

**REGISTERED COMPANY NUMBER: 03184125 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1055134**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023**  
**FOR**  
**DEAD EARNEST THEATRE**

# DEAD EARNEST THEATRE

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## **DEAD EARNEST THEATRE**

### **REPORT OF THE TRUSTEES for the Year Ended 30 April 2023**

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 30 April 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives**

The objects for which the company is established are:

To advance education for the public benefit by the promotion of the arts, in particular but not exclusively the art of drama.

##### **Vision**

To be recognised nationally for the development and use of ground breaking Applied Theatre techniques to improve the ways in which people act and interact.

##### **Mission**

To use creativity to encourage learning that leads to new and original thinking and to deliver specific outcomes.

##### **Outcomes**

Improve learning

Improve quality of human interaction

Advance alternative ways for people to act

Challenge through drama political and social issues

Advance well being especially marginalised groups such as those with disabilities and or mental health difficulties.

##### **Public benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

## **DEAD EARNEST THEATRE**

### **REPORT OF THE TRUSTEES for the Year Ended 30 April 2023**

#### **ACHIEVEMENT AND PERFORMANCE**

Dead Earnest Theatre has now been in existence for 29 years. In that time we have turned over approximately £1.6 million in performing shows, forum theatre performances, education and training events, films and workshops.

We have delivered workshops to roughly 3,150 adults and children and performed to approximately 29,300 audience members and have created over 1,800 acting jobs.

During the year we have completed the following projects:

- Delivery of roleplay work on an ongoing contract for South Yorkshire Police
- Delivery of roleplay work on an ongoing contract for Rotherham PCT, NHS
- Provided voice actors for an animation for Fettle animation
- Delivery of family creative activities for a festival in Rotherham commissioned by ROAR
- Delivery of Space for Sharing - a play about Breast Cancer at an event in London for Breast Cancer Now charity
- Completion of work carried out on a research project at Sheffield University focusing on Virtual Influencers on an AI platform
- Delivery of Joe's World, a training piece of theatre for University Students
- Delivery of a creative literacy project for school children at Stradbroke school
- Delivery of an original piece of theatre 'The Ratcatcher' for the University of Sheffield's Festival of the Mind
- Delivery of guest lecturing work at Sheffield Hallam University
- Delivery of an original piece of theatre 'Last Letters' for the University of Sheffield

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The charitable company aims to maintain a reserves level of three months' core expenditure, which has been reached at the year end.

##### **Financial review**

The net surplus for the year was £560 (2022: £7,254). There was a balance on unrestricted funds of £11,544 at the year end date (2022: £10,984). The charitable company operates on a project by project basis, without salaried staff and expensive overheads. The free reserves at 30 April 2023 were £11,268 (2022: £10,622).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

Every member of the company undertakes to contribute to the assets of the company, in the event of the same being wound up while he or she is a member, or within one year after he or she ceases to be a member, for payment of the debts and liabilities of the company contracted before he or she ceases to be a member, and for the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding £1.

##### **Risk management**

The major strategic risks to which the charity is exposed, as identified by the trustees, have been reviewed during the year and actions taken to mitigate those risks.

**DEAD EARNEST THEATRE**

**REPORT OF THE TRUSTEES  
for the Year Ended 30 April 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03184125 (England and Wales)

**Registered Charity number**

1055134

**Registered office**

Electric Works  
Concourse Way  
Sheffield  
S1 2BJ

**Trustees**

Nicola Teresa Massen  
Ashley S Barnes  
Zoe Walton  
Victoria Roberts

**Independent Examiner**

S C Fields  
Hodgson & Oldfield  
20 Paradise Square  
Sheffield  
S1 2DE

**Bank**

The Cooperative Bank  
Central Commercial Branch

Approved by order of the board of trustees on 26 February 2024 and signed on its behalf by:

Victoria Roberts - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DEAD EARNEST THEATRE**

### **Independent examiner's report to the trustees of Dead Earnest Theatre ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2023.

### **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.

S C Fields

Hodgson & Oldfield  
20 Paradise Square  
Sheffield  
S1 2DE

27 February 2024

**DEAD EARNEST THEATRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 30 April 2023**

	Notes	Unrestricted fund £	Restricted funds £	30.4.23 Total funds £	30.4.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	30	-	30	-
<b>Charitable activities</b>					
Education by promotion of the Arts		29,819	-	29,819	54,388
<b>Total</b>		<u>29,849</u>	<u>-</u>	<u>29,849</u>	<u>54,388</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Education by promotion of the Arts		29,289	-	29,289	47,134
<b>NET INCOME</b>		560	-	560	7,254
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		10,984	-	10,984	3,730
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>11,544</u></u>	<u><u>-</u></u>	<u><u>11,544</u></u>	<u><u>10,984</u></u>

