WILTSHIRE CREATIVE

England & Wales · Charity number 249169

Details

Other names	THE SALISBURY ARTS THEATRE LIMITED, SALISBURY PLAYHOUSE
Status	Registered
Legal form	Charitable company
Company number	00499076
Registered	1966-10-14
Register	View on the Charity Commission register

Contact

Address	Salisbury Playhouse 2 Malthouse Lane Salisbury SP2 7RA
Phone	01722320117
Email	info@wiltshirecreative.co.uk
Website	www.wiltshirecreative.co.uk

Activities

Objects: FOR THE PUBLIC BENEFIT, TO PROMOTE AND ADVANCE EDUCATION INCLUDING BY THE PRODUCTION AND PRESENTATION OF AND PUBLIC PARTICIPATION IN THE ARTS AND CULTURE, AND IN PARTICULAR THROUGH THE PERFORMING AND VISUAL ARTS AND A FESTIVAL.

Activities: The objects of the Theatre, as set out in the Memorandum of Association are to promote, maintain, improve and advance education, particularly by the production of educational plays and the encouragement of the Arts, including the arts of drama, dance, singing and music

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** SALISBURY AND DISTRICT
- Dorset
- Hampshire
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£5,475,738	£5,501,054	£4,159,015	116
2024-03-31	£5,354,741	£5,501,121	£4,184,331	94
2023-03-31	£4,151,988	£4,869,460	£4,330,711	12345
2022-03-31	£3,246,666	£3,279,179	£5,048,183	119
2021-03-31	£2,891,245	£2,725,582	£5,200,321	82

Trustees

Name	Role	Appointed
Birthe Mester		2025-05-15
Chris Martin		2025-12-10
DORIC ALFRED HOWARD BOSSOM		2011-12-05
David Chapell		2025-05-15
HELEN JUDITH BIRCHENOUGH		2018-02-01
Mikol Curteis		2023-05-09
Nicholas Humby		2025-05-15
Nicola Jenkins		2023-05-09
Roisin McCay-Hines		2025-05-15
Rosemary Macdonald		2025-05-15
Victoria Hickey		2023-05-09

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WILTSHIRE CREATIVE

England & Wales - Charity number 249169

Accounts

Registered number: 00499076
Charity number: 249169

WILTSHIRE CREATIVE

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Bishop Fleming

WILTSHIRE CREATIVE
(A COMPANY LIMITED BY GUARANTEE)

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WILTSHIRE CREATIVE
(A COMPANY LIMITED BY GUARANTEE)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees	H J Birchenough[1] D A H Bossom, Chair[1] V J Broom (resigned 19 June 2024) T F Clay[1] M Curteis N H Frankfort (resigned 14 December 2024) M Freer (resigned 15 July 2025) V Hickey[1] N Jenkins J G R Perry (resigned 14 December 2024)[1] E Wills (resigned 1 May 2025) R Macdonald (appointed 25 November 2024)[1] D Chapell (appointed 15 May 2025) N Humby (appointed 15 May 2025)[1] R McCay-Hines (appointed 15 May 2025) B Mester (appointed 15 May 2025) C Martin (appointed 1 September 2025)[1] [1] Finance Committee
Company registered number	00499076
Charity registered number	249169
Registered office	Salisbury Playhouse Malthouse Lane Salisbury Wiltshire SP2 7RA
Observers	Wiltshire Council: T Earley Salisbury City Council: S Charleston Arts Council England: T Gore
Joint Chief Executives	G Machin (Artistic Director) R Corbishley (Executive Director - appointed 14 October 2024)
Senior management team	J Coveney (Senior Producer) S Gregson (Take Part Director – appointed 7 April 2025) J Davies (Operations Director - resigned 12 December 2024) J Wood (Operations Director - appointed 1 January 2025) S Coleman (Finance Director - appointed 12 August 2024) S Lock (Director of Audiences - appointed 12 February 2025) H Taylor (Development Director) J Titcombe (Production & Technical Director) K Vaughan (Head of People & Resources)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Independent auditors	Bishop Fleming Audit Limited Chartered Accountants 10 Temple Back Bristol BS1 6FL
Bankers	National Westminster Bank plc 48 Blue Boar Row Salisbury Wiltshire SP1 1BG

CHAIR'S REPORT

I am delighted to introduce the Trustees' Report for 2024/25, a year in which Wiltshire Creative made significant progress, with many indicators that we are heading forwards with confidence, heightened ambition and increased resilience. Against a deficit budget of £148,000, the hard-working team has been able to produce an increase in free reserves of £146,360 to £213,601, a remarkable result. This successful outcome was achieved by an energetic and committed staff producing and presenting a myriad of diverse activities across multiple venues, while being increasingly focussed on new revenue streams and careful cost management.

I am constantly astonished at the range and volume of activity that Wiltshire Creative generates (in 2024/25, over 350 shows and events in our venues). But not all of this is seen widely: there is much work that goes on largely behind the scenes with groups of specific ages, abilities or location and this is just as important to us as the high profile, main stage theatre. In 2024, our Take Part team provided 736 engagement and learning sessions, enriching the lives of over 15,000 people from all ages and backgrounds. These included over 200 free events, many of which were held outside our venues and often in partnership with local community organisations.

But as always, the headlines are dominated by the work that we originate ourselves, averaging seven productions per year. Amongst this home-produced work in the spring of 2024 was Alan Ayckbourn's ever popular A Chorus of Disapproval, directed by Gareth Machin, our Artistic Director. The third best-selling play that we have ever produced, this show heralded a return to larger casts on our main stage, with 13 actors. Our co-production of the new jazz musical Play On! with Talawa Theatre Company, fusing the music of Duke Ellington with a contemporary re-telling of Shakespeare'sTwelfth Night, played up and down the country from Liverpool to Bristol to London. Over at the Salisbury Arts Centre in July, our youth theatre Stage 65 presented a bold reimagining of Philip Pullman's Ghosts and Grimm Tales, starring 65 young actors. In 2025, Stage 65 will celebrate sixty years of creating life-changing opportunities for young people. In September, we presented Birdsong, a co-produced adaptation of Sebatian Faulk's epic story of love and loss that exceeded our revenue target. This was followed by another co-production, Stones in His Pockets, a play by Marie Jones imagining a cultural collision between Hollywood film-makers and two Irish extras.

Pantomime is the most high-profile production of our year, and in 2024 Sleeping Beauty, directed by Ryan McBryde, played to capacity audiences (over 25,000 in total), helping to generate income that can be used to subsidise other productions and activities around the year. The show won a national award for costumes, was nominated for set design and received a 5-star review in The Stage. Ryan also directed our hugely successful co-production of The 39 Steps, from the novel by John Buchan, which played in February and March 2025. This proved a tremendous hit with audiences and we were proud to send it on its way to Colchester and Bolton. Meanwhile, our 2023 production of The Girl on the Train began a national tour.

Getting work out into the streets of Salisbury where it can be seen and enjoyed by the local population (often for free) is another important component of what we do. The 2024 Salisbury International Arts Festival opened with Patch's Parade, an ambitious large-scale piece of street theatre, featuring a six-metre tall puppet, nine puppeteers and a small army of musicians, singers and dancers rocking the route. This huge community project drew more than four thousand people onto the streets of the city. As usual, the 2024 Festival featured a large variety of different experiences including comedy, circus, dance, spoken word and music, and was attended by 6,446 people.

For six months of this financial year, we were without an Executive Director and I was particularly grateful to Gareth Machin, Artistic Director, for keeping the show on the road throughout the interregnum, continuing the delivery of a high-quality artistic programme while keeping an eye on all of the many other moving parts of the organisation.

In October 2024, after an extensive recruitment process, we were absolutely delighted to welcome a new Executive Director, Rosa Corbishley, who had most recently come from Bristol Beacon. Rosa has brought new energy and enthusiasm to Wiltshire Creative and her impressive track record in fundraising will be invaluable as we look forward to starting a capital project in 2025/26. Rosa is already building strong

relationships with key stakeholders, including our public funders and local philanthropists. The latter strand of revenue will become increasingly important in the future.

The refreshed and rejuvenated Joint Chief Executive team of Gareth and Rosa is well supported by a strong Senior Management Team in which the year saw the appointment of a new Finance Director, Take Part Director, Operations Director and Director of Audiences. Together, the management have engaged in a root-and-branch review of costs, efficiencies and new revenue streams and this is already contributing significantly to the bottom line, as seen in this year's increase in general funds, which will allow us to make a welcome addition to our reserves. The new regime in the Finance Department has already overseen the successful implementation of new accounting software, improved financial processes, and greater Board visibility.

The Board itself has been subject to reinvigoration during this year. We said a sad farewell to two long-serving Trustees, John Perry and Nick Frankfort. Jo Broom, Mat Freer and Eleanor Wills also left us during the year. We were pleased to welcome five new members to the Board. We are fortunate that we were able to find suitably qualified Trustees from an enthusiastic pool of applicants and this year we have improved our strength in the areas of finance, corporate culture, capital projects, fundraising and youth-focussed theatre production.

So the 2024/25 year ended very positively, with new energy and momentum driven by our excellent Joint Chief Executives, their very capable Senior Management Team and a re-energised Board of Trustees. At the time of writing, a significant project to identify and redefine the organisation's core mission ('Purpose') and deliverables ('Goals') is nearing completion with the help of the Fly A Kite consultancy. In the light of this greater confidence and ambition that is visible throughout Wiltshire Creative, we have been able to approve a modest surplus budget for 2025/26.

As usual, I would like to thank the Trustees of Wiltshire Creative for their contributions and support during this year. Trustees freely give their time and professional skills to oversee the welfare and prosperity of Wiltshire Creative. Despite the economic and political headwinds which have brought some dark clouds over regional arts organisations, I believe that Wiltshire Creative has sufficient loyalty and commitment from the many staff, Trustees and volunteers who embrace the importance of culture in our community, to thrive in the years ahead.

Doric Bossom – Chair of Trustees

STRATEGIC REPORT

OBJECTIVES AND ACTIVITIES

The objects of the charity as set out in the Memorandum of Association are:

For the public benefit, to promote and advance education including by the production and presentation of and public participation in the arts and culture, and in particular through the performing and visual arts and a festival.

Our Vision
To enrich the cultural and creative life of Salisbury and Wiltshire

Our Mission
To create and present a dynamic and inclusive range of cultural experiences for the people of Salisbury, Wiltshire and beyond, including our role as a South West hub for talent development and learning and participation

Our Values
- Creative
- Inclusive
- Ethical

Our Strategic Aims

- To produce and present new, diverse and original work balanced with our commitment to the classic repertoire
- To act as a hub of diverse talent development for the South West
- To celebrate our work, by promoting our identity and vision and ensuring we build understanding and recognition of our work at local, regional and national levels
- To broaden the diversity of audiences and participants experiencing and involved with the work of Wiltshire Creative, thereby extending our reach, profile and relevance
- To embed Arts Council England's Let's Create strategy and its associated Investment Principles into the fabric of Wiltshire Creative
- To operate within a financially sustainable business model, which maximises income and balances financial prudence with calculated artistic risk
- To act as environmental champions, sharing good sustainable practice, advocating for the environmental cause and working towards a zero-carbon footprint
- To ensure the well-being of those people who work with Wiltshire Creative, including support for skills development and career progression
- To act as a dynamic and inventive cultural partner within the city

The core objectives of 2024/25 were as follows:

- To produce a popular Main Stage programme that maximises income potential.
- To continue integrating the year round community/participatory activity within the core artistic programme.
- To develop our performance and participatory offer for young people.
- To stabilise and build on our financial position.
- To develop a thriving culture within our work force.

Wiltshire Creative is a multi-art form organisation that celebrates both the distinctiveness of each art form and the opportunities afforded to explore the interaction between them. Our produced and presented work is rooted in and draws inspiration from Wiltshire within which we are the largest cultural organisation. We also continue to be an exemplar on the national stage, with a reputation for collaboration, innovation and excellence. We forge international links, bringing the world to Wiltshire and showing off our county to the world. Our programme is seen in our two buildings, Salisbury Playhouse and Salisbury Arts Centre, as well as across the city as part of Salisbury International Arts Festival. Elements of our programme travel around the wider county, country and internationally through a wide range of partnerships within the subsidised and commercial sectors.

From the artists with whom we work, to the audiences with whom we connect, we support, nurture and rejoice in learning at all levels. We seize opportunities to engage with a greater range of socio-economic groups, including military families, those living with disabilities and those living in rural isolation. The charity ensures that its activities are accessible to as diverse a range of users as possible. We offer a wide variety of participatory work to a range of community and schools' groups, thereby increasing the diversity and numbers of our participants.

Wiltshire Creative receives funding from Arts Council England, Wiltshire Council and Salisbury City Council. We are grateful for the continued support of our statutory funders but it is vital that the charity maximises other income streams, to ensure that the organisation continues to thrive well into the future. For example, profits from the Front of House (FoH) operation at our two venues and as part of the festival are directed back into the charity's core purpose of making art.

Fundraising continues to be a key element of our financial strategy.

The organisation has a committed, hard-working and highly skilled staff as well as a dedicated team of volunteers led by Joint Chief Executives supported by a Senior Management Team.

ACHIEVEMENTS AND PERFORMANCE

- Sold 91,803 tickets
- Offered 15,549 discounted tickets
- Distributed 7,486 complimentary tickets
- Sold 24,219 Sleeping Beauty tickets, achieving 84% capacity
- 22% of Sleeping Beauty bookers were first time bookers

Artistic Programme

Our artistic programme across both Salisbury Playhouse and Salisbury Arts Centre as well as other external venues was made up of a mixture of home-produced and presented work.

Home Produced work

A Chorus of Disapproval – A major revival of Alan Ayckbourn's classic comedy about an amateur theatre group presenting The Beggar's Opera. Programmed as an early summer blockbuster, the production enabled us to offer a large cast in an ambitious musical performance that attracted our third biggest ever audience for a play.

Ghosts and Grimm Tales - A thrilling re-imagining of Grimm Tales adapted from Philip Pullman by former Artistic Director, Philip Wilson and with additional material from Jayne Woodhouse. A large cast of young people brought the tales to life at Salisbury Arts Centre with an inhouse creative team led by director, Clare Threadgold.

Stones in His Pockets – A co-production with Barn Theatre Cirencester and Octagon Bolton, this acclaimed production was directed by the author's son, Matthew McElhinney.

Play On – A co-production with Talawa Theatre Company, the British premiere of the successful Broadway reinvention of Twelfth Night. Reviewed in the Guardian as a "sparkling musical, which luxuriates in its musicality and movement" the production subsequently travelled to Bristol Old Vic and Lyric Hammersmith.

Sleeping Beauty – With a stunning design from Katie Lias whose work was recognised at the National Pantomime Awards, winning Best Costume Designer, this beautiful production brought great joy for old and young alike.

The 39 Steps – A major revival of Patrick Barlow's brilliant adaptation of John Buchan's novel. Co-produced with Mercury Colchester and Octagon Theatre Bolton, we are currently discussing a future international life for the production.

In addition to these brand new productions, commercial producer Simon Friend successfully produced a national tour of our 2023 revival of The Girl on the Train directed by Loveday Ingram.

Presented programme at Salisbury Playhouse and Salisbury Arts Centre

Throughout the year, the Main Stage at the Playhouse and Salisbury Arts Centre hosted a wide variety of presented music, comedy, theatre, dance, family shows and spoken word. Highlights included Stuff and Nonsense, The Mousetrap, Omid Djalili, Reginald D. Hunter, Mark Watson, Pam Ayres, Rupert Everett, Billy Billingham, Maggie Alphonsi, James Wilton Dance, Alexandra Shulman, Cara Dillon, Jenny Eclair, Scummy Mummies, Graffiti Classics and Pasadena Roof Orchestra.

Salisbury International Arts Festival 2024

Our 2024 edition saw us draw inspiration from the centuries old tradition of the Salisbury Giant. This year an audience of 5,000 welcomed a new Giant to our city, Patch and their companion Penguin, who paraded down Milford Street, accompanied by music and dance heralding the start of our City Encounters weekend – two days of free family activity in and around Market Square.

Within our buildings, a vibrant programme of music, circus, comedy, spoken word and theatre entertained audiences over a two week period. Highlights included Anton Lesser and Orchestra of the Swan's celebration of Laurie Lee with music from Elgar, Vaughan Willians, Walton, Holst, Britten, Albeniz and De Falla and Ockham's Razor's groundbreaking circus adaptation of Thomas Hardy's classic novel Tess of the d'Urbervilles. The wider programme saw performances and events featuring celebrated writers and performers including Juliet Stevenson, Ruby Wax, Anthony Horowitz, David Baddiel, Punt and Dennis and Barbara Dickson.

Artist Support

Wiltshire Creative's Artist Support programme aimed to support and build relationships with artists of different disciplines at all stages in their careers who were based locally and nationally and whose work fed into the life and work of the organisation.

Research & Development space at Salisbury Playhouse and Salisbury Arts Centre was given to the following artists:

Mel Hulland
Louise Voss
Arran Juty
Millie Booth
Louise Jordan
Vic Briggs
Finn Lacey
Kristina Stephenson
Laura Jasper
Michael Scott
Sasha Frost
Iona Johnson
Anna Harriot

Wiltshire Creative commissioned the following:

Stephen Sharkey – The House in the Woods

Wilsher, Plested & Brown – Jack and the Beanstalk

DIVERSITY AND INCLUSION

Diversity and Inclusion are at the heart of our mission and business plan and are actively promoted by the Board and Executive. We champion diversity and access in the broadest sense and value people's differences. We are committed to providing a working environment in which everyone feels safe and supported and is able to realise their full potential and to contribute to the organisation's success, irrespective of what might mark them out as 'different'.

Over the past year, Wiltshire Creative has made significant progress in embedding inclusion and access across our organisation. We have re-engaged with our valued volunteer network, including Young Ambassadors and Trustees, to identify support needs and integrate diversity and inclusion into recruitment and training processes. A skills audit has been completed for Trustees, and a refreshed induction plan is now in place.

Through deepened community partnerships, with Exeter House, Sarum Academy, and others, we've reactivated projects supporting young people and those with additional needs. This includes new drama groups being launched in several local schools, and projects involving performance opportunities and creative design opportunities for SEND students.

Our Inclusion Working Group is now embedded, with a sub-group actively reviewing access provision. The group have continued to ensure that all access provision information is up to date and readily available to assist in booking shows that cater for the appropriate audiences. The groups have also been researching captioning screens and developing accessible marketing materials such as British Sign Language flyers and audio programmes.

Staff training has focused on mental health and neurodiversity, with policies updated to reflect best practice. A new inclusive recruitment process is in place, supported by an applicant tracking system launching in 2025/26. As part of leadership changes, the Executive Director has been identified as Access Lead to ensure strategic accountability going forward.

This work strengthens our organisational culture and our ability to serve diverse communities with creativity and care.

TAKE PART

During the year Wiltshire Creative's Take Part programme continued to deliver a wide-ranging and inclusive programme of creative engagement, with a focus on five strategic priorities:

Developing skills and opportunities for young people

Building sustained relationships in areas of socio-economic disadvantage

Improving access for people with Special Educational Needs and Disabilities (SEND)

Reducing social isolation and enhancing wellbeing through creative participation

Youth Arts and Education

Youth Theatre

Stage 65 Youth Theatre delivered over 540 sessions for participants aged 6–21. A highlight was the July 2024 production of Ghosts and Grimm Tales, an immersive, site-specific performance created by over 60 young people in collaboration with a local playwright. This marked the first full-scale youth production since the pandemic and contributed to a 10% increase in membership.

Young Technicians
The Young Technicians programme supported 12 participants aged 14–18 in developing technical theatre and live music production skills. Participants gained hands-on experience through placements and shadowing opportunities, including work on youth theatre, live music events, and the professional pantomime. A dedicated Creative Careers Week connected 20 young people to further training and employment pathways.

Youth Music
Youth Music activity expanded through Band Nights and Jam Nights, offering platforms for young musicians to develop and perform. A Rap Masterclass provided intensive training for four participants, culminating in a Festival performance.

Wiltshire Creative Academy
Wiltshire Creative Academy which we deliver in partnership with Wiltshire College, enrolled 33 students across Level 2 and 3 UAL Diplomas. In early 2025, students devised and toured performances to local schools and care homes, integrating education with community engagement.

Community Engagement
Take Part maintained its commitment to working with individuals facing barriers to participation, including NEET (Not in Education, Employment, or Training) young people and those with mental health challenges. The 2024 Festival's Patch's Parade exemplified this approach, engaging over 100 community performers through 22 workshops and performances.

Bemerton Heath
In Bemerton Heath, the programme delivered targeted activity including the Play in a Day holiday scheme, a weekly drama club at Sarum Academy, and the Family Fiesta, which engaged 260 residents. These initiatives led to further engagement, including bursary placements and access to the annual pantomime, which welcomed 800 attendees from marginalised backgrounds.

Early Years
For early years, Under 5s Fridays offered 37 sessions of free and low-cost creative play, including arts, crafts, dance, and yoga.

Well City
As a Well City partner, Wiltshire Creative supported people with mental health needs through personal project sessions, online art clubs, and artist training. The Well City Symposium in September 2024 shared learning from the three-year programme.

Special Educational Needs and Disabilities (SEND)
Access for people with SEND was enhanced through 20 accessible performances and the launch of a satellite youth theatre at Exeter House Special Needs School. An inclusion assessment framework was also developed.

Older People
Work with older people included the Mind the Gap programme, Dance 60, and events such as the Jazz Social and Vinyl Café, now a user-led initiative. A total of 85 volunteers supported delivery across the year, many of whom are older adults, contributing to both programme delivery and community cohesion.

DEVELOPMENT / FUNDRAISING
Fundraised income continues to play a vital role in supporting Wiltshire Creative's financial sustainability and our ability to deliver a rich and inclusive programme of work for our communities and beneficiaries. We are deeply grateful to all those who supported us during 2024/25—our long-standing donors, new supporters, corporate partners, trusts and foundations, and public funders. Their generosity enables us to expand access to the arts, deliver participatory and outreach programmes, and ensure our venues remain welcoming spaces for all.

Fundraising is undertaken by Wiltshire Creative's dedicated two-person Development team, and all fundraising activity is carried out in line with the Fundraising Regulator's Code of Practice. Wiltshire Creative is voluntarily registered with the Fundraising Regulator and is committed to upholding the highest standards of ethical fundraising. We also maintain a clear and robust complaints process to ensure the protection of vulnerable people and the wider public from any undue fundraising pressure or inappropriate practices. No fundraising complaints were received in the financial year 2024/25.

Our fundraising income streams include:

Individual Giving: Through one-off donations, ticket point-of-sale contributions, and our tiered Supporters scheme, which encourages regular annual giving. All donations are made freely and any discretionary benefits are fully compliant with HMRC guidelines.

Corporate Support: We are grateful to local business partners who provided sponsorship throughout the year, including a three-year pantomime sponsorship arrangement that supports our most popular annual production.

Trusts and Foundations: We continued to secure grants from a range of charitable trusts and local foundations, particularly to support our participatory and community outreach activities.

Appeals: Our 2024 Christmas Appeal was especially successful, enabling us to provide over 800 free tickets to families experiencing hardship, ensuring equitable access to the joy of live performance.

Internally, we have policies and procedures in place to ensure our fundraising practices meet both GDPR requirements and standards expected by the Charity Commission. Our Ethical Fundraising Policy guides all fundraising decisions, and staff receive regular training to ensure compliance and best practice.

We are sincerely thankful for every contribution made to Wiltshire Creative this year. The generosity of our supporters directly enhances our ability to inspire, engage and connect communities through creativity.

PUBLIC BENEFIT

When planning the charity's activities for the year the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance on fee charging. Wiltshire Creative relies on grants and the income from fees and charges to cover its operating costs. Significant consideration is given to those with low incomes when setting the level of ticket prices, concessions and other charges.

FINANCIAL REVIEW

Group Results

2024/25 was a positive year for the Wiltshire Creative Group, resulting in an increase in free reserves from £67,241 to £213,601. This was achieved by increased income from Take Part activity through the year, a higher than projected TTR claim for production in 2023/24, increased commercial activity and profit from Playhouse Services Ltd (PSL), and significant savings in overheads costs; mainly in staffing due to vacant roles.

Investment Powers and Policy

Under the Memorandum and Articles of Association, the charity has the power to invest in the name of the charity, to dispose of or change any such investments, and to utilise the income from those investments in the furtherance of the objects of the charity in any way the Trustees wish. Such investments are carefully considered to ensure that the inherent risk of the investment is low, and that any potential reductions in the value of the investments are minimised. It is with this in mind that currently funds are held in cash.

Principal financial risks and strategies
The Executive and Senior Management Team, together with the Trustees are fully aware of the risk profile of the business and monitor financial performance closely. A sub-committee of the main Board of Trustees meets at least four times a year for this purpose.

Reserves Policy
The reserves policy is to hold free reserves sufficient to cover 3 months of overheads which is calculated at £600,000. The aim is to attain this target within the next 4 years. Free reserves, as set out in note 17 as General Funds, in 2024/25 grew from £67,241 to £213,601.

Restricted Reserves
These reserves represent amounts given by donors for a specific purpose for which the funds must be used. Once the funds have been used and the restrictions met, the reserves are transferred into General Funds. At the Balance Sheet date there were no unspent Restricted Reserves.

Designated Reserves
Designated reserves are those unrestricted funds which the Trustees have specified are to be used for a particular purpose. Wiltshire Creative has no specific designated reserves at present other than the Designated Reserve equivalent to the Net Book Value of the Fixed Assets at the Balance Sheet date. These reserves are invested in these assets and are therefore not freely available to invest in the Group activities. During the year, the Trustees agreed to merge the previously designated Fixed Assets Reserve with the previously designated Restricted Capital Funds to present a clearer allocation of the historical funding of current Net Book Value of the Fixed Assets. The change of presentation was backdated to the end of 2023/24 and the prior year comparisons restated. At the Balance Sheet date, the Designated Reserves invested in Fixed Assets were £3,945,414 as set out in Note 17.

Unrestricted ("Free") Reserves
These reserves are available, at the discretion of the Trustees, to be used for such purposes as the charity may require. Financial year 2024/25 reported an increase to the free reserves figure of £146,360 to £213,601.

PLANS FOR FUTURE PERIODS

2024/25 saw Wiltshire Creative steady itself in a fast moving and volatile landscape. To ensure we are ready for our next challenge we are looking at a fresh articulation of our mission and purpose to help us focus on what is most important. Working with sector specialists Fly a Kite we consulted with hundreds of our staff, stakeholders, Trustees, funders and audience members. We have defined the following:

PURPOSE:
Wiltshire Creative brings people together for life-enhancing and enriching performances. We create joyful opportunities to explore and grow creatively in Salisbury and beyond.

WHAT WE DO/ OUR GOALS:
Produce performances that bring pride and joy to our region and beyond

Invigorate our venues and city spaces with a diverse range of creative experiences that deliver surprise, delight and wonder

Spark imagination through a wide range of participatory opportunities, inviting more people in our region to live creative lives

Grow talent development and skills pathways to nurture new work and new voices

Prioritise people and planet and build a resilient business that can take opportunities in a world that is changing fast

With the organisation continuing to be under considerable financial pressure we must remain flexible and nimble in developing our plans, to ensure that we mitigate risks as much as possible and that we are able to respond to the fast-changing landscape. We will continue to make work in a financially efficient way, preserving our resources in a volatile environment and, where possible, ensure that our work is seen in Salisbury and well beyond.

