

# D&S PRODUCTIONS

England & Wales · Charity number 1188585

## Details

---

**Status** Registered

**Legal form** CIO

**Registered** 2020-03-17

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

## Contact

---

**Address** 3 Sparks Close  
Great Boughton  
Chester  
CH3 5RB

**Phone** 07760626610

**Email** [DSproductionsnw@yahoo.com](mailto:DSproductionsnw@yahoo.com)

**Website** <https://dands-productions.com>

## Activities

---

**Objects:** FOR THE PUBLIC BENEFIT THE ADVANCEMENT OF EDUCATION IN THE ARTS THROUGH THE PROVISION OF THEATRE AND STAGE PRODUCTIONS.

**Activities:** The organisation chooses musicals , plays and concerts to perform by selecting a varied range of topical day to day issues that are performed / represented . It encourages the general public to participate in the above and to be part of viewing audiences .

## Classification

---

- **How:** Provides Services
- **What:** Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

---

- Cheshire East
- Cheshire West & Chester
- Flintshire
- Knowsley
- Liverpool City
- Sefton
- St Helens
- Wirral

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£27,228	£39,907	-	-
2023-12-31	£32,983	£40,031	-	-
2022-12-31	£30,862	£42,208	-	-
2021-12-31	£33,473	£38,852	-	-
2020-12-31	£1,160	£7,015	-	-

## Trustees

---

Name	Role	Appointed
<b>Donna-Marie Dale</b>	Chair	2020-03-01
Charlotte Allmand		2024-02-21
Christopher Mellor		2020-03-01
Louise Gibbs		2024-08-04

**D&S PRODUCTIONS**

England & Wales - Charity number 1188585

---

# Accounts

---

Charity Number: 1188585

D&S Productions

Report of the Trustees and Unaudited Financial Statements

For The Year Ended 31st December 2024

D&S Productions  
Report of the Trustees  
For The Year Ended 31st December 2024

	<i>Pages</i>
Report of the Trustees	1 & 2
Independent Examiners Report	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 & 7
Detailed Statement of Financial Activities	8 & 9

D&S Productions  
Report of the Trustees  
For The Year Ended 31st December 2024

The trustees, who are also directors for the purpose of company law, have pleasure in presenting their report and the financial statements of the charitable company for the year ended 31st December 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 the Republic of Ireland (FRS 102) (effective 1st January 2015)

The trustees have considered the Charity Commissions guide on public benefit, including the guidance 'public benefit: running a charity PB2')

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	D&S Productions
<b>Charity Registration Number</b>	1188585
<b>Principal Address</b>	3 Sparks Close Great Boughton Chester CH3 5RB

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:-

Mrs D M Dale  
Mr C Mellor  
Mr C Price - resigned  
Miss C Allmand - appointed 21.02.2024  
Mrs L Gibbs - appointed 04.08.2024

**Independent Examiners**

Wainwrights Limited  
Faversham House  
Wirral International Business Park  
Old Hall Road  
Bromborough  
Wirral  
CH62 3NX

Approved by the Board of Trustees and signed on its behalf by

.....  
Mr C Mellor  
Trustee

.....  
Date 30th October 2025

D&S Productions  
Report of the Trustees (continued)  
For The Year Ended 31st December 2024

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The aims of the charity are to educate the public in the dramatic and operatic arts, and to further the development of public appreciation and taste in those arts. Also, to assist further such charitable institutions and charitable purposes as the committee may determine.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging. The theatre company relies on donations, subscriptions and fees to cover its operating costs. In setting the level of fees, charges and concessions, the trustees give careful consideration to the accessibility of the theatre for those on lower incomes.

**Significant activities**

During the year the production of Ghost was performed

**FINANCIAL REVIEW**

**Reserves policy**

Due to Covid 19 the trustees still continue to support the company financially in the way of interest free loans and this has continued during this financial year.

D&S Productions  
Independent Examiners Report  
For The Year Ended 31st December 2024

We report on the accounts of the charitable company for the Year Ended 31st December 2024, which comprise the Statement of Financial Activities, the Statement of Financial Position and related notes.

**Respective responsibilities of trustees and examiner**

The trustees, who are also directors for the purpose of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 act) and that an independent examination is required.

