements
for the Year Ended 31 March 2025

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The Trustees have had due regard to the Charity Commission's guidance on public benefit in planning the charity's activities for the year. The charity's principal objective is the advancement of education and the personal development of young people aged 10 to 18 through participation in musical theatre of a high standard.

Membership is limited and offered by audition, with selection based solely on ability in singing, dancing, and acting. The Trustees seek to ensure that financial circumstances do not prevent participation in the charity's activities.

The Trustees give their time on a voluntary basis and are supported by additional volunteers who assist with fundraising, costumes, and backstage activities.

WOW remains affiliated with Dorset Youth, which provides advice and support, including access to the Disclosure and Barring Service to enable appropriate safeguarding checks on volunteers.

Main activities

During the year, the charity presented two major productions: Footloose, the Musical in April and Our House, the Madness Musical in November. These productions received five National Operatic and Dramatic Association (NODA) award nominations in the South West region, including Best Youth Production (Our House), Company Movement and Dance (Footloose), Company Characterisation – Youth (Our House), and Company Singing – Youth (Footloose and Our House). Footloose, directed and choreographed by Martine Burt, won the award for Company Movement and Dance.

In addition to its main productions, WOW's cabaret group delivered performances at a number of community and charitable events, including Weymouth Rotary's Fayre in the Square, Dorchester Summerfest, Wyke Regis School Fete, and the Weymouth U3A twentieth anniversary AGM. The charity also delivered free workshops in local schools, supported by senior members of the troupe.

The charity donated over £900 from bucket collections at performances held at Weymouth Pavilion, with £425 donated to Gully's Place at Dorset County Hospital and £500 donated to STEPS Youth Club.

WOW continued to support local schools through the free loan of professional sound equipment, reducing production costs for school performances. Current and former members also benefitted from free access to the charity's studio to rehearse and record material in support of education and audition preparation.

OBJECTIVES AND ACTIVITIES

Financial 2024/2025

Income from the charity's two major productions totalled £109,867 representing 87% of total incoming resources of £125,683. Expenditure on core charitable activities, primarily rehearsal and production costs, amounted to £103,520 accounting for nearly 90% of total expenditure of £115,532. This resulted in a net income of £10,151 for the year.

The Trustees continued to monitor reserves in line with the charity's reserves policy. In addition to holding £30,000 to mitigate potential production shortfalls, the Trustees agreed to designate £5,000 for emergency repairs, £10,000 for equipment upgrades, and £25,000 towards a potential move to new premises.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE012800 (England and Wales)

Registered Charity number

1176474

Registered office

18 Southill Garden Drive
Weymouth
Dorset
DT4 9UP

Trustees

A McKeachan
Miss Z Stockley
Mrs J Stockley (deceased 4.6.25)
Mrs N Brunell
Mrs J Hurdiss
R Pattinson
Mrs K Purnell
Ms S Lucken
Ms M Moore
Mrs L J B Baldwin
Mrs K Cecil
J Samways (appointed 9.7.25)

Company Secretary

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

Approved by order of the board of trustees on and signed on its behalf by:

.....
A McKechan - Trustee

Independent examiner's report to the trustees of WOW Youth Musical Theatre CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Alison Hunter

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

Date:

WOW Youth Musical Theatre CIO

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		10,039	12,657
Charitable activities			
General		895	520
Other trading activities	2	103,920	129,525
Investment income	3	1,492	545
Other income		9,337	-
Total		<u>125,683</u>	<u>143,247</u>
EXPENDITURE ON			
Raising funds		325	51
Charitable activities			
General		115,207	124,257
Total		<u>115,532</u>	<u>124,308</u>
NET INCOME		10,151	18,939
RECONCILIATION OF FUNDS			
Total funds brought forward		220,796	201,857
TOTAL FUNDS CARRIED FORWARD		<u><u>230,947</u></u>	<u><u>220,796</u></u>

WOW Youth Musical Theatre CIO

Balance Sheet
31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
FIXED ASSETS			
Tangible assets	7	140,253	141,024
CURRENT ASSETS			
Debtors	8	10,475	15,319
Cash at bank and in hand		80,972	65,126
		<u>91,447</u>	<u>80,445</u>
CREDITORS			
Amounts falling due within one year	9	(753)	(673)
		<u>90,694</u>	<u>79,772</u>
NET CURRENT ASSETS			
		<u>90,694</u>	<u>79,772</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		230,947	220,796
NET ASSETS		<u>230,947</u>	<u>220,796</u>
FUNDS	10		
Unrestricted funds		230,947	220,796
TOTAL FUNDS		<u>230,947</u>	<u>220,796</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

WOW Youth Musical Theatre CIO

Balance Sheet - continued

31 March 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
A McKechan - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Fundraising events	1,918	3,039
Shop income	1,412	153
Jamie	-	36,652
Matilda	-	18,195
Oliver	-	71,426
Footloose	54,333	60
Our House	46,197	-
Charlie and the Chocolate Fact	60	-
	<u>103,920</u>	<u>129,525</u>

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>1,492</u>	<u>545</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	<u>771</u>	<u>906</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	12,657
Charitable activities	
General	520
Other trading activities	129,525
Investment income	545
Total	<u>143,247</u>
EXPENDITURE ON	
Raising funds	51
Charitable activities	
General	<u>124,257</u>
Total	<u>124,308</u>
NET INCOME	18,939
RECONCILIATION OF FUNDS	
Total funds brought forward	201,857
TOTAL FUNDS CARRIED FORWARD	<u><u>220,796</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2024 and 31 March 2025	135,433	12,335	455	148,223
DEPRECIATION				
At 1 April 2024	-	7,199	-	7,199
Charge for year	-	771	-	771
At 31 March 2025	-	7,970	-	7,970
NET BOOK VALUE				
At 31 March 2025	135,433	4,365	455	140,253
At 31 March 2024	135,433	5,136	455	141,024