The core objectives of 2025/26 are as follows:

1. Develop popular Main Stage programme maximising income through commercial partnerships.
2. Celebrate the 60th anniversary of Stage '65 through a Main Stage production.
3. Deliver a memorable and artistically bold Salisbury International Arts Festival
4. Build a resilient business model and improve our reserves position
5. In full consultation with audiences, stakeholders and staff articulate a bold and inclusive mission and purpose leading to a clear and engaging business plan, working with sector leading specialists Fly a Kite.
6. Kick start our capital ambitions, working with Reed Watts Architects

Our future programme of work will include the following Main Stage productions:

Home Produced work including the following:
The Da Vinci Code – A brand new production of Dan Brown's best selling novel, adapted by Rachel Wagstaff and Duncan Able and directed by award winning Chelsea Walker. Co-produced with Mercury, Colchester.
The Jungle Book – Stage '65 Youth Theatre will produce Sonali Bhattacharyya's adaptation of Rudyard Kipling's classic story. Directed by Clare Threadgold, the production will be the first post-pandemic Main Stage experience for the Stage '65 and will mark the group's 60th anniversary.
Blithe Spirit – A major revival of Noel Coward's classic play, directed by Anthony Banks and co-produced with Blackpool Grand Theatre. Producer Lee Dean will then tour the production nationally throughout 2026.
Don't Look Now – Major new production of Daphne Du Maurier's classic story, adapted by Nell Leyshon. In collaboration with the Du Maurier Estate, this new version will address issues around disabled representation within previous dramatisations. It will be co-produced with New Wolsey Ipswich and directed by Doug Rintoul.
Jack and the Beanstalk – Our annual pantomime by Plested, Brown and Wilshire directed by Artistic Director, Gareth Machin.
Rock and Roll Man – The European premiere of a thrilling new Rock and Roll musical, co-produced with Julian Bird and Caiola Productions ahead of a national tour.

Salisbury International Arts Festival 2025

The 2025 Festival will see an eclectic programme of work inside and outside our buildings. Highlights include:
- Gorilla Circus presenting their extraordinary aerial show Unity in Salisbury's Market Square
- Darkfield's brilliant immersive experience Flight, performed inside a 40ft shipping container
- Orchestra of the Swan will celebrate the life of Thomas Hardy in a unique performance at Stonehenge with actor Anton Lesser
- A special Festival Evensong will mark the fiftieth anniversary of the transformation of St Edmund's Church into Salisbury Arts Centre
- On the Playhouse stage, dancer Aakash Odedra will perform Songs of the Bulbul
- Swansea City Opera will bring their moving new piece Shoulder to Shoulder to Salisbury working in collaboration with Local Men's Shed groups
- Ballet Central will showcase a new generation of dancers to audiences across our region
- Welcome for communities and families with a free Open Day at Salisbury Arts Centre
- Family shows for all ages

Year round visiting programme

Alongside home produced and Festival work will be an extensive visiting programme of music, theatre and comedy presented in both the Salisbury Playhouse and Salisbury Arts Centre.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Wiltshire Creative is a company limited by guarantee and is a registered charity. Its governing document is its Memorandum and Articles of Association dated 31st January 2018. It is registered as a charity with the Charity Commission.

Appointment of Trustees and organisational structure

As set out in Article 10 of the Articles of Association, Directors (who are the charity Trustees) retire and are elected annually, at the first Trustees' meeting of the financial year. One-third (or the number nearest one-third) of Directors retire from office each year, those longest in office retiring first and the choice between any of equal service being made by drawing lots. Retiring Directors may be reappointed but any director who has served continuously as a Director for nine years may not be reappointed until one year after their retirement.

One Board observer is nominated by Wiltshire Council and one by Salisbury City Council to attend Board meetings, with no voting rights. As a key stakeholder, Arts Council England also has the right to send officers as observers to attend Board meetings. The Board of Directors can have up to 12 members and meets six times per annum. The Joint Chief Executives are appointed by the Trustees to manage the day-to-day operations of the charity and attend meetings of the Board. In line with the relevant contracts, the Trustees further determine amounts due under the contracts annually and thereby monitor the performance of the Joint Chief Executives.

To facilitate effective operations, the Joint Chief Executives have delegated authority, within terms of delegation approved by the Trustees, for operational matters, including finance, employment and artistic performance related activity.

Items are routinely minuted that are required to be brought to the attention of the Board for decision, so that effective control is maintained over the appropriate strategic, financial, organisational and compliance issues. The Trustees further approve the annual budget including any increase in remuneration awarded to the charity's staff. Staff remuneration levels are determined by the financial performance of the organisation and reference to peer organisations and current levels of inflation.

New Trustees undergo a planned induction. This briefs them on their legal obligations under charity and company law, the Charity Commission guidance on public benefit, content of the Memorandum and Articles of Association, the committee decision-making processes, the Business Plan and recent financial performance of the charity. They will also be introduced to key employees and the other Trustees.

Related parties

The charity's wholly owned subsidiary, Playhouse Services Limited (PSL) is a limited company and wholly-owned subsidiary of Wiltshire Creative, established to provide event catering activities and operate licenced restaurants for Wiltshire Creative. It operates the Salisbury Playhouse and Salisbury Arts Centre bars, cafes and Front of House sales. All profits from these activities are transferred to Wiltshire Creative Limited by means of gift aid.

A second wholly owned subsidiary, Salisbury Playhouse Productions Limited, (SPP Ltd) is a limited company and wholly-owned subsidiary of Wiltshire Creative operating in the performing arts sector. SPP Ltd is the producing company for all Wiltshire Creative in-house productions and primarily operates to collect Theatre Tax Relief (TTR) on behalf of the charity.

None of the Directors or Trustees receive remuneration for their work with the charity in their capacity as Directors.

Directors' interests in transactions with related parties are detailed in note 24.

Risk management

The Joint Chief Executives of the company produce a Risk Register which is monitored quarterly by the Board of Trustees and also Arts Council England. Activity and progress is also managed quarterly through Arts Council England Investment Principles and Activity Plan.

The Joint Chief Executives also produce a yearly budget plan for the charity which is monitored quarterly by the Trustees. The Joint Chief Executives are required to make changes to areas of operation if the quarterly finance review shows a significant overall variance from budget. This process ensures that if any of the identified risks materialise, they are readily identified and their impact on the charity minimised.

Principal risks and uncertainties

1) Risk/uncertainty – Ongoing Cost Inflation including Energy, Materials and Staff Wages.

Mitigation
- Review of spend values and robust budget control.
- Investigate processes for reducing overheads in other areas and postponing of maintenance where possible.
- Investigate funding opportunities in relation to increasing energy costs.
- Deferral of all projects not fully funded, until funding is secured.

2) Risk/Uncertainty - Failure to Reach High Income Targets (Sales, Development, Commercial Income)

Mitigation
- further investment in income generating teams
- training and mentoring for teams.
- coherent organisational strategy to support sales and development, where a clear case for support is essential.

3) Risk/uncertainty – Staff Wellbeing and Retention

Mitigation
- We continue to offer flexible working
- We continue to listen to the team through all staff meetings, regular team meetings and monthly 1:1s with all staff;
- We offer other benefits such as comp tickets, moments of shared celebration such as the summer staff party, cycle scheme etc
- Our holiday allowance is above statutory requirement at 26 days per year + bank holidays.

Volunteers

Wiltshire Creative is generously supported by 120 volunteers who cover all Front of House and Ushering duties at Salisbury Playhouse and the Arts Centre. They also steward a variety of events at Salisbury International Arts Festival each year.

Our volunteers are generally retired and 95% live locally to Salisbury centre, with many able to walk to the Playhouse and the Arts Centre.

During 2024/25 we asked them to complete a questionnaire regarding their motivations and the three main options that were fed back to us were:
i) many felt isolated and lonely and volunteering helped ease this
ii) many love the theatre and their connection to Wiltshire Creative was important to them
iii) some couldn't afford theatre tickets and volunteer ushering gives them a way of seeing the shows.

The volunteers play a key role generating income, raising nearly £30,000 in their programme sales (along with the Head Usher) and are the main sellers of £80,000 of ice-creams!

They play a key role in evacuating the audience if needed and the Volunteer Manager undertakes detailed training sessions each August during the theatre's dark period. This year we will also be adding on a section in the training about selling techniques and customer care.

During the last few months we have undertaken a recruitment process and have 14 new volunteers who have joined the training recently. This year we started a Volunteer Costume Group which meets for a couple of hours each Wednesday morning. The aim is to better organise our costume resources and be more environmentally sustainable. The mood amongst the volunteers is positive and buoyant and they have taken technical developments with new credit card machines and the introduction of ticket scanning in their stride.

Sustainability

Wiltshire Creative remains proudly committed to environmental responsibility, both as an organisation and as an active voice within the wider cultural sector. In 2024/25, we continued to build on our sustainability journey, aligning our practices with the Arts Council England's Investment Principles, particularly Environmental Responsibility, and working as an affiliate of Culture Declares Emergency. We have declared a climate emergency and continue to seek every opportunity to reduce our environmental impact and inspire awareness through our work. Our Environmental Responsibility Working Group, chaired by Finance Manager Caroline Corkill and sponsored by Artistic Director Gareth Machin, provides consistent leadership in this area, supported by Trustee Nicky Jenkins.

The organisation has an ongoing commitment to reduce emissions and adopt best practices in line with the Theatre Green Book standards. Wiltshire Creative is a member of Julie's Bicycle, through which we track, report and evaluate our environmental data. We are dedicated to transparent reporting, and our latest carbon results have been submitted to their national database.

Our artistic programme reflected our green values throughout the year. In particular, our Patch's Parade project celebrated local community and environmental consciousness through sustainable materials and storytelling. Meanwhile, the Youth Theatre's production of Ghost and Grimms Tales achieved Theatre Green Book basic level, using repurposed set and costume elements and low-energy lighting design.

We also participated in the Act Green Audience Survey, giving us valuable insights into the values and priorities of our community, and helping us to tailor both messaging and operations to foster behavioural change and greater environmental awareness among audiences.

As we look ahead, Wiltshire Creative remains resolutely committed to further reducing our environmental footprint, embedding sustainability in everything we do, and contributing meaningfully to a greener cultural future.

For 2024/25, our carbon output was 493.4 tonnes, a reduction of 39.6 tonnes approx. (7%) from 2019/20.

Doric Bossom
Chair

Date: 9 December 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report including the Strategic Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Charity and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WILTSHIRE CREATIVE

OPINION

We have audited the financial statements of Wiltshire Creative (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2025 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WILTSHIRE CREATIVE (CONTINUED)

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report including the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report and the Strategic Report have been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report including the Strategic Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The procedures undertaken in order to identify and assess risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, are as follows:

- We have considered the nature of the industry and sector, control environment and business performance;
- We have considered the results of our enquiries of management and the Board about their own identification and assessment of the risk of irregularities;
- For any matters identified we have obtained and reviewed the parent charitable company's documentation of their policies and procedures relating to;
  - Identifying, evaluating and complying with laws and regulations whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risk of fraud and whether they have knowledge of actual, suspected or alleged fraud; and
  - The internal controls established to mitigate the risks of fraud or non-compliance with laws and regulations.
- We have considered the matters discussed among the audit engagement team, including internal tax specialists regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we have considered the opportunities and incentives that may exist within the organisation for fraud and identified the highest area of risk to be in relation to income recognition, with a particular risk in relation to year-end cut off. In common with all audits under ISAs (UK) we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charitable Group and Company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Charities SORP (FRS 102) - Accounting and Reporting by Charities and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). In addition, we have considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charitable Group and Company's ability to operate or to avoid a material penalty. These include data protection regulations, health and safety regulations, licensing acts and employment legislation.

As a result of performing the above procedures, we have completeness and cut-off of revenue recognition as a key audit matter related to the potential risk of fraud. Our procedures to respond to risks identified included the following:

- Documenting and validating the control environment for income and debtors and carrying out walkthrough testing;
- Undertaking substantive sample-based testing or proof in total calculations on all material revenue streams to ensure revenue has been recognised appropriately and accurately;
- Considering manual income journals as part of our work on fraud risks documented above;
- Reviewing the financial statement disclosures and testing to supporting documentation;

- Enquiring of management concerning actual and potential litigation claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement;
- Reading minutes of meetings of those charged with governance; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



David Butler FCA DChA (Senior Statutory Auditor)
for and on behalf of
Bishop Fleming Audit Limited
Chartered Accountants
Statutory Auditors
10 Temple Back
Bristol
BS1 6FL

Date: 16 December 2025

WILTSHIRE CREATIVE
(A COMPANY LIMITED BY GUARANTEE)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Grants, donations and legacies:	3			
Grants		**1,542,163**	**1,542,163**	1,684,753
Donations and legacies		**291,659**	**291,659**	255,598
Charitable activities	4	**3,178,918**	**3,178,918**	2,911,231
Other trading activities	5	**456,465**	**456,465**	497,333
Investments	6	**6,533**	**6,533**	5,826
Total income		**5,475,738**	**5,475,738**	5,354,741
Expenditure on:				
Raising funds	7	**266,163**	**266,163**	305,624
Charitable activities		**5,234,891**	**5,234,891**	5,195,497
Total expenditure		**5,501,054**	**5,501,054**	5,501,121
Net movement in funds surplus/(deficit)		**(25,316)**	**(25,316)**	(146,380)
Reconciliation of funds:	17			
Total funds brought forward		**4,184,331**	**4,184,331**	4,330,711
Net movement in funds		**(25,316)**	**(25,316)**	(146,380)
Total funds carried forward	17	**4,159,015**	**4,159,015**	4,184,331

The Consolidated Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 25 to 44 form part of these financial statements.

WILTSHIRE CREATIVE
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:00499076

CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2025

	Note		2025 £		2024 £
Fixed assets					
Tangible assets	11		**3,945,414**		4,117,090
Current assets					
Stocks	13	**25,610**		23,134	
Debtors	14	**925,300**		640,421	
Cash at bank and in hand	20	**811,738**		766,516	
		1,762,648		1,430,071	
Current liabilities					
Creditors: amounts falling due within one year	15	**(1,525,787)**		(1,304,570)	
Net current assets			**236,861**		125,501
Total assets less current liabilities			**4,182,275**		4,242,591
Creditors: amounts falling due after more than one year	16		**(23,260)**		(58,260)
Total net assets			**4,159,015**		4,184,331
Charity funds					
Unrestricted funds					
Designated funds	17	**3,945,414**		4,117,090	
General funds	17	**213,601**		67,241	
Total unrestricted funds	17		**4,159,015**		4,184,331
Total funds			**4,159,015**		4,184,331

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Doric Bossom
Chair
Date: 9 December 2025

The notes on pages 25 to 44 form part of these financial statements.

WILTSHIRE CREATIVE
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:00499076

CHARITY STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 MARCH 2025

	Note		2025 £		2024 £
Fixed assets					
Tangible assets	11		**3,926,352**		4,104,077
Investments	12		**101**		101
			3,926,453		4,104,178
Current assets					
Stocks	13	**11,801**		12,265	
Debtors	14	**955,543**		830,763	
Cash at bank and in hand		**787,935**		550,367	
		1,755,279		1,393,395	
Current liabilities					
Creditors: amounts falling due within one year	15	**(1,499,457)**		(1,254,982)	
Net current assets			**255,822**		138,413
Total assets less current liabilities			**4,182,275**		4,242,591
Creditors: amounts falling due after more than one year	16		**(23,260)**		(58,260)
Total net assets			**4,159,015**		4,184,331
Charity funds					
Unrestricted funds					
Designated funds	17	**3,926,352**		4,104,077	
General funds	17	**232,663**		80,254	
Total funds			**4,159,015**		4,184,331

The Charity's net movement in funds for the year was £(25,316) (2024 - £(156,810)).

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Doric Bossom
Chair
Date: 9 December 2025

The notes on pages 25 to 44 form part of these financial statements.

WILTSHIRE CREATIVE
(A COMPANY LIMITED BY GUARANTEE)

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Cash flows from operating activities- see note 19		
Net cash used in operating activities	**225,239**	469,775
Cash flows from investing activities		
Interest received- see note 6	**6,533**	5,826
Purchase of tangible fixed assets- see note 11	**(145,496)**	(34,145)
Net cash used in investing activities	**(138,963)**	**(28,319)**
Cash flows from financing activities		
Repayments of borrowing- see note 16	**(35,000)**	(35,000)
Interest paid	**(6,054)**	(8,703)
Net cash used in financing activities	**(41,054)**	**(43,703)**
Change in cash and cash equivalents in the year	**45,222**	**397,753**
Cash and cash equivalents at the beginning of the year	**766,516**	368,763
Cash and cash equivalents at the end of the year	**811,738**	766,516

The notes on pages 25 to 44 form part of these financial statements

1. GENERAL INFORMATION

Wiltshire Creative is a charitable company limited by guarantee, incorporated in England and Wales. Its registered office is Salisbury Playhouse, Malthouse Lane, Salisbury, Wiltshire, SP2 7RA.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Wiltshire Creative meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Charity and its subsidiary undertakings. The results of the subsidiaries are consolidated on a line by line basis.

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Financial Activities in these financial statements.

2.2 GOING CONCERN

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the group to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements. Having considered budgets and forecasts, including cash flows, as well as the group's future funding and plans, the Trustees have concluded that the group has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the group's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Consolidated Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. ACCOUNTING POLICIES (continued)

2.4 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property and improvements	- between 5 and 50 years straight line
Leasehold property and improvements	- between 10 and 40 years straight line
Plant, equipment and motor vehicles	- 10% to 33% of cost per year

2.7 INVESTMENTS

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated Statement of Financial Activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2. ACCOUNTING POLICIES (continued)

2.8 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.9 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 LIABILITIES

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.12 FINANCIAL INSTRUMENTS

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 OPERATING LEASES

Rentals paid under operating leases are charged to the Consolidated Statement of Financial Activities on a straight-line basis over the lease term.

2.14 PENSIONS

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

2.15 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. INCOME FROM GRANTS, DONATIONS AND LEGACIES

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
GRANTS			
Arts Council England - South West	1,301,458	-	**1,301,458**
Wiltshire Council	195,765	-	**195,765**
Salisbury City Council	44,940	-	**44,940**
	1,542,163	-	**1,542,163**
Donations	291,659	-	**291,659**
	1,833,822	-	**1,833,822**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
GRANTS			
Arts Council England - South West	1,301,458	124,605	1,426,063
Wiltshire Council	198,750	10,000	208,750
Salisbury City Council	44,940	-	44,940
Wiltshire Community Foundation	-	5,000	5,000
	1,545,148	139,605	1,684,753
Donations	255,598	-	255,598
	1,800,746	139,605	1,940,351

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
In House/Co-productions - Ticket income and programmes	2,103,880	**2,103,880**	2,014,032
Visiting Companies - Ticket Income	788,529	**788,529**	733,809
Education and Outreach Work	158,185	**158,185**	77,278
Events and Hiring	107,662	**107,662**	23,107
Miscellaneous Income	20,662	**20,662**	63,005
	3,178,918	**3,178,918**	2,911,231

All prior year amounts relate to unrestricted funds.

5. INCOME FROM OTHER TRADING ACTIVITIES

Income from non charitable trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Playhouse Services Limited Sales	456,465	**456,465**	441,865
Theatre tax relief receivable	-	**-**	55,468
	456,465	**456,465**	497,333

All prior year amounts relate to unrestricted funds.

6. INVESTMENT INCOME

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Interest Received	6,533	**6,533**	5,826

7. EXPENDITURE ON RAISING FUNDS

OTHER TRADING EXPENSES

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Cost of sales	138,615	**138,615**	165,507
Administration expenses	14,140	**14,140**	31,131
Cost of sales staff costs	109,871	**109,871**	106,230
Administration depreciation	3,537	**3,537**	2,756
	266,163	**266,163**	305,624

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Theatre production and education	2,955,196	2,279,695	**5,234,891**

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Theatre production and education	2,773,995	2,421,502	5,195,497

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF DIRECT COSTS

	Theatre productions and education 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	724,757	**724,757**	805,722
Depreciation	303,035	**303,035**	306,701
Other Direct Costs	1,927,404	**1,927,404**	1,661,572
TOTAL 2025	2,955,196	**2,955,196**	2,773,995

ANALYSIS OF SUPPORT COSTS

	Total funds 2025 £	Total funds 2024 £
Staff costs	**1,756,969**	1,647,058
General office costs	**394,199**	533,074
Finance costs	**107,445**	131,891
Professional fees	**21,082**	109,479
	2,279,695	2,421,502

9. STAFF COSTS

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Wages and salaries	**2,382,458**	2,375,586	**2,279,606**	2,275,757
Social security costs	**164,589**	140,514	**158,989**	135,532
Contribution to defined contribution pension schemes	**44,550**	42,910	**43,131**	41,491
	2,591,597	2,559,010	**2,481,726**	2,452,780

9. STAFF COSTS (CONTINUED)

The average number of persons employed by the Charity during the year was as follows:

	Group 2025 No.	Group 2024 No.	**Charity 2025 No.**	Charity 2024 No.
Theatre	**93**	83	**93**	83
Cafe, bar & shop	**23**	11	**-**	-
	116	94	**93**	83

The average headcount expressed as full-time equivalents was:

	Group 2025 No.	Group 2024 No.	**Charity 2025 No.**	Charity 2024 No.
Theatre	**56**	55	**56**	55
Cafe, bar & shop	**4**	5	**-**	-
	60	60	**56**	55

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2025 No.	Group 2024 No.
In the band £70,001 - £80,000	**1**	1
In the band £110,001 - £120,000	**-**	1

The key management personnel of the Charity comprise the Trustees (who do not receive remuneration for their role as Trustees), the Joint Chief Executives and the Senior Management Team as listed on page 1. The total amount of employee benefits (including employer pension contributions and employer National Insurance contributions) received by key management personnel for their services to the Charity was £482,199 - 13 personnel (2024: £531,297 - 10 personnel). Included in the 2025 total are staff restructuring costs amounting to £NIL (2024: £30,000) and additional costs from employing interim finance directors for part of the year.

10. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, expenses totalling £NIL were reimbursed or paid directly to Trustees for training and travel (2024 - £177)

11. TANGIBLE FIXED ASSETS

GROUP

	Freehold property £	Long-term leasehold property £	Fixtures and fittings £	Total £
COST				
At 1 April 2024	**4,101,040**	**4,284,280**	**2,184,120**	**10,569,440**
Additions	**-**	**-**	**145,496**	**145,496**
At 31 March 2025	**4,101,040**	**4,284,280**	**2,329,616**	**10,714,936**
DEPRECIATION				
At 1 April 2024	**2,991,835**	**1,640,486**	**1,820,029**	**6,452,350**
Charge for the year	**96,508**	**130,467**	**90,197**	**317,172**
At 31 March 2025	**3,088,343**	**1,770,953**	**1,910,226**	**6,769,522**
NET BOOK VALUE				
At 31 March 2025	**1,012,697**	**2,513,327**	**419,390**	**3,945,414**
At 31 March 2024	1,109,205	2,643,794	364,091	4,117,090

11. TANGIBLE FIXED ASSETS (CONTINUED)

GROUP (CONTINUED)

CHARITY

	Freehold property £	Long-term leasehold property £	Fixtures and fittings £	Total £
COST				
At 1 April 2024	**4,101,040**	**4,284,280**	**2,142,061**	**10,527,381**
Additions	**-**	**-**	**135,910**	**135,910**
At 31 March 2025	**4,101,040**	**4,284,280**	**2,277,971**	**10,663,291**
DEPRECIATION				
At 1 April 2024	**2,991,835**	**1,640,486**	**1,790,983**	**6,423,304**
Charge for the year	**96,508**	**130,467**	**86,660**	**313,635**
At 31 March 2025	**3,088,343**	**1,770,953**	**1,877,643**	**6,736,939**
NET BOOK VALUE				
At 31 March 2025	**1,012,697**	**2,513,327**	**400,328**	**3,926,352**
At 31 March 2024	1,109,205	2,643,794	351,078	4,104,077

Wiltshire Creative owns the freehold of Salisbury Playhouse. For a period of 80 years from the last day of 1977 if Salisbury Playhouse ceases to be used for the purposes set out for it in its planning application, Wiltshire Council has the right to repurchase the site for £1 on one month's notice

12. FIXED ASSET INVESTMENTS

CHARITY	Investments in subsidiary companies £
COST OR VALUATION	
At 1 April 2024	**101**
AT 31 MARCH 2025	**101**
NET BOOK VALUE	
AT 31 MARCH 2025	**101**
AT 31 MARCH 2024	101

13. STOCKS

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Stocks and goods for resale	**25,610**	23,134	**11,801**	12,265

14. DEBTORS

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
DUE WITHIN ONE YEAR				
Trade debtors	**68,606**	19,621	**61,030**	7,719
Amounts owed by group undertakings	**-**	-	**46,004**	175,641
Other debtors	**15,446**	76,549	**673,164**	476,491
Prepayments and accrued income	**175,345**	170,912	**175,345**	170,912
Theatre Tax Relief (Salisbury Playhouse Ltd)	**665,903**	373,339	**-**	-
	925,300	640,421	**955,543**	830,763

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2025 £	Group 2024 £	**Charity 2025 £**	Charity 2024 £
Other loans	**35,000**	35,000	**35,000**	35,000
Trade creditors	**206,740**	164,256	**196,639**	147,618
Amounts owed to group undertakings	**-**	-	**4,995**	-
Other taxation and social security	**17,423**	91,271	**16,468**	91,271
Other creditors	**64,105**	86,561	**60,842**	64,611
Accruals	**385,809**	104,486	**368,803**	93,486
Deferred income	**816,710**	**822,996**	**816,710**	**822,996**
	1,525,787	1,304,570	**1,499,457**	1,254,982

	Group 2025 £	Group 2024 £	**Charity 2025 £**	Charity 2024 £
Deferred income at 1 April 2024	**827,196**	491,101	**822,996**	491,101
Resources deferred during the year	**816,710**	827,196	**816,710**	822,996
Amounts released from previous periods	**(827,196)**	(491,101)	**(822,996)**	(491,101)
	816,710	827,196	**816,710**	822,996

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Group 2025 £	Group 2024 £	**Charity 2025 £**	Charity 2024 £
Other loans	**23,260**	58,260	**23,260**	58,260

The bank loan relates to the Coronavirus Business Interruption Loan Scheme, the amount is repayable monthly over a term of 6 years and has an interest rate of 2.62% over the base rate per annum. The loan is secured by way of a legal charge over the freehold property held at 100A Fisherton Street, Salisbury.

17. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Fixed assets	4,117,090	-	(314,049)	142,373	3,945,414
GENERAL FUNDS					
General fund	67,241	3,933,295	(3,865,051)	78,116	213,601
SPP Non-charitable trading funds	-	1,085,978	(1,058,394)	(27,584)	-
PSL Non-charitable trading funds	-	456,465	(263,560)	(192,905)	-
FREE RESERVES	67,241	5,475,738	(5,187,005)	(142,373)	213,601
TOTAL UNRESTRICTED FUNDS	4,184,331	5,475,738	(5,501,054)	-	4,159,015

17. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	As restated Transfers in/out £	Balance at 31 March 2024 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Fixed assets	904,932	-	(104,204)	3,316,362	4,117,090
GENERAL FUNDS					
General fund	(80,430)	4,717,803	(4,748,059)	177,927	67,241
SPP Non-charitable trading funds	(10,430)	497,333	(302,921)	(183,982)	-
FREE RESERVES	(90,860)	5,215,136	(5,050,980)	(6,055)	67,241
TOTAL UNRESTRICTED FUNDS	814,072	5,215,136	(5,155,184)	3,310,307	4,184,331

17. STATEMENT OF FUNDS (CONTINUED)

	Balance at 1 April 2023 £	Income £	Expenditure £	As restated Transfers in/out £	Balance at 31 March 2024 £
RESTRICTED FUNDS					
Theatre Development Fund	247,626	-	(3,987)	(243,639)	-
Eda Moore Legacy	47,329	-	(1,196)	(46,133)	-
National Lottery Capital Grant	95,805	-	(35,946)	(59,859)	-
Capital Building Campaign	475,746	-	(25,009)	(450,737)	-
ACE - Small Scale Capital	41,547	-	(16,183)	(25,364)	-
Capital works inc external lighting	2,453,933	-	(105,575)	(2,348,358)	-
Salisbury Arts Centre 2018 remedial works	127,113	-	(17,356)	(109,757)	-
Breathe Project	27,540	-	-	(27,540)	-
Youth Theatre Bursaries	-	5,000	(5,000)	-	-
ACE Strategic review	-	35,000	(36,080)	1,080	-
ACE National Lottery Project Grant - The Island	-	99,605	(99,605)	-	-
	3,516,639	139,605	(345,937)	(3,310,307)	-
TOTAL OF FUNDS	4,330,711	5,354,741	(5,501,121)	-	4,184,331

17. STATEMENT OF FUNDS (CONTINUED)

DESIGNATED FUNDS

The Designated Funds have been reinstated this year, together with the prior year comparisons, to merge the previously described Unrestricted Fixed Assets Funds with the Restricted Capital Funds set out below that have historically been invested fully in the Group Fixed Assets. The Board considers that once these funds were invested in the Company Fixed Assets the restrictions had been met, and it is much clearer to show the direct connection between the Funds and the historical Net Book Value of the Fixed Assets. As the Company undertakes a new phase of Capital Fund raising and Asset development over the next few years, individual funds will be recognised as Restricted Funds until fully invested in the completed new Fixed Assets,

The previous Fixed Asset funds now merged into Designated Funds were:

Theatre Development Fund: This fund arose from capital donations and grants received in order to fund the building of the theatre and extension together with subsequent specific fundraising appeals have been launched to help finance the theatre's various refurbishment programmes. The balance transferred at end of 2023/24 to Designated Funds was £247,626.