Having satisfied ourselves that the charity is not subject to an audit under company law and is eligible for an independent examination, it is my responsibility to:-

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention

**Basis of independent examiner's report**

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

**Independent examiner's statement**

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

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with 386 and 387 of the Companies Act 2006
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 394 and 95 of the Companies Act 2016 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

.....  
Wainwrights Limited

.....  
Date 30th October 2025

D&S Productions  
Statement of Financial Activities (including Income & Expenditure Account)  
For The Year Ended 31st December 2024

	Notes	2024 £	2023 £
<b>Income and endowments from:</b>			
Charitable activities	2	27,228	32,983
Investments	3	-	-
<b>Total</b>		<u>27,228</u>	<u>32,983</u>
<b>Expenditure on:</b>			
Costs of generating voluntary income		(2,953)	(1,750)
Charitable activities		<u>(36,954)</u>	<u>(38,281)</u>
<b>Total</b>		<u>(39,907)</u>	<u>(40,031)</u>
<b>Net surplus / (deficit)</b>		<u>(12,679)</u>	<u>(7,048)</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>(24,582)</u>	<u>(17,534)</u>
Total funds carried forward		<u>(37,261)</u>	<u>(24,582)</u>

D&S Productions  
Statement of Financial Position  
For The Year Ended 31st December 2024

	Notes	2024 £	2023 £
<b>Current assets</b>			
Debtors	4	3,402	-
Cash at bank and in hand		<u>16</u>	<u>518</u>
		3,418	518
<b>Creditors</b>			
Amounts falling due within one year	5	(40,679)	(25,100)
<b>Net assets</b>		<u><u>(37,261)</u></u>	<u><u>(24,582)</u></u>
<b>The funds of the charity</b>			
Unrestricted income funds		<u>(37,261)</u>	<u>(24,582)</u>
<b>Total funds</b>		<u><u>(37,261)</u></u>	<u><u>(24,582)</u></u>

For the Year Ended 31st December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain and audit of its account for the year in question in accordance with section 476,

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

.....  
Mr C Mellor  
Trustee

.....  
Date 30th October 2025

D&S Productions  
Notes to the Financial Statements  
For The Year Ended 31st December 2024

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

D&S Productions meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost of transaction value unless otherwise stated in the relevant accounting policy note(s).

**2. Income from charitable activities**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Unrestricted funds</b>		
Activities for generating funds	3,540	6,885
Incoming resources from Charity activities	23,688	26,098
	27,228	32,983

**3. Investment income**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Unrestricted funds</b>		
Bank interest receivable	-	-
	-	-

**4. Debtors**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Amounts due within on year:</b>		
Prepayments and accrued income	3,402	-
	3,402	-

**5. Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	£	£
Accruals and deferred income	3,600	5,367
Other creditors - Interest Free Loan	37,079	19,733
	40,679	25,100

D&S Productions  
Notes to the Financial Statements (continued)  
For The Year Ended 31st December 2024

**6. Movement in funds**  
***Unrestricted funds***

<b>Current Year</b>	Balance at 01.01.24	Incoming Resources	Outgoing Resources	Balance at 31.12.24
General	(24,582)	27,228	(39,907)	(37,261)
	<u>(24,582)</u>	<u>27,228</u>	<u>(39,907)</u>	<u>(37,261)</u>
	<u><u>(24,582)</u></u>	<u><u>27,228</u></u>	<u><u>(39,907)</u></u>	<u><u>(37,261)</u></u>
<b>Prior Year</b>	Balance at 01.01.23	Incoming Resources	Outgoing Resources	Balance at 31.12.23
General	(17,534)	32,983	(40,031)	(24,582)
	<u>(17,534)</u>	<u>32,983</u>	<u>(40,031)</u>	<u>(24,582)</u>
	<u><u>(17,534)</u></u>	<u><u>32,983</u></u>	<u><u>(40,031)</u></u>	<u><u>(24,582)</u></u>

D&S Productions  
Detailed Statement of Financial Activities  
For The Year Ended 31st December 2024

	<b>2024</b>	<b>2023</b>
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Charitable activities</b>		
Activities for generating funds	3,540	6,885
Incoming resources from Charity activities	23,688	26,098
<b>Investments</b>		
Bank interest receivable	-	-
<b>Total incoming resources</b>	<b>27,228</b>	<b>32,983</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Costs of generating voluntary income	(2,953)	(1,750)
<b>Charitable activities</b>		
Charitable activities	(36,954)	(38,281)
<b>Total resources expended</b>	<b>(39,907)</b>	<b>(40,031)</b>
<b>Net surplus / (deficit)</b>	<b>(12,679)</b>	<b>(7,048)</b>