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Prepayments	10,475	15,319

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade creditors	1	(1)
Accrued expenses	752	674
	753	673

10. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	220,796	10,151	230,947
TOTAL FUNDS	220,796	10,151	230,947

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	125,683	(115,532)	10,151
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>125,683</u>	<u>(115,532)</u>	<u>10,151</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	201,857	18,939	220,796
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>201,857</u>	<u>18,939</u>	<u>220,796</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	143,247	(124,308)	18,939
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>143,247</u>	<u>(124,308)</u>	<u>18,939</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	201,857	29,090	230,947
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>201,857</u>	<u>29,090</u>	<u>230,947</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	268,930	(239,840)	29,090
TOTAL FUNDS	<u>268,930</u>	<u>(239,840)</u>	<u>29,090</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

WOW Youth Musical Theatre CIO

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(1)	-
Donations	1,650	5,682
Subscriptions	8,390	6,975
	<hr/>	<hr/>
	10,039	12,657
Other trading activities		
Fundraising events	1,918	3,039
Shop income	1,412	153
Jamie	-	36,652
Matilda	-	18,195
Oliver	-	71,426
Footloose	54,333	60
Our House	46,197	-
Charlie and the Chocolate Fact	60	-
	<hr/>	<hr/>
	103,920	129,525
Investment income		
Deposit account interest	1,492	545
Charitable activities		
Hall Hire	895	520
Other income		
Theatre Tax credit	9,337	-
	<hr/>	<hr/>
Total incoming resources	125,683	143,247
EXPENDITURE		
Other trading activities		
Purchases	325	51
Charitable activities		
Show Production costs	99,482	106,470
Rehearsal Pianist	4,038	-
	<hr/>	<hr/>
	103,520	106,470
Support costs		

This page does not form part of the statutory financial statements

WOW Youth Musical Theatre CIO

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
Support costs		
Finance		
Bank charges	153	203
Information technology		
Repairs and renewals	-	21
Human resources		
Depreciation of tangible fixed assets	770	906
Other 2		
Rates and water	205	228
Insurance	2,141	3,082
Advertising	50	140
Light and heat	1,889	2,934
Telephone	389	600
Postage and stationery	68	24
Hall Cleaning	1,428	75
Repairs and Maintenance	1,120	6,923
Rent	210	360
	<hr/>	<hr/>
	7,500	14,366
Other 3		
Sundries	445	932
Gifts and Donations	975	770
	<hr/>	<hr/>
	1,420	1,702
Governance costs		
Sundries	-	169
Accountancy and legal fees	1,844	420
	<hr/>	<hr/>
	1,844	589
Total resources expended	<hr/>	<hr/>
	115,532	124,308
Net income	<hr/>	<hr/>
	10,151	18,939
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

Signed By

NICOLA BRUNELL

Date Signed	2026-01-15 09:38:21
Email	nicky.brunell@gmail.com
Printed Name	NICOLA BRUNELL
IP Address	2a00:23c4:953d:2501:20d9:1752:6eb0:aeb7
Browser User Agent	Mozilla/5.0 (Macintosh; Intel Mac OS X 10_15_7) AppleWebKit/605.1.15 (KHTML, like Gecko) Version/18.5 Safari/605.1.15
Name of signatory	Nicola Brunell

WOW YOUTH MUSICAL THEATRE

England & Wales - Charity number 1176474

Accounts

REGISTERED COMPANY NUMBER: CE012800 (England and Wales)
REGISTERED CHARITY NUMBER: 1176474

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
WOW Youth Musical Theatre CIO

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
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WOW Youth Musical Theatre CIO

Contents of the Financial Statements
for the Year Ended 31 March 2024

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WOW Youth Musical Theatre CIO

Report of the Trustees for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

In planning activities for the year, we considered the Charity Commission's guidance on public benefit. The core focus of our activities remains to offer young people, aged 10 to 18, opportunities to develop their life skills and talent through the art of musical theatre, performed to the highest standards. We have a limited number of places each year for new members and these are selected at audition, having only regard to their ability to sing, dance and act. We work to ensure that financial circumstances are not a barrier to joining WOW or participating in our activities.

WOW's Trustees give freely of their time to enable rehearsals and productions to happen. Additional volunteers provide invaluable support in areas such as fundraising, costumes and backstage.

WOW continues to be affiliated to the Dorset Youth Association, which provides helpful advice as well as access to the Disclosure and Barring Service for checks on our volunteers.

Main activities

WOW celebrated its 40th anniversary in 2022 with a production of 'Grease the Musical' in April and a compilation 'WOW Show' in November, both directed and choreographed by Martine Burt. The 40th Anniversary WOW Show received four National Operatic and Dramatic Association award nominations for the Southwest region and won the award for Company Movement and Dance.

Bucket collections from these two shows enabled WOW to donate £340 to the United Nations Children's Fund and £300 to the Young Minds mental health charity. WOW's cabaret group also performed in support of local charities including, Weymouth Rotary's Fayre in the Square, Weymouth and Portland Lions' Club Christmas Show and the Multiple Sclerosis Society.

WOW continued to provide free loans of professional sound equipment to schools for their performances, saving them significant hire fees. Current and former WOW members also benefitted from free access to our studio to rehearse and record pieces for their courses and College auditions.

WOW improved ventilation in the building with the installation of four roof lights in the rehearsal space and the repair of the downstairs sash windows. This work was undertaken to reduce the risk of transmission of COVID-19 and other airborne viruses and to help protect everyone's health.