Eda Moore Legacy: This fund arose from the legacy of the late Eda Moore who bequeathed funds to the theatre for the repair and restoration of the theatre building. The balance transferred at end of 2023/24 to Designated Funds was £47,329.

National Lottery Capital Grant was given to fund the 1996/97 refurbishment of Salisbury Playhouse. The balance transferred at end of 2023/24 to Designated Funds was £95,805. This grant included a restriction that the grant shall be repayable to the National Lottery if the recipient ceases trading or is placed into receivership or liquidation. The balance outstanding on this restricted reserve stood at £23,913 at 31 Mar 2025 and will be fully depreciated by the end of the calendar year and the Trustees have concluded that this restriction is not material.

Capital Building Campaign: This arose in 2005 for the campaign to raise funds to build a rehearsal space and community and education space. The balance transferred at end of 2023/24 to Designated Funds was £475,746.

ACE Small Scale Capital: This arose in 2015/16 from Arts Council England small scale capital fund towards improvements in the Salberg. This included new seating, lighting and sound as well as improved insulation. The balance transferred at end of 2023/24 to Designated Funds was £41,547.

Capital Works: These grants were made in respect of capital expenditure on St. Edmunds Church which had been funded mainly by grants from the Arts Council Lottery Fund, the Heritage Lottery, Salisbury District Council and a variety of trusts and individual donors. The balance transferred at end of 2023/24 to Designated Funds was £2,453,933.

Salisbury Arts Centre Remedial Works: This fund comprises grant funding from Wiltshire Council, following the merger in February 2018 towards the central capital expenditure on Salisbury Arts Centre including work on lighting, drains, fire systems and technical controls. The balance transferred at end of 2023/24 to Designated Funds was £127,113.

GENERAL FUNDS

General Fund: This represents funds which have not been given for a specific purpose.

Non-charitable Trading Funds: This represents the net assets of the subsidiary companies.

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	3,945,414	**3,945,414**
Current assets	1,762,648	**1,762,648**
Creditors due within one year	(1,525,787)	**(1,525,787)**
Creditors due in more than one year	(23,260)	**(23,260)**
TOTAL	4,159,015	**4,159,015**

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	4,117,090	4,117,090
Current assets	1,430,071	1,430,071
Creditors due within one year	(1,304,570)	(1,304,570)
Creditors due in more than one year	(58,260)	(58,260)
TOTAL	4,184,331	4,184,331

19. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2025 £	Group 2024 £
Net expenditure for the year (as per Statement of Financial Activities)	**(25,316)**	(146,380)
ADJUSTMENTS FOR:		
Depreciation charges	**317,172**	309,456
Loss on the sale of fixed assets	**-**	1,630
Decrease/(increase) in stocks	**(2,476)**	5,316
Increase in debtors	**(46,243)**	(65,435)
Increase/(decrease) in creditors	**(17,419)**	362,311
Interest received	**(6,533)**	(5,826)
Interest paid	**6,054**	8,703
NET CASH PROVIDED BY OPERATING ACTIVITIES	**225,239**	469,775

20. ANALYSIS OF CASH AND CASH EQUIVALENTS

	Group 2025 £	Group 2024 £
Cash in hand	**811,738**	766,516
TOTAL CASH AND CASH EQUIVALENTS	**811,738**	766,516

21. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	**766,516**	**45,222**	**811,738**
Debt due within 1 year	**(35,000)**	**-**	**(35,000)**
Debt due after 1 year	**(58,260)**	**35,000**	**(23,260)**
	673,256	**80,222**	**753,478**

22. PENSION COMMITMENTS

The group operates a defined contribution pension scheme. The assets of the scheme are held separately

22. PENSION COMMITMENTS (CONTINUED)

from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and in the year amounted to £44,500 (2024: £42,910). £9,704 (2024: £7,725) was payable to the fund at the balance sheet date and is included in other creditors.

23. MEMBERS' LIABILITY

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while they are a member, or within one year after they cease to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before they cease to be a member.

24. RELATED PARTY TRANSACTIONS

During the year, the Group received a donation amounting to £3,000 from Salisbury City Almshouse, an entity in which a Trustee of Wiltshire Creative is a Trustee.

The Charity has taken advantage of the exemption in FRS102 Section 33.1A and not disclosed transactions with group entities.

25. CONTROLLING PARTY

The Charity is controlled by its Trustees

26. PRINCIPAL SUBSIDIARIES

The following were subsidiary undertakings of the Charity and included in the consolidation:

Names	Company number	Registered office or principal place of business	Class of shares	Holding
Salisbury Playhouse Productions Limited	09217165	Salisbury Playhouse, Malthouse Lane, Salisbury, Wiltshire, SP2 7RA	Ordinary	100%
Playhouse Services Limited	02694718	Salisbury Playhouse, Malthouse Lane, Salisbury, Wiltshire, SP2 7RA	Ordinary	100%

The financial results of the subsidiaries for the year were:

Names	Income £	Expenditure £	Profit/(Loss) for the year £
Salisbury Playhouse Productions Limited	**1,721,693**	**(1,694,108)**	**27,585**
Playhouse Services Limited	**456,465**	**(263,560)**	**192,905**

WILTSHIRE CREATIVE

England & Wales - Charity number 249169

Accounts

Registered number: 00499076
Charity number: 249169

WILTSHIRE CREATIVE

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Bishop Fleming

WILTSHIRE CREATIVE
(A COMPANY LIMITED BY GUARANTEE)

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WILTSHIRE CREATIVE
(A COMPANY LIMITED BY GUARANTEE)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Trustees	H J Birchenough[1] D A H Bossom[1] V J Broom (appointed 9 May 2023, resigned 19 June 2024) T F Clay[1] M Curteis (appointed 9 May 2023) N H Frankfort M Freer (appointed 9 May 2023) V Hickey (appointed 9 May 2023)[1] N Jenkins (appointed 9 May 2023) J G R Perry[1] E Wills (appointed 9 May 2023) TJ Crarer (resigned 9 May 2023) [1] Finance Committee
Company registered number	00499076
Charity registered number	249169
Registered office	Salisbury Playhouse Malthouse Lane Salisbury Wiltshire SP2 7RA
Observers	Wiltshire Council: Tamzin Earley Salisbury City Council: Samuel Charleston Arts Council England: Rachel De Garang
Joint Chief Executives	Mr G Machin (Artistic Director) Mr R S Warrack (Executive Director - resigned 31 January 2024)
Senior management team	Ms J Coveney (Senior Producer - appointed 1 February 2024) Ms L Dancy (Take Part Director) Ms J Davies (Operations Director) Ms E Griffiths (Interim Finance Director - appointed 1 February 2024) Ms R Townsend (Communications & Sales Director) Ms H Taylor (Development Director) Mr J Titcombe (Production & Technical Director) Ms K Vaughan (Head of People & Resources - appointed 1 February 2024)
Independent auditors	Bishop Fleming LLP Chartered Accountants 10 Temple Back Bristol BS1 6FL
Bankers	National Westminster Bank plc 48 Blue Boar Row Salisbury Wiltshire SP1 1BG

TRUSTEESS' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

CHAIR'S REPORT

I am delighted to introduce the Trustees' Report for the year 2023/24, a year in which the uplift in post-pandemic audience numbers, that began the previous year, continued. By prudent programming of popular shows in both of its venues, Wiltshire Creative has been able during this year to reverse the financial deficit of 2022/23 and has, against a modest budget target of break-even, delivered a better-than-expected position, with free reserves at the year-end of over £65,000

The programming for this year carried on with the formula that had proved successful in the fourth quarter of the prior year, presenting popular and familiar work that encouraged audiences to rediscover the joy of live theatre. Plays such as *Brief Encounter, Jeeves and Wooster in Perfect Nonsense* and *The Girl on the Train* helped Wiltshire Creative sell 100,000 tickets in 2023/24. Alongside these well-known titles, we were particularly proud to reintroduce new work to the main stage of the Playhouse in February 2024 in the form of *One Last Push,* a raucous new comedy from the author of *Worst Wedding Ever* and a world premiere for Wiltshire Creative. Once again, the Salisbury Playhouse pantomime at Christmas – a retelling of *Dick Whittington* directed by our Artistic Director Gareth Machin – was a huge success, playing to a total audience of 24,580 people and generating much-needed income to support our other activities.

The creative highlight of 2023/24, however, was undoubtedly our large-scale outdoor presentation of *The Tempest* in the public parkland of Churchill Gardens, the centrepiece of the 2023 Salisbury International Arts Festival. This was a defining movement for the organisation, combining the skills of our community outreach team – Take Part – with our professional producing capacity. This stunning promenade production featured a large cast of local residents, ranging in age from 7 to 80+, together with a professional cast of ten and featuring design by Australia's Dan Potra (famous for his work on the 2000 Sydney Olympics opening ceremony) and music direction by Kate Edgar. We were particularly pleased that this landmark show brought in new audiences, forming new relationships often with people who traditionally have had low engagement with the arts, for example local residents from the Friary estate who were employed to work on the production, and the diverse young company included a high proportion of young people with additional needs. For two weeks in the summer of 2023, *The Tempest* set light to the imaginations of the people of Salisbury and was a perfect showcase for the multiple disciplines and talents of Wiltshire Creative.

Alongside *The Tempest* we were proud to present two weeks of music, comedy, dance, circus and family entertainment in our two buildings and around the city. Our 2023 SIAF programme was smaller than previous years yet still packed with vitality, excellence and joy. Indeed, we sold over ten thousand tickets to the 2023 Festival. We remain committed to curating larger programmes in future when external financial pressures have eased.

I reported last year on the decision that was reluctantly taken to close the café and pottery classes at the Arts Centre, in November 2022. The situation there has now been stabilised. Popular programmes – predominantly comedy and music – take place at the Arts Centre on Friday and Saturday evenings (often selling out) and over 100 people a day are using the space during the daytime. In 2024/25 we are reintroducing programming on Thursday evenings. We continue to look at ways in which we can bring back the Arts Centre for the benefit of the wider community.

We must not forget an important strand of Wiltshire Creative's work – that of participation and outreach in the community. Our excellent, committed and energetic Take Part team continue to deliver a wide range of immersive and engaging experiences to multiple audiences within the community, year-round, helping to significantly improve the lives of the young, old and disadvantaged. Over thirteen thousand people engaged with Take Part activity in 2023.

In spite of this year's positive budget surplus, significant financial challenges remain. During the year, we commissioned a wide-ranging Strategic Review working with arts consultant, Sian Alexander, intended to identify a more robust business model that can support our activities whilst not imperiling the balance sheet. As expected, there are no easy answers but a number of additional income streams were identified and we continue to work towards a sustainable financial model. The results of the strategic review will not be immediately achievable, however, and the Board has had to approve a 2024/25 annual budget that shows a modest deficit. While the experience of 2023-24 shows that things can turn out better than expected, this is

not a pragmatic way to proceed and the Board are intensively working with the Artistic Director and Senior Management Team (SMT) to find better ways of building revenue, whilst controlling costs.

In January 2024, we said goodbye to our Executive Director Sebastian Warrack, after eleven years. During his tenure, Sebastian was part of the leadership team that oversaw the merger of Salisbury Playhouse, Salisbury Arts Centre and Salisbury International Arts Festival into the single arts organisation, Wiltshire Creative; he led on the development of Salisbury Playhouse's Capital Masterplan and he collaborated with Wiltshire Council on the development of plans for Salisbury's first cultural quarter. The Board owes Sebastian a debt of gratitude for his devotion to making Wiltshire Creative the significant force in the arts scene in south Wiltshire and beyond that it is today.

The departure of the Executive Director presented an opportunity to the Board to pause and re-assess the requirements of the role. Led by Trustees Mat Freer, a consultant in corporate culture, the Board commissioned a careful study of the health of the organisation, codenamed *The Next Act*, involving in-depth one-to-one interviews with a sample of over half of staff members. The results then informed a two-day workshop with senior management whose purpose was both to help define the most appropriate leadership structure, as well as to agree a programme of follow-up actions to address the problems and opportunities raised through the survey. At the time of writing, recruitment is well under way for a new Executive Director to partner the Artistic Director in joint leadership. I have no doubt that *The Next Act* project will lead to significant and constructive improvements in the internal health of Wiltshire Creative, to the benefit of staff at all levels. I would like to note the Board's gratitude to Mat Freer for the expertise that he freely gave.

During the interregnum before our new Executive Director starts, our Artistic Director has single-handedly led the organisation, supported by a very capable SMT. The Board would like to thank Gareth and the SMT, together with all the hard-working staff of Wiltshire Creative, for the energy and enthusiasm with which all contribute to the delivery of a high quality programme of entertainment and education for the people of Salisbury, south Wiltshire and beyond.

And in turn, I would like to thank the Trustees of Wiltshire Creative for their contributions and support in 2023/24. After the Board was last reinvigorated in the autumn of 2022, the coming year will see a further opportunity to refresh our Board with new faces and skills to ensure that it remains fit for purpose and equipped to face the challenges of the coming year.



Doric Bossom
Chair

STRATEGIC REPORT

OBJECTIVES AND ACTIVITIES

The objects of the charity as set out in the Memorandum of Association are:

The objects of the Charity are, for the public benefit, to promote and advance education including by the production and presentation of and public participation in the arts and culture, and in particular through the performing and visual arts and a festival.

Our Vision
To enrich the cultural and creative life of Salisbury and Wiltshire

Our mission
To create and present a dynamic and inclusive range of cultural experiences for the people of Salisbury, Wiltshire and beyond, including our role as a South West hub for talent development and learning and participation

Our Values

- Creative
- Inclusive
- Ethical

Our Strategic Aims

- To produce and present new, diverse and original work balanced with our commitment to the classic repertoire both as live and on digital platforms
- To act as a hub of diverse talent development for the South West
- To celebrate our work, by promoting our identity and vision and ensuring we build understanding and recognition of our work at local, regional and national levels
- To broaden the diversity of audiences and participants experiencing and involved with the work of Wiltshire Creative, thereby extending our reach, profile and relevance
- To embed into the fabric of Wiltshire Creative Arts Council's *Let's Create* strategy and its associated Investment Principles
- To survive and then thrive beyond the Covid pandemic by operating within a financially sustainable business model, which maximises income and balances financial prudence with calculated artistic risk
- To act as environmental champions, sharing good sustainable practice, advocating for the environmental cause and working towards a zero-carbon footprint
- To ensure the well-being of those people who work with Wiltshire Creative, including support for skills development and career progression
- To act as a dynamic and inventive cultural partner in the city's and nation's Recovery programmes

The core objectives of 2023/24 were as follows:

1. To programme and deliver a financially viable artistic programme, focusing on a programme which encourages audiences to return

2. To produce at least 4 in-house productions, of which one is a traditional Christmas pantomime for all ages

3. To produce *One Last Push*, a new commission from writer, Chris Chibnall, whose play, *Worst Wedding Ever* was commissioned by Salisbury Playhouse and produced in 2014 and revived in 2017

4. To develop relationships with at least one new co-producer

5. To produce *The Tempest*, a promenade production, which will form the centrepiece to the Salisbury International Arts Festival 2023 and which will take place in Churchill Gardens, involving a mixture of professional practitioners and community participants

6. To execute a Strategic Review, to ensure a long-term financially sustainable business model

Wiltshire Creative is a multi-art form organisation that celebrates both the distinctiveness of each art form and the opportunities afforded to explore the interaction between them. Our produced and presented work is rooted in and draws inspiration from Wiltshire within which we are the largest cultural organisation. We also continue to be an exemplar on the national stage, with a reputation for collaboration, innovation and excellence. We forge international links, bringing the world to Wiltshire and showing off our county to the world. Our programme is seen in our two buildings, Salisbury Playhouse and Salisbury Arts Centre, as well as across the city. Elements of our programme travel around the wider county, country and internationally through a wide range of partnerships within the subsidised and commercial sectors.

From the artists with whom we work, to the audiences with whom we connect, we support, nurture and rejoice in learning at all levels. We seize opportunities to engage with a greater range of socio-economic groups, including military families, those living with disabilities and those living in rural isolation. The charity ensures that its activities are accessible to as diverse a range of users as possible. We offer a wide variety of participatory work to a range of community and schools' groups, thereby increasing the diversity and numbers of our participants.

Wiltshire Creative receives funding from Arts Council England, Wiltshire Council and Salisbury City Council. Public funding continues to be hugely challenging, therefore it is vital that the charity maximises other income streams, to ensure that the organisation continues to thrive well into the future. For example, profits from the Front of House (FoH) operation at our two venues and as part of the festival are directed back into the charity's core purpose of making art.

Fundraising continues to be a key element of our financial strategy and this year we were delighted to be the recipients of a significant Arts Council Project Grant that enabled us to produce our flagship project *The Tempest*.

The organisation has a committed, hard-working and highly skilled staff as well as a dedicated team of volunteers led by a Joint Executive supported by a Senior Management Team.

ACHIEVEMENTS AND PERFORMANCE

In 2023/24 Wiltshire Creative:

- Presented 333 performances
- Welcomed 20,130 customers
- Sold 99,931 tickets, achieving 75% capacity
- Supported the local community offering 12,500 discounted tickets
- Distributed 5,245 complimentary tickets
- At Christmas, *Dick Whittington* sold 24,580 tickets, achieving 90% capacity. 30% of bookers were first time attenders to Wiltshire Creative.

Artistic Programme:

Our artistic programme across both Salisbury Playhouse and Salisbury Arts Centre as well as other external venues was made up of a mixture of home-produced and presented work.

Home Produced work included:

- Brief Encounter – a co-production with New Wolsey Theatre in association with Yvonne Arnaud Theatre of Noel Coward's *Brief Encounter* adapted for the stage by Emma Rice and directed by Douglas Rintoul.
- The Tempest – a major reimagining of Shakespeare's classic play in Churchill Gardens directed by Gareth Machin with an international creative team and professional cast working alongside a large community cast aged 7-80.
- Jeeves and Wooster in Perfect Nonsense – a co-production with Octagon Theatre Bolton of a play adapted from the works of P.G. Wodehouse by Robert Goodale and David Goodale directed by Marieke Audsley.
- The Girl on the Train – revival of Rachel Wagstaff and Duncan Abel's adaptation of the bestselling novel by Paula Hawkins directed by Loveday Ingram.
- Dick Whittington – a classic pantomime written by Plested, Brown and Wilsher directed by Gareth Machin and nominated for three awards at the 2024 British Pantomime Awards including "Best Pantomime".
- One Last Push – world premiere of Chris Chibnall's new family comedy directed by Gareth Machin.

Salisbury International Arts Festival 2023 included:

- Comedy from Marcus Brigstocke, Lucy Porter, Gyles Brandreth and Susie Dent.
- Music from new vocal ensemble Siren, Opera della Luna, The Dime Notes, Old Dirty Brasstards, La Folia, Hannah Moule & the Moulettes and Elkie Brooks.
- Theatre, circus and dance from The Lord Chamberlain's Men, Farm Yard Circus, Flamenco Origenes, MOONmoon and Motionhouse.

Presented programme at Salisbury Playhouse and Salisbury Arts Centre included:

- Comedy from Chris Mcausland, Pam Ayres, Phil Wang, Josh Berry, Fiona Allen, Judy Love, Tom Davis, Alfie Moore, Omid Djalili, Tom Stade, Aurie Styla, Reginald D. Hunter, Ania Magliano.
- Music including Swinging at the Cotton Club, A Tribute to the Carpenters, The Zoots, Paul Higgs, The Unravelling Wilburys, Sounds of the Sirens, Tom Robinson, Women in Rock, Laurence Knight; The Bowie Experience, Mad Dog Mcrea, The Deloreons, Jazzz Dynamos, From Gold to Rio – The Greatest Hits of Spandau Ballet & Duran Duran, Limehouse Lizzy, Fastlove: The Tribute to George Michael, Lucy Parham, The Magic of Motown, Country Roads, Opera Boys, Money For Nothing, Queenz, King for a Day: The Nat King Cole Story, New Purple Celebration: The Music of Prince, The Haar, Ryan Young, Moscow Drug Club, Louise Jordan
- Theatre including Original Theatre's *Murder in the Dark* by Torben Betts, The Greatest Magician, Living Spit, Le Navet Bete's *King Arthur: A Legendary Comedy,* New Old Friend's *Houdini's Greatest Escape, Friend(The One With Gunther), Breathe* by SK Shlomo, *You're Bard.*
- Cabaret including An Evening of Burlesque and Fascinating Aida.

Artist Support:

Wiltshire Creative's Artist Support programme aimed to support and build relationships with artists of different disciplines at all stages in their careers who were based locally and nationally and whose work fed into the life and work of the organisation.

R&D Space at Salisbury Playhouse and Salisbury Arts Centre was given the to the following artists:

- Louise Jordan
- Vic Briggs and Lucy Mellor
- JMK Directors
- Anna Harriott and Iona Johnson
- Jayne Wodehouse

- Laura Jasper
- Roisin McKay-Hines
- Louise Joran
- Oni Taiwo
- Philippa Crundwell
- Anthony Underwood

Wiltshire Creative commissioned the following:

- **Marietta Kirkbride** – *A Leap of Faith*
- **Wilsher, Plested & Brown** – *Sleeping Beauty*

DIVERSITY AND INCLUSION

Diversity and Inclusion are at the heart of our mission and business plan and are actively promoted by the Board and Executive. We champion diversity and access in the broadest sense and value people's differences. We are committed to providing a working environment in which everyone feels safe and supported and is able to realise their full potential and to contribute to the organisation's success, irrespective of what might mark them out as 'different'.

The focus this year has been on the Board of Trustees. A successful recruitment process which included a more inclusive recruitment pack welcomed six new Trustees who through their own protected characteristics diversified the Board. Recruitment also included the appointment of a young observer with the intention of equipping them with knowledge and experience they could take forward to becoming a Trustees in the future whether that be with Wiltshire Creative or otherwise.

A working group of staff at all levels from all departments support the monitoring of our Arts Council England Inclusivity and Relevance targets as well as taking on a range of access projects.

Examples of projects which championed diversity this year include

- Welcoming our Iranian Community to Salisbury Arts Centre for an evening with Omid Djalili.
- SK Shlomo's event *Breathe* which explores themes of Mental Health, LGBTQ+, Race and Neurodiversity.
- *The Tempest* which enabled us to support residents living in an area of social deprivation to artistically contribute to the development of and delivery of the production.

TAKE PART

Take Part uses the transformative power of the arts to have a positive impact on the lives of our local community through participation, education or as an audience member. We do this by facilitating inspiring, accessible, high quality and inclusive arts experiences for the people of Salisbury, Wiltshire and beyond, regardless of the social challenges they may face. Our programme is developed with a group of Young Ambassadors to ensure our offer is relevant to the needs and interests of young people.

Participation in our regular activity has been strong, numbers are consistent and feedback is good. Youth Theatre and Mind the Gap numbers have grown this year. Our sessions are inclusive and all have measures in place to address financial barriers, including bursaries for Youth Theatre and 50% of under 5s sessions free of charge.

Special projects provide opportunity for communities to come together to be part of a shared experience. Our Family Fiesta at Bemerton Heath in February brought together over 200 local people to take part in arts activities supported by a range of local organisations. Our Young Ambassadors planned and delivered events for their peers including a Halloween night featuring live performances from local young bands, and programming International Beatboxer SK Shlomo to perform along with an outreach programme.

The Tempest was a highlight for the Take Part department as we were able to engage with a wide range of community members in the making and performance. Ages ranged from 3 – 80+ with participants of all abilities.

Working in Partnership enables us to reach out to a wider range of people facing disadvantage. Examples of this work include

- Celebrating Age, a national lottery-supported project for extremely isolated vulnerable older people across the county in partnership with Wiltshire Music Centre, The Pound in Corsham, Community First, Age UK and Wiltshire and Swindon History Centre.
- Well-City Salisbury, a national lottery-supported project in partnership with Wessex Archaeology and ArtCare delivering free creative courses to support local people with mental health needs.

The scale and design of these projects were championed at national events for Creativity for Older People, Creative Health and Wellbeing, and Arts and Heritage.

Our Further Education offer, Wiltshire Creative Academy in partnership with Wiltshire College and accredited by University Arts London has maintained numbers and the pass rate for students is high with many moving on to excellent Higher Education Destinations or employment.

Areas of development continue to be our Schools programme which is now making a steady recovery from the impact of Covid, and a developing Youth Music programme prompted by the success of the Young Ambassadors music events which has highlighted a particular need in and out of School.

DEVELOPMENT / FUNDRAISING

Fundraised monies are vital income for the charity's financial stability and its ability to meet the needs of its beneficiaries, with a full range of events and activities. We are so grateful to our loyal supporters (and new ones), public funders, businesses and trusts and foundations, whose contributions ensure the on-going financial stabilisation of the charity and its ability to create positive impact for beneficiaries.

All voluntary fundraising at Wiltshire Creative is carried out by a two person Development department. Wiltshire Creative is voluntarily registered with the Fundraising Regulator and all fundraising activity complies with the Fundraising Code of Practice.

Fundraising income streams include: individual giving, corporate partnerships and sponsorships and grants from trusts and foundations. Wiltshire Creative has a Supporters scheme which encourages annual giving at different levels. All donations are given freely and any discretionary thanking benefits are in line with HMRC guidelines. Point of sale donations with the purchase of tickets remains an additional form of individual giving of one-off donations. Corporate Sponsorships were received from a number of local businesses and a three year pantomime sponsorship was secured. We continued to attract small grants from private trusts and local grant giving foundations focusing on our participatory and outreach activity. A successful Christmas appeal, partnering with the Big Give, saw 300 free tickets offered to those families most in need in our community.

Wiltshire Creative manages its own internal complaints process to agreed procedures (and in line with the Fundraising Regulator Code of Practice), to protect vulnerable people and other members of the public from fundraising behaviour which would be an unreasonable intrusion on a person's privacy, unreasonably persistent or place undue pressure on a person to give money or other property. Wiltshire Creative has appropriate internal training, procedures and review processes in place to ensure it meets these requirements. Furthermore, it manages its Privacy Policy and data management in line with GDPR compliance guidelines. An ethical fundraising policy exists to ensure decision making complies with the latest Charity Commission guidance. We received no fundraising complaints in 2023/24.

PUBLIC BENEFIT

When planning the charity's activities for the year the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance on fee charging. Wiltshire Creative relies on grants and the income from fees and charges to cover its operating costs. Significant consideration is given to those with low incomes when setting the level of ticket prices, concessions and other charges.

FINANCIAL REVIEW

Group Results

2023/24 was a positive year for the Wiltshire Creative Group with a reported surplus on unrestricted reserves of £86,412 giving us positive free reserves of £67,241. This was helped in part by the Government announcement in Spring 2023 to retain the higher rate of Theatre Tax Relief. The group reported a net in year deficit of £146,380 with a deficit on restricted reserves of £232,792 more than offsetting the surplus on unrestricted reserves. But the deficit on restricted reserves reflects standard accounting treatment of funds spent and restricted grants received many years in the past. The current book value of freehold property in the accounts is £1,109,205 which is being written down over 50 years ending in 2035 and the current book value of leasehold improvements is £2,643,794 which is being written down over 40 years ending in 2045. The depreciation of long-term fixed assets in the year 2023/24 of £222,272 is almost matched by the reduction of historic grants received to finance these assets. This depreciation is placed through the income and expenditure account causing the deficit on restricted funds and on the group. The surplus on unrestricted assets provides a more accurate metric to represent the current financial performance of Wiltshire Creative

Investment Powers and Policy

Under the Memorandum and Articles of Association, the charity has the power to invest in the name of the charity, to dispose of or change any such investments, and to utilise the income from those investments in the furtherance of the objects of the charity in any way the Trustees wish. Such investments are carefully considered to ensure that the inherent risk of the investment is low, and that any potential reductions in the value of the investments are minimised. It is with this in mind that currently funds are held in cash.