D&S Productions  
Detailed Statement of Financial Activities  
For The Year Ended 31st December 2024

	<b>2024</b>	<b>2023</b>
	£	£
<b>INCOMING RESOURCES</b>		
<b>Activities for generating funds</b>		
Membership Fees	1,250	1,230
Music Show Fees	2,290	4,989
Donations	-	666
	<u>3,540</u>	<u>6,885</u>
 <b>Incoming Resources from Charity activities</b>		
Theatre Receipts	21,922	24,908
Programmes, Adverts & Set Hire	394	578
Raffle Income	1,373	612
	<u>23,688</u>	<u>26,098</u>
 <b>BANK INTEREST RECEIVED</b>		
	<u>-</u>	<u>-</u>
 <b>RESOURCES EXPENDED</b>		
<b>Costs of generating voluntary income</b>		
Computer Domain	74	104
Fees & Insurance	1,668	1,161
NODA Affiliation	941	215
Accountancy	270	270
 <b>Charity activities</b>		
Hire of hall	14,088	16,738
Costumes	619	2,539
Publicity	-	826
Royalties	4,404	7,434
Scenery & Props	6,775	4,367
Sound & Light	3,923	2,440
Orchestra	5,736	-
Music scores	796	3,450
Sundry	614	487
	<u>39,907</u>	<u>40,031</u>
 <b>Net (Deficit) for the Year</b>		
	<u><b>(12,679)</b></u>	<u><b>(7,048)</b></u>

**D&S PRODUCTIONS**

England & Wales - Charity number 1188585

---

# Accounts

---

Charity Number: 1188585

D&S Productions

Report of the Trustees and Unaudited Financial Statements

For The Year Ended 31st December 2023

D&S Productions  
Report of the Trustees  
For The Year Ended 31st December 2023

	<i>Pages</i>
Report of the Trustees	1 & 2
Independent Examiners Report	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 & 7
Detailed Statement of Financial Activities	8 & 9

D&S Productions  
Report of the Trustees  
For The Year Ended 31st December 2023

The trustees, who are also directors for the purpose of company law, have pleasure in presenting their report and the financial statements of the charitable company for the year ended 31st December 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 the Republic of Ireland (FRS 102) (effective 1st January 2015)

The trustees have considered the Charity Commissions guide on public benefit, including the guidance 'public benefit: running a charity PB2')

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	D&S Productions
<b>Charity Registration Number</b>	1188585
<b>Principal Address</b>	3 Sparks Close Great Boughton Chester CH3 5RB

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:-

Mrs D M Dale  
Mr C Mellor  
Mr C Price

**Secretary** Mr C Mellor

**Independent Examiners** Wainwrights Limited  
Faversham House  
Wirral International Business Park  
Old Hall Road  
Bromborough  
Wirral  
CH62 3NX

Approved by the Board of Trustees and signed on its behalf by

.....  
Mr C Mellor  
Trustee

.....  
Date 30th October 2024

D&S Productions  
Report of the Trustees (continued)  
For The Year Ended 31st December 2023

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The aims of the charity are to educate the public in the dramatic and operatic arts, and to further the development of public appreciation and taste in those arts. Also, to assist further such charitable institutions and charitable purposes as the committee may determine.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging. The theatre company relies on donations, subscriptions and fees to cover its operating costs. In setting the level of fees, charges and concessions, the trustees give careful consideration to the accessibility of the theatre for those on lower incomes.

**Significant activities**

During the year productions of Rent, Kinky Boots and a Christmas Musical were performed

**FINANCIAL REVIEW**

**Reserves policy**

Due to Covid 19 the trustees still continue to support the company financially in the way of interest free loans and this has continued during this financial year.

D&S Productions  
Independent Examiners Report  
For The Year Ended 31st December 2023

We report on the accounts of the charitable company for the Year Ended 31st December 2023, which comprise the Statement of Financial Activities, the Statement of Financial Position and related notes.

**Respective responsibilities of trustees and examiner**

The trustees, who are also directors for the purpose of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 act) and that an independent examination is required.

