

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**

**Name of Charity** D&S Productions

**Charity Registration Number** 1188585

**Principal Address** 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		291
		<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		(809)
<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>£</b>
<b>Unrestricted funds</b>	
Activities for generating funds	1,160
	<u>1,160</u>

**3. Investment income**

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

**4. Debtors**

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

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

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



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>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>1,160</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>(1,969)</b>
<b>Net surplus / (deficit)</b>	<b>(809)</b>

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

	<b>2020</b>
	<b>£</b>
<b>INCOMING RESOURCES</b>	
<b>Activities for generating funds</b>	
Membership Fees	650
Music Show Fees	130
Rehearsal fees	380
	<u>1,160</u>
	<u><u>1,160</u></u>
 <b>BANK INTEREST RECEIVED</b>	 <u><u>-</u></u>
 <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
	<u>1,969</u>
	<u><u>1,969</u></u>
 <b>Net Surplus / (Deficit) for the Year</b>	 <u><u>(809)</u></u>