

Charity No: **1177421**

DYNAMIC YOUTH THEATRE

ANNUAL REPORT AND ACCOUNTS

31 AUGUST 2023

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REPORT OF THE TRUSTEES

Legal and Administrative

Dynamic Youth Theatre was established as a Charitable Incorporated Organisation and registered with the Charity Commission on 5 March 2018. The charity registration number is 1177421.

The Trustees present their report and accounts for the year to 31 August 2023.

Trustees	Jason Sly	Chair
	Karen Everett	Treasurer
	Emalene Hickman	Secretary
	Steve Everett	
	Anita Pritchard	
	Sam Sly	
	Wendy South	
	Rachael Thorpe	
	Joseph Wright	
Registered Office	18 Wyre Close Chandler's Ford Eastleigh SO53 4QR	
Principal Officers	Wendy South	Director
	Rachael Thorpe	Musical Director
	Anita Pritchard	Choreographer
	Emalene Hickman	Choreographer
Bankers	Lloyds Bank Oakmount Road, Chandler's Ford SO53 2LM	
Objects	Dynamic Youth Theatre aims to provide affordable opportunities for young people aged 6-18 (regardless of their background and any physical or mental disabilities) to develop their skills, confidence and appreciation of performing arts through acting, singing and dancing in theatre shows.	

REPORT OF THE TRUSTEES (continued)

Organisation

The Trustees for Dynamic Youth Theatre (DYT) are as reported on page two. New Trustees are appointed by existing Trustees and are provided with relevant information relating to their responsibilities as Trustees.

Charity and Public Benefit

Trustees are aware of the Charity Commission guidance on Charity and Public Benefit and confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to it. They consider the information which follows in this annual report, about the charity's aims, activities and achievements demonstrates the benefit to its beneficiaries, and through them to the public, that arise from those activities.

Reserves Policy

The Charity regularly reviews its expenditure forecast to ensure that it is in a position to meet all its current and future commitments.

Risk Assessment

The Trustees have examined the major strategic, business and operational risks to which the Charity may be exposed and believe that adequate systems are in place to meet such potential risks as the Trustees have identified. The Trustees continue to be vigilant and to keep processes under review.

Staff Remuneration

No-one involved with the running of DYT receives any form of remuneration for their work.

Review of the Past Year

We were delighted to stage two outstanding productions during the past year – The Wizard of Oz at the Hanger Farm Arts Centre in January 2023, followed by Chitty Chitty Bang Bang Jr at the Rose Theatre in July 2023. Both shows were a great success and were thoroughly enjoyed by audiences and cast members alike.

We were also delighted to recruit a number of new members during the year and, as a result, DYT'S membership numbers are slowly increasing towards their pre-pandemic level. However, the Trustees continued to control expenditure carefully during the year, to avoid incurring a deficit on the charity's ongoing running costs.

In overall terms, the income for the period was £11,428 and the expenditure was £9,029, resulting in a net surplus for the period of £2,399. The net assets of the Charity as at 31 August 2023 were £8,692.

Future Plans

DYT's next shows are Christmas Carol at the Hanger Farm Arts Centre in January 2024 and Oliver at the Rose Theatre, Eastleigh in July 2024.

The Trustees' Report has been approved by the Board on 21 September 2023 and signed on their behalf by:



Jason Sly – Chair

Statement of Financial Activities

For the year to 31 August 2023

	Note	Unrestricted funds £	Restricted income funds £	Total funds 2023 £	Total funds 2022 £
Incoming resources	3				
Income and endowments from:					
Donations and legacies		4,940	-	4,940	3,114
Charitable activities		6,488	-	6,488	5,715
Other trading activities		-	-	-	50
Total incoming resources		11,428	-	11,428	8,879
Resources expended	4				
Expenditure on:					
Charitable activities		9,029	-	9,029	7,803
Total resources expended		9,029	-	9,029	7,803
Net income / (expenditure)		2,399	-	2,399	1,076
Net movement in funds		2,399	-	2,399	1,076
Reconciliation of funds:					
Total funds brought forward		6,293	-	6,293	5,217
Total funds carried forward		8,692	-	8,692	6,293

The notes on pages 6 to 8 form part of these accounts.