Having satisfied ourselves that the charity is not subject to an audit under company law and is eligible for an independent examination, it is my responsibility to:-

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention

**Basis of independent examiner's report**

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

**Independent examiner's statement**

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

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with 386 and 387 of the Companies Act 2006
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 394 and 95 of the Companies Act 2016 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

.....  
Wainwrights Limited

.....  
Date 30th October 2024

D&S Productions  
Statement of Financial Activities (including Income & Expenditure Account)  
For The Year Ended 31st December 2023

	Notes	2023 £	2022 £
<b>Income and endowments from:</b>			
Charitable activities	2	32,983	30,862
Investments	3	-	-
<b>Total</b>		<u>32,983</u>	<u>30,862</u>
 <b>Expenditure on:</b>			
Costs of generating voluntary income		(1,499)	(1,021)
Charitable activities		<u>(38,532)</u>	<u>(41,187)</u>
<b>Total</b>		<u>(40,031)</u>	<u>(42,208)</u>
 <b>Net surplus / (deficit)</b>			
		<u>(7,048)</u>	<u>(11,346)</u>
 <b>Reconciliation of funds</b>			
Total funds brought forward		<u>(17,534)</u>	<u>(6,188)</u>
Total funds carried forward		<u>(24,582)</u>	<u>(17,534)</u>

D&S Productions  
Statement of Financial Position  
For The Year Ended 31st December 2023

	Notes	2023 £	2022 £
<b>Current assets</b>			
Debtors	4	-	1,460
Cash at bank and in hand		<u>518</u>	<u>522</u>
		518	1,982
<b>Creditors</b>			
Amounts falling due within one year	5	(25,100)	(19,516)
<b>Net assets</b>		<u><b>(24,582)</b></u>	<u><b>(17,534)</b></u>
<b>The funds of the charity</b>			
Unrestricted income funds		<u>(24,582)</u>	<u>(17,534)</u>
<b>Total funds</b>		<u><b>(24,582)</b></u>	<u><b>(17,534)</b></u>

For the Year Ended 31st December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain and audit of its account for the year in question in accordance with section 476,

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

.....  
Mr C Mellor  
Trustee

.....  
Date 30th October 2024

D&S Productions  
Notes to the Financial Statements  
For The Year Ended 31st December 2023

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

D&S Productions meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost of transaction value unless otherwise stated in the relevant accounting policy note(s).

**2. Income from charitable activities**

	<b>2023</b>	<b>2022</b>
	£	£
<b>Unrestricted funds</b>		
Activities for generating funds	6,885	7,240
Incoming resources from Charity activities	26,098	23,622
	32,983	30,862

**3. Investment income**

	<b>2023</b>	<b>2022</b>
	£	£
<b>Unrestricted funds</b>		
Bank interest receivable	-	-
	-	-

**4. Debtors**

	<b>2023</b>	<b>2022</b>
	£	£
<b>Amounts due within on year:</b>		
Prepayments and accrued income	-	1,460
	-	1,460

**5. Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	£	£
Accruals and deferred income	5,367	480
Other creditors - Interest Free Loan	19,733	19,036
	25,100	19,516

D&S Productions  
Notes to the Financial Statements (continued)  
For The Year Ended 31st December 2023

**6. Movement in funds**

***Unrestricted funds***

<b>Current Year</b>	Balance at 01.01.23	Incoming Resources	Outgoing Resources	Balance at 31.12.23
General	(17,534)	32,983	(40,031)	(24,582)
	<u>(17,534)</u>	<u>32,983</u>	<u>(40,031)</u>	<u>(24,582)</u>
	<u><u>(17,534)</u></u>	<u><u>32,983</u></u>	<u><u>(40,031)</u></u>	<u><u>(24,582)</u></u>
<b>Prior Year</b>	Balance at 01.01.22	Incoming Resources	Outgoing Resources	Balance at 31.12.22
General	(6,188)	30,862	(42,208)	(17,534)
	<u>(6,188)</u>	<u>30,862</u>	<u>(42,208)</u>	<u>(17,534)</u>
	<u><u>(6,188)</u></u>	<u><u>30,862</u></u>	<u><u>(42,208)</u></u>	<u><u>(17,534)</u></u>

D&S Productions  
Detailed Statement of Financial Activities  
For The Year Ended 31st December 2023