Financial 2022/2023

Income of £84,118 from the two shows accounted for 85 per cent of WOW's incoming resources of £98,478. Spending of £74,053 on core charitable creative activities, principally production costs, including advertising, accounted for 75 per cent of the total expenditure of £95,023. A significant proportion of the £10,385 spent on repairs and maintenance was to improve ventilation in the building for a healthier working environment. WOW's net income for the period was £3,455.

WOW Youth Musical Theatre CIO

Report of the Trustees
for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE012800 (England and Wales)

Registered Charity number

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Registered office

18 Southill Garden Drive
Weymouth
Dorset
DT4 9UP

Trustees

A McKechan
Miss Z Stockley
Mrs J Stockley
Mrs N Brunell
Mrs J Hurdiss
R Pattinson
Mrs K Purnell
Ms S Lucken
Ms M Moore
Ms L J B Baldwin

Company Secretary

Independent Examiner

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

Approved by order of the board of trustees on 7 January 2025 and signed on its behalf by:

A McKechan - Trustee

Independent Examiner's Report to the Trustees of
WOW Youth Musical Theatre CIO

Independent examiner's report to the trustees of WOW Youth Musical Theatre CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Alison Hunter

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

7 January 2025

WOW Youth Musical Theatre CIO

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		12,657	10,346
Charitable activities			
General		520	800
Other trading activities	2	129,525	87,275
Investment income	3	545	57
Total		<u>143,247</u>	<u>98,478</u>
EXPENDITURE ON			
Raising funds		51	989
Charitable activities			
General		<u>124,257</u>	<u>94,034</u>
Total		<u>124,308</u>	<u>95,023</u>
NET INCOME		18,939	3,455
RECONCILIATION OF FUNDS			
Total funds brought forward		201,857	198,402
TOTAL FUNDS CARRIED FORWARD		<u><u>220,796</u></u>	<u><u>201,857</u></u>

The notes form part of these financial statements

WOW Youth Musical Theatre CIO

Balance Sheet

31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
FIXED ASSETS			
Tangible assets	7	141,024	141,930
CURRENT ASSETS			
Debtors	8	15,319	7,185
Cash at bank and in hand		65,126	53,333
		<u>80,445</u>	<u>60,518</u>
CREDITORS			
Amounts falling due within one year	9	(673)	(591)
		<u>79,772</u>	<u>59,927</u>
NET CURRENT ASSETS			
		<u>220,796</u>	<u>201,857</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>220,796</u>	<u>201,857</u>
NET ASSETS			
		<u>220,796</u>	<u>201,857</u>
FUNDS	10		
Unrestricted funds		220,796	201,857
TOTAL FUNDS		<u>220,796</u>	<u>201,857</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

WOW Youth Musical Theatre CIO

Balance Sheet - continued

31 March 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 7 January 2025 and were signed on its behalf by:

A McKechnan - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Fundraising events	3,039	2,100
Shop income	153	1,057
The WOW Show	-	28,361
Grease	-	55,757
Jamie	36,652	-
Matilda	18,195	-
Oliver	71,426	-
Footloose	60	-
	<u>129,525</u>	<u>87,275</u>

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	<u>545</u>	<u>57</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	<u>906</u>	<u>1,066</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestrictive fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	10,346
Charitable activities	
General	800
Other trading activities	87,275
Investment income	57
Total	<u>98,478</u>
EXPENDITURE ON	
Raising funds	989
Charitable activities	
General	94,034
Total	<u>95,023</u>
NET INCOME	3,455
RECONCILIATION OF FUNDS	
Total funds brought forward	198,402
TOTAL FUNDS CARRIED FORWARD	<u><u>201,857</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2023 and 31 March 2024	135,433	12,335	455	148,223
DEPRECIATION				
At 1 April 2023	-	6,293	-	6,293
Charge for year	-	906	-	906
At 31 March 2024	-	7,199	-	7,199
NET BOOK VALUE				
At 31 March 2024	135,433	5,136	455	141,024
At 31 March 2023	135,433	6,042	455	141,930

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Prepayments	15,319	7,185

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade creditors	(1)	-
Accrued expenses	674	591
	673	591

10. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	201,857	18,939	220,796
TOTAL FUNDS	201,857	18,939	220,796

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	143,247	(124,308)	18,939
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>143,247</u>	<u>(124,308)</u>	<u>18,939</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	198,402	3,455	201,857
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>198,402</u>	<u>3,455</u>	<u>201,857</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	98,478	(95,023)	3,455
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>98,478</u>	<u>(95,023)</u>	<u>3,455</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	198,402	22,394	220,796
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>198,402</u>	<u>22,394</u>	<u>220,796</u>

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	241,725	(219,331)	22,394
TOTAL FUNDS	<u>241,725</u>	<u>(219,331)</u>	<u>22,394</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

WOW Youth Musical Theatre CIO

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	(1)
Donations	5,682	3,447
Subscriptions	6,975	6,900
	<hr/>	<hr/>
	12,657	10,346
Other trading activities		
Fundraising events	3,039	2,100
Shop income	153	1,057
The WOW Show	-	28,361
Grease	-	55,757
Jamie	36,652	-
Matilda	18,195	-
Oliver	71,426	-
Footloose	60	-
	<hr/>	<hr/>
	129,525	87,275
Investment income		
Deposit account interest	545	57
Charitable activities		
Hall Hire	520	800
	<hr/>	<hr/>
Total incoming resources	143,247	98,478
EXPENDITURE		
Other trading activities		
Purchases	51	989
Charitable activities		
Show Production costs	106,470	69,274
Rehearsal Pianist	-	1,749
Music Scores and Costumes	-	127
	<hr/>	<hr/>
	106,470	71,150
Support costs		
Management		
Advertising	-	168