Balance Sheet
As at 31 August 2023

	Note	Unrestricted funds £	Restricted income funds £	Total funds 2023 £	Total funds 2022
Current assets					
Debtors	5	3,492	-	3,492	2,659
Cash at bank and in hand	6	7,953	-	7,953	3,859
Total current assets		11,445	-	11,445	6,518
Creditors: amounts falling due within one year	7	2,753	-	2,753	225
Net current assets / (liabilities)		8,692	-	8,692	6,293
Total assets less current liabilities		8,692	-	8,692	6,293
Creditors: amounts falling due after one year		-	-	-	-
Total net assets / (liabilities)		8,692	-	8,692	6,293
Funds of the Charity					
Restricted income funds		-	-	-	-
Unrestricted funds		8,692	-	8,692	6,293
Total funds		8,692	-	8,692	6,293

Signed on behalf of all the Trustees



Jason Sly – Chair

The notes on pages 6 to 8 form part of these accounts.

Notes to the accounts for the year to 31 August 2023

1. Basis of preparation

- 1.1. These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.
- 1.2. The accounts have been prepared in accordance with:
 - the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014;
 - and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
 - and with the Charities Act 2011.
- 1.3. The charity constitutes a public benefit entity as defined by FRS 102.

2. Accounting policies

Income

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Expenditure and Liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Assets

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Notes to the accounts continued

3. Analysis of income

	Unrestricted funds	Restricted income funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Donations and legacies:				
Donations and gifts	2,348	-	2,348	897
Gift Aid	682	-	682	557
Membership subscriptions, which are in substance donations	1,910	-	1,910	1,660
Total	4,940	-	4,940	3,114
Charitable activities:				
Ticket sales	5,711	-	5,711	5,175
Raffles, programmes and merchandise	777	-	777	540
Total	6,488	-	6,488	5,715
Other trading activities:				
DYT clothing sales	-	-	-	50
Total	-	-	-	50
Total income	11,428	-	11,428	8,879

4. Analysis of expenditure

	Unrestricted funds	Restricted income funds	Total funds 2023	Total funds 2022
	£	£	£	£
Expenditure on charitable activities:				
Rehearsal venue hire	1,763	-	1,763	1,403
Storage facilities	337	-	337	-
Show production costs	6,337	-	6,337	5,992
Other costs	592	-	592	408
Total	9,029	-	9,029	7,803
Total expenditure	9,029	-	9,029	7,803

Notes to the accounts continued

5. Debtors

	2023 £	2022 £
Analysis of debtors:		
Debtors	630	428
Prepayments and accrued income	2,862	2,231
Total debtors	3,492	2,659

6. Cash at bank and in hand

	2023 £	2022 £
Analysis of cash:		
Cash at bank and in hand	7,953	3,859
Total cash	7,953	3,859

7. Creditors

	2023 £	2022 £
Analysis of creditors:		
Accruals and deferred income	2,753	225
Total creditors	2,753	225

www.dynamicyouththeatre.org

Registered Charity 1177421

Dynamic Youth Theatre

Production of

**Music by Alan Menken
Lyrics by Lynn Ahrens**

**Book by Mike Ockrent
& Lynn Ahrens**



A Christmas Carol

The Musical

**18th - 20th January 2024
7.30 pm & Sat Matinee 2.30 pm**

**Hanger Farm Arts Centre
Aikman Lane, Totton, SO40 8FT
Tel: 023 8066 7683 Tickets £11/£7**

Based on the story by Charles Dickens

*Original Choreography by Susan Stroman - Originally directed by Mike Ockrent
Originally Presented by Radio City Entertainment at the Theatre at Madison Square Garden*

This amateur production is presented by arrangement with Music Theatre International
All authorised performance materials are also supplied by MTI www.mtishows.co.uk