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENT</b>		
<b>Charitable activities</b>		
Activities for generating funds	6,885	7,240
Incoming resources from Charity activities	26,098	23,622
<b>Investments</b>		
Bank interest receivable	-	-
<b>Total incoming resources</b>	<b>32,983</b>	<b>30,862</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Costs of generating voluntary income	(1,499)	(1,021)
<b>Charitable activities</b>		
Charitable activities	(38,532)	(41,187)
<b>Total resources expended</b>	<b>(40,031)</b>	<b>(42,208)</b>
<b>Net surplus / (deficit)</b>	<b>(7,048)</b>	<b>(11,346)</b>

D&S Productions  
Detailed Statement of Financial Activities  
For The Year Ended 31st December 2023

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>		
<b>Activities for generating funds</b>		
Membership Fees	1,230	890
Music Show Fees	4,989	640
Rehearsal Fees	-	3,299
Merchandise Income	-	1,930
Donations	666	481
	<u>6,885</u>	<u>7,240</u>
 <b>Incoming Resources from Charity activities</b>		
Theatre Receipts	24,908	22,547
Programmes, Adverts & Set Hire	578	-
Raffle Income	612	1,075
	<u>26,098</u>	<u>23,622</u>
 <b>BANK INTEREST RECEIVED</b>		
	<u>-</u>	<u>-</u>
 <b>RESOURCES EXPENDED</b>		
<b>Costs of generating voluntary income</b>		
Computer Domain	104	169
Fees & Insurance	910	251
NODA Affiliation	215	361
Accountancy	270	240
 <b>Charity activities</b>		
Hire of hall	16,738	15,575
Costumes	2,539	2,597
Insurance	251	238
Publicity	826	1,906
Royalties	7,434	6,068
Scenery & Props	4,367	4,924
Sound & Light	2,440	4,899
Orchestra	-	4,980
Music scores	3,450	-
Sundry	487	-
	<u>40,031</u>	<u>42,208</u>
 <b>Net (Deficit) for the Year</b>		
	<u><b>(7,048)</b></u>	<u><b>(11,346)</b></u>

**D&S PRODUCTIONS**

England & Wales - Charity number 1188585

---

# Accounts

---

Charity Number: 1188585

D&S Productions

Report of the Trustees and Unaudited Financial Statements

For The Year Ended 31st December 2022

D&S Productions  
Report of the Trustees  
For The Year Ended 31st December 2022

	<i>Pages</i>
Report of the Trustees	1 & 2
Independent Examiners Report	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 & 7
Detailed Statement of Financial Activities	8 & 9

D&S Productions  
Report of the Trustees  
For The Year Ended 31st December 2022

The trustees, who are also directors for the purpose of company law, have pleasure in presenting their report and the financial statements of the charitable company for the year ended 31st December 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 the Republic of Ireland (FRS 102) (effective 1st January 2015)

The trustees have considered the Charity Commissions guide on public benefit, including the guidance 'public benefit: running a charity PB2')

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	D&S Productions
<b>Charity Registration Number</b>	1188585
<b>Principal Address</b>	3 Sparks Close Great Boughton Chester CH3 5RB

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:-

Mrs D M Dale  
Mr C Mellor  
Ms S J Edge - resigned

**Secretary** Mr C Mellor

**Independent Examiners** Wainwrights Limited  
Faversham House  
Wirral International Business Park  
Old Hall Road  
Bromborough  
Wirral  
CH62 3NX

Approved by the Board of Trustees and signed on its behalf by

.....  
Mr C Mellor  
Trustee

.....  
Date

D&S Productions  
Report of the Trustees (continued)  
For The Year Ended 31st December 2022

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The aims of the charity are to educate the public in the dramatic and operatic arts, and to further the development of public appreciation and taste in those arts. Also, to assist further such charitable institutions and charitable purposes as the committee may determine.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging. The theatre company relies on donations, subscriptions and fees to cover its operating costs. In setting the level of fees, charges and concessions, the trustees give careful consideration to the accessibility of the theatre for those on lower incomes.

**Significant activities**

During the year productions of The Full Monty and Calendar Girls were performed

**FINANCIAL REVIEW**

**Reserves policy**

Due to Covid 19 the trustees still continue to support the company financially in the way of interest free loans and this has continued during this financial year.

D&S Productions  
Independent Examiners Report  
For The Year Ended 31st December 2022

We report on the accounts of the charitable company for the Year Ended 31st December 2022, which comprise the Statement of Financial Activities, the Statement of Financial Position and related notes.

**Respective responsibilities of trustees and examiner**

The trustees, who are also directors for the purpose of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 act) and that an independent examination is required.