This page does not form part of the statutory financial statements

WOW Youth Musical Theatre CIO

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
Management Finance		
Bank charges	203	145
Information technology		
Repairs and renewals	21	-
Human resources		
Depreciation of tangible fixed assets	906	1,066
Other 2		
Rates and water	228	77
Insurance	3,082	2,273
Advertising	140	2,903
Light and heat	2,934	2,033
Telephone	600	309
Postage and stationery	24	597
Hall Cleaning	75	512
Repairs and Maintenance	6,923	10,385
Rent	360	360
	<hr/>	<hr/>
	14,366	19,449
Other 3		
Sundries	932	687
Gifts and Donations	770	970
	<hr/>	<hr/>
	1,702	1,657
Governance costs		
Sundries	169	-
Accountancy and legal fees	420	399
	<hr/>	<hr/>
	589	399
Total resources expended	<hr/>	<hr/>
	124,308	95,023
Net income	<hr/>	<hr/>
	18,939	3,455

This page does not form part of the statutory financial statements

WOW YOUTH MUSICAL THEATRE

England & Wales - Charity number 1176474

Accounts

Document Details:

Filename:	W471A-Charity accounts (draft)-AH-20240103-122838-697.PDF
Client of:	A Hunter & Co

Signature Details

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Email:	nicky.brunell@gmail.com
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REGISTERED COMPANY NUMBER: CE012800 (England and Wales)
REGISTERED CHARITY NUMBER: 1176474

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
WOW Youth Musical Theatre CIO

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

Contents of the Financial Statements
for the Year Ended 31 March 2023

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Statement of Financial Activities	4
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Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

In planning activities for the year, we considered the Charity Commission's guidance on public benefit. The core focus of our activities remains to offer young people, aged 10 to 18, opportunities to develop their life skills and talent through the art of musical theatre, performed to the highest standards. We have a limited number of places each year for new members and these are selected at audition, having only regard to their ability to sing, dance and act. We work to ensure that financial circumstances are not a barrier to joining WOW or participating in our activities.

WOW's Trustees give freely of their time to enable rehearsals and productions to happen. Additional volunteers provide invaluable support in areas such as fundraising, costumes and backstage.

WOW continues to be affiliated to the Dorset Youth Association, which provides helpful advice as well as access to the Disclosure and Barring Service for checks on our volunteers.

Main activities

WOW celebrated its 40th anniversary in 2022 with a production of 'Grease the Musical' in April and a compilation 'WOW Show' in November, both directed and choreographed by Martine Burt. The 40th Anniversary WOW Show received four National Operatic and Dramatic Association award nominations for the Southwest region and won the award for Company Movement and Dance.

Bucket collections from these two shows enabled WOW to donate £340 to the United Nations Children's Fund and £300 to the Young Minds mental health charity. WOW's cabaret group also performed in support of local charities including, Weymouth Rotary's Fayre in the Square, Weymouth and Portland Lions' Club Christmas Show and the Multiple Sclerosis Society.

WOW continued to provide free loans of professional sound equipment to schools for their performances, saving them significant hire fees. Current and former WOW members also benefitted from free access to our studio to rehearse and record pieces for their courses and College auditions.

WOW improved ventilation in the building with the installation of four roof lights in the rehearsal space and the repair of the downstairs sash windows. This work was undertaken to reduce the risk of transmission of COVID-19 and other airborne viruses and to help protect everyone's health.

Financial 2022/2023

Income of £84,118 from the two shows accounted for 85 per cent of WOW's incoming resources of £98,478. Spending of £74,053 on core charitable creative activities, principally production costs, including advertising, accounted for 75 per cent of the total expenditure of £95,023. A significant proportion of the £10,385 spent on repairs and maintenance was to improve ventilation in the building for a healthier working environment. WOW's net income for the period was £3,455.

WOW Youth Musical Theatre CIO

Report of the Trustees
for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE012800 (England and Wales)

Registered Charity number

1176474

Registered office

18 Southill Garden Drive
Weymouth
Dorset
DT4 9UP

Trustees

A McKeachan
Miss Z Stockley
Mrs J Stockley
Mrs N Brunell
Mrs C Taylor (resigned 28.9.22)
Mrs J Hurdiss
R Pattinson
Mrs K Purnell
Ms S Lucken
Ms M Moore
Ms L J B Baldwin (appointed 8.6.22)

Company Secretary

Independent Examiner

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

Approved by order of the board of trustees on 3 January 2024 and signed on its behalf by:

A McKeachan - Trustee

Independent examiner's report to the trustees of WOW Youth Musical Theatre CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Alison Hunter

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

3 January 2024

WOW Youth Musical Theatre CIO

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		10,346	4,759
Charitable activities			
General		800	2,740
Other trading activities	2	87,275	14,052
Investment income	3	57	-
Other income		-	14,906
Total		<u>98,478</u>	<u>36,457</u>
EXPENDITURE ON			
Raising funds		989	-
Charitable activities			
General		<u>94,034</u>	<u>20,550</u>
Total		<u>95,023</u>	<u>20,550</u>
NET INCOME		3,455	15,907
RECONCILIATION OF FUNDS			
Total funds brought forward		198,402	182,495
TOTAL FUNDS CARRIED FORWARD		<u><u>201,857</u></u>	<u><u>198,402</u></u>

The notes form part of these financial statements

WOW Youth Musical Theatre CIO

Balance Sheet
31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
FIXED ASSETS			
Tangible assets	7	141,930	142,996
CURRENT ASSETS			
Debtors	8	7,185	6,682
Cash at bank		53,333	49,364
		<u>60,518</u>	<u>56,046</u>
CREDITORS			
Amounts falling due within one year	9	(591)	(640)
		<u>59,927</u>	<u>55,406</u>
NET CURRENT ASSETS			
		<u>201,857</u>	<u>198,402</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>201,857</u>	<u>198,402</u>
NET ASSETS			
		<u>201,857</u>	<u>198,402</u>
FUNDS	10		
Unrestricted funds		201,857	198,402
TOTAL FUNDS		<u>201,857</u>	<u>198,402</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

