

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

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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

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 - 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 £
Income and endowments from:			
Charitable activities	2	30,862	33,473
Investments	3	-	-
Total		<u>30,862</u>	<u>33,473</u>
Expenditure on:			
Costs of generating voluntary income		(1,021)	(621)
Charitable activities		<u>(41,187)</u>	<u>(38,231)</u>
Total		<u>(42,208)</u>	<u>(38,852)</u>
Net surplus / (deficit)		<u>(11,346)</u>	<u>(5,379)</u>
Reconciliation of funds			
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 £
Current assets			
Debtors	4	1,460	1,641
Cash at bank and in hand		<u>522</u>	<u>1,157</u>
		1,982	2,798
Creditors			
Amounts falling due within one year	5	(19,516)	(8,987)
Net assets		<u>(17,534)</u>	<u>(6,189)</u>
The funds of the charity			
Unrestricted income funds		<u>(17,534)</u>	<u>(6,188)</u>
Total funds		<u>(17,534)</u>	<u>(6,188)</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 an 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

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

3. Investment income

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

4. Debtors

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

5. Creditors: amounts falling due within one year

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

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

6. Movement in funds
Unrestricted funds

Current Year	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>
 Prior Year	 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

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

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

	2022	2021
	£	£
INCOMING RESOURCES		
Activities for generating funds		
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>
Incoming Resources from Charity activities		
Theatre Receipts	22,547	28,002
Programmes, Adverts & Set Hire	-	357
Raffle Income	1,075	654
	<u>23,622</u>	<u>29,013</u>
BANK INTEREST RECEIVED	<u>-</u>	<u>-</u>
RESOURCES EXPENDED		
Costs of generating voluntary income		
Computer Domain	169	46
Fees & Insurance	251	270
NODA Affiliation	361	-
Accountancy	240	240
Postage & Sundries	-	65
Charity activities		
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>
Net (Deficit) for the Year	<u>(11,346)</u>	<u>(5,379)</u>