Principal financial risks and strategies

The Executive and Senior Management Team, together with the Trustees are fully aware of the risk profile of the business and monitor financial performance closely. A sub-committee of the main board of Trustees meets at least four times a year for this purpose.

Reserves Policy

The reserves policy is to hold free reserves sufficient to cover 3 months of overheads which is calculated at £600k. The aim is to attain this target within the next 5 years. Free reserves for the year ending 31st of March 2024 were £67,241.

Restricted Reserves

These reserves represent amounts given by donors for a specific purpose for which the funds must be used and include our Theatre Development Fund set up for the undertaking of specific capital projects.

Designated Reserves

Designated reserves are those unrestricted funds which the Trustees have specified are to be used for a particular purpose. Wiltshire Creative has no specific designated reserves but because the restricted reserves are insufficient to cover Fixed Assets, a portion of the Unrestricted Reserves have been designated as Unrestricted Fixed Assets.

Unrestricted ("Free") Reserves

These reserves are available, at the discretion of the Trustees, to be used for such purposes as the charity may require.

Details and values of each of the reserves are given in note 16.

PLANS FOR FUTURE PERIODS

With the organisation continuing to be under considerable financial pressure we must remain flexible and nimble in developing our plans, to ensure that we mitigate risks as much as possible and that we are able to respond to the fast-changing landscape. We will continue to make work in a financially efficient way, preserving our resources in a volatile environment and, where possible, ensure that our work is seen in Salisbury and well beyond.

The core objectives of 2024/25 are as follows:

1. To produce a popular Main Stage programme that maximises income potential.
2. To continue integrating the year round community/participatory activity within the core artistic programme.
3. To develop our performance and participatory offer for young people.
4. To stabilise and build on our financial position.
5. To develop a thriving culture within our work force.

Our future programme of work will include the following:

Home Produced work including the following:

- A Chorus of Disapproval – A revival of Alan Ayckbourn's large cast drama comedy directed by Gareth Machin.
- Ghosts and Grimm Tales – Stage '65 Youth Theatre will perform an evening of Philip Pullman's *Grimm Tales* adapted by Philip Wilson with additional material by Jayne Woodhouse, directed by Clare Threadgold.
- Stones in His Pockets – A revival of Marie Jones' acclaimed comedy drama co-produced with Barn Theatre, Cirencester and Octagon Theatre, Bolton directed by Matthew McElhinney.
- Play On – Major revival of the Broadway jazz musical based on *Twelfth Night* and featuring the music of Duke Ellington. Co-produced with Talawa Theatre Company and directed by Michael Buffong.
- Sleeping Beauty – Our annual pantomime by Plested, Brown and Wilshire directed by Ryan McBryde.
- The 39 Steps – A co-production with Mercury Colchester and Octagon Theatre, Bolton of Patrick Barlow's Olivier Award-winning stage adaptation, based on John Buchan's gripping whodunit.

Salisbury International Arts Festival 2024 including the following:

- Patch's Parade – Large community event reimagining the tradition of the Salisbury Giant. Produced in collaboration with 101 Outdoor Arts in Newbury and drawing upon a large community cast.
- City Encounters – A weekend of free outdoor activity across the City Centre including performances from Ramshackalicious, Hikappe Circus Theatre Company, 2Faced Dance Company and Vamos Theatre.
- Spoken word including Anthony Horowitz, Justin Webb, Alan Johnson, David Baddiel, Christina Lamb.
- Music including Tim Kliphuis Trio, The Best of Gilbert & Sullivan, The Clare Teal Seven, Shirley Smart Trio, Mark Padmore & Elizabeth Kenny, Red Sky at Sunrise, Tiny Violins, Barbara Dixon, Vagabond.
- Dance and circus including Lila Dance, Ockham's Razor.
- Comedy including Barbara Nice, Punt and Dennis, Ruby Wax, Sophie Duker and Matt Winning.
- Young peoples programme including Long Nose Puppets, BAM: Babies' Adventures in Music, Claytime, Trash Test Dummies.
- Theatre including Lord Chamberlain's Men.

Alongside Home produced and Festival work will be an extensive visiting programme of music, theatre and comedy presented in both the Salisbury Playhouse and Salisbury Arts Centre.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Wiltshire Creative is a company limited by guarantee and is a registered charity. Its governing document is its Memorandum and Articles of Association dated 31st January 2018. It is registered as a charity with the Charity Commission.

Appointment of Trustees and organisational structure

As set out in Article 10 of the Articles of Association, Directors (who are the charity Trustees) retire and are elected annually, at the first Trustees' meeting of the financial year. One-third (or the number nearest one-third) of Directors retire from office each year, those longest in office retiring first and the choice between any of equal service being made by drawing lots. Retiring Directors may be reappointed but any Director who has served continuously as a Director for nine years may not be reappointed until one year after their retirement. One Board observer is nominated by Wiltshire Council and one by Salisbury City Council to attend Board meetings, with no voting rights. As a key stakeholder, Arts Council England also has the right to send officers as observers to attend Board meetings. The Board of Directors can have up to 12 members and meets six times per annum. The Joint Chief Executives are appointed by the Trustees to manage the day-to-day operations of the charity and attend meetings of the Board. In line with the relevant contracts, the Trustees further determine amounts due under the contracts annually and thereby monitor the performance of the Joint Chief Executives.

To facilitate effective operations, the Joint Chief Executives have delegated authority, within terms of delegation approved by the Trustees, for operational matters, including finance, employment and artistic performance related activity.

Items are routinely minuted that are required to be brought to the attention of the board for decision, so that effective control is maintained over the appropriate strategic, financial, organisational and compliance issues. The Trustees further approve the annual budget including any increase in remuneration awarded to the charity's staff. Staff remuneration levels are determined by the financial performance of the organisation and reference to peer organisations and current levels of inflation.

New Trustees undergo a planned induction. This briefs them on their legal obligations under charity and company law, the Charity Commission guidance on public benefit, content of the Memorandum and Articles of Association, the committee decision-making processes, the Business Plan and recent financial performance of the charity. They will also be introduced to key employees and the other Trustees.

Related parties

The charity's wholly owned subsidiary, Playhouse Services Limited, operates the Salisbury Playhouse and Salisbury Arts Centre bars, cafes and Front of House sales. The majority of profits from these activities are transferred to Wiltshire Creative Limited by means of gift aid.

A second wholly owned subsidiary, Salisbury Playhouse Productions Limited, is the producing company for all Wiltshire Creative in-house productions on behalf of the charity.

None of the directors and Trustees receives remuneration for their work with the charity in their capacity as directors.

Directors' interests in transactions with related parties are detailed in note 24.

Risk management

The Joint Chief Executives of the company produce a Risk Register which is monitored quarterly by the Board of Trustees and also Arts Council England. Activity and progress is also managed quarterly through Arts Council England investment principles and activity plan.

The Joint Chief Executives also produce a yearly budget plan for the charity which is monitored quarterly by the Trustees. The Joint Chief Executives are required to make changes to areas of operation if the quarterly

finance review shows a significant overall variance from budget. This process ensures that if any of the identified risks materialise, they are readily identified and their impact on the charity minimised.

Volunteers

The organisation is very grateful for the support of close to 200 volunteers who generously give their time, experience and expertise in support of our charitable aims. The majority take the role of Volunteer Ushers and Stewards who support events at the Playhouse, Arts Centre and Festival throughout the year, taking on safety, audience experience and commercial roles. We also have volunteers in posts as varied as Sustainability Champion, Chaperone, Archivist, Young Ambassador and of course our Trustees. A new role for Volunteers this year has been in supporting our provision for our youngest audience members, those under 5-years-old and their families, at Friday morning sessions enjoying arts, crafts and music together.

Sustainability

Our organisation has partnered with the Culture Declares Emergency movement and actively seeks all opportunities to have a positive impact on our environment and to advocate for awareness and responsibility. Our Environmental Responsibility working group aligns with our Arts Council Investment Principle to continue our journey forwards in this area. The Group is sponsored by Artistic Director, Gareth Machin and Chaired by Development Director, Helen Taylor with Board representation from Nicky Jenkins. Wiltshire Creative is signed up to Julie's Bicycle and follows the practices of Theatre Green Book.

For 2023/24, our carbon output was 429.37 tonnes, a reduction of 103.58 tonnes approx from the last set of full figures in 2019/20 - 20% reduction.

Latest full results are logged with Julie's Bicycle.

TRUSTEESS' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees (who are also the directors of Wiltshire Creative Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Trustees are required by company law to prepare financial statements which give a true and fair view of the state of affairs of the charitable company at the end of the financial year and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the period ending on that date. In preparing those financial statements, Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as

are reasonably open to them to safeguard the assets of the charitable company and its subsidiaries and to prevent and detect fraud and other irregularities.

In accordance with company law, as the company's directors, the Trustees have taken the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information. The Trustees confirm that there is no relevant information that they know of and which they know the auditors are unaware of.

The Trustees' Report, incorporating a strategic report, was approved by order of the Board of Trustees, as the company directors and signed on its behalf by:

Doric Bossom
Chair

Date: 24 SEPTEMBER 2024

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WILTSHIRE CREATIVE

OPINION

We have audited the financial statements of Wiltshire Creative (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2024 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WILTSHIRE CREATIVE (CONTINUED)

OTHER INFORMATION

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report including the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report and the Strategic Report have been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report including the Strategic Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WILTSHIRE CREATIVE (CONTINUED)

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The procedures undertaken in order to identify and assess risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, are as follows:

- We have considered the nature of the industry and sector, control environment and business performance;
- We have considered the results of our enquiries of management and the the Board about their own identification and assessment of the risk of irregularities;
- For any matters identified we have obtained and reviewed the parent charitable company's documentation of their policies and procedures relating to;
  - Identifying, evaluating and complying with laws and regulations whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risk of fraud and whether they have knowledge of actual, suspected or alleged fraud; and
  - The internal controls established to mitigate the risks of fraud or non-compliance with laws and regulations.
- We have considered the matters discussed among the audit engagement team, including internal tax specialists regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we have considered the opportunities and incentives that may exist within the organisation for fraud and identified the highest area of risk to be in relation to income recognition, with a particular risk in relation to year-end cut off. In common with all audits under ISAs (UK) we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charitable Group and Company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Charities SORP (FRS 102) - Accounting and Reporting by Charities and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). In addition, we have considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charitable Group and Company's ability to operate or to avoid a material penalty. These include data protection regulations, health and safety regulations, licensing acts and employment legislation.

As a result of performing the above procedures, we have completeness and cut-off of revenue recognition as a key audit matter related to the potential risk of fraud. Our procedures to respond to risks identified included the following:

- Documenting and validating the control environment for income and debtors and carrying out walkthrough testing;
- Undertaking substantive sample-based testing or proof in total calculations on all material revenue streams to ensure revenue has been recognised appropriately and accurately;
- Considering manual income journals as part of our work on fraud risks documented above;
- Reviewing the financial statement disclosures and testing to supporting documentation;

- Enquiring of management concerning actual and potential litigation claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement;
- Reading minutes of meetings of those charged with governance; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from an error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



David Butler FCA DChA (Senior Statutory Auditor)
for and on behalf of
Bishop Fleming LLP
Chartered Accountants
Statutory Auditors
10 Temple Back
Bristol
BS1 6FL
Date: 4 June 2024

WILTSHIRE CREATIVE
(A COMPANY LIMITED BY GUARANTEE)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Grant, donations and legacies:	3				
Grants		**1,545,148**	**139,605**	**1,684,753**	1,533,638
Donations and legacies		**255,598**	**-**	**255,598**	121,353
Charitable activities	4	**2,911,231**	**-**	**2,911,231**	2,188,189
Other trading activities	5	**497,333**	**-**	**497,333**	308,808
Investments	6	**5,826**	**-**	**5,826**	-
Total income		**5,215,136**	**139,605**	**5,354,741**	4,151,988
Expenditure on:					
Raising funds		**305,624**	**-**	**305,624**	209,120
Charitable activities	7	**4,849,560**	**345,937**	**5,195,497**	4,660,340
Total expenditure		**5,155,184**	**345,937**	**5,501,121**	4,869,460
Net income/(expenditure)		**59,952**	**(206,332)**	**(146,380)**	(717,472)
Transfers between funds	16	**26,460**	**(26,460)**	**-**	-
Net movement in funds		**86,412**	**(232,792)**	**(146,380)**	(717,472)
Reconciliation of funds:					
Total funds brought forward		**814,072**	**3,516,639**	**4,330,711**	5,048,183
Net movement in funds		**86,412**	**(232,792)**	**(146,380)**	(717,472)
Total funds carried forward	16	**900,484**	**3,283,847**	**4,184,331**	4,330,711

The Consolidated Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 22 to 41 form part of these financial statements.

WILTSHIRE CREATIVE
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:00499076

CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2024

	Note		2024 £		2023 £
Fixed assets					
Tangible assets	10		**4,117,090**		4,394,031
Current assets					
Stocks	12	**23,134**		28,450	
Debtors	13	**640,421**		574,986	
Cash at bank and in hand	19	**766,516**		368,763	
		1,430,071		972,199	
Creditors: amounts falling due within one year	14	**(1,304,570)**		(942,259)	
Net current assets			**125,501**		29,940
Total assets less current liabilities			**4,242,591**		4,423,971
Creditors: amounts falling due after more than one year	15		**(58,260)**		(93,260)
Total net assets			**4,184,331**		4,330,711
Charity funds					
Restricted funds	16		**3,283,847**		3,516,639
Unrestricted funds	16		**900,484**		814,072
Total funds	16		**4,184,331**		4,330,711

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Doric Bossom
Chair
Date: 24 September 2024

The notes on pages 22 to 41 form part of these financial statements.

WILTSHIRE CREATIVE
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:00499076

CHARITY STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 MARCH 2024

	Note		2024 £		2023 £
Fixed assets					
Tangible assets	10		**4,104,077**		4,390,042
Investments	11		**101**		101
			4,104,178		4,390,143
Current assets					
Stocks	12	**12,265**		14,253	
Debtors	13	**830,763**		680,003	
Cash at bank and in hand		**550,367**		300,356	
		1,393,395		994,612	
Creditors: amounts falling due within one year	14	**(1,254,982)**		(950,354)	
Net current assets			**138,413**		44,258
Total assets less current liabilities			**4,242,591**		4,434,401
Creditors: amounts falling due after more than one year	15		**(58,260)**		(93,260)
Total net assets			**4,184,331**		4,341,141
Charity funds					
Restricted funds	16		**3,283,847**		3,516,639
Unrestricted funds	16		**900,484**		824,502
Total funds			**4,184,331**		4,341,141

The Charity's net movement in funds for the year was £(156,810) (2023 - £(646,225)).

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Doric Bossom
Chair
Date: 24 SEPT 2024

The notes on pages 22 to 41 form part of these financial statements.

WILTSHIRE CREATIVE
(A COMPANY LIMITED BY GUARANTEE)

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	**469,775**	(391,872)
Cash flows from investing activities		
Interest received	**5,826**	735
Purchase of tangible fixed assets	**(34,145)**	(15,728)
Net cash used in investing activities	**(28,319)**	**(14,993)**
Cash flows from financing activities		
Repayments of borrowing	**(35,000)**	(35,073)
Interest paid	**(8,703)**	(5,544)
Net cash used in financing activities	**(43,703)**	**(40,617)**
Change in cash and cash equivalents in the year	**397,753**	**(447,482)**
Cash and cash equivalents at the beginning of the year	**368,763**	816,245
Cash and cash equivalents at the end of the year	**766,516**	368,763

The notes on pages 22 to 41 form part of these financial statements

1. GENERAL INFORMATION

Wiltshire Creative is a charitable company limited by guarantee, incorporated in England and Wales. Its registered office is Salisbury Playhouse, Malthouse Lane, Salisbury, Wiltshire, SP2 7RA.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Wiltshire Creative meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Charity and its subsidiary undertakingss. The results of the subsidiaries are consolidated on a line by line basis.

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Financial Activities in these financial statements.

2.2 GOING CONCERN

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the group to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements. Having considered budgets and forecasts, including cash flows, as well as the group's future funding and plans, the Trustees have concluded that the group has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the group's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Consolidated Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2. ACCOUNTING POLICIES (continued)

2.4 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property and improvements	- between 5 and 50 years straight line
Leasehold property and improvements	- over remaining period of the lease
Plant, equipment and motor vehicles	- 3% to 33% of cost

2.7 INVESTMENTS

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated Statement of Financial Activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2. ACCOUNTING POLICIES (continued)

2.8 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.9 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 LIABILITIES

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.12 FINANCIAL INSTRUMENTS

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 PENSIONS

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

2.14 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.
Investment income, gains and losses are allocated to the appropriate fund.

3. INCOME FROM GRANTS, DONATIONS AND LEGACIES

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
GRANTS			
Arts Council England - South West	1,301,458	124,605	**1,426,063**
Wiltshire Council	198,750	10,000	**208,750**
Salisbury City Council	44,940	-	**44,940**
Wiltshire Community Foundation	-	5,000	**5,000**
	1,545,148	139,605	**1,684,753**
Donations	255,598	-	**255,598**
	1,800,746	139,605	**1,940,351**

	Unrestricted funds 2023 £	Total funds 2023 £
GRANTS		
Arts Council England - South West	1,301,448	1,301,448
Wiltshire Council	189,390	189,390
Salisbury City Council	42,800	42,800
	1,533,638	1,533,638
Donations	121,353	121,353
	1,654,991	1,654,991

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
In House/Co-productions - Ticket income and programmes	2,014,032	**2,014,032**	1,173,816
Visiting Companies - Ticket Income	733,809	**733,809**	842,941
Education and Outreach Work	77,278	**77,278**	129,515
Events and Hiring	23,107	**23,107**	30,986
Miscellanous Income	63,005	**63,005**	10,931
	2,911,231	**2,911,231**	2,188,189

All prior year amounts relate to unrestricted funds.

5. INCOME FROM OTHER TRADING ACTIVITIES

Income from non charitable trading activities

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Sales	497,333	**497,333**	308,808

All prior year amounts relate to unrestricted funds.

6. INVESTMENT INCOME

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Investment income	5,826	**5,826**	-

7. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2024 £	**Support costs 2024 £**	**Total funds 2024 £**
Theatre production and education	2,773,995	2,421,502	**5,195,497**

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Theatre production and education	2,904,751	1,755,589	4,660,340

7. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

	Total funds 2024 £	Total funds 2023 £
Staff costs	**1,647,058**	1,194,989
General office costs	**533,074**	452,042
Finance costs	**131,891**	72,805
Professional fees	**109,479**	35,509
Fundraising	**-**	244
	2,421,502	1,755,589

8. STAFF COSTS

	Group 2024 £	Group 2023 £	**Charity 2024 £**	Charity 2023 £
Wages and salaries	**2,375,586**	1,490,312	**2,275,757**	1,407,988
Social security costs	**140,514**	138,146	**135,532**	138,146
Contribution to defined contribution pension schemes	**42,910**	36,311	**41,491**	36,311
	2,559,010	1,664,769	**2,452,780**	1,582,445

The average number of persons employed by the Charity during the year was as follows:

	Group 2024 No.	Group As restated 2023 No.	**Charity 2024 No.**	Charity As restated 2023 No.
Theatre	**83**	78	**83**	78
Cafe, bar & shop	**11**	16	**-**	-
	94	94	**83**	78

8. STAFF COSTS (CONTINUED)

The average headcount expressed as full-time equivalents was:

	Group 2024 No.	Group 2023 No.	**Charity 2024 No.**	Charity 2023 No.
Theatre	**55**	48	**55**	48
Cafe, bar & shop	**5**	6	**-**	-
	60	54	**55**	48

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2024 No.	Group 2023 No.
In the band £70,001 - £80,000	**1**	2
In the band £110,001 - £120,000	**1**	-

The key management personnel of the Trust comprise the Trustees (who do not receive remuneration for their role as Trustees), the Joint Chief Executives and the Senior Management Team as listed on page 1. The total amount of employee benefits (including employer pension contributions and employer National Insurance contributions) received by key management personnel for their services to the Trust was £531,297 - 10 personnel (2023: £333,657 - 7 personnel). Included in the 2024 total are staff restructuring costs amounting to £30,000 (2023: £11,642) and additional costs from employing interim finance directors for the full year.

9. TRUSTEES' REMUNERATION AND EXPENSES

During the year ended 31 March 2024, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, expenses totalling £177 were reimbursed or paid directly to 1 Trustee for training and travel (2023 - £NIL)

10. TANGIBLE FIXED ASSETS

GROUP

	Freehold property £	Long-term leasehold property £	Fixtures and fittings £	Total £
COST				
At 1 April 2023	**4,101,419**	**4,284,500**	**2,168,410**	**10,554,329**
Additions	**-**	**-**	**34,145**	**34,145**
Disposals	**(379)**	**(220)**	**(18,435)**	**(19,034)**
At 31 March 2024	**4,101,040**	**4,284,280**	**2,184,120**	**10,569,440**
DEPRECIATION				
At 1 April 2023	**2,893,751**	**1,516,661**	**1,749,886**	**6,160,298**
Charge for the year	**98,276**	**123,996**	**87,184**	**309,456**
On disposals	**(192)**	**(171)**	**(17,041)**	**(17,404)**
At 31 March 2024	**2,991,835**	**1,640,486**	**1,820,029**	**6,452,350**
NET BOOK VALUE				
At 31 March 2024	**1,109,205**	**2,643,794**	**364,091**	**4,117,090**
At 31 March 2023	1,207,668	2,767,839	418,524	4,394,031

10. TANGIBLE FIXED ASSETS (CONTINUED)

GROUP (CONTINUED)

CHARITY

	Freehold property £	Long-term leasehold property £	Fixtures and fittings £	Total £
COST				
At 1 April 2023	**4,101,419**	**4,284,500**	**2,138,130**	**10,524,049**
Additions	**-**	**-**	**22,366**	**22,366**
Disposals	**(379)**	**(220)**	**(18,435)**	**(19,034)**
At 31 March 2024	**4,101,040**	**4,284,280**	**2,142,061**	**10,527,381**
DEPRECIATION				
At 1 April 2023	**2,893,751**	**1,516,661**	**1,723,595**	**6,134,007**
Charge for the year	**98,276**	**123,996**	**84,429**	**306,701**
On disposals	**(192)**	**(171)**	**(17,041)**	**(17,404)**
At 31 March 2024	**2,991,835**	**1,640,486**	**1,790,983**	**6,423,304**
NET BOOK VALUE				
At 31 March 2024	**1,109,205**	**2,643,794**	**351,078**	**4,104,077**
At 31 March 2023	1,207,668	2,767,839	414,535	4,390,042

Wiltshire Creative owns the freehold of Salisbury Playhouse. For a period of 80 years from the last day of 1977 if Salisbury Playhouse ceases to be used for the purposes set out for it in its planning application, Salisbury District Council has the right to repurchase the site for £1 on one month's notice

11. FIXED ASSET INVESTMENTS

CHARITY	Investments in subsidiary companies £
COST OR VALUATION	
At 1 April 2023	**101**
AT 31 MARCH 2024	**101**
NET BOOK VALUE	
AT 31 MARCH 2024	**101**
AT 31 MARCH 2023	101

12. STOCKS

	Group 2024 £	Group 2023 £	**Charity 2024 £**	Charity 2023 £
Stocks and goods for resale	**23,134**	28,450	**12,265**	14,253

13. DEBTORS

	Group 2024 £	Group 2023 £	**Charity 2024 £**	Charity 2023 £
DUE WITHIN ONE YEAR				
Trade debtors	**19,621**	62,959	**7,719**	62,076
Amounts owed by group undertakings	**-**	-	**581,244**	314,940
Other debtors	**502,541**	408,004	**123,541**	198,964
Prepayments and accrued income	**118,259**	104,023	**118,259**	104,023
	640,421	574,986	**830,763**	680,003

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2024 £	Group 2023 £	**Charity 2024 £**	Charity 2023 £
Other loans	**35,000**	35,000	**35,000**	35,000
Trade creditors	**164,256**	185,605	**147,618**	176,249
Amounts owed to group undertakings	**-**	-	**-**	22,764
Other taxation and social security	**91,271**	39,605	**91,271**	39,605
Other creditors	**86,561**	87,281	**64,611**	86,482
Accruals and deferred income	**927,482**	594,768	**916,482**	590,254
	1,304,570	942,259	**1,254,982**	950,354

	Group 2024 £	Group 2023 £	**Charity 2024 £**	Charity 2023 £
Deferred income at 1 April 2023	**491,101**	264,872	**491,101**	262,086
Resources deferred during the year	**827,196**	491,101	**822,996**	491,101
Amounts released from previous periods	**(491,101)**	(264,872)	**(491,101)**	(262,086)
	827,196	491,101	**822,996**	491,101

Deferred income relates to advance ticket sales for performances after the year end and an advance of grant funding from Arts Council England that relates to a future funding period.

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Group 2024 £	Group 2023 £	**Charity 2024 £**	Charity 2023 £
Other loans	**58,260**	93,260	**58,260**	93,260

The bank loan relates to the Coronavirus Business Interruption Loan Scheme, the amount is repayable monthly over a term of 6 years and has an interest rate of 2.62% over the base rate per annum. The loan is secured by way of a legal charge over the freehold property held at 100A Fisherton Street, Salisbury.

16. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Unrestricted fixed assets	904,932	-	(104,204)	32,515	833,243
GENERAL FUNDS					
General fund	(80,430)	4,717,803	(4,748,059)	177,927	67,241
Non-charitable trading funds	(10,430)	497,333	(302,921)	(183,982)	-
FREE RESERVES	(90,860)	5,215,136	(5,050,980)	(6,055)	67,241
TOTAL UNRESTRICTED FUNDS	814,072	5,215,136	(5,155,184)	26,460	900,484
RESTRICTED FUNDS					
Theatre Development Fund	247,626	-	(3,987)	-	243,639
Eda Moore Legacy	47,329	-	(1,196)	-	46,133
National Lottery Capital Grant	95,805	-	(35,946)	-	59,859
Capital Building Campaign	475,746	-	(25,009)	-	450,737
ACE - Small Scale Capital	41,547	-	(16,183)	-	25,364
Capital works inc external lighting	2,453,933	-	(105,575)	-	2,348,358
Salisbury Arts Centre 2018 remedial works	127,113	-	(17,356)	-	109,757
Access Project	27,540	-	-	(27,540)	-
Wiltshire Community Foundation - Warm Spaces	-	5,000	(5,000)	-	-
Strategic review	-	35,000	(36,080)	1,080	-
ACE National Lottery Project Grant - The Island	-	99,605	(99,605)	-	-
	3,516,639	139,605	(345,937)	(26,460)	3,283,847
TOTAL OF FUNDS	4,330,711	5,354,741	(5,501,121)	-	4,184,331

16. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Artistic development and box office reserve	100,000	-	-	(100,000)	-
Building R&R and improvements	69,000	-	-	(69,000)	-
Development	41,657	-	-	(41,657)	-
Unrestricted fixed assets	995,225	-	(106,021)	15,728	904,932
	1,205,882	-	(106,021)	(194,929)	904,932
GENERAL FUNDS					
General fund	111,214	3,843,180	(4,229,753)	194,929	(80,430)
Non-charitable trading funds	(95)	308,808	(319,143)	-	(10,430)
FREE RESERVES	111,119	4,151,988	(4,548,896)	194,929	(90,860)
TOTAL UNRESTRICTED FUNDS	1,317,001	4,151,988	(4,654,917)	-	814,072

16. STATEMENT OF FUNDS (CONTINUED)

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
RESTRICTED FUNDS					
Theatre Development Fund	251,460	-	(3,834)	-	247,626
Eda Moore Legacy	47,998	-	(669)	-	47,329
National Lottery Capital Grant	139,709	-	(43,904)	-	95,805
Capital Building Campaign	500,767	-	(25,021)	-	475,746
ACE - Small Scale Capital	60,794	-	(19,247)	-	41,547
Capital works inc external lighting	2,559,889	-	(105,956)	-	2,453,933
Salisbury Arts Centre 2018 remedial works	143,025	-	(15,912)	-	127,113
Access Project	27,540	-	-	-	27,540
	3,731,182	-	(214,543)	-	3,516,639
TOTAL OF FUNDS	5,048,183	4,151,988	(4,869,460)	-	4,330,711

16. STATEMENT OF FUNDS (CONTINUED)

DESIGNATED FUNDS

Unrestricted fixed assets: This is the net book value of fixed assets funded by unrestricted reserves

Artistic Development and Box Office Reserve: To allow for the enhancement and expansion of the artisitic programme, new work, production, development in addition to supporting if necessary lower than expected box office sales.