WOW Youth Musical Theatre CIO

Balance Sheet - continued

31 March 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 3 January 2024 and were signed on its behalf by:

A McKechnan - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

2. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Fundraising events	2,100	17
Shop income	1,057	-
The WOW Show	28,361	14,035
Grease	55,757	-
	<u>87,275</u>	<u>14,052</u>

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	<u>57</u>	<u>-</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	<u>1,066</u>	<u>1,255</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	4,759
Charitable activities	
General	2,740
Other trading activities	14,052
Other income	14,906
Total	<u>36,457</u>

EXPENDITURE ON

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Charitable activities	
General	20,550
	<hr/>
NET INCOME	15,907
RECONCILIATION OF FUNDS	
Total funds brought forward	182,495
	<hr/>
TOTAL FUNDS CARRIED FORWARD	198,402
	<hr/> <hr/>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2022 and 31 March 2023	135,433	12,335	455	148,223
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 April 2022	-	5,227	-	5,227
Charge for year	-	1,066	-	1,066
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	-	6,293	-	6,293
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 March 2023	135,433	6,042	455	141,930
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2022	135,433	7,108	455	142,996
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Prepayments	7,185	6,682
	<u>7,185</u>	<u>6,682</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Accrued expenses	591	640
	<u>591</u>	<u>640</u>

10. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	198,402	3,455	201,857
	<u>198,402</u>	<u>3,455</u>	<u>201,857</u>
TOTAL FUNDS	<u>198,402</u>	<u>3,455</u>	<u>201,857</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	98,478	(95,023)	3,455
	<u>98,478</u>	<u>(95,023)</u>	<u>3,455</u>
TOTAL FUNDS	<u>98,478</u>	<u>(95,023)</u>	<u>3,455</u>

Comparatives for movement in funds

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	182,495	15,907	198,402
	<u>182,495</u>	<u>15,907</u>	<u>198,402</u>
TOTAL FUNDS	<u>182,495</u>	<u>15,907</u>	<u>198,402</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,457	(20,550)	15,907
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>36,457</u>	<u>(20,550)</u>	<u>15,907</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	182,495	19,362	201,857
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>182,495</u>	<u>19,362</u>	<u>201,857</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	134,935	(115,573)	19,362
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>134,935</u>	<u>(115,573)</u>	<u>19,362</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

WOW Youth Musical Theatre CIO

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(1)	-
Donations	3,447	1,174
Subscriptions	6,900	3,585
	<hr/>	<hr/>
	10,346	4,759
Other trading activities		
Fundraising events	2,100	17
Shop income	1,057	-
The WOW Show	28,361	14,035
Grease	55,757	-
	<hr/>	<hr/>
	87,275	14,052
Investment income		
Deposit account interest	57	-
Charitable activities		
Hall Hire	800	905
Grants	-	1,835
	<hr/>	<hr/>
	800	2,740
Other income		
Theatre Tax credit	-	14,906
	<hr/>	<hr/>
Total incoming resources	98,478	36,457
EXPENDITURE		
Other trading activities		
Purchases	989	-
Charitable activities		
Show Production costs	69,274	5,898
Rehearsal Pianist	1,749	2,318
Music Scores and Costumes	127	-
	<hr/>	<hr/>
	71,150	8,216
Support costs		

This page does not form part of the statutory financial statements

WOW Youth Musical Theatre CIO

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23	31.3.22
	£	£
Support costs		
Management		
Advertising	168	-
Finance		
Bank charges	145	35
Human resources		
Depreciation of tangible fixed assets	1,066	1,254
Other 2		
Rates and water	77	175
Insurance	2,273	2,682
Advertising	2,903	500
Light and heat	2,033	1,596
Telephone	309	343
Postage and stationery	597	32
Hall Cleaning	512	793
Repairs and Maintenance	10,385	1,355
Rent	360	555
	<hr/>	<hr/>
	19,449	8,031
Other 3		
Sundries	687	399
Gifts and Donations	970	-
	<hr/>	<hr/>
	1,657	399
Governance costs		
Accountancy and legal fees	399	395
Legal fees	-	2,220
	<hr/>	<hr/>
	399	2,615
Total resources expended	<hr/>	<hr/>
	95,023	20,550
Net income	<hr/>	<hr/>
	3,455	15,907
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

WOW YOUTH MUSICAL THEATRE

England & Wales - Charity number 1176474

Accounts

REGISTERED COMPANY NUMBER: CE012800 (England and Wales)
REGISTERED CHARITY NUMBER: 1176474

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
WOW Youth Musical Theatre CIO

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

Contents of the Financial Statements
for the Year Ended 31 March 2022

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WOW Youth Musical Theatre CIO

Report of the Trustees for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

In planning activities for the year, we kept in mind the Charity Commission's guidance on public benefit. The core focus of our activities remains to offer young people, aged 10 to 18, opportunities to develop their life skills and talent through the art of musical theatre, performed to the highest standards. We have a limited number of places each year for new members and these are selected at audition, having only regard to their ability to sing, dance and act. We work to ensure that financial circumstances are not a barrier to joining WOW or participating in our activities.

WOW is operated by a committee of unpaid volunteers who give freely of their time and also act as trustees of the group's charitable status. Additional volunteers provide invaluable support in areas such as fundraising, costumes and backstage.

WOW continues to be affiliated to the Dorset Youth Association, which provides helpful advice as well as access to the Disclosure and Barring Service for checks on our volunteers.