Having satisfied ourselves that the charity is not subject to an audit under company law and is eligible for an independent examination, it is my responsibility to:-

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention

**Basis of independent examiner's report**

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

**Independent examiner's statement**

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

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with 386 and 387 of the Companies Act 2006
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 394 and 95 of the Companies Act 2016 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

.....  
Wainwrights Limited

.....  
Date

D&S Productions  
Statement of Financial Activities (including Income & Expenditure Account)  
For The Year Ended 31st December 2022

	Notes	2022 £	2021 £
<b>Income and endowments from:</b>			
Charitable activities	2	30,862	33,473
Investments	3	-	-
<b>Total</b>		<u>30,862</u>	<u>33,473</u>
 <b>Expenditure on:</b>			
Costs of generating voluntary income		(1,021)	(621)
Charitable activities		<u>(41,187)</u>	<u>(38,231)</u>
<b>Total</b>		<u>(42,208)</u>	<u>(38,852)</u>
 <b>Net surplus / (deficit)</b>			
		<u>(11,346)</u>	<u>(5,379)</u>
 <b>Reconciliation of funds</b>			
Total funds brought forward		<u>(6,188)</u>	<u>(809)</u>
Total funds carried forward		<u>(17,534)</u>	<u>(6,188)</u>

D&S Productions  
Statement of Financial Position  
For The Year Ended 31st December 2022

	Notes	2022 £	2021 £
<b>Current assets</b>			
Debtors	4	1,460	1,641
Cash at bank and in hand		<u>522</u>	<u>1,157</u>
		1,982	2,798
<b>Creditors</b>			
Amounts falling due within one year	5	(19,516)	(8,987)
<b>Net assets</b>		<u><u>(17,534)</u></u>	<u><u>(6,189)</u></u>
<b>The funds of the charity</b>			
Unrestricted income funds		<u>(17,534)</u>	<u>(6,188)</u>
<b>Total funds</b>		<u><u>(17,534)</u></u>	<u><u>(6,188)</u></u>

For the Year Ended 31st December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain and audit of its account for the year in question in accordance with section 476,

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

.....  
Mr C Mellor  
Trustee

.....  
Date

D&S Productions  
Notes to the Financial Statements  
For The Year Ended 31st December 2022

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

D&S Productions meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost of transaction value unless otherwise stated in the relevant accounting policy note(s).

**2. Income from charitable activities**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Unrestricted funds</b>		
Activities for generating funds	7,240	4,460
Incoming resources from Charity activities	23,622	29,013
	30,862	33,473

**3. Investment income**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Unrestricted funds</b>		
Bank interest receivable	-	-
	-	-

**4. Debtors**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Amounts due within on year:</b>		
Prepayments and accrued income	1,460	1,641
	1,460	1,641

**5. Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	£	£
Accruals and deferred income	480	240
Other creditors - Interest Free Loan	19,036	8,747
	19,516	8,987

D&S Productions  
Notes to the Financial Statements (continued)  
For The Year Ended 31st December 2022

**6. Movement in funds**

***Unrestricted funds***

<b>Current Year</b>	Balance at 01.01.22	Incoming Resources	Outgoing Resources	Balance at 31.12.22
General	(6,188)	30,862	(42,208)	(17,534)
	<u>(6,188)</u>	<u>30,862</u>	<u>(42,208)</u>	<u>(17,534)</u>
<b>Prior Year</b>	Balance at 01.01.21	Incoming Resources	Outgoing Resources	Balance at 31.12.21
General	(809)	33,473	(38,852)	(6,188)
	<u>(809)</u>	<u>33,473</u>	<u>(38,852)</u>	<u>(6,188)</u>

D&S Productions  
Detailed Statement of Financial Activities  
For The Year Ended 31st December 2021

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENT</b>		
<b>Charitable activities</b>		
Activities for generating funds	7,240	4,460
Incoming resources from Charity activities	23,622	29,013
<b>Investments</b>		
Bank interest receivable	-	-
<b>Total incoming resources</b>	<b><u>30,862</u></b>	<b><u>33,473</u></b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Costs of generating voluntary income	(1,021)	(621)
<b>Charitable activities</b>		
Charitable activities	(41,187)	(38,231)
<b>Total resources expended</b>	<b><u>(42,208)</u></b>	<b><u>(38,852)</u></b>
<b>Net surplus / (deficit)</b>	<b><u><u>(11,346)</u></u></b>	<b><u><u>(5,379)</u></u></b>