Building R&R and improvements: To ensure funds are available for major maintenance works that are not appropriate to be met from the capital budget.

Capital building appeal and Capital and repairs & other: This represents funds designated to support the capital building programme and other capital requirements.

GENERAL FUNDS

General Fund: This represents funds which have not been given for a specific purpose.

Non-charitable Trading Funds: This represents the net assets the subsidiary companies.

RESTRICTED FUNDS

Theatre Development Fund: Originally this fund arose from capital donations and grants received in order to fund the building of the theatre and extension. Subsequently specific fundraising appeals have been launched to help finance the theatre's various refurbishment programmes, the general donations for which have also been included here. This fund is being depreciated over a period equivalent to the estimated useful life of the freehold property and improvements.

Eda Moore Legacy: This fund arose from the legacy of the late Eda Moore who bequeathed funds to the theatre for the repair and restoration of the theatre building. Under the terms of her will, should Salisbury Arts Theatre Limited cease to continue as a going concern than any unapplied funds should be held in trust for and transferred to a further named beneficiary. The balance shown at the year end consists of the total legacy receivable to date less the amount so far depreciated.

National Lottery Capital Grant and Capital Building Campaign: In 2005, the Theatre launched the capital building campaign to raise funds to build a rehearsal space and community and education space.

ACE Small Scale Capital: During 2015/16 the Theatre was successful in obtaining funding from Arts Council England small scale capital fund towards improvements in the Salberg. This included new seating, lighting and sound as well as improved insulation.

Capital Works: The grants were made in respect of capital expenditure on St. Edmunds Church which had been funded mainly by grants from the Arts Council Lottery Fund, the Heritage Lottery, Salisbury District Council and a variety of trusts and individual donors. The amount released as a credit against the expenditure each year is equivalent to the amount of depreciation charged against that expenditure.

Salisbury Arts Centre 2018 Remedial Works: This fund comprises grant funding from Wiltshire Council, following the merger in February 2018 towards the central capital expenditure on Salisbury Arts Centre including work on lighting, drains, fire systems and technical controls and an amount each year will be released, less the amount so far depreciated.

Access Project: Funds received by Salisbury International Arts Festival for promotion of community and access work.

Strategic Review: Funds received from ACE for a strategic review of activity and organisational structure in order to create a more sustainable business model going forwards. The funds were used for external

16. STATEMENT OF FUNDS (CONTINUED)

consultancy and research trips.

ACE National Lottery Project Grant - The Island: Grant received to support large scale outdoor production of The Tempest. This was a professional production, working with international creatives and strong community participation working closely with residents in the Friary estate.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT PERIOD

	Unrestricted funds 2024 £	**Restricted funds 2024 £**	**Total funds 2024 £**
Tangible fixed assets	833,243	3,283,847	**4,117,090**
Current assets	1,430,071	-	**1,430,071**
Creditors due within one year	(1,304,570)	-	**(1,304,570)**
Creditors due in more than one year	(58,260)	-	**(58,260)**
TOTAL	900,484	3,283,847	**4,184,331**

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR PERIOD

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	904,932	3,489,099	4,394,031
Current assets	944,659	27,540	972,199
Creditors due within one year	(942,259)	-	(942,259)
Creditors due in more than one year	(93,260)	-	(93,260)
TOTAL	814,072	3,516,639	4,330,711

18. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2024 £	Group 2023 £
Net expenditure for the period (as per Statement of Financial Activities)	**(146,380)**	(717,472)
ADJUSTMENTS FOR:		
Depreciation charges	**309,456**	320,564
Interest received	**(5,826)**	(735)
Interest paid	**8,703**	5,544
(Increase) / Decrease in stocks	**5,316**	(11,388)
Increase in debtors	**(65,435)**	(232,549)
Increase in creditors	**362,311**	244,164
Loss on disposal of assets	**1,630**	-
NET CASH (USED IN) / PROVIDED BY OPERATING ACTIVITIES	**469,775**	(391,872)

19. ANALYSIS OF CASH AND CASH EQUIVALENTS

	Group 2024 £	Group 2023 £
Cash in hand	**766,516**	368,763
TOTAL CASH AND CASH EQUIVALENTS	**766,516**	368,763

The charity only cash balance is £550,367 (2023: £300,356).

20. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	**368,763**	**397,753**	**766,516**
Debt due within 1 year	**(35,000)**	**-**	**(35,000)**
Debt due after 1 year	**(93,260)**	**35,000**	**(58,260)**
	240,503	**432,753**	**673,256**

21. NATIONAL LOTTERY GRANT

Wiltshire Creative (as The Salisbury Arts Theatre Limited) has been the recipient of a National Lottery Grant from the Arts Council of England to contribute towards the costs of the Theatre's structural refurbishment programme started in July 1996. This award was payable in stages to a total of £1,476,143 to defer expenditure incurred. At the end of the financial year the reserve, after depreciation charges, stood at £59,859.

Under the terms of the grant, the grant shall become repayable to the Arts Council of England and any future payments stopped if:

- The recipent ceases to operate, or is declared bankrupt, or is placed into receivership or liquidation;
- The recipient fails to apply the grant for the purpose for which it was obtained, or fails to complete the project;
- The recipient fails to comply with the conditions of the grant.

22. PENSION COMMITMENTS

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and in the year amounted to £42,910 (2023: £36,311). £7,725 (2023: £6,887) was payable to the fund at the balance sheet date and is included in other creditors.

23. MEMBERS' LIABILITY

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £NIL for the debts and liabilities contracted before he/she ceases to be a member.

24. RELATED PARTY TRANSACTIONS

The Charity has not entered into any related party transactions during the year, nor are there any outstanding balances owing between related parties and the Charity. The Charity has taken advantage of the exemption in FRS102 Section 33.1A and not disclosed transcations with group entities.

During the year, the Group received a grant amounting to £5,000 from Wiltshire Community Foundation, an entity in which a Trustee of Wiltshire Creative is the Joint Chief Executive.

25. CONTROLLING PARTY

The Charity is controlled by its Trustees

26. PRINCIPAL SUBSIDIARIES

The following were subsidiary undertakings of the Charity and included in the consolidation:

Names	Company number	Registered office or principal place of business	Class of shares	Holding
Salisbury Playhouse Productions Limited	09217165	Salisbury Playhouse, Malthouse Lane, Salisbury, Wiltshire, SP2 7RA	Ordinary	100%
Playhouse Services Limited	02694718	Salisbury Playhouse, Malthouse Lane, Salisbury, Wiltshire, SP2 7RA	Ordinary	100%

The financial results of the subsidiaries for the year were:

Names	Income £	Expenditure £	Profit/(Loss) for the year £
Salisbury Playhouse Productions Limited	**55,468**	**(9,685)**	**45,783**
Playhouse Services Limited	**441,865**	**(272,168)**	**169,697**

WILTSHIRE CREATIVE

England & Wales - Charity number 249169

Accounts

Registered number: 00499076
Charity number: 249169

WILTSHIRE CREATIVE

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Bishop Fleming

WILTSHIRE CREATIVE
(A COMPANY LIMITED BY GUARANTEE)

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WILTSHIRE CREATIVE
(A COMPANY LIMITED BY GUARANTEE)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees	H J Birchenough[1] D A H Bossom[1] V J Broom (appointed 9 May 2023) T F Clay[1] T J Crarer (resigned 9 March 2023)[1] M Curteis (appointed 9 May 2023) K L Dalton (resigned 28 June 2022) N H Frankfort M Freer (appointed 9 May 2023) R G Harvey (resigned 3 January 2023) V Hickey (appointed 9 May 2023)[1] N Jenkins (appointed 9 May 2023) J G R Perry[1] E Wills (appointed 9 May 2023) [1] Finance Committee
Company registered number	00499076
Charity registered number	249169
Registered office	Salisbury Playhouse Malthouse Lane Salisbury Wiltshire SP2 7RA
Observers	Wiltshire Council: David Redfern Salisbury City Council: Samuel Charleston Arts Council England: Rachel De Garang
Joint Chief Executives	Mr G Machin (Artistic Director) Mr R S Warrack (Executive Director)
Senior management team	Ms L Dancy (Take Part Director) Ms J Davies (Operations Director) Ms L Knight (Communications & Sales Director resigned 28 February 2023) MS R Townsend (Communications & Sales Director appointed 13 February 2023) Ms H Taylor (Development Director) Mr J Titcombe (Production & Technical Director)
Independent auditors	Bishop Fleming LLP Chartered Accountants 10 Temple Back Bristol BS1 6FL
Bankers	National Westminster Bank plc 48 Blue Boar Row Salisbury Wiltshire SP1 1BG

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

CHAIR'S REPORT

I am delighted to introduce the Trustees' Report for the year 2022/23, a year in which Wiltshire Creative continued its post-pandemic recovery and in which a semblance of normality finally began to return. Creatively successful, with a rich range of artistic activities shown and celebrated, the year was nonetheless extremely difficult from a financial standpoint. While the organisation presented a full, diverse and dynamic programme of work throughout the year, the response of our audiences post-Covid was naturally cautious and slow. The first quarter of the year was particularly challenging, with soft ticket sales, low attendances and hesitant advance-booking. Adjustments were subsequently made to the programming for the autumn and spring seasons to focus on presenting popular, familiar, crowd-pleasing work on the main stage of the Playhouse – the financial engine of the organisation - with only a limited selection of one-night music and comedy shows at the Arts Centre. This policy proved successful in increasing both customer confidence and seat occupancy: the significant uplift of audiences in the last four months of the financial year generated returns which substantially reduced the loss for the year. Furthermore, for similar reasons, it was reluctantly decided in November to suspend pottery classes and close the café at the Arts Centre, and to keep the Salberg closed for public performance. I am however glad to report that a full Salisbury International Arts Festival took place in the summer of 2022.

The year began with our own in-house production in the Playhouse of *The Children*, the regional premiere of Lucy Kirkwood's play about ageing and responsibility. Despite a high-quality cast (Christine Kavanagh, Joanne Pearce and Brian Protheroe), attendance figures were disappointing and Covid led to cancelled performances which contributed further to a poor financial outcome.

After two fallow, Covid-filled years, Salisbury International Arts Festival returned with a bang in the summer of 2022. Over three weeks, in 23 venues across the city, the festival showcased nearly 100 different events, spanning theatre, music, dance, circus, film, spoken word, visual arts, walks and workshops. Taking "islands" as the theme, the 2022 festival included a number of Wiltshire Creative's own productions featuring associate artist and acclaimed violinist Harriet Mackenzie. Harriet performed in the world premiere of a new violin concerto from jazz-legend Julian Joseph, commissioned by Wiltshire Creative. She also accompanied the Bournemouth Symphony Orchestra in Salisbury Cathedral in a concert to celebrate the late Queen's Platinum Jubilee. The festival also opened in the Cathedral with a striking promenade performance of Howard Moody's *Stone Songs*, accompanied by the Salisbury Festival Chorus. Other festival highlights included an energetic presentation of *Contemporary Dance 2.0* by the Hofesh Shechter Company; *Flare,* an orchestral concert featuring superstar saxophone soloist Jess Gillam, the Bath Philharmonia and Wiltshire Young carers; *Black and British: a forgotten history,* a talk by award-winning historian, author and broadcaster David Olusoga and *Tulu*, an Ethiopian-flavoured acrobatic show presented by Circus Abyssinia. The packed festival programme included free street theatre and family fiestas in Tidworth and Bemerton Heath as well as *SHIFT,* a strand created by and for the young people of Salisbury, to amplify their voices. With work of tremendous variety and quality, there was something for everyone. It takes a lot of team work to put on such a concentration of events – including by our enthusiastic volunteers - and we were naturally very proud of the reception that the 2022 festival received.

The year continued, in October, with the extraordinary, unique international premiere of *Congress*. Taking place in Salisbury Cathedral, *Congress* gave opportunity to eight local people to make their very first public speeches, reflecting on their hopes and dreams for the future. This remarkable event was witnessed by over 500 people and was a joint production between Wiltshire Creative and Australian arts organisation All the Queens Men. It was representative of just the kind of cutting-edge work that Wiltshire Creative exists to make.

Back in Salisbury Playhouse, the autumn season featured a mix of touring and in-house work. The former included *Spike*, a new play about Spike Milligan by Ian Hislop and Nick Newman; the Royal & Derngate's production of *The Wellspring*, a deeply autobiographical work by local writer, Barney Norris and his father David Owen Norris; and Ramps on the Moon's pioneering production of *Much Ado About Nothing* featuring a cast of D/deaf and disabled artists. Wiltshire Creative's big in-house production for this season was the world premiere of *Good Luck, Studio*, a new comedy from award-winning theatre company Mischief, the team behind *The Play that Goes Wrong* and co-produced with Colchester Mercury Theatre.

Full-scale pantomime also returned to the Playhouse this year. Our production of *Cinderella* achieved our highest ever box office result. Pleasingly, this immediately led to significant pre-booking for 2023 pantomime. The positive improvement continued vigorously into spring 2023 where the reception of our audiences to Wiltshire Creative's production of Alan Ayckbourn's classic comedy *How the Other Half Loves* meant several sold-out performances and another budget target exceeded. Other shows in this season were equally warmly received – including Nottingham Playhouse's production of *The Beekeeper of Aleppo* and the continuing presentation of music and comedy one-nighters at the Arts Centre.

Alongside all of this work, the Take Part team continued to deliver a huge breadth of immersive and engaging experiences to different audiences within the community. Our Take Part team comprise a tremendously committed group who significantly improve the lives of the young, old and disadvantaged.

2022/23 has, therefore, been a year in which we can be enormously proud of the breadth, volume and variety of the work presented, and by the hard work and commitment made by the Executive and staff of Wiltshire Creative. But we must also recognise the continuing damage to revenue and reserves caused by Covid. The accounts which follow show that, overall, Wiltshire Creative made a loss of over £500,000 on Unrestricted Reserves in the financial year, a return which substantially depleted our reserves. This is clearly an unsustainable position and one which has led to considerable reassessment as we enter the next year. As well as an ongoing strategic review intended to identify a more robust business model, I am glad to report that the improving climate experienced in the second half of the year covered by this report has continued in the first half of the next. Audiences are at last returning in good numbers to our venues; costs are being very tightly controlled; our public funders have been sympathetic to the fragile financial climate and we are continuing with a multi-arts offer consciously designed to build revenue. The forthcoming year looks considerably brighter than the last.

This year has also seen some changes in the make-up of the Board of Wiltshire Creative. Tim Crarer has stepped down after 13 years as a Trustee and 11 years as Chair (originally of Salisbury Playhouse, subsequently of Wiltshire Creative). During this eventful period, Tim took a central, leading role in the merger (in 2018) of Salisbury Playhouse, Salisbury Arts Centre and Salisbury International Arts Festival to form Wiltshire Creative. He then steered the new organisation through the dramatic and existential threats of, first, Novichok and then Covid. On behalf of all the Trustees of Wiltshire Creative, I extend thanks to Tim for his extraordinary contribution to ensuring that the organisation remains the south-west's leading multi-arts company. I had great pleasure in succeeding Tim as Chair in May 2023.

In the autumn of 2022, we sought to boost the diversity and skills base of the Board of Wiltshire Creative and, after a fully-fledged recruitment campaign, I am glad to report that we appointed six very talented new Trustees, who were co-opted to attend their first meeting in January and were formally elected in May, 2023. I am very pleased that the reinvigorated Board now includes a healthy mix of representatives of different backgrounds, age and experience which will be invaluable in navigating the inevitable challenges ahead.



Doric Bossom
Chair
Date: 14 December 2023

STRATEGIC REPORT

OBJECTIVES AND ACTIVITIES

The objects of the charity as set out in the Memorandum of Association are:

The objects of the Charity are, for the public benefit, to promote and advance education including by the production and presentation of and public participation in the arts and culture, and in particular through the performing and visual arts and a festival.

The main objectives for the year were refocused around our Business Plan 2022/23.

Our Vision
To enrich the cultural and creative life of Salisbury and Wiltshire

Our mission
To create and present a dynamic and inclusive range of cultural experiences for the people of Salisbury, Wiltshire and beyond, including our role as a South West hub for talent development and learning and participation

Our Values
- Creative
- Inclusive
- Ethical

Our Strategic Aims
- To produce and present new, diverse and original work balanced with our commitment to the classic repertoire both as live and on digital platforms
- To act as a hub of diverse talent development for the South West
- To celebrate our work, by promoting our identity and vision and ensuring we build understanding and recognition of our work at local, regional and national levels
- To broaden the diversity of audiences and participants experiencing and involved with the work of Wiltshire Creative, thereby extending our reach, profile and relevance
- To embed into the fabric of Wiltshire Creative Arts Council England's *Let's Create* strategy and its associated Investment Principles
- To survive and then thrive beyond the Covid pandemic by operating within a financially sustainable business model, which maximises income and balances financial prudence with calculated artistic risk
- To act as environmental champions, sharing good sustainable practice, advocating for the environmental cause and working towards a zero-carbon footprint
- To ensure the well-being of those people who work with Wiltshire Creative, including support for skills development and career progression
- To act as a dynamic and inventive cultural partner in the city's and nation's recovery programmes

Specific Objectives

The core objectives for 2022/23 were as follows:

1. To programme and deliver a financially viable artistic programme
2. To produce *Congress*, a high-profile community project in co-production with Australian theatre company, All the Queen's Men, giving voice to marginalised members of Salisbury's communities, working in collaboration with bespoke wordsmiths
3. To produce at least 4 in-house productions, of which one is a traditional Christmas pantomime for all ages
4. To produce at least one piece of work which attracts national profile and secures a life beyond its Salisbury run
5. To develop relationships with at least two new co-producers
6. To produce Salisbury International Arts Festival 2022, after a break of two years
7. To produce at least two new visual arts exhibitions at Salisbury Arts Centre
8. To review and re-launch a financially sustainable food and drink offer at Salisbury Playhouse, to complement the re-opened ticket office and which is based on multi-tasking staff between the foyer, bar and ticket office
9. To apply to Arts Council England for NPO funding 2023/24-2025/26
10. To host the mid-scale Ramps on the Moon co-production with Sheffield Theatres of *Much Ado About Nothing* in the Main House

The core objectives of 2023/24 are as follows:

1. To programme and deliver a financially viable artistic programme, focusing on a programme which encourages audiences to return
2. To produce at least 4 in-house productions, of which one is a traditional Christmas pantomime for all ages
3. To produce *One Last Push*, a new commission from writer, Chris Chibnall, whose play, *Worst Wedding Ever* was commissioned by Salisbury Playhouse and produced in 2014 and revived in 2017
4. To develop relationships with at least one new co-producer
5. To execute a Strategic Review, to ensure a long-term financially sustainable business model
6. To implement the final recommendations of the Strategic Review
7. To use the findings of the Strategic Review as the basis for a new three-year Business Plan 2024/25 – 2026/27
8. To produce *The Tempest*, a promenade production, which will form the centrepiece to the Salisbury International Arts Festival 2023 and which will take place in Churchill Gardens, involving a mixture of professional practitioners and community participants

Wiltshire Creative is a multi-art form organisation that celebrates both the distinctiveness of each art form and the opportunities afforded to explore the interaction between them. Our work is rooted in and draws inspiration from Wiltshire within which we stand re-positioned as the leading cultural organisation, delivering work and engaging audiences across the county. Within the South West we are recognised as a beacon for artists of all kinds, a place where work can be created and presented and that gives voice to the unique perspective of our region. We also continue to be an exemplar on the national stage, with a reputation for collaboration, innovation and excellence. We forge international links, bringing the world to Wiltshire and showing off our county to the world. We commission and create work across all art forms, which sit at the heart of the organisation, underpinned by a programme of research and development.

Alongside our home-produced programme, we present the very best touring theatre, music, dance, circus and spoken word programme, to create a coherent and balanced year-round offer. Our produced and presented programme is seen in our two buildings as well as across the city and into its surrounding landscape, when conditions allow. Elements of our programme will also travel around the wider county, country and internationally through a wide range of partnerships within the subsidised and commercial sectors.

From the artists with whom we work, to the audiences with whom we connect, we support, nurture and rejoice in learning at all levels. We seize opportunities to engage with a greater range of socio-economic groups, including military families, those living with disabilities and those living in rural isolation.

Wiltshire Creative receives funding from Arts Council England, Wiltshire Council and Salisbury City Council. Public funding continues to be hugely challenging, therefore it is vital that the charity maximises other income streams, to ensure that the organisation continues to thrive well into the future. As we emerge from the pandemic, the Front of House (FoH) operation at our two venues and as part of the festival has steadily returned to pre-pandemic levels, although this has been a gradual process, in line with the gradual return of audiences. The profits from the FoH operation are then directed back into the charity's core purpose of making art. Sadly we were obliged to suspend the operation of a range of our activities in autumn 2022, to make vital savings, thereby help stabilise the finances of the organisation. This included suspending our pottery and visual arts activities, delaying the reinstatement of a public performance programme in the Salberg and closing the café at the Arts Centre, all of which helped stem losses.

During the pandemic, our fundraising goals were modest, to account for the strained financial climate although they were increased for this year, to support the financial stabilisation of the organisation, with good effect. During the year we applied to Arts Council England for the new round of NPO funding 2023/24-2025/26. In October we received the welcome news that our application had been successful. Alongside this we are privileged to receive funding from both local authorities – Wiltshire Council and Salisbury City Council.

The organisation has a committed, hard-working and highly skilled staff as well as a dedicated team of volunteers. As we emerge from the pandemic and re-build the staffing capacity, their hard-working and conscientious credentials have been tested to the limit. We are pleased to report that they have risen to the occasion, although staff mental health and well-being must regularly be monitored. The organisation works across two sites and is led by an Executive Team of Artistic Director, Gareth Machin and Executive Director, Sebastian Warrack.

Audiences for the organisation's artistic programme and participants in the Take Part activity mainly come from Wiltshire, Hampshire and Dorset. The pandemic has inevitably devastated audience numbers, as people lost the habit of seeking out live performance. This has also been exacerbated by the cost-of-living crisis, resulting in reductions in discretionary spend for much of the population. We are working hard to encourage audiences back with an attractive and familiar programme.

The charity ensures that its activities are accessible to as diverse a range of users as possible. We offer a wide variety of participatory work to a range of community and schools' groups, thereby increasing the diversity and numbers of our participants.

ACHIEVEMENTS AND PERFORMANCE

Wiltshire Creative events in person:

- were attended by 16,730 customers, purchasing 82,123 tickets
- 9,893 tickets were discounted in some way
- 2,658 tickets were complimentary
- At Christmas *Cinderella* sold **24,141** tickets. **40%** of bookers were first time attenders to Wiltshire Creative.

Artistic Programme:

Our artistic programme across both Salisbury Playhouse and Salisbury Arts Centre as well as other external venues was made up of a mixture of home-produced and presented work, including the following:

- ***The Children*** - the regional premiere of Lucy Kirkwood's witty, compelling, and entertaining drama about ageing and responsibility. Directed by Belinda Lang, designed by Michael Taylor, with lighting design by Matthew Eagland, sound design by Andrea J Cox and casting by Gabrielle Dawes CDG. The production featured Christine Kavanagh, Joanne Pearce and Brian Protheroe.

- ***Salisbury International Arts Festival 2022*** – the thrilling return of our much-loved festival was packed with a range of acts across all artforms – film, visual arts, theatre, spoken word, dance and music (classical and contemporary). This festival featured Associate Artist, Harriet Mackenzie. Productions and events included the following:

    - ***Stone Songs*** - a Wiltshire Creative production in association with La Folia, directed by Gareth Machin and conductor Howard Moody and featuring the Salisbury Festival Chorus
    - ***Daily Profundis*** – a Wiltshire Creative and Brighton Festival production featuring Simon Butteriss reading Oscar Wilde's *De Profundis*, which was digitally streamed
    - ***Island Life*** – a Wiltshire Creative exhibition curated by Dr Jack Ky Tan and Mirka Golden-Hann
    - ***Bemerton Beach Party/Tidworth Family Fiesta*** – two family-friendly days of events at Bemerton Heath and in Tidworth
    - ***Jubilee Concert*** – a concert to mark the Queen's Platinum Jubilee in Salisbury Cathedral, performed by Bournemouth Symphony Orchestra and conducted by Principal Guest Conductor, Mark Wigglesworth
    - ***Marmalade*** – a tactile circus piece for under 6s by Swedish company, Clare Parson Co.
    - ***Cleveland Watkiss: The Great Jamaican Songbook*** – an evening celebrating Jamaica's long history of pioneering musical sounds
    - ***Inner Worlds*** - a piano recital in St Thomas' Church by acclaimed artist, Cordelia Williams
    - ***Infinite Ways Home*** – international choreographer, Richard Chappell presented a multi-sensory production, exploring ritual, rave and human connection.
    - ***City Encounters*** – an ambitious and exciting programme of outdoor work, traditionally programmed as part of Salisbury International Arts Festival, supported by Without Walls. It brought together up-and-coming companies, established street artists and those making their first foray into creating work for public spaces. The programme included:
        - ***Big Gay Disco Bike***
        - ***Timeless***
        - ***Look Mum, No Hands***
        - ***No Man's Land***
    - ***Contemporary Dance 2.0*** – acclaimed Hofesh Schechter Company presented a work first created in 2019, which was an ironic reference to pop culture
    - ***Nightwalks with Teenagers*** – Canadian theatre company, Mammalian Diving Reflex worked with a group of teenagers, creating a walk which led participants through the city at night
    - ***As You Like It*** – performed by The Lord Chamberlain's Men in Rack Close, Cathedral Close

- ***SHIFT: Amplifying Young Voices*** – focusing on the idea of "Creating a Better Future" it was a week-end of events curated by young people, including Kitchen Island Conversations
- ***Julian Joseph Trio*** – an evening of jazz by acclaimed jazz musician, Julian Joseph
- ***Vivaldi's Four Seasons and New Island Adventure*** – the world premiere of Julian Joseph's violin concerto, married with Vivaldi's classic, performed in St Thomas' Church
- ***Tulu*** – Acrobatics performed by Ethiopian circus company, Circus Abyssinia
- ***David Olusoga*** – the award-winning historian explored the relationship between the British Isles and the people of Africa and the Caribbean

- ***Congress*** - the international premiere produced by Wiltshire Creative & All the Queens Men. *Congress* saw members of our local community take to the stage to make their very first public speeches. From the breathtaking setting of Salisbury Cathedral, our speakers reflected on their hopes and dreams for the future as well as topical subjects close to their hearts. They were specifically selected to represent the diversity of our city and collaborated with professional wordsmiths to craft their speeches, which were interspersed with striking dance and movement performances. Acknowledging the world's seismic experiences across the past two years, this production of *Congress* was specific to Salisbury and its people at a very particular time.

- ***The Wellspring*** - directed by Jude Christian, this timely and intimate work from award-winning playwright Barney Norris (*Blood Wedding, The Remains of The Day*) and his father, the internationally acclaimed pianist and broadcaster David Owen Norris, examined that age-old story of a boy and his dad, and how they could relate to one another, in every sense of the word.

- ***Good Luck Studio*** - a new play by Henry Shields, set in a children's television studio. It was a co-production between Wiltshire Creative and Colchester Mercury Theatre, in association with Mischief Theatre – the creators of *The Play That Goes Wrong.*

- ***Much Ado About Nothing*** - a Sheffield Theatres and Ramps on the Moon production, featuring integrated creative sign language, audio description and captioning.