Main activities

WOW made a joyous return to the stage in November 2021 with a one-act WOW Show, directed and choreographed by Martine Burt. This was WOW's first production for two years. It was performed by a core cast of 21 who had continued with WOW through the challenges of the pandemic period, including remote and hybrid rehearsals in groups.

Bucket collections from the show, which was dedicated to the memory of two former members, raised £330 for causes nominated by their families - Papyrus and the RSPB.

In December 2021, a group of 12 performed a 30-minute cabaret for members of the Dorset branch of the Multiple Sclerosis Society, which was warmly received by the audience. That same month, WOW provided the free loan of professional radio microphone equipment to Wey Valley Academy for their production of Elf, the Musical, saving them significant hire fees.

WOW continued to give current and former members free access to our studio to rehearse and record pieces for their Performing Arts College auditions.

Financial 2019/2020

Around 40 per cent of our incoming resources of £36,451 was made up of Theatre Tax Credits of £14,096. Income of £14,035 from our single show made up over 60 per cent of the £22,355 of other income. With expenditure of £20,550, this enabled WOW to end the year with net income of £15,907 compared with -£18,405 for the previous year. Overall movement in funds for the current year and prior year combined was therefore -£2,498.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

WOW Youth Musical Theatre CIO

Report of the Trustees
for the Year Ended 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
CE012800 (England and Wales)

Registered Charity number
1176474

Registered office
18 Southill Garden Drive
Weymouth
Dorset
DT4 9UP

Trustees

A McKechan
Miss Z Stockley
Mrs J Stockley
Mrs N Brunell
Mrs C Taylor (resigned 28.9.22)
Mrs J Hurdiss
R Pattinson
Mrs K Purnell
Ms S Lucken
Ms M Moore
Ms J E Guercio (resigned 5.6.21)
Ms L J B Baldwin (appointed 8.6.22)

Company Secretary

Independent Examiner

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

Approved by order of the board of trustees on 11 January 2023 and signed on its behalf by:

A McKechan - Trustee

Independent examiner's report to the trustees of WOW Youth Musical Theatre CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Alison Hunter
FCCA
A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

11 January 2023

WOW Youth Musical Theatre CIO

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		4,759	4,152
Charitable activities			
General		2,740	1,831
Other trading activities	2	14,052	108
Investment income	3	-	5
Other income		14,906	-
Total		<u>36,457</u>	<u>6,096</u>
EXPENDITURE ON			
Charitable activities			
General		20,550	24,501
NET INCOME/(EXPENDITURE)		15,907	(18,405)
RECONCILIATION OF FUNDS			
Total funds brought forward		182,495	200,900
TOTAL FUNDS CARRIED FORWARD		<u><u>198,402</u></u>	<u><u>182,495</u></u>

The notes form part of these financial statements

WOW Youth Musical Theatre CIO

Balance Sheet
31 March 2022

		31.3.22 Unrestricted fund £	31.3.21 Total funds £
FIXED ASSETS	Notes		
Tangible assets	7	142,996	144,251
CURRENT ASSETS			
Debtors	8	6,682	1,405
Cash at bank		49,364	37,404
		<hr/>	<hr/>
		56,046	38,809
CREDITORS			
Amounts falling due within one year	9	(640)	(565)
		<hr/>	<hr/>
NET CURRENT ASSETS		55,406	38,244
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		198,402	182,495
		<hr/>	<hr/>
NET ASSETS		198,402	182,495
		<hr/>	<hr/>
FUNDS	10		
Unrestricted funds		198,402	182,495
		<hr/>	<hr/>
TOTAL FUNDS		198,402	182,495
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

WOW Youth Musical Theatre CIO

Balance Sheet - continued

31 March 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11 January 2023 and were signed on its behalf by:

A McKechnan - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

2. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Fundraising events	17	-
The WOW Show	14,035	-
Shrek	-	108
	<u>14,052</u>	<u>108</u>

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	-	5
	<u>-</u>	<u>5</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	1,255	1,476
	<u>1,255</u>	<u>1,476</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	4,152
Charitable activities	
General	1,831
Other trading activities	108
Investment income	5
Total	<u>6,096</u>

EXPENDITURE ON

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Charitable activities	
General	24,501
NET INCOME/(EXPENDITURE)	(18,405)

RECONCILIATION OF FUNDS

Total funds brought forward	200,900
	<hr/>
TOTAL FUNDS CARRIED FORWARD	182,495
	<hr/> <hr/>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2021 and 31 March 2022	135,433	12,335	455	148,223
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 April 2021	-	3,972	-	3,972
Charge for year	-	1,255	-	1,255
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	-	5,227	-	5,227
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 March 2022	135,433	7,108	455	142,996
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2021	135,433	8,363	455	144,251
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Prepayments	6,682	1,405
	<hr/> <hr/>	<hr/> <hr/>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Accrued expenses	640	565
	<u> </u>	<u> </u>

10. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	182,495	15,907	198,402
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>182,495</u>	<u>15,907</u>	<u>198,402</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	36,457	(20,550)	15,907
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>36,457</u>	<u>(20,550)</u>	<u>15,907</u>

Comparatives for movement in funds

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	200,900	(18,405)	182,495
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>200,900</u>	<u>(18,405)</u>	<u>182,495</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,096	(24,501)	(18,405)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>6,096</u>	<u>(24,501)</u>	<u>(18,405)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	200,900	(2,498)	198,402
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>200,900</u>	<u>(2,498)</u>	<u>198,402</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,553	(45,051)	(2,498)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>42,553</u>	<u>(45,051)</u>	<u>(2,498)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

