

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

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for the Year Ended 31 March 2025

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Report of the Trustees
for the Year Ended 31 March 2025

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 McKechan
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 McKechnan - 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

		31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
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		<u>115,207</u>	<u>124,257</u>
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>

The notes form part of these financial statements

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)
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.

The notes form part of these financial statements

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 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 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

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

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
	<hr/>	<hr/>	<hr/>
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.

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		

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/> 7,500	<hr/> 14,366
Other 3		
Sundries	445	932
Gifts and Donations	975	770
	<hr/> 1,420	<hr/> 1,702
Governance costs		
Sundries	-	169
Accountancy and legal fees	1,844	420
	<hr/> 1,844	<hr/> 589
Total resources expended	<hr/> 115,532	<hr/> 124,308
Net income	<hr/> <hr/> 10,151	<hr/> <hr/> 18,939

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