- ***Cinderella*** - the return of spectacular pantomime at Salisbury Playhouse, after a break of two years, with a family favourite, building on productions of recent years – *Robin Hood, Beauty and the Beast* and *Jack and the Beanstalk.* The Pantomime was incredibly well received and the first time we worked with new writers (Wilsher, Plested and Brown), which has proved to be a successful relationship that will continue.

- ***Alfie Moore: Fair Cop Unleashed*** - Alfie Moore's latest stand-up, following his highly successful Radio 4 series.

- ***Jen Brister: The Optimist*** – comedian Jen Brister talking about whether the pandemic taught her to cope in a crisis.

- ***Mitch Benn: It's About Time*** – comedian, songwriter and thinker of deep thoughts presented an evening of satire with guitar in hand.

- ***How The Other Half Loves*** - Alan Ayckbourn's classic comedy launched Salisbury Playhouse's spring season, inviting audiences into a world of dysfunctional marriages, domestic drama and infidelity. Gareth Machin directed one of Ayckbourn's best loved plays, set in the 1970s – his follow up to *Relatively Speaking*, which previously ran at Salisbury Playhouse in 2019.

Artist Support

Wiltshire Creative's Artist Support programme aimed to support and build relationships with artists of different disciplines at all stages in their careers who were based locally and nationally and whose work fed into the life and work of the organisation.

Rehearsal Space

- Rehearsal Space at Salisbury Playhouse and Salisbury Arts Centre was given to the following artists:
    - Soldiers Arts Academy R&D
    - Iona Johnson
    - Anna Harriott
    - Louise Jordan
    - Laura Jasper
    - Jon Nash
    - Separate Doors
    - BOB Theatre

Commissions

Wiltshire Creative commissioned several projects across multiple strands of the organisation as follows:

- **Chris Chibnall** – *One Last Push*
- **Wilsher, Plested & Brown** – *Dick Whittington*

Diversity and Inclusion

Inclusivity and diversity are at the heart of our mission and business plan and are actively promoted by the Board and Executive.

We champion diversity and access in the broadest sense and value people's differences. We are committed to providing a working environment in which everyone feels safe and supported and is able to realise their full potential and to contribute to the organisation's success, irrespective of what might mark them out as 'different'. Our work over the course of the year has showcased a range of voices, artists and stories. In November we produced the international premiere of Congress in co-production with Australian theatre company, All the Queen's Men. The foundations of this extraordinary production were diversity and inclusion, as it gave voice to a range of marginalised people and offered them the opportunity to make their first public speech, reflecting their hopes and dreams for the future. Each speaker was supported by a professional wordsmith, who helped them craft their speech. The speakers had each been specially invited to represent the diversity of Salisbury.

We run a new Diversity & Inclusion Working Group, chaired by Take Part Director, Louise Dancy and with representation across the organisation to reflect a range of views and initiatives. The working group will further drive our inclusivity and diversity ambitions.

Last year Wiltshire Creative became an Associate company of disability-led consortium Ramps on the Moon (ROTM), which enriches stories on stage by normalising the presence of D/deaf and disabled people both on and off stage. The consortium includes the New Wolsey Theatre, Sheffield Theatres, Leeds Playhouse, Theatre Royal Stratford East, Nottingham Playhouse and Birmingham Rep. We were originally approached by Ramps on the Moon Director, Michele Taylor after she had led some disability training for our staff and volunteers and we jumped at the chance. As an Associate company, Wiltshire Creative hosted ROTM's production by Sheffield Theatres of *Much Ado About Nothing* in autumn 2022, in which at least 50% of the company was D/deaf and/or disabled. We engaged an Agent for Change post, whose remit has been to increase inclusivity at Wiltshire Creative and to support the development of D/deaf and disabled audiences for the organisation.

Over the course of the year, our Take Part team continued to develop and build on our work at Bemerton Heath and The Friary - areas of high social deprivation in Salisbury. Recognising that there are a range of social barriers which prevent people from engaging in the arts, we work with the local community, so we can develop parallel programmes of activity with them in their own locality. This enables us to address their individual needs and ensures that we are connecting with those who are unable to access our work through socio-economic circumstances or geographical isolation.

Take Part also continued to work with young people through a variety of channels including Stage 65, our Young Ambassadors programme and our Further Education programme in partnership with Wiltshire College. Our youth programme continues to support high numbers of young people with disabilities, neuro-diversity and additional needs, all supported by a highly skilled professional team.

SHIFT is our programme which amplifies the voices of young people and places them at the heart of the organisation. It was launched in 2021/22 and following its first successful year, we appointed two new Artistic Associates – Edward Scott and Roisin McCay-Hines. SHIFT was subsequently programmed as part of Salisbury International Festival 2023 with a week-end of activities focused on the climate emergency, led by two young Associate Artists.

Take Part

Take Part uses the transformative power of the arts to have a positive impact on the lives of our local community through participation, education or as an audience member. We do this by facilitating inspiring, accessible, high quality and inclusive arts experiences for the people of Salisbury, Wiltshire and beyond, regardless of the social challenges they may face.

This year saw an increase in our regular activity with a number of key artistic projects, which had high impact.

Our regular activity included creative sessions for vulnerable older people. It also included the provision of Further Education qualifications in Performing and Production arts in partnership with Wiltshire College and University Arts London. We also held our weekly inclusive youth theatre for young people aged 7-21 and also our weekly under 5s offer of dance, drama, play and craft activities.

Non-regular activity included large scale free family events on military bases and in low socio-economic areas.





We were central to two partnership projects which received national attention.

Celebrating Age, a national lottery-supported project for extremely isolated vulnerable older people across the county in partnership with Wiltshire Music Centre, The Pound in Corsham, Community First, Age UK and Wiltshire and Swindon History Centre. The scale of this project was championed at national events for Creativity for Older People and Creative Health and Wellbeing fora.



Well-City Salisbury, a national lottery-supported project in partnership with Wessex Archaeology, Salisbury Museum and ArtCare delivered free creative courses to support local people with mental health needs. There was great interest nationally in the new wellbeing evaluation framework being developed through this project and the project was championed at creative wellbeing and social prescribing events.

"It had been many years since I had been on a course and it took a couple of sessions to feel comfortable, but once that discomfort had been overcome the course became the focus of my week"
A participant

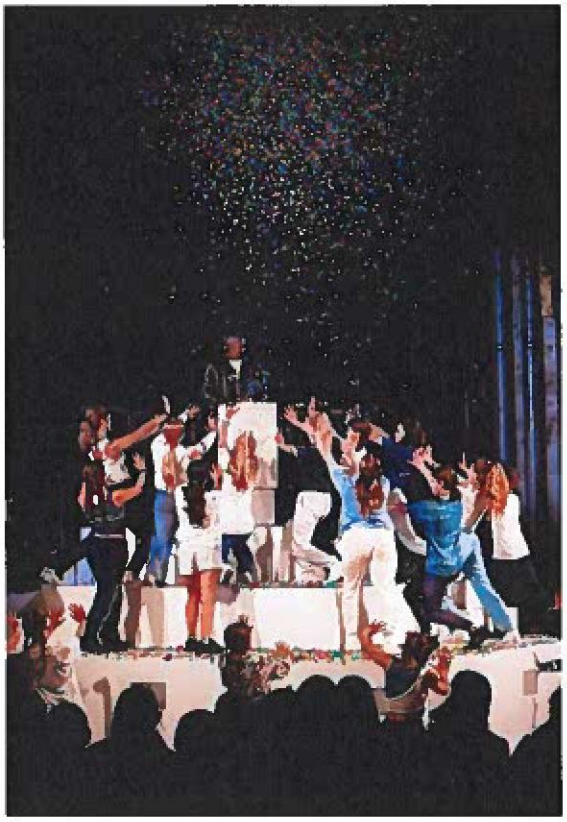
Opportunities for meaningful community engagement in artistically ambitious projects were impressive this year, both as part of Salisbury International Arts Festival and outside it.

SHIFT, our project to amplify the voices of young people through the arts, returned during the festival with three events over a weekend, designed and led by two young artists in collaboration with our Young Ambassadors. A free public music event featuring local young musicians saw an audience of thousands come together; a creative debate focussing on climate change featured young, south-west arts activists; an evening of performances of three new plays created in 24 hours.

"Congratulations on an amazing SHIFT programme, produced with so much care, thought and flair"
Culture Declares Emergency, South West

A collaboration with Bath Philharmonia created a unique experience for participants and audience. High quality arts engagement between Wiltshire Young Carers, Sarum Academy Secondary School and two world-class music soloists, violinist Harriet Mackenzie and saxophonist Jess Gillam, resulted in an orchestral concert at Salisbury Cathedral. The audience experienced a world class orchestral programme with solos from Jess and Harriet, as well as the new pieces created and performed on stage by Wiltshire Young Carers and Sarum Academy students. An unforgettable experience for all ending on a standing ovation from a diverse audience of music lovers and families.

Congress, in collaboration with Australian Company All The Queens Men saw the community taking over Salisbury Cathedral once again. Eight community members partnered with eight local writers to deliver powerful speeches about their own diverse experiences and their visions for the future. These were interspersed with local community dancers, resulting in a powerful and unforgettable evening for the participants and the audience.



"Thank you to All the Queens Men and Wiltshire Creative for putting on this memorable testimonial to the human spirit" Audience member

Development / Fundraising

Fundraised monies are vital income for the charity's financial stability and its ability to meet the needs of its beneficiaries, with a full range of events and activities. We are so grateful to our loyal supporters (and new ones), public funders, businesses and trusts and foundations, whose contributions are ensuring the on-going financial stabilisation of the charity.

All voluntary fundraising at Wiltshire Creative is carried out by an internally managed Development department. The team is supported by Trustees and the Executive. In 2022/23 the Development department operated with a reduced team of one full-time co-ordinator and an External Relations Director working across Development and Communications and Sales departments and returning to work full time as Fundraising and Development Director in December 2022.

Wiltshire Creative is voluntarily registered with the Fundraising Regulator and all fundraising activity complies with the Fundraising Code of Practice. Fundraising income streams include: individual giving, corporate partnerships and sponsorships and grants from trusts and foundations.

Wiltshire Creative has a Supporters scheme which encourages annual giving at different levels. **Investors** (donations of £1,000+); **Commissioners** (donations of £500+); **Benefactors** (donations of £250+); **Producers** (donations £180+) and **Members** (donations of £40 single). All donations are given freely and any

discretionary thanking benefits are in line with HMRC guidelines. Point of sale donations with the purchase of tickets remains an additional form of individual giving of one-off donations. Corporate Sponsorships were received from Wilsons Solicitors, Quilter Cheviot Investment Management, Kindred Nurseries and Vanner Galleries. We continued to attract small grants from private trusts - The Gale Trust, The Gunther Trust, The Verdon-Smith Trust and The Chichester Trust.

A grant from Wiltshire Community Foundation to support a heat hub for those most affected by the cost-of-living crisis was confirmed in March 2023. Grant monies came in and activity commenced shortly after the start of the new financial year. A grant from Wiltshire Council Area Board saw the installation of two external 24-hour access defibrillator machines at our two venues, bringing benefit to over 2,000 local community residents.

Wiltshire Creative manages its own internal complaints process to agreed procedures (and in line with the Fundraising Regulator Code of Practice), to protect vulnerable people and other members of the public from fundraising behaviour which would be an unreasonable intrusion on a person's privacy, unreasonably persistent or place undue pressure on a person to give money or other property. Wiltshire

Creative has appropriate internal training, procedures and review processes in place to ensure it meets these requirements. Furthermore, it manages its Privacy Policy and data management in line with GDPR compliance guidelines. We received no fundraising complaints in 2022/23.

Public Benefit

When planning the charity's activities for the year the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on fee charging. Wiltshire Creative relies on grants and the income from fees and charges to cover its operating costs. Significant consideration is given to those with low incomes when setting the level of ticket prices, concessions and other charges.

FINANCIAL REVIEW

In 2022/23 Wiltshire Creative had a challenging year in financial terms. Audiences were slow to return to the theatre in the first eight months of the year leading to a significant deficit on unrestricted reserves. A successful last four months of the year mitigated this but still left a deficit on unrestricted reserves of £502,929 and a deficit on a consolidated basis of £717,472.

The disappointing out turn for the year has reduced our free reserves (excluding designated reserves) from £111,119 in 2022 to negative free reserves of (£90,860) in 2023. Confidence for the future was increased in October 2022 by confirmation of continued NPO funding from Arts Council England for a further three years to 2025/26.We also continue to receive additional funding from Wiltshire Council and Salisbury City Council.

Measures taken in 2022/23 to strengthen the finances have borne fruit in 2023/24. Relatively ambitious income targets in 2023/24 have mostly been achieved or exceeded. Development income is already ahead of target. Moreover, the government's Spring 2023 decision to retain the enhanced rate of Theatre Tax Relief for 2023/24, has resulted in additional income. As of October 2023, with the additional tax relief and better than budgeted income generation, free reserves are positive and we anticipate free reserves of a minimum of £100,000 by the year end.

Investment Powers and Policy
Under the Memorandum and Articles of Association, the charity has the power to invest in the name of the charity, to dispose of or change any such investments, and to utilise the income from those investments in the furtherance of the objects of the charity in any way the trustees wish.

Such investments are carefully considered to ensure that the inherent risk of the investment is low, and that any potential reductions in the value of the investments are minimised. It is with this in mind that currently funds are held in cash.

Principal financial risks and strategies
The charity is exposed to a variety of financial risks and has a risk management programme that identifies areas of risk and implements procedures to limit the organisation's exposure to any potential adverse effects.

The principal financial risk for the charity throughout the year has been the impact of the Coronavirus pandemic and significant planning and remodelling has been undertaken to manage this risk. Other financial risks comprise the potential for lower-than-expected ticket sales, which can have an adverse impact on both profitability and cash flow, coupled with the age of the buildings and the potential for unforeseen maintenance requirements.

The executive and senior management team, together with the Trustees are fully aware of the risk profile of the business and monitor financial performance closely. A sub-committee of the main board of trustees meets at least four times a year for this purpose.

Reserves Policy
Wiltshire Creative has a reserves policy to seek to hold free reserves sufficient to cover three months of overheads, which currently equates to c. £600,000. The pressures of the pandemic and the limited ability to provide public performances severely impacted the reserves of the organisation, particularly when audiences did not return in numbers until the end of 2022. Management accounts, however, for the first seven months of 2023/24 demonstrate that we have already achieved positive free reserves and we expect them to reach £100,000 minimum by 31st March 2024 and to meet our reserves policy within five years.

Restricted Reserves
These reserves represent amounts given by donors for a specific purpose for which the funds must be used and our House Development Fund set up for the undertaking of specific capital projects.

Designated Reserves
Designated reserves are those unrestricted funds which the trustees have specified are to be used for a particular purpose. Wiltshire Creative has no specific designated reserves but because the Restricted Reserves are insufficient to cover Wiltshire Creative's fixed assets, a portion of the Unrestricted reserves are designated "Unrestricted Fixed Assets".

Free Reserves
These reserves are available, at the discretion of the Trustees, to be used for such purposes as the charity may require. Free Reserves are the unrestricted reserves with the unrestricted fixed assets deducted.

Because of the designation of "Unrestricted fixed assets" outlined above, Wiltshire Creative has negative free reserves assets of £90,860. With the return of audiences in 2023 and the strict control of overheads, free reserves are now positive in our management accounts and we predict that we will reach the end of 2023/24 with free reserves of minimum £100,000.

Details and values of each of the reserves are given in note 16 of the 2022/23 audited accounts.

PLANS FOR FUTURE PERIODS

With the ongoing impact of the pandemic, the charity must remain flexible and nimble in developing its plans, to ensure that we mitigate risks as much as possible and that we are able to respond to the fast-changing landscape. We will continue to make work in a financially efficient way, preserving our resources in a volatile environment and, where possible, ensure that our work is seen in Salisbury and well beyond.

Our future plans currently include a programme of work across our many platforms including Salisbury Playhouse, Salisbury Arts Centre as well as mounting a Festival.

Our future programme of work will include the following:

- ***Brief Encounter*** A Wiltshire Creative and New Wolsey Production in association with Yvonne Arnaud Theatre. A dazzling adaptation of the greatest love story of all time. *Brief Encounter* is adapted by award-winning theatre-maker Emma Rice, will be directed by the New Wolsey Theatre's new Chief Executive, Douglas Rintoul (*Made in Dagenham, Private Lives* and *All My Sons*).

- ***The Verdict*** A visiting production presented by Middle Ground Theatre. The show stars Jason Merrells who is known to millions for his roles in *Agatha Raisin*, *Emmerdale*, *Casualty* and *Waterloo Road*. Other cast members will include Richard Walsh (*London's Burning*) and Reanne Farley (*River City*).

- ***The Tempest*** Wiltshire Creative's boldest and most ambitious production to date. A promenade reimagining of one of Shakespeare's greatly loved plays, set in Churchill Gardens. It will include a professional cast of actors as well as a community cast of 120. Directed by Gareth Machin, designed by renowned international designer Dan Potra with musical supervision by Kate Edgar and movement direction by Khiley Williams.

- ***Salisbury International Arts Festival 2023*** – an eclectic offering of visiting productions. Highlights will include:

    - ***HMS Pinafore*** – presented by Opera Della Luna.
    - ***Flamenco Origines*** – presented by Lordes Fernandez.
    - ***Starchitects*** by Motionhouse - a joyful cosmic adventure for the whole family, with its mix of gravity-defying choreography and digital projections, using the dance-circus fusion.
    - ***Elkie Brooks*** – performing her numerous hit singles at the Playhouse.
    - ***Doomsday*** – vocal ensemble Siren will perform beneath and be inspired by St Thomas' medieval Doom painting, at St Thomas' Church.
    - ***Musical Offerings*** – Artistic Director of La Folia Howard Moody will return with a evening of Bach's music, in collaboration with Best Foot Music, interwoven with music and poetry from across the world at St Thomas' Church.
    - ***Hannah Moule & the Moulettes*** – embarking on the biggest musical adventure in their career so far, Hannah Moule & the band will continue to challenge expectations with this extraordinary project. In place of a fifth album, Xenolalia is 55 pieces of music - a set of songs about communication told five ways for an ensemble of five: Strings, Horns, A Cappella, Electronica & Electric.

- ***Jeeves & Wooster in Perfect Nonsense*** – P.G. Wodehouse's iconic double act, in a production relating the hilarious antics of a riotous week-end at country house, Totleigh Towers.

- ***Murder in The Dark*** presented by Original Theatre, Trafalgar Theatre Productions & JAS Theatricals. A world premiere of a thrilling new ghost story from the acclaimed writer, Torben Betts.

- ***The Girl on The Train*** – based on the hit thriller by Paula Hawkins, this stage adaptation is by Rachel Wagstaff and Duncan Abel.

- ***Dick Whittington*** – our annual pantomime will be directed by Gareth Machin, written by Plested, Brown and Wilsher, with design by Zoe Squires, lighting design by Nic Farman and choreography by Khiley Williams.

- ***Judi Love*** - Judi Love, the straight-talking powerhouse and one of the UK's most stand-out performers, will be bringing her fresh, unapologetic and charismatic real talk to Salisbury Playhouse. *The One Like Judi Love* will mark her first official tour.

- ***I, Clara*** will tell the story of Clara Wieck Schumann through letters and diaries, interspersed with live performances of her works and with music from Robert Schumann, Brahms, Liszt, Mendelssohn and Chopin. The narrator for this performance will be the acclaimed actress, Dame Harriet Walter.
- ***Fascinating Aida*** will be celebrating 40 years on the road bringing their brand-new show to Salisbury Playhouse.
- ***One Last Push*** – a raucous new comedy about home birth, by Chris Chibnall, commissioned by Wiltshire Creative. Chris Chibnall's previous play, *Worst Wedding Ever* was commissioned and produced by Salisbury Playhouse in 2014 and revived in 2017.
- ***King Arthur*** - the award-winning funny men Le Navet Bete will return to Salisbury Playhouse with a brand-new laugh-out-loud show for the ages.
- ***Opera Boys*** - after a sold out run in 2023, the Opera Boys will be are back with *A Night at the Musicals*, a fabulous evening of power-house vocals, immaculate four-part harmony, breathtaking musical medleys and stunning solo performances.
- ***Houdini's Great Escape*** - A thigh-slapping whodunit with the death-defying Houdini being framed for murder.
- ***Living Spit: One Man and His Cow*** - written and performed by North Somerset's very own Living Spit, in rhyme and song, with a multitude of agricultural cliches and farmyard frolics.
- ***Threepenny Bit Ceilidh*** - traditional dance music with compelling rhythm and harmony at the core.
- ***Hayseed Dixie*** – an evening of rock classics with a country twist.
- ***A Brief History of Jazz*** - a musical tour of the history of jazz, playing hits by the legendary greats – Bix Beiderbecke, Louis Armstrong, Dizzy Gillespie, Chet Baker, and Miles Davis.
- ***Chris McCausland*** –his brand-new stand-up show, before he embarks on a mammoth nationwide tour in 2024.
- ***Mad Dog Mcrea*** – a unique mixture of folk rock, pop, gypsy jazz and bluegrass from self-penned songs of adventure, drinking, love and life as well as traditional songs of gypsies, fairies, legless pirates and black flies.
- ***Omid Djalili*** – legendary comedian, Omid Djalili will guarantee an evening of experimentation.
- ***The Haar*** - a fresh, boundary-pushing take on traditional songs, featuring the singing talent of Molly Donnery combined with three of the most exciting instrumentalists on the folk and traditional music circuit.
- ***Louise Jordan: International Women's Day tour*** - a musical concert in celebration of International Women's Day 2024.
- ***Ania Magliano*** – a new show about the worst haircut of Ania Magliano's life.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Wiltshire Creative is a company limited by guarantee and is a registered charity. Its governing document is its Memorandum and Articles of Association dated 31st January 2018. It is registered as a charity with the Charity Commission.

Appointment of trustees and organisational structure
As set out in Article 10 of the Articles of Association, directors (who are the charity trustees) retire and are elected annually, at the first trustees' meeting of the financial year. One-third (or the number nearest one-third) of directors retire from office each year, those longest in office retiring first and the choice between any of equal service being made by drawing lots. Retiring directors may be reappointed but any director who has served continuously as a director for nine years may not be reappointed until one year after their retirement.

One board observer is nominated by Wiltshire Council and one by Salisbury City Council to attend board meetings, with no voting rights. As a key stakeholder, Arts Council England also has the right to send officers as observers to attend board meetings. The board of directors can have up to 12 members and meets six times per annum. The Joint Chief Executives are appointed by the trustees to manage the day-to-day operations of the charity and attend meetings of the board. In line with the relevant contracts, the trustees further determine amounts due under the contracts annually and thereby monitor the performance of the Joint Chief Executives.

To facilitate effective operations, the Joint Chief Executives have delegated authority, within terms of delegation approved by the trustees, for operational matters, including finance, employment and artistic performance related activity.

Items are routinely minuted that are required to be brought to the attention of the board for decision, so that effective control is maintained over the appropriate strategic, financial, organisational and compliance issues. The trustees further approve the annual budget including any increase in remuneration awarded to the charity's staff. Staff remuneration levels are determined by the financial performance of the organisation and reference to peer organisations and current levels of inflation.

New trustees undergo a planned induction. This briefs them on their legal obligations under charity and company law, the Charity Commission guidance on public benefit, content of the Memorandum and Articles of Association, the committee decision-making processes, the Business Plan and recent financial performance of the charity. They will also be introduced to key employees and the other trustees.

Related parties
The charity's wholly owned subsidiary, Playhouse Services Limited, operates the Salisbury Playhouse and Salisbury Arts Centre bars, cafes and Front of House sales. All the profits from these activities are transferred to Wiltshire Creative Limited by means of gift aid.

A second wholly owned subsidiary, Salisbury Playhouse Productions Limited, is the producing company for all Wiltshire Creative in-house productions on behalf of the charity.

None of the directors and trustees receives remuneration for their work with the charity in their capacity as directors.

Trustees' transactions with related parties are detailed in note 24.

Risk management
The Executive Officers of the company produce a Business Plan for the organisation. This is a strategic plan for all areas of the organisation's activities over a three or four-year period, and as such sets out the major opportunities available to the charity and the risks to which it is exposed.

Business Plans are approved by the trustees and performance against plans is monitored regularly both by the trustees and also Arts Council England. The Executive Officers also produce a yearly budget and activity plan for the charity which is monitored quarterly by the trustees. The Executive Officers are required to make changes to areas of operation if the quarterly finance review shows a significant overall variance from budget. This process ensures that if any of the identified risks materialise, they are readily identified and their impact on the charity minimised. Needless to say, the impact of the pandemic has created significant financial risks for the organisation.

Further information is given in the financial review section.

Volunteers

The organisation is supported by over 250 much-valued volunteers, to whom the trustees would like to extend their thanks. These include our Volunteer Co-ordinators, Volunteer Ushers, Young Ambassadors, Sustainability Champion, Chaperones, Archivists and our Theatre Chaplain. In addition, we have the support of a number of young people who volunteer from our Stage '65 Youth Theatre and our long and short term work placement students. These are in addition to the trustees themselves who give their time voluntarily to support and guide the work of the charity. A volunteer recruitment and induction procedure is in place and volunteers are given the appropriate training for them to fulfil their duties. Wiltshire Creative is extremely grateful to everyone who gives their time for free and everything they do is greatly appreciated.

Sustainability

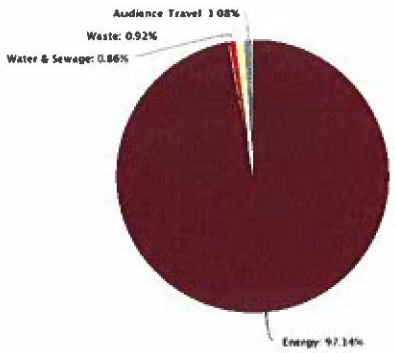
As we continued to emerge from the restrictions imposed by the Covid pandemic from 2020/21 - 2021/22 we were able to maintain our vigilance in monitoring the usage of gas, electricity and water, as well as other areas such as waste management. Working with our suppliers we were able to ensure value for money as well as sustainable products and services.

The increase in business activities through 2022/23 was welcome and with this came an increase in energy usage, and associated CO2 output. We also had an increase in the number of visitors to our venues. The most significant part of the increase is the additional amount of carbon created by customers in travelling to our shows. In 2022/23 this accounted for 51.24% of our total carbon footprint. We reported this to Julie's Bicycle, and ultimately to Arts Council England, as Scope 3 emissions – i.e. those that aren't directly generated by the organisation but those activities, which have a potentially negative impact on the business.

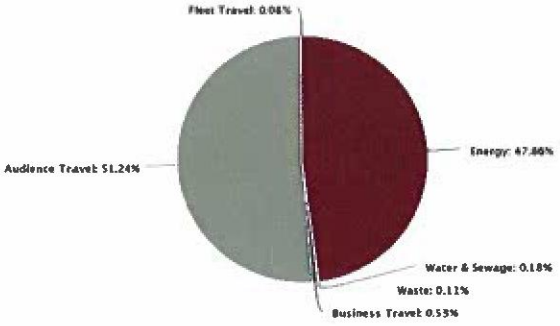
There was also a great deal of volatility in the fuel costs through the period due to the conflict in Ukraine and global markets reacted accordingly, owing to supply concerns. This caused a marked increase in gas and oil prices which affected the cost of domestic gas, and electricity generation.

The diagrams below show the marked contrast between 2021/22 and 2022/23 in terms of how the carbon distribution has changed in a single year.

Carbon distribution 2021/22



Carbon Distribution 2022/23



With all the variables affecting our business it is very difficult to draw any comparison between 2021/22 and 2022/23. Conclusions cannot be drawn on any potential improvements as the values for each year are wildly different, and for differing reasons.

The tables below show the energy usage for the past two years.