WOW Youth Musical Theatre CIO

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	2
Donations	1,174	1,185
Gift aid	-	590
Subscriptions	3,585	2,375
	<hr/>	<hr/>
	4,759	4,152
Other trading activities		
Fundraising events	17	-
The WOW Show	14,035	-
Shrek	-	108
	<hr/>	<hr/>
	14,052	108
Investment income		
Deposit account interest	-	5
Charitable activities		
Hall Hire	905	430
Grants	1,835	1,401
	<hr/>	<hr/>
	2,740	1,831
Other income		
Theatre Tax credit	14,906	-
	<hr/>	<hr/>
Total incoming resources	36,457	6,096
EXPENDITURE		
Charitable activities		
Show Production costs	5,898	10,941
Rehearsal Pianist	2,318	2,754
	<hr/>	<hr/>
	8,216	13,695
Support costs		
Finance		
Bank charges	35	-

This page does not form part of the statutory financial statements

WOW Youth Musical Theatre CIO

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22	31.3.21
	£	£
Finance		
Information technology		
Repairs and renewals	-	146
Human resources		
Depreciation of tangible fixed assets	1,254	1,476
Other 2		
Rates and water	175	26
Insurance	2,682	4,331
Advertising	500	1,030
Light and heat	1,596	1,147
Telephone	343	367
Postage and stationery	32	154
Hall Cleaning	793	396
Repairs and Maintenance	1,355	338
Rent	555	360
	<hr/>	<hr/>
	8,031	8,149
Other 3		
Sundries	399	757
Governance costs		
Sundries	-	278
Accountancy and legal fees	395	-
Legal fees	2,220	-
	<hr/>	<hr/>
	2,615	278
	<hr/>	<hr/>
Total resources expended	20,550	24,501
	<hr/>	<hr/>
Net income/(expenditure)	15,907	(18,405)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

WOW YOUTH MUSICAL THEATRE

England & Wales - Charity number 1176474

Accounts

REGISTERED COMPANY NUMBER: CE012800 (England and Wales)
REGISTERED CHARITY NUMBER: 1176474

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
WOW Youth Musical Theatre CIO

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

WOW Youth Musical Theatre CIO

Contents of the Financial Statements
for the Year Ended 31 March 2021

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Detailed Statement of Financial Activities	13 to 14

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and Activities

In planning activities for the year, we kept in mind the Charity Commission's guidance on public benefit. The core focus of our activities remains to offer young people, aged 10 to 18, opportunities to develop their life skills and talent through the art of musical theatre, performed to the highest standards. We have a limited number of places each year for new members and these are selected at audition, having only regard to their ability to sing, dance and act. We work to ensure that financial circumstances are not a barrier to joining WOW or participating in our activities.

WOW is operated by a committee of unpaid volunteers who give freely of their time and also act as trustees of the group's charitable status. Additional volunteers provide invaluable support in areas such as fundraising, costumes and backstage.

WOW continues to be affiliated to the Dorset Youth Association, which provides helpful advice as well as access to the Disclosure and Barring Service for checks on our volunteers. Their advice, together with guidance from the National Youth Association has proved invaluable during the Covid pandemic.

Main Achievements

Given the impact of the Covid-19 pandemic on rehearsals and the postponement, and eventual cancellation, of our April 2020 production of Shrek the Musical, our main achievement for 2020 to 2021 was to keep the group running,

Although group rehearsals could not take place at WOW between March and September 2020, we were pleased to allow a second year student at the Royal Ballet free use of the hall for his remote learning sessions. We also gave current and former members free access to our studio to rehearse and record pieces for their drama school auditions.

On 7 June 2020, we supported Weymouth Rotary's Virtual Fayre in the Square fundraising event for local charities. WOW entertained audiences with a streamed 25-minute set created from a recording of the 2019 WOW Show at Weymouth Pavilion Theatre.

When small group rehearsals became possible in September 2020, these were combined with online learning of musical numbers to work towards a compilation concert. This was to be filmed and streamed as a virtual show in January 2021 until face-to-face rehearsals had to be paused due to the third national lockdown.

Financial 2020/2021

WOW derives the majority of its Income from ticket sales so, with no productions, income fell to just £6,096, which included an Additional Restrictions Grant of £1,401 from Dorset Council. Rehearsal and production costs for Shrek accounted for 55% of our £24,501 of expenditure for the year.

WOW Youth Musical Theatre CIO

Report of the Trustees
for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE012800 (England and Wales)

Registered Charity number

1176474

Registered office

18 Southill Garden Drive

Weymouth

Dorset

DT4 9UP

Trustees

A McKechan

Miss Z Stockley

Mrs J Stockley

Mrs N Brunell

J Tampin (resigned 31.8.20)

Mrs C Taylor

Mrs J Hurdiss

R Pattinson

Mrs K Purnell

Ms S Lucken

Ms M Moore

Ms J E Guercio (resigned 5.6.21)

Company Secretary

Independent Examiner

A Hunter & Co Ltd

Chartered Certified Accountants

61 St Thomas Street

Weymouth

Dorset

DT4 8EQ

Approved by order of the board of trustees on 12 January, 2022 and signed on its behalf by:

.....
A McKechan - Chair of Trustees

Independent Examiner's Report to the Trustees of
WOW Youth Musical Theatre CIO

Independent examiner's report to the trustees of WOW Youth Musical Theatre CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Alison Hunter
FCCA
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Date:

WOW Youth Musical Theatre CIO

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		4,152	12,845
Charitable activities			
General		1,831	1,950
Other trading activities	2	108	92,245
Investment income	3	<u>5</u>	<u>110</u>
Total		6,096	107,150
EXPENDITURE ON			
Raising funds		-	321
Charitable activities			
General		24,501	104,792
Total		<u>24,501</u>	<u>105,113</u>
NET INCOME/(EXPENDITURE)		(18,405)	2,037
RECONCILIATION OF FUNDS			
Total funds brought forward		200,900	198,863
TOTAL FUNDS CARRIED FORWARD		<u>182,495</u>	<u>200,900</u>

