Charity Number: 1188585

D&S Productions

Report of the Trustees and Unaudited Financial Statements

For The Year Ended 31st December 2025

D&S Productions
Report of the Trustees
For The Year Ended 31st December 2025

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D&S Productions
Report of the Trustees
For The Year Ended 31st December 2025

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 2025

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 or 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
Miss C Allmand
Mrs L Gibbs

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 Date 30th October 2026
Trustee

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 the 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 2025

We report on the accounts of the charitable company for the Year Ended 31st December 2025, 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 n 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 he accounts to be reached

….. …..

Wainwrights Limited Date 30th October 2026

D&S Productions
Statement of Financial Activities (including Income & Expenditure Account)
For The Year Ended 31st December 2025

	Notes	2025 £	2024 £
Income and endowments from:			
Charitable activities	2	15,908	27,228
Investments	3	-	-
Total		15,908	27,228
Expenditure on:			
Costs of generating voluntary income		(4,197)	(2,953)
Charitable activities		(21,893)	(36,954)
Total		(26,090)	(39,907)
Net surplus / (deficit)		(10,182)	(12,679)
Reconciliation of funds			
Total funds brought forward		(37,261)	(24,582)
Total funds carried forward		(47,443)	(37,261)

D&S Productions
Statement of Financial Position
For The Year Ended 31st December 2025

	Notes	2025 £	2024 £
Current assets			
Debtors	4	400	3,402
Cash at bank and in hand		180	16
		580	3,418
Creditors			
Amounts falling due within one year	5	(48,023)	(40,679)
Net assets		**(47,443)**	**(37,261)**
The funds of the charity			
Unrestricted income funds		(47,443)	(37,261)
Total funds		**(47,443)**	**(37,261)**

For the Year Ended 31st December 2025 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 an authorised for issue by the Board and signed on its behalf by:

…….. ……..
Mr C Mellor Date 30th October 2026
Trustee

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

	2025 £	2024 £
Unrestricted funds		
Activities for generating funds	3,057	3,540
Incoming resources from Charity activities	12,851	23,688
	15,908	27,228

3. Investment income

	2025 £	2024 £
Unrestricted funds		
Bank interest receivable	-	-
	-	-

4. Debtors

	2025 £	2024 £
Amounts due within on year:		
Prepayments and accrued income	400	3,402
	400	3,402

5. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	1,200	3,600
Other creditors - Interest Free Loan	46,823	37,079
	48,023	40,679

6. Movement in funds

Unrestricted funds

Current Year	Balance at 01.01.25	Incoming Resources	Outgoing Resources	Balance at 31.12.25
General	(37,261)	15,908	(26,090)	(47,443)
	(37,261)	15,908	(26,090)	(47,443)

Prior Year	Balance at 01.01.24	Incoming Resources	Outgoing Resources	Balance at 31.12.24
General	(24,582)	27,228	(39,907)	(37,261)
	(24,582)	27,228	(39,907)	(37,261)

D&S Productions
Detailed Statement of Financial Activities
For The Year Ended 31st December 2025

	2025 £	2024 £
INCOME AND ENDOWMENT		
Charitable activities		
Activities for generating funds	3,057	3,540
Incoming resources from Charity activities	12,851	23,688
Investments		
Bank interest receivable	-	-
Total incoming resources	**15,908**	**27,228**
EXPENDITURE		
Raising donations and legacies		
Costs of generating voluntary income	(4,197)	(2,953)
Charitable activities		
Charitable activities	(21,893)	(36,954)
Total resources expended	**(26,090)**	**(39,907)**
Net surplus / (deficit)	**(10,182)**	**(12,679)**

D&S Productions
Detailed Statement of Financial Activities
For The Year Ended 31st December 2025

	2025 £	2024 £
INCOMING RESOURCES		
Activities for generating funds		
Membership Fees	405	1,250
Music Show Fees	2,652	2,290
Donations	-	-
	3,057	3,540
Incoming Resources from Charity activities		
Theatre Receipts	11,388	21,922
Programmes, Adverts & Set Hire	326	394
Raffle Income	1,137	1,373
	12,851	23,688
BANK INTEREST RECEIVED	-	-
RESOURCES EXPENDED		
Costs of generating voluntary income		
Computer Domain	23	74
Fees & Insurance	3,089	1,668
NODA Affiliation	815	941
Accountancy	270	270
Charity activities		
Hire of hall	1,731	14,088
Costumes	317	619
Publicity	859	-
Royalties	4,134	4,404
Scenery & Props	5,967	6,775
Sound & Light	4,075	3,923
Orchestra	4,762	5,736
Music scores	-	796
Sundry	50	614
	26,090	39,907
Net (Deficit) for the Year	**(10,182)**	**(12,679)**