2021-22	Totals	Variance	2022-23	Totals
Gas Gross Value	£16,533.6	171.3%	Gas Gross Value	£28,320.10
Elec Gross Value	£36,662.0	145.2%	Elec Gross Value	£53,226.10
Total	£53,195.6	153.3%	Total	£81,546.20
kWh			**kWh**	
Gas Gross Value	353,367	141.3%	Gas Gross Value	499,270
Electricity	193,246	382.1%	Electricity	738,375
Total	546,613	226.4%		1,237,645
Seats	27,984	257.1%	Seats	71,944
Performances	179	163.7%	Performances	293
Kgs CO2			**Kgs CO2**	
Gas	65,447	141.3%	Gas	92,470
Electricity	84,835	382.1%	Electricity	324,146
Total	150,282	277.2%	Total	416,616
Net increase in CO2		**266,334**	**Kgs CO2**	

Due to many changes in personnel over the period it was agreed that the Sustainability group format would change to reflect much more accurately the Arts Council's Investment Principles and our associated objectives and measures. The group name will change to Environmental Responsibility, and the group will be sponsored by Artistic Director, Gareth Machin and chaired by Development Director, Helen Taylor with support from Volunteer Sustainability Champion, Frank Kenny and Finance Manager, Caroline Corkill. This will provide a high level of continuity for the group. We have also appointed staff from each department to sit on the group so that we engage with all departments. Trustee Nicky Rudd sits on the group as the board representative.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees (who are also the directors of Wiltshire Creative Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Trustees are required by company law to prepare financial statements which give a true and fair view of the state of affairs of the charitable company at the end of the financial year and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the period ending on that date. In preparing those financial statements, trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Group will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and its subsidiaries and to prevent and detect fraud and other irregularities.

In accordance with company law, as the company's directors, the trustees have taken the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information. The trustees confirm that there is no relevant information that they know of and which they know the auditors are unaware of.

The Trustees' Report, incorporating a strategic report, was approved by order of the Board of Trustees, as the company directors and signed on its behalf by:



Doric Bossom
Chair

Date: 14 December 2023

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WILTSHIRE CREATIVE

OPINION

We have audited the financial statements of Wiltshire Creative (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2023 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report including the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report and the Strategic Report have been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report including the Strategic Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The procedures undertaken in order to identify and assess risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, are as follows:

- We have considered the nature of the industry and sector, control environment and business performance;
- We have considered the results of our enquiries of management and the the Board about their own identification and assessment of the risk of irregularities;
- For any matters identified we have obtained and reviewed the parent charitable company's documentation of their policies and procedures relating to;
  - Identifying, evaluating and complying with laws and regulations whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risk of fraud and whether they have knowledge of actual, suspected or alleged fraud; and
  - The internal controls established to mitigate the risks of fraud or non-compliance with laws and regulations.
- We have considered the matters discussed among the audit engagement team, including internal tax specialists regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we have considered the opportunities and incentives that may exist within the organisation for fraud and identified the highest area of risk to be in relation to income recognition, with a particular risk in relation to year-end cut off. In common with all audits under ISAs (UK) we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charitable Group and Company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Charities SORP (FRS 102) - Accounting and Reporting by Charities and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). In addition, we have considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charitable Group and Company's ability to operate or to avoid a material penalty. These include data protection regulations, health and safety regulations, licensing acts and employment legislation.

Audit response to risks identified

As a result of performing the above procedures, we have completeness and cut-off of revenue recognition as a key audit matter related to the potential risk of fraud. Our procedures to respond to risks identified included the following:

- Documenting and validating the control environment for income and debtors and carrying out walkthrough testing;
- Undertaking substantive sample-based testing or proof in total calculations on all material revenue streams to ensure revenue has been recognised appropriately and accurately;

- Considering manual income journals as part of our work on fraud risks documented above;
- Reviewing the financial statement disclosures and testing to supporting documentation;
- Enquiring of management concerning actual and potential litigation claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement;
- Reading minutes of meetings of those charged with governance; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from an error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Bishop Fleming LLP

David Butler FCA DChA (Senior Statutory Auditor)
for and on behalf of
Bishop Fleming LLP
Chartered Accountants
Statutory Auditors
10 Temple Back
Bristol
BS1 6FL

Date: 18 December 2023

WILTSHIRE CREATIVE
(A COMPANY LIMITED BY GUARANTEE)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies:	3				
Grants		**1,533,638**	**-**	**1,533,638**	1,914,974
Donations and legacies		**121,353**	**-**	**121,353**	128,331
Charitable activities	4	**2,188,189**	**-**	**2,188,189**	1,043,796
Other trading activities	5	**308,808**	**-**	**308,808**	159,565
Total income		**4,151,988**	**-**	**4,151,988**	3,246,666
Expenditure on:					
Raising funds		**209,120**	**-**	**209,120**	137,803
Charitable activities	6	**4,445,797**	**214,543**	**4,660,340**	3,141,376
Total expenditure		**4,654,917**	**214,543**	**4,869,460**	3,279,179
Net movement in funds		**(502,929)**	**(214,543)**	**(717,472)**	(32,513)
Reconciliation of funds:					
Total funds brought forward		**1,317,001**	**3,731,182**	**5,048,183**	5,080,696
Net movement in funds		**(502,929)**	**(214,543)**	**(717,472)**	(32,513)
Total funds carried forward	16	**814,072**	**3,516,639**	**4,330,711**	5,048,183

The Consolidated Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 29 to 50 form part of these financial statements.

WILTSHIRE CREATIVE
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:00499076

CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2023

	Note		2023 £		2022 £
Fixed assets					
Tangible assets	10		**4,394,031**		4,698,867
Current assets					
Stocks	12	**28,450**		17,062	
Debtors	13	**574,986**		342,437	
Cash at bank and in hand	19	**368,763**		816,245	
		972,199		1,175,744	
Creditors: amounts falling due within one year	14	**(942,259)**		(674,762)	
Net current assets			**29,940**		500,982
Total assets less current liabilities			**4,423,971**		5,199,849
Creditors: amounts falling due after more than one year	15		**(93,260)**		(151,666)
Total net assets			**4,330,711**		5,048,183
Charity funds					
Restricted funds	16		**3,516,639**		3,731,182
Unrestricted funds	16		**814,072**		1,317,001
Total funds	16		**4,330,711**		5,048,183

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Doric Bossom
Chair
Date: 14 December 2023

The notes on pages 29 to 50 form part of these financial statements.

WILTSHIRE CREATIVE
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:00499076

CHARITY STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 MARCH 2023

	Note		2023 £		2022 £
Fixed assets					
Tangible assets	10		**4,390,042**		4,694,115
Investments	11		**101**		101
			4,390,143		4,694,216
Current assets					
Stocks	12	**14,253**		8,603	
Debtors	13	**680,003**		310,672	
Cash at bank and in hand	19	**300,356**		800,452	
		994,612		1,119,727	
Creditors: amounts falling due within one year	14	**(950,354)**		(674,911)	
Net current assets			**44,258**		444,816
Total assets less current liabilities			**4,434,401**		5,139,032
Creditors: amounts falling due after more than one year	15		**(93,260)**		(151,666)
Total net assets			**4,341,141**		4,987,366
Charity funds					
Restricted funds	16		**3,515,570**		3,731,182
Unrestricted funds	16		**825,571**		1,256,184
Total funds			**4,341,141**		4,987,366

The Charity's net movement in funds for the year was £(646,225) (2022 - £(115,187)).

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Doric Bossom
Chair
Date: 14 December 2023

The notes on pages 29 to 50 form part of these financial statements.

WILTSHIRE CREATIVE
(A COMPANY LIMITED BY GUARANTEE)

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	**(391,872)**	373,131
Cash flows from investing activities		
Interest received	**735**	32
Purchase of tangible fixed assets	**(15,728)**	(79,797)
Net cash used in investing activities	**(14,993)**	**(79,765)**
Cash flows from financing activities		
Repayments of borrowing	**(35,073)**	(11,667)
Interest paid	**(5,544)**	(2,993)
Net cash used in financing activities	**(40,617)**	**(14,660)**
Change in cash and cash equivalents in the year	**(447,482)**	**278,706**
Cash and cash equivalents at the beginning of the year	**816,245**	537,539
Cash and cash equivalents at the end of the year	**368,763**	816,245

The notes on pages 29 to 50 form part of these financial statements

1. GENERAL INFORMATION

Wiltshire Creative is a charitable company limited by guarantee, incorporated in England and Wales. Its registered office is Salisbury Playhouse, Malthouse Lane, Salisbury, Wiltshire, SP2 7RA.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Wiltshire Creative meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Charity and its subsidiary undertakingss. The results of the subsidiaries are consolidated on a line by line basis.

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Financial Activities in these financial statements.

2.2 GOING CONCERN

The financial statements for the year ended 31 March 2023 have been prepared on a "going concern" basis as the Trustees remain confident that the Group will meet its working capital requirements until at least 31 December 2024. To support this assessment, relatively ambitious income targets at the end of 2022/23 and so far in 2023/24 have mostly been achieved or exceeded. This is principally in the areas of tickets sales and Front of House sales. Development income achieved just shy of its target in 2022/23 and is already ahead of target in 2023/24. Moreover, the government's Spring 2023 decision to retain the enhanced rate of Theatre Tax Relief for 2023/24, has resulted in additional income. As of October 2023, with the additional tax relief and better than budgeted income generation, the forecast for 31st March 2024 is significantly better than budget. Free reserves are positive in the October management accounts and we anticipate free reserves of a minimum of £100,000 by the year end.

The Trustees have met formally to agree a forward plan along with supporting budgets and cashflow projections. A better than break-even annual budget for 2024/25 has been prepared based on realistic audience projections and plans are in place to manage carefully the direct and overhead costs of the group to ensure that the organisation continues to operate within its existing working capital. The Arts Council has confirmed the group's National Portfolio Organisation funding with stand still funding until at least 2025/26. Wiltshire Council and Salisbury City Council continue to fund the organisation.

In summary, the Trustees consider that with the significant upswing in earned income, the continuing Arts Council and local authority revenue funding, higher rate tax relief continuing for 2024/25 and appropriate contingency plans, it is appropriate to prepare these accounts on a "going concern" basis.

2. ACCOUNTING POLICIES (continued)

2.3 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Consolidated Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property and improvements	- between 5 and 50 years straight line
Leasehold property and improvements	- over remaining period of the lease
Plant, equipment and motor vehicles	- 3% to 33% of cost

2. ACCOUNTING POLICIES (continued)

2.6 INVESTMENTS

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated Statement of Financial Activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.7 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.8 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 LIABILITIES

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 FINANCIAL INSTRUMENTS

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 PENSIONS

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

2. ACCOUNTING POLICIES (continued)

2.13 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. INCOME FROM GRANTS, DONATIONS AND LEGACIES

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
GRANTS			
Arts Council England - South West	1,301,448	**1,301,448**	1,301,458
Wiltshire Council	189,390	**189,390**	189,389
CJRS Grant	-	**-**	22,023
ACE - Culture Recovery Fund	-	**-**	356,104
Wiltshire Council - Covid-19	-	**-**	6,000
Salisbury City Council	42,800	**42,800**	40,000
	1,533,638	**1,533,638**	1,914,974
Donations	121,353	**121,353**	128,331
	1,654,991	**1,654,991**	2,043,305

All prior year amounts relate to unrestricted funds.

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
In House/Co-productions - Ticket income and programmes	1,173,816	**1,173,816**	590,775
Visiting Companies - Ticket Income	842,941	**842,941**	305,669
Education and Outreach Work	129,515	**129,515**	121,994
Events and Hiring	30,986	**30,986**	23,676
Miscellanous Income	10,931	**10,931**	1,682
	2,188,189	**2,188,189**	1,043,796

All prior year amounts relate to unrestricted funds.

5. INCOME FROM OTHER TRADING ACTIVITIES

Income from non charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Sales	308,808	**308,808**	159,565

All prior year amounts relate to unrestricted funds.

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Charitable activities	2,904,751	1,755,589	**4,660,340**

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Charitable activities	2,337,707	803,669	3,141,376

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

	Total funds 2023 £	Total funds 2022 £
Staff costs	**1,194,989**	406,060
General office costs	**452,042**	331,577
Finance costs	**72,805**	37,736
Professional fees	**35,509**	27,856
Fundraising	**244**	440
	1,755,589	803,669

Following the pandemic, staffing was gradually re-built over the course of the year, as we returned to pre-pandemic levels of activity.

7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	In-House/ Co-Production 2023 £	Visiting Company 2023 £	Education and Outreach 2023 £	Total funds 2023 £
Backstage & other production costs	1,059,748	1,035,292	110,265	**2,205,305**
Production/activity advertising & marketing	209,344	204,513	21,782	**435,639**
Ticket sales & front of house	170,426	166,493	17,733	**354,652**
Education & outreach	-	-	213,997	**213,997**
Depreciation	153,945	150,392	16,018	**320,355**
Central premises costs	74,652	72,929	7,767	**155,348**
Support costs	459,590	448,984	47,820	**956,394**
Governance costs	8,962	8,755	933	**18,650**
	2,136,667	2,087,358	436,315	**4,660,340**

	In-House/ Co-Production 2022 £	Visiting Company 2022 £	Education and Outreach 2022 £	Total funds 2022 £
Backstage & other production costs	616,315	448,658	56,051	1,121,024
Production/activity advertising & marketing	196,616	143,130	17,811	357,557
Ticket sales & front of house	107,350	78,148	9,763	195,261
Education & outreach	-	-	192,964	192,964
Depreciation	182,256	132,677	16,575	331,508
Central premises costs	76,667	55,760	6,966	139,393
Support costs	436,540	317,788	39,701	794,029
Governance costs	5,300	3,858	482	9,640
	1,621,044	1,180,019	340,313	3,141,376

8. STAFF COSTS

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Wages and salaries	**1,628,458**	1,356,761	**1,546,134**	1,290,991
Contribution to defined contribution pension schemes	**36,311**	30,779	**36,311**	26,379
	1,664,769	1,387,540	**1,582,445**	1,317,370

During the year, staff restructuring costs were incurred amounting to £11,642 (2022: £15,037).

The average number of persons employed by the Charity during the year was as follows:

	Group 2023 No.	Group 2022 No.	Charity 2023 No.	Charity 2022 No.
Theatre	**122**	92	**122**	92
Cafe, bar & shop	**42**	27	**-**	-
	164	119	**122**	92

The average headcount expressed as full-time equivalents was:

	Group 2023 No.	Group 2022 No.	Charity 2023 No.	Charity 2022 No.
Theatre	**48**	47	**48**	47
Cafe, bar & shop	**6**	3	**-**	-
	54	50	**48**	47

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2023 No.	Group 2022 No.
In the band £60,001 - £70,000	**-**	2
In the band £70,001 - £80,000	**2**	-

The key management personnel of the Trust comprise the Trustees (who do not receive remuneration for their role as Trustees) and the Senior Management Team as listed on page 1. The total amount of employee benefits (including employer pension contributions and employer National Insurance contributions) received by key management personnel for their services to the Trust was £333,657 (2022: £365,778).

9. TRUSTEES' REMUNERATION AND EXPENSES

During the year ended 31 March 2023, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

10. TANGIBLE FIXED ASSETS

GROUP

	Freehold property £	Long-term leasehold property £	Fixtures and fittings £	Total £
COST				
At 1 April 2022	**4,101,419**	**4,284,500**	**2,152,682**	**10,538,601**
Additions	**-**	**-**	**15,728**	**15,728**
At 31 March 2023	**4,101,419**	**4,284,500**	**2,168,410**	**10,554,329**
DEPRECIATION				
At 1 April 2022	**2,784,206**	**1,409,435**	**1,646,093**	**5,839,734**
Charge for the year	**109,545**	**107,226**	**103,793**	**320,564**
At 31 March 2023	**2,893,751**	**1,516,661**	**1,749,886**	**6,160,298**
NET BOOK VALUE				
At 31 March 2023	**1,207,668**	**2,767,839**	**418,524**	**4,394,031**
At 31 March 2022	1,317,213	2,875,065	506,589	4,698,867

10. TANGIBLE FIXED ASSETS (CONTINUED)

GROUP (CONTINUED)

CHARITY

	Freehold property £	Long-term leasehold property £	Fixtures and fittings £	Total £
COST				
At 1 April 2022	**4,101,419**	**4,284,500**	**2,122,952**	**10,508,871**
Additions	**-**	**-**	**15,178**	**15,178**
At 31 March 2023	**4,101,419**	**4,284,500**	**2,138,130**	**10,524,049**
DEPRECIATION				
At 1 April 2022	**2,784,206**	**1,409,435**	**1,621,115**	**5,814,756**
Charge for the year	**109,545**	**107,226**	**102,480**	**319,251**
At 31 March 2023	**2,893,751**	**1,516,661**	**1,723,595**	**6,134,007**
NET BOOK VALUE				
At 31 March 2023	**1,207,668**	**2,767,839**	**414,535**	**4,390,042**
At 31 March 2022	1,317,213	2,875,065	501,837	4,694,115

11. FIXED ASSET INVESTMENTS

CHARITY	Investments in subsidiary companies £
COST	
At 1 April 2022	**101**
AT 31 MARCH 2023	**101**
NET BOOK VALUE	
AT 31 MARCH 2023	**101**
AT 31 MARCH 2022	101

12. STOCKS

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Stocks and goods for resale	**28,450**	17,062	**14,253**	8,603

13. DEBTORS

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
DUE WITHIN ONE YEAR				
Trade debtors	**62,959**	75,164	**62,076**	74,893
Amounts owed by group undertakings	**-**	-	**314,940**	50,097
Other debtors	**408,004**	238,834	**198,964**	157,243
Prepayments and accrued income	**104,023**	28,439	**104,023**	28,439
	574,986	342,437	**680,003**	310,672

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Other loans	**35,000**	11,667	**35,000**	11,667
Trade creditors	**185,605**	190,431	**176,249**	182,898
Amounts owed to group undertakings	**-**	-	**22,764**	15,000
Other taxation and social security	**39,605**	106,233	**39,605**	106,215
Other creditors	**87,281**	99,522	**86,482**	96,736
Accruals and deferred income	**594,768**	266,909	**590,254**	262,395
	942,259	674,762	**950,354**	674,911

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Deferred income at 1 April 2022	**264,872**	80,225	**262,086**	80,225
Resources deferred during the year	**491,101**	264,872	**491,101**	262,086
Amounts released from previous periods	**(264,872)**	(80,225)	**(262,086)**	(80,225)
	491,101	264,872	**491,101**	262,086

Deferred income relates to advance ticket sales for performances after the year end.

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Other loans	**93,260**	151,666	**93,260**	151,666

The bank loan relates to the Coronavirus Business Interruption Loan Scheme, the amount is repayable monthly over a term of 6 years and has an interest rate of 2.62% over the base rate per annum. The loan is secured by way of a legal charge over the freehold property held at 100A Fisherton Street, Salisbury.

16. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Artistic development and box office reserve	100,000	-	-	(100,000)	-
Building R&R and improvements	69,000	-	-	(69,000)	-
Development	41,657	-	-	(41,657)	-
Unrestricted fixed assets	995,225	-	(106,021)	15,728	904,932
	1,205,882	-	(106,021)	(194,929)	904,932
GENERAL FUNDS					
General fund	111,214	3,843,180	(4,229,753)	194,929	(80,430)
Non-charitable trading funds	(95)	308,808	(319,143)	-	(10,430)
FREE RESERVES	111,119	4,151,988	(4,548,896)	194,929	(90,860)
TOTAL UNRESTRICTED FUNDS	1,317,001	4,151,988	(4,654,917)	-	814,072

16. STATEMENT OF FUNDS (CONTINUED)

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
RESTRICTED FUNDS					
Theatre Development Fund	251,460	-	(3,834)	-	247,626
Eda Moore Legacy	47,998	-	(669)	-	47,329
National Lottery Capital Grant	139,709	-	(43,904)	-	95,805
Capital Building Campaign	500,767	-	(25,021)	-	475,746
ACE - Small Scale Capital	60,794	-	(19,247)	-	41,547
Capital works inc external lighting	2,559,889	-	(105,956)	-	2,453,933
Salisbury Arts Centre 2018 remedial works	143,025	-	(15,912)	-	127,113
Access Project	27,540	-	-	-	27,540
	3,731,182	-	(214,543)	-	3,516,639
TOTAL OF FUNDS	5,048,183	4,151,988	(4,869,460)	-	4,330,711

16. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Capital Building appeal	424,925	-	-	(424,925)	-
Capital and repairs & other	170,802	-	-	(170,802)	-
Artistic development and box office reserve	100,000	-	-	-	100,000
Building R&R and improvements	69,000	-	-	-	69,000
Development	28,043	13,614	-	-	41,657
Unrestricted fixed assets	-	-	-	995,225	995,225
	792,770	13,614	-	399,498	1,205,882
GENERAL FUNDS					
General fund	298,196	3,073,487	(2,893,669)	(366,800)	111,214
Non-charitable trading funds	(62)	159,565	(159,598)	-	(95)
FREE RESERVES	298,134	3,233,052	(3,053,267)	(366,800)	111,119
TOTAL UNRESTRICTED FUNDS	1,090,904	3,246,666	(3,053,267)	32,698	1,317,001

16. STATEMENT OF FUNDS (CONTINUED)

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
RESTRICTED FUNDS					
Theatre Development Fund	255,295	-	(3,835)	-	251,460
Eda Moore Legacy	48,667	-	(669)	-	47,998
SDC Capital Grant	2,294	-	(2,294)	-	-
National Lottery Capital Grant	184,029	-	(44,320)	-	139,709
Capital Building Campaign	525,788	-	(25,021)	-	500,767
Arts Council Sustain	4,904	-	(4,904)	-	-
Catalyst	1,549	-	-	(1,549)	-
ACE - Small Scale Capital	80,041	-	(19,247)	-	60,794
Capital works inc external lighting	2,665,845	-	(105,956)	-	2,559,889
Small capital project	3,753	-	(3,753)	-	-
Sound and light	1,610	-	-	(1,610)	-
Light Up Arts/Kingfisher	3,292	-	-	(3,292)	-
Pobit Broadcasting Kit	247	-	-	(247)	-
Community First	26,000	-	-	(26,000)	-
Salisbury Arts Centre 2018 remedial works	158,938	-	(15,913)	-	143,025
Access Project	27,540	-	-	-	27,540
	3,989,792	-	(225,912)	(32,698)	3,731,182
TOTAL OF FUNDS	5,080,696	3,246,666	(3,279,179)	-	5,048,183

16. STATEMENT OF FUNDS (CONTINUED)

DESIGNATED FUNDS

Artistic Development and Box Office Reserve: To allow for the enhancement and expansion of the artisitic programme, new work, production, development in addition to supporting if necessary lower than expected box office sales.

Building R&R and improvements: To ensure funds are available for major maintenance works that are not appropriate to be met from the capital budget.

Capital building appeal and Capital and repairs & other: This represents funds designated to support the capital building programme and other capital requirements.

Unrestricted fixed assets: This is the net book value of fixed assets funded by unrestricted reserves.

GENERAL FUNDS

General Fund: This represents funds which have not been given for a specific purpose.

Non-charitable Trading Funds: This represents the net assets of Playhouse Services Limited and Salisbury Playhouse Productions Limited.

RESTRICTED FUNDS

Theatre Development Fund: Originally this fund arose from capital donations and grants received in order to fund the building of the theatre and extension. Subsequently specific fundraising appeals have been launched to help finance the theatre's various refurbishment programmes, the general donations for which have also been included here. This fund is being depreciated over a period equivalent to the estimated useful life of the freehold property and improvements.

Eda Moore Legacy: This fund arose from the legacy of the late Eda Moore who bequeathed funds to the theatre for the repair and restoration of the theatre building. Under the terms of her will, should Salisbury Arts Theatre Limited cease to continue as a going concern than any unapplied funds should be held in trust for and transferred to a further named beneficiary. The balance shown at the year end consists of the total legacy receivable to date less the amount so far depreciated.

National Lottery Capital Grant and Capital Building Campaign: In 2005, the Theatre launched the capital building campaign to raise funds to build a rehearsal space and community and education space.

ACE Small Scale Capital: During 2015/16 the Theatre was successful in obtaining funding from Arts Council England small scale capital fund towards improvements in the Salberg. This included new seating, lighting and sound as well as improved insulation.

Capital Works: The grants were made in respect of capital expenditure on St. Edmunds Church which had been funded mainly by grants from the Arts Council Lottery Fund, the Heritage Lottery, Salisbury District Council and a variety of trusts and individual donors. The amount released as a credit against the expenditure each year is equivalent to the amount of depreciation charged against that expenditure.

Salisbury Arts Centre 2018 Remedial Works: This fund comprises grant funding from Wiltshire Council, following the merger in February 2018 towards the central capital expenditure on Salisbury Arts Centre including work on lighting, drains, fire systems and technical controls and an amount each year will be released, less the amount so far depreciated.

Access Project: Funds received by Salisbury International Arts Festival for promotion of community and access work.

SDC Capital Grant: These funds arose from capital grants received in order to assist the funding of the

16. STATEMENT OF FUNDS (CONTINUED)

1996 and 1997 theatre refurbishment programmes. These funds are being released to unrestricted funds over a period equivalent to the estimated useful lives of the qualifying assets to which they relate. The balance shown at the year end consists of the total grants received to date less the amount so far depreciated.

Arts Council Sustain: In October 2009 Arts Council England awarded the Theatre £400,000 spread over two years as part of its sustained programme to support the Playhouse during the recession by enabling it to maintain its artistic programme and to continue its education community and audience development programmes. The balance shown at the year end consists of the total funds received less the amount so far depreciated

Small Capital Project: Throughout the year, we made a significant number of improvements to the building which have also improved the quality of experience for everyone at Salisbury Arts Centre including replacing boilers, carpets and hearing loop systems.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	904,932	3,489,099	**4,394,031**
Current assets	944,659	27,540	**972,199**
Creditors due within one year	(942,259)	-	**(942,259)**
Creditors due in more than one year	(93,260)	-	**(93,260)**
TOTAL	814,072	3,516,639	**4,330,711**

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	967,685	3,731,182	4,698,867
Current assets	1,175,744	-	1,175,744
Creditors due within one year	(674,762)	-	(674,762)
Creditors due in more than one year	(151,666)	-	(151,666)
TOTAL	1,317,001	3,731,182	5,048,183

18. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2023 £	Group 2022 £
Net expenditure for the year (as per Statement of Financial Activities)	**(717,472)**	(32,513)
ADJUSTMENTS FOR:		
Depreciation charges	**320,564**	333,800
Interest received	**(735)**	(32)
Interest paid	**5,544**	2,993
(Increase) / Decrease in stocks	**(11,388)**	281
Increase in debtors	**(232,549)**	(83,728)
Increase in creditors	**244,164**	152,330
NET CASH (USED IN) / PROVIDED BY OPERATING ACTIVITIES	**(391,872)**	373,131

19. ANALYSIS OF CASH AND CASH EQUIVALENTS

	Group 2023 £	Group 2022 £
Cash in hand	**368,763**	816,245
TOTAL CASH AND CASH EQUIVALENTS	**368,763**	816,245

The charity only cash balance is £300,356 (2022: £800,452).

20. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2022 £	Cash flows £	Other non-cash changes £	At 31 March 2023 £
Cash at bank and in hand	**816,245**	**(447,482)**	**-**	**368,763**
Debt due within 1 year	**(11,667)**	**11,667**	**(35,000)**	**(35,000)**
Debt due after 1 year	**(151,666)**	**23,406**	**35,000**	**(93,260)**
	652,912	**(412,409)**	**-**	**240,503**

21. NATIONAL LOTTERY GRANT

Wiltshire Creative (as The Salisbury Arts Theatre Limited) has been the recipient of a National Lottery Grant from the Arts Council of England to contribute towards the costs of the Theatre's structural refurbishment programme started in July 1996. This award was payable in stages to a total of £1,476,143 to defer expenditure incurred. At the end of the financial year the reserve, after depreciation charges, stood at £95,805.

Under the terms of the grant, the grant shall become repayable to the Arts Council of England and any future payments stopped if:

- The recipent ceases to operate, or is declared bankrupt, or is placed into receivership or liquidation;
- The recipient fails to apply the grant for the purpose for which it was obtained, or fails to complete the project;
- The recipient fails to comply with the conditions of the grant.

22. PENSION COMMITMENTS

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and in the year amounted to £36,311 (2022: £30,779). £6,887 (2022: £3,780) was payable to the fund at the balance sheet date and is included in other creditors.

23. MEMBERS' LIABILITY

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £NIL for the debts and liabilities contracted before he/she ceases to be a member.