The notes form part of these financial statements

**DEAD EARNEST THEATRE**

**BALANCE SHEET**  
**30 April 2023**

	Notes	Unrestricted fund £	Restricted funds £	30.4.23 Total funds £	30.4.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	276	-	276	362
<b>CURRENT ASSETS</b>					
Debtors	8	242	-	242	201
Cash at bank		11,458	-	11,458	11,249
		<u>11,700</u>	-	<u>11,700</u>	<u>11,450</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(432)	-	(432)	(828)
		<u>11,268</u>	-	<u>11,268</u>	<u>10,622</u>
<b>NET CURRENT ASSETS</b>					
		<u>11,544</u>	-	<u>11,544</u>	<u>10,984</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>11,544</u>	-	<u>11,544</u>	<u>10,984</u>
<b>NET ASSETS</b>					
		<u><u>11,544</u></u>	<u><u>-</u></u>	<u><u>11,544</u></u>	<u><u>10,984</u></u>
<b>FUNDS</b>					
Unrestricted funds	10			<u>11,544</u>	<u>10,984</u>
<b>TOTAL FUNDS</b>					
				<u><u>11,544</u></u>	<u><u>10,984</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 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

**DEAD EARNEST THEATRE**

**BALANCE SHEET - continued**

**30 April 2023**

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 26 February 2024 and were signed on its behalf by:

Victoria Roberts - Trustee

Zoe Walton - Trustee

## DEAD EARNEST THEATRE

### NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 30 April 2023

#### 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.

Equipment - 25% on reducing balance

##### **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.

**DEAD EARNEST THEATRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 30 April 2023**

**2. DONATIONS AND LEGACIES**

	30.4.23	30.4.22
	£	£
Donations	30	-
	<u>          </u>	<u>          </u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	30.4.23	30.4.22
	£	£
Depreciation - owned assets	86	116
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2023 nor for the year ended 30 April 2022.

**5. STAFF COSTS**

There were no employees during the year (2022: nil).

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Education by promotion of the Arts	54,388	-	54,388
	<u>          </u>	<u>          </u>	<u>          </u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Education by promotion of the Arts	47,134	-	47,134
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET INCOME</b>	7,254	-	7,254
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	3,730	-	3,730

**DEAD EARNEST THEATRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 30 April 2023**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	10,984	-	10,984
	<u>          </u>	<u>          </u>	<u>          </u>

**7. TANGIBLE FIXED ASSETS**

	Equipment £
<b>COST</b>	
At 1 May 2022 and 30 April 2023	<u>3,765</u>
<b>DEPRECIATION</b>	
At 1 May 2022	3,403
Charge for year	86
	<u>          </u>
At 30 April 2023	<u>3,489</u>
<b>NET BOOK VALUE</b>	
At 30 April 2023	<u>276</u>
At 30 April 2022	<u>362</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.23	30.4.22
	£	£
Prepayments and accrued income	<u>242</u>	<u>201</u>
	<u>          </u>	<u>          </u>

**DEAD EARNEST THEATRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 30 April 2023**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.23	30.4.22
	£	£
Accrued expenses	432	828
	<u>          </u>	<u>          </u>

**10. MOVEMENT IN FUNDS**

	At 1.5.22	Net movement in funds	At 30.4.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	10,984	560	11,544
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>10,984</u>	<u>560</u>	<u>11,544</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	29,849	(29,289)	560
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>29,849</u>	<u>(29,289)</u>	<u>560</u>

**Comparatives for movement in funds**

	At 1.5.21	Net movement in funds	At 30.4.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	3,730	7,254	10,984
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>3,730</u>	<u>7,254</u>	<u>10,984</u>

**DEAD EARNEST THEATRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 30 April 2023**

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	54,388	(47,134)	7,254
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>54,388</u>	<u>(47,134)</u>	<u>7,254</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.21 £	Net movement in funds £	At 30.4.23 £
<b>Unrestricted funds</b>			
General fund	3,730	7,814	11,544
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>3,730</u>	<u>7,814</u>	<u>11,544</u>

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 £
<b>Unrestricted funds</b>			
General fund	84,237	(76,423)	7,814
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>84,237</u>	<u>(76,423)</u>	<u>7,814</u>

**DEAD EARNEST THEATRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 30 April 2023**

**11. RELATED PARTY DISCLOSURES**

During the year, payments were made to Mrs C Barnes, the wife of trustee A Barnes, totalling £9,419 (2022: £17,080) for performers fees and management fees.

**12. ULTIMATE CONTROLLING PARTY**

The charitable company is controlled by its trustees.

**DEAD EARNEST THEATRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 30 April 2023**

	30.4.23 £	30.4.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	30	-
<b>Charitable activities</b>		
Earned income	29,819	54,388
<b>Total incoming resources</b>	<u>29,849</u>	<u>54,388</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Production costs	26,270	43,366
Insurance	374	374
Rent, rates & utilities	537	1,132
Administration	1,260	1,334
IT support & equipment	318	380
Depreciation of equipment	86	116
	<u>28,845</u>	<u>46,702</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	444	432
<b>Total resources expended</b>	<u>29,289</u>	<u>47,134</u>
<b>Net income</b>	<u>560</u>	<u>7,254</u>

This page does not form part of the statutory financial statements