

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 2024
for
Dead Earnest Theatre

Dead Earnest Theatre

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for the Year Ended 30 April 2024

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Dead Earnest Theatre

Report of the Trustees for the Year Ended 30 April 2024

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 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 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 2024

ACHIEVEMENT AND PERFORMANCE

Dead Earnest Theatre has now been in existence for 30 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 3250 adults and children and performed to approximately 23,000 audience members and have created over 1850 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 external organisations
- Provided actors for a research project at the University of Sheffield
- Produced an original piece of theatre 'A weighty Issue' commissioned by the University of Sheffield
- Produced a short film around the justice system for the University of Sheffield

A significant donation was given to Dead Earnest, the sum of which was £33297.10 which will be used for the creation of new work in 2025/26.

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 £31,260 (2023: £560). There was a balance on unrestricted funds of £42,804 at the year end date (2023: £11,544). The charitable company operates on a project by project basis, without salaried staff and expensive overheads. The free reserves at 30 April 2023 were £42,073 (2022: £11,268).

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03184125 (England and Wales)

Dead Earnest Theatre

Report of the Trustees
for the Year Ended 30 April 2024

Registered Charity number
1055134

Registered office
The Hide
2-20 Lambert Street/Scotland Street
Sheffield
S3 7AA

Trustees
Ashley Simon Barnes
Nicola Teresa Massen
Victoria Roberts
Zoe Sarah Walton

Independent Examiner
B T Blakemore
Andrew Herring & Co
40 Clarence Road
Chesterfield
Derbyshire
S40 1LQ

Bank
The Cooperative Bank
Central Commercial Branch

Approved by order of the board of trustees on 31 January 2025 and signed on its behalf by:

Victoria Roberts - Trustee

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 2024.

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.

B T Blakemore

Andrew Herring & Co
40 Clarence Road
Chesterfield
Derbyshire
S40 1LQ

31 January 2025

Dead Earnest Theatre

Statement of Financial Activities
for the Year Ended 30 April 2024

	Notes	Unrestricted fund £	Restricted funds £	30.4.24 Total funds £	30.4.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	33,297	-	33,297	30
Charitable activities					
Education by promotion of the Arts		17,477	-	17,477	29,819
Total		<u>50,774</u>	<u>-</u>	<u>50,774</u>	<u>29,849</u>
EXPENDITURE ON					
Charitable activities					
Education by promotion of the Arts		19,514	-	19,514	29,289
NET INCOME		31,260	-	31,260	560
RECONCILIATION OF FUNDS					
Total funds brought forward		11,544	-	11,544	10,984
TOTAL FUNDS CARRIED FORWARD		<u>42,804</u>	<u>-</u>	<u>42,804</u>	<u>11,544</u>

The notes form part of these financial statements

Dead Earnest Theatre

Balance Sheet

30 April 2024

	Notes	Unrestricted fund £	Restricted funds £	30.4.24 Total funds £	30.4.23 Total funds £
FIXED ASSETS					
Tangible assets	7	731	-	731	276
CURRENT ASSETS					
Debtors	8	789	-	789	242
Cash at bank		42,178	-	42,178	11,458
		<u>42,967</u>	<u>-</u>	<u>42,967</u>	<u>11,700</u>
CREDITORS					
Amounts falling due within one year	9	(894)	-	(894)	(432)
		<u>42,073</u>	<u>-</u>	<u>42,073</u>	<u>11,268</u>
NET CURRENT ASSETS					
		<u>42,804</u>	<u>-</u>	<u>42,804</u>	<u>11,544</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>42,804</u>	<u>-</u>	<u>42,804</u>	<u>11,544</u>
NET ASSETS					
		<u>42,804</u>	<u>-</u>	<u>42,804</u>	<u>11,544</u>
FUNDS					
Unrestricted funds	10			42,804	11,544
TOTAL FUNDS					
				<u>42,804</u>	<u>11,544</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2024 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 2024

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 31 January 2025 and were signed on its behalf by:

Victoria Roberts - Trustee

Zoe Sarah Walton - Trustee

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.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

2. DONATIONS AND LEGACIES

	30.4.24	30.4.23
	£	£
Donations	33,297	30

3. NET INCOME/(EXPENDITURE)

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

	30.4.24	30.4.23
	£	£
Depreciation - owned assets	243	86

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the year ended 30 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2024 nor for the year ended 30 April 2023.

5. STAFF COSTS

There were no employees during the year (2023: nil).

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	30	-	30
Charitable activities			
Education by promotion of the Arts	29,819	-	29,819
Total	29,849	-	29,849
EXPENDITURE ON			
Charitable activities			
Education by promotion of the Arts	29,289	-	29,289
NET INCOME	560	-	560
RECONCILIATION OF FUNDS			
Total funds brought forward	10,984	-	10,984

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>11,544</u>	<u>-</u>	<u>11,544</u>

7. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 May 2023	3,765
Additions	698
At 30 April 2024	<u>4,463</u>
DEPRECIATION	
At 1 May 2023	3,489
Charge for year	243
At 30 April 2024	<u>3,732</u>
NET BOOK VALUE	
At 30 April 2024	<u>731</u>
At 30 April 2023	<u>276</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24 £	30.4.23 £
Trade debtors	459	-
Prepayments and accrued income	330	242
	<u>789</u>	<u>242</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24 £	30.4.23 £
Accrued expenses	894	432

10. MOVEMENT IN FUNDS

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	11,544	31,260	42,804
TOTAL FUNDS	<u>11,544</u>	<u>31,260</u>	<u>42,804</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,774	(19,514)	31,260
TOTAL FUNDS	<u>50,774</u>	<u>(19,514)</u>	<u>31,260</u>

Comparatives for movement in funds

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

10. MOVEMENT IN FUNDS - continued

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

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

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

	At 1.5.22 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	10,984	31,820	42,804
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>10,984</u>	<u>31,820</u>	<u>42,804</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 £
Unrestricted funds			
General fund	80,623	(48,803)	31,820
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>80,623</u>	<u>(48,803)</u>	<u>31,820</u>

11. RELATED PARTY DISCLOSURES

During the year, payments were made to Mrs C Barnes, the wife of trustee A Barnes, totalling £6,535 (2023: £9,419) for performers fees and management fees.

12. ULTIMATE CONTROLLING PARTY

The charitable company is controlled by its trustees.