The notes form part of these financial statements

WOW Youth Musical Theatre CIO

Balance Sheet

31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
FIXED ASSETS			
Tangible assets	7	144,251	145,727
CURRENT ASSETS			
Debtors	8	1,405	9,810
Cash at bank		<u>37,404</u>	<u>45,977</u>
		38,809	55,787
CREDITORS			
Amounts falling due within one year	9	(565)	(614)
		<u>38,244</u>	<u>55,173</u>
NET CURRENT ASSETS			
		<u>38,244</u>	<u>55,173</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		182,495	200,900
		<u>182,495</u>	<u>200,900</u>
NET ASSETS			
		<u>182,495</u>	<u>200,900</u>
FUNDS	10		
Unrestricted funds		<u>182,495</u>	<u>200,900</u>
TOTAL FUNDS		<u>182,495</u>	<u>200,900</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

WOW Youth Musical Theatre CIO

Balance Sheet - continued
31 March 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
A McKechan - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

2. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Fundraising events	-	595
Shop income	-	1,937
Summer Workshop	-	2,290
The WOW Show	-	22,524
Chitty Chitty Bang Bang	-	64,899
Shrek	108	-
	<u>108</u>	<u>92,245</u>

3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Rents received	-	90
Deposit account interest	5	20
	<u>5</u>	<u>110</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	<u>1,476</u>	<u>1,816</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	12,845
Charitable activities	
General	1,950
Other trading activities	92,245
Investment income	<u>110</u>
Total	107,150
EXPENDITURE ON	
Raising funds	321
Charitable activities	
General	104,792
Total	<u>105,113</u>
NET INCOME	2,037
RECONCILIATION OF FUNDS	
Total funds brought forward	198,863
TOTAL FUNDS CARRIED FORWARD	<u><u>200,900</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2020 and 31 March 2021	<u>135,433</u>	<u>12,335</u>	<u>455</u>	<u>148,223</u>
DEPRECIATION				
At 1 April 2020	-	2,496	-	2,496
Charge for year	<u>-</u>	<u>1,476</u>	<u>-</u>	<u>1,476</u>
At 31 March 2021	<u>-</u>	<u>3,972</u>	<u>-</u>	<u>3,972</u>
NET BOOK VALUE				
At 31 March 2021	<u>135,433</u>	<u>8,363</u>	<u>455</u>	<u>144,251</u>
At 31 March 2020	<u>135,433</u>	<u>9,839</u>	<u>455</u>	<u>145,727</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Prepayments	<u>1,405</u>	<u>9,810</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	-	1
Accrued expenses	<u>565</u>	<u>613</u>
	<u>565</u>	<u>614</u>

10. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	200,900	(18,405)	182,495
	<u>200,900</u>	<u>(18,405)</u>	<u>182,495</u>
TOTAL FUNDS	<u>200,900</u>	<u>(18,405)</u>	<u>182,495</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,096	(24,501)	(18,405)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>6,096</u>	<u>(24,501)</u>	<u>(18,405)</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	198,863	2,037	200,900
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>198,863</u>	<u>2,037</u>	<u>200,900</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	107,150	(105,113)	2,037
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>107,150</u>	<u>(105,113)</u>	<u>2,037</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	198,863	(16,368)	182,495
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>198,863</u>	<u>(16,368)</u>	<u>182,495</u>

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	113,246	(129,614)	(16,368)
	_____	_____	_____
TOTAL FUNDS	<u>113,246</u>	<u>(129,614)</u>	<u>(16,368)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

WOW Youth Musical Theatre CIO

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	2	1
Donations	1,185	5,199
Gift aid	590	-
Subscriptions	<u>2,375</u>	<u>7,645</u>
	4,152	12,845
Other trading activities		
Fundraising events	-	595
Shop income	-	1,937
Summer Workshop	-	2,290
The WOW Show	-	22,524
Chitty Chitty Bang Bang	-	64,899
Shrek	<u>108</u>	<u>-</u>
	108	92,245
Investment income		
Rents received	-	90
Deposit account interest	<u>5</u>	<u>20</u>
	5	110
Charitable activities		
Hall Hire	430	1,950
Grants	<u>1,401</u>	<u>-</u>
	<u>1,831</u>	<u>1,950</u>
Total incoming resources	6,096	107,150
EXPENDITURE		
Other trading activities		
Purchases	-	321
Charitable activities		
Show Production costs	10,941	81,947
Rehearsal Pianist	2,754	4,790
Music Scores and Costumes	-	797
Carried forward	13,695	87,534

This page does not form part of the statutory financial statements

WOW Youth Musical Theatre CIO

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	£
Charitable activities		
Brought forward	13,695	87,534
Summer Workshop Costs	-	<u>1,448</u>
	13,695	88,982
Support costs		
Information technology		
Repairs and renewals	146	281
Human resources		
Depreciation of tangible fixed assets	1,476	1,817
Other 2		
Rates and water	26	251
Insurance	4,331	3,972
Advertising	1,030	1,502
Light and heat	1,147	865
Telephone	367	433
Postage and stationery	154	501
Hall Cleaning	396	1,510
Repairs and Maintenance	338	2,631
Rent	<u>360</u>	<u>330</u>
	8,149	11,995
Other 3		
Sundries	757	1,367
Governance costs		
Sundries	278	-
Accountancy and legal fees	-	<u>350</u>
	<u>278</u>	<u>350</u>
Total resources expended	<u>24,501</u>	<u>105,113</u>
Net (expenditure)/income	<u>(18,405)</u>	<u>2,037</u>

This page does not form part of the statutory financial statements