D&S Productions  
Detailed Statement of Financial Activities  
For The Year Ended 31st December 2022

	<b>2022</b>	<b>2021</b>
	£	£
<b>INCOMING RESOURCES</b>		
<b>Activities for generating funds</b>		
Membership Fees	890	915
Music Show Fees	640	2,230
Rehearsal Fees	3,299	871
Merchandise Income	1,930	444
Donations	481	-
	<u>7,240</u>	<u>4,460</u>
 <b>Incoming Resources from Charity activities</b>		
Theatre Receipts	22,547	28,002
Programmes, Adverts & Set Hire	-	357
Raffle Income	1,075	654
	<u>23,622</u>	<u>29,013</u>
 <b>BANK INTEREST RECEIVED</b>		
	<u>-</u>	<u>-</u>
 <b>RESOURCES EXPENDED</b>		
<b>Costs of generating voluntary income</b>		
Computer Domain	169	46
Fees & Insurance	251	270
NODA Affiliation	361	-
Accountancy	240	240
Postage & Sundries	-	65
 <b>Charity activities</b>		
Hire of hall	15,575	10,549
Costumes	2,597	5,261
Insurance	238	310
Publicity	1,906	331
Royalties	6,068	5,840
Scenery & Props	4,924	6,733
Sound & Light	4,899	2,784
Orchestra	4,980	3,990
Music scores	-	2,252
Sundry	-	181
	<u>42,208</u>	<u>38,852</u>
 <b>Net (Deficit) for the Year</b>		
	<u><b>(11,346)</b></u>	<u><b>(5,379)</b></u>

**D&S PRODUCTIONS**

England & Wales - Charity number 1188585

---

# Accounts

---

Charity Number: 1188585

D&S Productions

Report of the Trustees and Unaudited Financial Statements

For The Year Ended 31st December 2020

D&S Productions  
Report of the Trustees  
For The Year Ended 31st December 2020

	<i>Pages</i>
Report of the Trustees	1 & 2
Independent Examiners Report	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 & 7
Detailed Statement of Financial Activities	8 & 9

D&S Productions  
Report of the Trustees  
For The Year Ended 31st December 2020

The trustees, who are also directors for the purpose of company law, have pleasure in presenting their report and the financial statements of the charitable company for the year ended 31st December 2020.

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 the Republic of Ireland (FRS 102) (effective 1st January 2015)

The trustees have considered the Charity Commissions guide on public benefit, including the guidance 'public benefit: running a charity PB2')

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	D&S Productions
<b>Charity Registration Number</b>	1188585
<b>Principal Address</b>	3 Sparks Close Great Boughton Chester CH3 5RB

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:-

Mrs D M Dale  
Mr C Mellor  
Ms S J Edge

**Secretary** Mr C Mellor

**Independent Examiners** Wainwrights Limited  
Faversham House  
Wirral International Business Park  
Old Hall Road  
Bromborough  
Wirral  
CH62 3NX

Approved by the Board of Trustees and signed on its behalf by

.....  
Ms S J Edge  
Trustee

.....  
Date

D&S Productions  
Report of the Trustees (continued)  
For The Year Ended 31st December 2020

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The aims of the charity are to educate the public in the dramatic and operatic arts, and to further the development of public appreciation and taste in those arts. Also, to assist further such charitable institutions and charitable purposes as the committee may determine.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging. The theatre company relies on donations, subscriptions and fees to cover its operating costs. In setting the level of fees, charges and concessions, the trustees give careful consideration to the accessibility of the theatre for those on lower incomes.

**Significant activities**

Due to the Covid pandemic no shows were performed in the year.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

Due to the Covid pandemic no shows were performed in the year.

**FINANCIAL REVIEW**

**Reserves policy**

Due to the Covid pandemic no significant income received but the trustees acknowledge a level of expenditure was still required during the year.

D&S Productions  
Independent Examiners Report  
For The Year Ended 31st December 2020

We report on the accounts of the charitable company for the Year Ended 31st December 2020, which comprise the Statement of Financial Activities, the Statement of Financial Position and related notes.

**Respective responsibilities of trustees and examiner**

The trustees, who are also directors for the purpose of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 act) and that an independent examination is required.

Having satisfied ourselves that the charity is not subject to an audit under company law and is eligible for an independent examination, it is my responsibility to:-

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention

**Basis of independent examiner's report**

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

**Independent examiner's statement**

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

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with 386 and 387 of the Companies Act 2006
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 394 and 95 of the Companies Act 2016 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

.....  
Wainwrights Limited

.....  
Date

D&S Productions  
Statement of Financial Activities (including Income & Expenditure Account)  
For The Year Ended 31st December 2020

	Notes	2020 £
<b>Income and endowments from:</b>		
Charitable activities	2	1,160
Investments	3	-
<b>Total</b>		<u>1,160</u>
 <b>Expenditure on:</b>		
Costs of generating voluntary income		(875)
Charitable activities		(1,094)
<b>Total</b>		<u>(1,969)</u>
 <b>Net surplus / (deficit)</b>		 <u>(809)</u>
 <b>Reconciliation of funds</b>		
Total funds brought forward		-
Total funds carried forward		<u>(809)</u>

D&S Productions  
Statement of Financial Position  
For The Year Ended 31st December 2020

	Notes	2020 £
<b>Current assets</b>		
Debtors	4	4,832
Cash at bank and in hand		<u>291</u>
		<u>5,123</u>
<b>Creditors</b>		
Amounts falling due within one year	5	(5,932)
<b>Net assets</b>		<u><u>(809)</u></u>
<b>The funds of the charity</b>		
Unrestricted income funds		<u>(809)</u>
<b>Total funds</b>		<u><u>(809)</u></u>

For the Year Ended 31st December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain and audit of its account for the year in question in accordance with section 476,

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

.....  
Ms S J Edge  
Trustee

.....  
Date

D&S Productions  
Notes to the Financial Statements  
For The Year Ended 31st December 2020

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

D&S Productions meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost of transaction value unless otherwise stated in the relevant accounting policy note(s).

**2. Income from charitable activities**

	<b>2020</b> £
<b>Unrestricted funds</b>	
Activities for generating funds	1,160
	1,160

**3. Investment income**

	<b>2019</b> £
<b>Unrestricted funds</b>	
Bank interest receivable	-
	-

**4. Debtors**

	<b>2019</b> £
<b>Amounts due within on year:</b>	
Prepayments and accrued income	4,832
	4,832

**5. Creditors: amounts falling due within one year**

	<b>2019</b> £
Accruals and deferred income	-
Other creditors - Interest Free Loan	5,932
	5,932

D&S Productions  
Notes to the Financial Statements (continued)  
For The Year Ended 31st December 2020

**6. Movement in funds**  
***Unrestricted funds***

	Balance at 01.01.20	Incoming Resources	Outgoing Resources	Balance at 31.12.20
General	-	1,160	(1,969)	(809)
	<u>-</u>	<u>1,160</u>	<u>(1,969)</u>	<u>(809)</u>
	<u>-</u>	<u>1,160</u>	<u>(1,969)</u>	<u>(809)</u>

D&S Productions  
Detailed Statement of Financial Activities  
For The Year Ended 31st December 2020

	<b>2020</b> <b>£</b>
<b>INCOME AND ENDOWMENT</b>	
<b>Charitable activities</b>	
Activities for generating funds	1,160
<b>Investments</b>	
Bank interest receivable	-
<b>Total incoming resources</b>	<b><u>1,160</u></b>
<b>EXPENDITURE</b>	
<b>Raising donations and legacies</b>	
Costs of generating voluntary income	(875)
<b>Charitable activities</b>	
Charitable activities	(1,094)
<b>Total resources expended</b>	<b><u>(1,969)</u></b>
<b>Net surplus / (deficit)</b>	<b><u><u>(809)</u></u></b>

D&S Productions  
Detailed Statement of Financial Activities  
For The Year Ended 31st December 2020

	2020 £
<b>INCOMING RESOURCES</b>	
<b>Activities for generating funds</b>	
Membership Fees	650
Music Show Fees	130
Rehearsal fees	380
	1,160
	1,160
<b>BANK INTEREST RECEIVED</b>	-
<b>RESOURCES EXPENDED</b>	
<b>Costs of generating voluntary income</b>	
Computer domain	367
Fees & insurance	251
NODA affiliation	257
Accountancy	-
<b>Charity activities</b>	
Hire of hall	750
Sweatshirt costs	247
Publicity	78
Royalties	-
Scenery & props	-
Music scores	19
	1,969
	1,969
<b>Net Surplus / (Deficit) for the Year</b>	<b>(809)</b>