24. RELATED PARTY TRANSACTIONS

The Charity has not entered into any related party transactions during the year, nor are there any outstanding balances owing between related parties and the Charity. The Charity has taken advantage of the exemption in FRS102 Section 33.1A and not disclosed transcations with group entities.

25. CONTROLLING PARTY

The Charity is controlled by its Trustees

26. PRINCIPAL SUBSIDIARIES

The following were subsidiary undertakings of the Charity and included in the consolidation:

Names	Company number	Registered office or principal place of business	Class of shares	Holding
Salisbury Playhouse Productions Limited	09217165	Salisbury Playhouse, Malthouse Lane, Salisbury, Wiltshire, SP2 7RA	Ordinary	100%
Playhouse Services Limited	02694718	Salisbury Playhouse, Malthouse Lane, Salisbury, Wiltshire, SP2 7RA	Ordinary	100%

The financial results of the subsidiaries for the year were:

Names	Income £	Expenditure £	(Loss)/(Deficit) for the year £	Net assets £
Salisbury Playhouse Productions Limited	**619,025**	**(629,360)**	**(10,335)**	**(10,430)**
Playhouse Services Limited	**308,808**	**(308,808)**	**-**	**-**

WILTSHIRE CREATIVE

England & Wales - Charity number 249169

Accounts

Wiltshire Creative

(A company limited by guarantee and not
having a share capital)
Registered Charity

AMENDED REPORT AND FINANCIAL STATEMENTS

for the year ended 31 March 2021

Company Registration Number 00499076
Charity Registration Number 249169

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Wiltshire Creative
STATEMENT OF AMENDED ACCOUNTS
for the year ended 31 March 2021

Statement of amended accounts

The following amended accounts replace the original report and financial statements for the year ended 31 March 2021.

These accounts are now the statutory accounts of the Charity for the year ended 31 March 2021.

These accounts have been prepared as at the date of the original annual accounts and not as at the date of revision and accordingly do not deal with events between those dates.

Subsequent to the filing of the original report and financial statements, it was discovered that a significant VAT liability due to incorrect partial exemption calculations had not been included within the accounts. This error dated back to the 2015/16 financial year, up to the current year, and therefore prior and current year figures have been adjusted to reflect the correct VAT position of the Charity.

Tim Crarer
Chair

Wiltshire Creative
REPORT OF THE TRUSTEES
for the year ended 31 March 2021

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number:	249169
Company Number:	00499076
Principal/Registered Office	Salisbury Playhouse, Malthouse Lane, Salisbury, Wiltshire, SP2 7RA
Auditor:	Azets Audit Services, Statutory Auditor, Secure House, Lulworth Close, Chandlers Ford, SO53 3TL
Bankers:	National Westminster Bank plc, 48 Blue Boar Row, Salisbury, Wiltshire, SP1 1BG

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving were as follows:

Directors:	Mr T Crarer (Chair) Ms K Barker (Resigned 3 February 2021) Mrs H Birchenough Mr D Bossom Mr T Clay Ms K Dalton Mr N Frankfort Mr R G Harvey Mr D J Neale Mr J Perry Ms P Scott-Garrett
Wiltshire Council Observer:	Cllr R Clewer
Salisbury City Council Observer:	Vacant
Arts Council England Observer:	Mr T Newman
Secretary:	Mr R S Warrack
Joint Chief Executives:	Mr G Machin Mr R S Warrack

CHAIRMAN'S REPORT
Mr T Crarer

Last year I acknowledged the start of the Coronavirus pandemic and how it had upset all our plans for the end of the year. In fact, as we all know by now, no one could have foreseen how tumultuous this year would turn out to be. The Coronavirus pandemic continued its grip on the world throughout the year and all certainties about the future evaporated, as we lurched from one unexpected scenario to another. That this came hot on the heels of the Novichok poisonings meant that we, in Salisbury, were obliged to transition from one global crisis to another. At the very least, this ensured that the staff and volunteers of Wiltshire Creative were battle-hardened. The Novichok incidents had made us resilient and taught us how to remain flexible and adapt our plans at a moment's notice. All this helped us navigate uncharted waters over the course of the year, although it was still extremely challenging and there was much for which we were still ill-prepared. It was certainly not easy for the staff but they did a magnificent job in the face of unprecedented and fast-changing circumstances and they all learnt quickly how to operate in new ways. In spite of these huge challenges, we managed to put on a wide ranging and diverse programme of work, albeit significantly reduced, both on line and in person, ensuring that Wiltshire Creative continued to sit at the heart of Salisbury's and Wiltshire's cultural offer.

Above all we developed a new strand of online work, to compensate for the fact that we were unable to offer in-person performances and activities. We were obliged to cancel our productions of *Who's Afraid of Virginia Woolf?* and *Hay Fever* and subsequently the fully programmed Salisbury International Arts Festival 2020. This was deeply upsetting, not least for all the preparatory work that had gone into these. In their place, *Wiltshire Creative Connects* was our free online arts programme. Online work on this scale was new territory for us and was a steep learning curve but the efforts were truly worth it. *Wiltshire Creative Connects* offered cultural balm for the global pandemic and also ensured that we remained visible and present for our audiences and participants. It included multiple strands, all of which featured artists at their heart, including *Featured Artists, Young Artists, Artist of the Week* and *The Big Interview.* We also partnered with Salisbury Cathedral on their 800th anniversary celebrations by hosting a series of online panel discussions over the Salisbury 2020 Big Week-end in May. The overarching theme was *What Next for the City?* and the discussions explored the future of cities in the 21st century. These featured a huge range of experts, with various members of Wiltshire Creative's staff chairing the discussions. Topics included the environment, the future of the High Street and culture's influence on the future of cities.

Sadly, as the Coronavirus pandemic worsened, finances became severely strained, as our ability to earn income evaporated almost entirely. Over 70% of our income is earned through ticket sales, Front of House sales and fundraising, all of which disappeared. For this reason, we were obliged to reduced costs, including a staff re-structure over the summer, reducing the core staff by 30%. Later in the year, the government launched the Cultural Recovery Fund and we were lucky to be awarded funding from both the first and second rounds. This funding was crucial in ensuring our sustainability and we are enormously grateful to Arts Council, England, DCMS and HM Treasury for these vital funds.

As restriction started to relax, we cautiously re-opened both our buildings to the public. Initially we re-opened Salisbury Arts Centre café, followed by free events in the grounds over August. In October we re-opened the Playhouse with a season of visiting work programmed to the end of November but this was curtailed by the November lockdown. We were, however, able to reopen the Playhouse again in December for our Christmas show – a revival of our 2017 production of *Little Robin Redbreast.* In spite of having programmed a season of work in February, this also had to be cancelled owing to a further lockdown but we honoured payments to the artists concerned, to help with the enormous financial burdens they had suffered under the pandemic. Alongside the Playhouse programme, we also ran occasional events at the Arts Centre including Friday night gigs, Beerex, our Take Part programme and film nights, retaining Covid-safe procedures in both venues.

All in all this has been a very difficult year for everyone and the cultural industries have suffered more than most. It is for this reason, therefore, that the board is enormously proud of all that has been achieved over the year. Given that for half the year, we were operating with a reduced number of staff, we thank the staff and volunteers for their tremendous hard work in making sure that we continued operating and working through the many challenges thrown up by the pandemic. It has been far from easy and it is credit to their dedication and loyalty that Wiltshire Creative has been able to adapt and survive in the way that it has.

In the meantime, we continue to monitor staff health and well-being, which has been severely tested by the pandemic, to ensure that all are well supported to achieve their full potential. During the year, we set up a Mental Health working group, through which we arranged a number of resources and activities including Tea and Talks, Well-being walks, UK Theatre's Theatre Helpline and mental health support webinars, trained Mental Health First Aiders and our CAKE socials.

Naturally amidst global uncertainty and the volatile financial environment, the board continues also to monitor the financial health of the organisation, ensuring that financial controls are robust and reserves are prudent.

Tim Crarer
Chair

STRATEGIC REPORT

OBJECTIVES AND ACTIVITIES

The objects of the charity as set out in the Memorandum of Association are:

The objects of the Charity are, for the public benefit, to promote and advance education including by the production and presentation of and public participation in the arts and culture, and in particular through the performing and visual arts and a festival.

The main objectives for the year were refocused around our Business Plan 2018/19 – 2021/22.

Our mission is to be a pan-arts organisation that commissions, creates and presents work across all art forms, underpinned by a commitment to diversity and an extensive programme of research and development.

Our Values are:

- Excellence and creativity in everything we do
- Confidence in our work and our potential
- Accessible, diverse, inclusive and welcoming in our working practices
- Respect for the individual
- Environmentally responsible
- Celebrating our team's achievements

Strategies for achieving objectives:

- To embolden the artistic programme across the full range of art forms, balancing our desire to produce and present new, diverse and original work with our commitment to classic repertoire
- To act as a hub of talent development for the South West
- To build on and broaden the diversity of audiences experiencing the work of Wiltshire Creative
- To operate within a financially sustainable business model and balance financial prudence with calculated artistic risk
- To improve the experience of our customers and the working conditions of our staff and revitalise our buildings, ensuring they sit at the cultural heart of Salisbury and Wiltshire and are more sustainable and accessible
- To be a cohesive and outward facing organisation, well connected and with a high local, regional and national profile

Our artistic vision will be accompanied by a robust audience development strategy, which concentrates on our current audience base as well as developing new audiences, as we expand the artistic focus and revise our business model.

Specific Objectives

The core objectives for 2020/21 were as follows:

In the light of the Coronavirus pandemic, these were revised shortly before the start of the year to account for the radically changed external environment

1. To programme and deliver a financially viable artistic programme within the shifting government guidelines around Covid 19
2. To develop our digital offer, enabling us to remain in contact with our community during periods of lockdown.
3. To ensure that our participatory offer continued to be available during this period.
4. To deliver a home produced Christmas production.
5. To create a new business model which can ensure Wiltshire Creative survives and then thrives beyond the Coronavirus pandemic
6. To re-structure the organisation to account for the significant reduction in Wiltshire Creative's activity, in the light of the pandemic
7. To implement Covid-safe measures both at Salisbury Playhouse and Salisbury Arts Centre, including the reduction of SPH's Main House seating capacity from 519 to 148
8. To revise the Business Plan to account for a radically re-shaped external environment

The core objectives of 2021/22 are as follows:

1. To programme and deliver a financially viable artistic programme within the shifting government guidelines around Covid 19
2. To produce at least 4 in-house productions, of which one is a Christmas show for all ages
3. To produce at least one piece of work which attracts national profile and secures a life beyond its Salisbury run
4. To develop relationships with at least two new co-producers
5. To present a series of outside performances in the summer, in place of Salisbury International Arts Festival
6. To develop our digital offer, enabling us to remain in contact with our community during periods of lockdown.
7. To ensure that our participatory offer continued to be available during this period.
8. To develop a new business plan for 2022/23. aligns with Arts Council's Let's Create strategy and ensures Wiltshire Creative survives and then thrives beyond the Coronavirus pandemic
9. To review and re-launch the food and drink offer at SAC
10. To confirm a partnership with disability-led consortium, Ramps on the Moon
11. To arrange and host at least 2 R&D sessions

Wiltshire Creative is a pan-arts organisation that celebrates both the distinctiveness of each art form and the opportunities afforded to explore the interaction between them. Our work is rooted in and draws inspiration from Wiltshire within which we stand re-positioned as the leading cultural organisation, delivering work and engaging audiences across the county. Within the South West we are recognised as a beacon for artists of all kinds, a place where work can be created and presented and that gives voice to the unique perspective of our region. We also continue to be an exemplar on the national stage, with a reputation for collaboration, innovation and excellence. Through our international festival, which was cancelled in 2020 and 2021 owing to Covid, we forge international links, bringing the world to Wiltshire and showing off our county to the world. We commission and create work across all art forms, which sit at the heart of the organisation, underpinned by a programme of research and development.

Alongside our home produced programme, we present the very best touring theatre, music, dance, circus and visual arts, plus a growing spoken word and film programme, to create a coherent and balanced year-round offer. Our produced and presented programme is seen in our two buildings as well as across the city and into its surrounding landscape. Elements of our programme will also travel around the wider county, country and internationally through a wide range of partnerships within the subsidised and commercial sectors.

From the artists with whom we work, to the audiences with whom we connect, we support, nurture and rejoice in learning at all levels. We seize opportunities to engage with a greater range of socio-economic groups, including military families, those living with disabilities and those living in rural isolation.

Wiltshire Creative receives funding from Arts Council England, Wiltshire Council and Salisbury City Council. Public funding continues to be hugely challenging, therefore it is vital that the charity maximises other income streams, to ensure that the organisation continues to thrive well into the future. The Front of House (FoH) operation at Salisbury Playhouse has increased its income over the last five years, which is then directed back into the charity's core purpose of making art. Sadly the pandemic severely restricted our ability to earn this income at pre-pandemic levels. In a similar way, in spite of the pandemic, we have worked hard to generate FoH income at Salisbury Arts Centre when government restrictions have allowed. We currently have an in-house bar and catering model at the Arts centre to ensure greatest return on investment.

Our fundraising targets have been modest during the pandemic, to account for the strained financial climate, although our patrons have been generous in this time of need. National and local government funding through the Cultural Recovery Fund, The Coronavirus Job Retention Scheme, the Kickstart Scheme and the Covid-Hospitality grant have been vital in ensuring that we are able to weather the financial damage cause by the pandemic.

The organisation is privileged to have a committed, hard-working and highly skilled staff as well as a dedicated team of volunteers. Their hard-working and conscientious credentials have been tested to the limit during the pandemic, especially following the restructure during the summer, when the staffing level was reduced by 30%, meaning that remaining staff were obliged to multi-task. We are pleased to report that they have risen to the occasion, although staff mental health and well-being must regularly be monitored. The organisation works across two sites and is led by an Executive Team of Artistic Director, Gareth Machin and Executive Director, Sebastian Warrack.

Audiences for the organisation's artistic programme and participants in the Take Part activity mainly come from Wiltshire, Hampshire and Dorset. The pandemic has inevitably decimated audience numbers, during which we have been unable to run a full artistic programme. We are working hard to encourage audiences back with an attractive programme and range of safety measures. The charity ensures that its activities are accessible to as diverse a range of users as possible. We offer a wide variety of participatory work to a range of community and schools' groups, thereby increasing the diversity and numbers of our participants. Much of this work has been online over the course of this year, to comply with government guidance, whilst still providing a service.

ACHIEVEMENTS AND PERFORMANCE

Wiltshire Creative events in person:

- were attended by 7,493 customers, achieving 43% capacity
- 340 tickets were discounted in some way
- 180 tickets were complimentary

- At Christmas *Little Robin Redbreast* sold 3,568 tickets. 36% of bookers were first time attenders to Wiltshire Creative, the majority of these new bookers were local in SP postcodes.

Wiltshire Creative Connects online:

- 60 short films produced for Wiltshire Creative Connects, total viewing figures for this new content were 13,343.

Artistic highlights of the year included:

- In the grounds of Salisbury Arts Centre, a programme of free family-friendly events including *Cloudscapes, Desert Island Discs* and *Silent Disco*

- ***Wiltshire Creative Connects*** – over the spring/summer, a season of online artist-led work including *Featured Artists, Young Artists, Artist of the Week* and *The Big Interview* with artists including Chris Chibnall, SK Shlomo, Louise Jordan, Howard Moody and Sue Allenby

- ***Salisbury 2020 The Big Week-end*** – a partnership with Salisbury Cathedral for the city's 800th anniversary celebrations, for which we hosted a series of online panel discussions on the theme of *What Next for the City?* exploring the future of cities in the 21st century.

- ***Diaspora*** - A groundbreaking exhibition at Salisbury Arts Centre, bringing together artists and makers of African/Caribbean heritage to showcase their work, not previously seen

- ***Takeover Festival*** – a festival of work programmed by and for young people, led by our Young Ambassadors. Owing to the pandemic, the festival was unable to be presented in its original form but many events were presented on line including a *Takeover Gallery*, the *Wiltshire Creative Playlist*, a *Quiz* and street dance challenges from *Panthera Dance Company*

- ***Little Robin Redbreast*** – A new musical by Glyn Kerslake and Gareth Machin, first produced in 2017 and revived for the Main House, following the cancellation of the pantomime owing to Covid.

Artistic Programme

The Covid pandemic significantly limited our ability to produce and present work on any of our platforms during the course of the year. Artistic work which was planned was frequently cancelled or postponed, following government restrictions. In short there are fewer activities to report on, although furlough and a re-structure meant that there were also fewer staff to execute our activities.

In order to weather the impacts of the pandemic, it was vital that we remained adaptable, flexible and able to plan at much shorter notice, as the unpredictable circumstances made long-term planning impractical. Sadly the Salisbury International Arts Festival had to be cancelled entirely, although the programme had been fully confirmed in February 2020. Over the summer of 2020, we programmed a series of on line work under the heading *Wiltshire Creative Connects*, which ensured we remained visible to the public and also enabled us to offer our audiences an artistic programme albeit under very different conditions.

Our artistic programme across both Salisbury Playhouse and Salisbury Arts Centre as well as online was made up of a mixture of home-produced and presented work, included the following:

- ***The Takeover Festival*** – a programme of work by and for young people, including our Young Ambassadors, in April 2020, which was transferred online following government restrictions. The programme included:
    - **Takeover Gallery**, where young artists were invited to submit original artwork for display
    - **Wiltshire Creative Playlist**, where local musicians and bands shared live recordings of their performances
    - A **Quiz**
    - A street dance challenge from **Panthera Dance Company**.

- ***Wiltshire Creative Connects*** – a series of online events between April and August 2020, creating 60 new films, working with over 170 artists and offering 80 live online events. Events included the following:

    - ***Artist of the Week*** – a week-long series of events programmed by a featured artist. Artists included Harriet Mackenzie, Louise Jordan, Mirka Golden-Hann, Tom Sherman, Paul Benzing and Olu Taiwo

    - ***Congress Collaborators:* Our *Imagined Futures*** – a suite of responses to the theme of "Imagined Futures," created by an innovative group of local artists across art forms and across boundaries – real or perceived

    - ***Everyday Dreams (Dreaming in England)*** – the premiere of an online performance created and performed by the students of Exeter House Special Educational Needs (SEN) School

    - ***The Big Interview*** – an online interview with named artists including Chris Chibnall, Howard Moody, SK Shlomo, Sally Firino, Viv Gordon and the full creative team of our next pantomime

    - ***What to Watch*** – a series of online recommendations of what to watch during lockdown, curated by members of the Wiltshire Creative staff

    - ***Three Acts and Seven Scenes: A Curator's View*** – an online and on site visual arts exhibition, displaying the work of Nicola Bealing

    - ***What Next for the City?*** - As part of the Salisbury 2020 commemorations, we staged a number of on line discussions and debates with key personnel on the subject of 21st century cities. Panel members included Sir Nicholas Serota, Helen Birchenough, Dr Rebecca Johnson, Gary Topp, Harpreet Core, Kat Ewing and Andrew Ziminski. There were 4 on line debates and the themes were as follows:

        - ***What is the Role of the Arts in a 21st Century City?***

        - ***How Can 21st Century Cities Benefit all their Citizens?***

        - ***Can 21st Century Cities Balance Economic Growth and Environmental Sustainability?***

        - ***What is the Role of a High Street in a 21st Century City?***

- ***Family Fiesta*** – a programme of free family-friendly work in the grounds of Salisbury Arts Centre including:

    - *Cloudscapes* – a interactive theatre piece by Gobbledegook Theatre, in which audiences lay on beanbags and listened to a specially-recorded audio show through headphones, before visiting the Cloud Museum in a converted vintage horse box
    - *Silent Disco* – A family-friendly disco in which everyone can list to music of their choice through their own set of earphones
    - *Desert Island Discs* – by Artazani in which a hapless castaway struggles to survive 20 years on a desert island and is saved by his gramophone and records

- ***Summer Open Exhibition*** – an exhibition celebrating artists from Wiltshire and the surrounding counties at any stage of their career. Work on display included painting, drawing, photography, ceramics, glass, textiles, collage and mixed media.

- ***Shakespeare in Love*** – a special outdoor screening of the movie *Shakespeare in Love* at Trafalgar Park, near Downton, including an interview between its star, Joseph Fiennes and Artistic Director, Gareth Machin

- ***Tim Crarer and Roger Townsend in Conversation*** - during the summer, Chair of Wiltshire Creative, Tim Crarer, interviewed Roger Townsend, the founder of Salisbury Arts Centre and Salisbury Festival.They looked back at the 1970s and the beginnings of Salisbury Arts Centre and the Salisbury Festival. The interviewed was streamed online.

- ***Hansard*** – an Encore screening of the National Theatre's production of Simon Woods witty and devastating portrait of the governing class, directed by Simon Godwin and starring Alex Jennings and Lindsay Duncan

- ***The Boulevards*** – this 1950s rock and roll band performing the greatest hits from the golden era of music, from Elvis Presley to Chuck Berry

- ***Raices Flamencas*** – Lourdes Fernandez returned to Salisbury, following a sell-out performance at the 2019 Festival. This dazzling evening showcased the flamenco world in its many facets - from the inspiration of a guitar solo, the strength of a Cajon, to the passion of a singer and his dance

- ***Elton John: It's a Little Bit Funny*** – created and performed by Martin Kaye and presented at Salisbury Playhouse, it tells the story of the rise and fall (and rise again) of Elton John and the tale of an extraordinary night in Las Vegas when Elton happened to spend the evening with Martin while both were performing in Las Vegas.

- ***Parasite*** - winner of the Palme d'Or at 2019's Cannes Film Festival, this film is a black comedy from Bong Joon Ho, following the Kim family as they struggle to survive on the breadline

- ***Ben Stock*** – an evening of cabaret including songs by Noel Coward, Tom Lehrer, Marvin Hamlisch and Stiles and Drewe, accompanied by Inga Davis-Rutter on the piano

- ***Mark Thomas: Fifty Things About Us*** - Mark Thomas combined his trademark mix of storytelling, stand-up, mischief and well-researched material to examine how we have come to inhabit this divided wasteland that some of us call the United Kingdom.

- ***Mischief and Mystery in Moomin valley*** – based on the novels by Tove Janson, this was a show for children, presented in Salisbury Playhouse by Get Lost and Found. An unforgettable journey to Moomin valley for children including magical puppetry, an ingenious pop up book set, original music and interactive play, delighting young audiences, which encouraged them to immerse themselves in a unique participatory story-telling experience, involving plenty of Moomin mischief.

- ***Swan Lake*** – an Encore screening of Matthew Bourne's *Swan Lake* in the Main House of Salisbury Playhouse

- ***A Night at the Louvre: Leonardo da Vinci*** – a screening of a guided tour of the da Vinci exhibition, designed and curated by the Louvre Museum, which offered audiences a unique opportunity to contemplate the painter's most beautiful works up close

- ***Diaspora*** - A groundbreaking exhibition at Salisbury Arts Centre, bringing together artists and makers of African/Caribbean heritage to showcase their work, not previously seen. Artists and their disciplines included:
    - **Ade Adesina** – art print
    - **Atta Kwami** – painting
    - **Chris Bramble** – ceramics
    - **Clifton Powell** – painting

- **Freya Bramble-Carter** – ceramics
- **Lolonyo Amegayibor-Bunge** – jewellery
- **Onome Otite** – collage
- **Rich Miller** – ceramics
- **Ronaldo Wiltshire** – ceramics
- **Ufuoma Omoluru** – fashion
- **Wole Lagunju** – painting

- ***Little Robin Redbreast*** – A new musical by Glyn Kerslake and Gareth Machin, first produced in 2017 and revived in Salisbury Playhouse's Main House, following the cancellation of the pantomime owing to Covid. It told the story of Robin and his advent calendar, as he counted the days to Christmas, joined by a Robin, as they link the pictures with their quest for Christmas Day.

- ***World Wide Wiltshire*** – a series of three short films in collaboration with Folio Theatre, showcasing the finest work inspired by the county. All films were presented online. Collaborators represented a variety of artistic disciplines, periods of history, and lived experiences and all celebrated the beautiful county of Wiltshire. The films included *Without Knowing Mr* Walkley by Edith Olver, performed by Pippa Haywood; *Home* by Hannah Treadaway, performed by Iona Johnson and *Dilton Marsh Halt* by Sir John Betjeman, performed in BSL by David Ellington

- ***Fridays Nights at Salisbury Arts Centre*** – a series of artists's gigs and events including:

  - Dan O'Farrell
  - Anna Baines and Hannah Reid
  - Open Mic Night
  - Quiz and Bingo Night

- ***Live Lunches*** – a series of free performances at Salisbury Arts Centre at lunchtime by artists including Isobel Thatcher

Artist Support

Wiltshire Creative's Artist Support programme aims to support and build relationships with artists of different disciplines at all stages in their careers who are based locally and nationally and whose work will feed into the life and work of the organisation.

Wiltshire Creative Connects (launched 28 April 2020)

As part of Wiltshire Creative's interim programme of work whilst their buildings were closed due to the pandemic, entitled Wiltshire Creative Connects, a suite of Artist Support opportunities were offered as follows:

- **Artist Surgeries** – hosted online every 2 weeks throughout Spring 2020, artists could submit a question about a specific query or issue they were facing professionally, and Wiltshire Creative set them up on a call with the staff member best placed to help/advise them. 14 artists were supported.
- **Script Reading** – Associate Director Dave Orme did an open call out for writers to submit scripts for feedback. 96 scripts were submitted / had feedback provided.
- **Workshop** – On 19th May 2020 Stephanie Kempson hosted a free online workshop entitled 'Devising and Dramaturgy: How to Make Sure Your Stories Pack a Punch'; 84 people attended.
- **Casting Generals** – We offered local actors the opportunity to submit a self-tape and then have a one-to-one online general casting meeting with Wiltshire Creative's Casting Associate Gabrielle Dawes CDG. 40 actors participated.
- **Creative Inspiration** – every month from April – June 2020, Wiltshire Creative posted a different creative stimulus online, inviting people to submit an artistic response in whatever medium they like. There were 7 responses to the 3 posts.
- **Salisbury Scratch Sessions** – We offered opportunities in May 2020 to local musicians and artists to participate in Salisbury Scratch Sessions as part of BBC Radio Wiltshire's Airwaves Festival.

Rehearsal Space
Given that both Salisbury Playhouse and Salisbury Arts Centre were closed for much of this period, Wiltshire Creative offered 1 day of free rehearsal space in the 2020-2021 financial year. This was for Louise Jordan (Engine Room 2020 artist) to continue to develop her show FLORENCE.

Engine Room 2021
Wiltshire Creative announced it would be running its artist support programme 'Engine Room' again, spanning across summer 2021. This time there was an open call-out for artists at any stage in their career, working in any medium to apply. Applications opened in March 2021. It was announced there would also be the inaugural Engine Room 2021 Film Festival, spanning across two days and showcasing films by student and professional film makers from the South West, as well as a Script Room where writers can submit their work for feedback.

Other Artist Support Activity
- **Artists News List** - a monthly round up of opportunities from Wiltshire Creative and across the South West from Dave Orme, Associate Director. There are currently over 500 artists and industry professionals on the mailing list.
- **Venues South West** – Wiltshire Creative continued to be part of the working group for Venues South West and contributing to this network to aid and improve communication between venues and artists in the region.

Diversity and Access

Wiltshire Creative is committed to diversity and access in the broadest sense and values people's differences. We are committed to providing a working environment in which everyone feels safe and supported and is able to realise their full potential and to contribute to the organisation's success, irrespective of what might mark them out as 'different'. We have referred to the equality and diversity objectives of our principal funder, Arts Council England and, specifically, *The Creative Case for Diversity*, reflecting the creative potential and the ways in which equality and diversity can contribute to our long-term resilience. We were, therefore, delighted to receive during the year a "strong" rating from Arts Council England for our work on the Creative Case for Diversity, reflecting our commitment to embedding it across the organisation and ensuring that it is a key driver for informing and shaping our programme. Above all Arts Council England highlighted the fact that our produced and presented programme reflected the diversity of our local community, in particular through the Salberg and Salisbury Arts Centre programmes as well as through Salisbury International Arts Festival 2019, as the 2020 Festival had necessarily been cancelled owing to Covid.

In January 2021, following the re-structure in summer 2020, we set up a new Diversity Working Group, with representation across the organisation to reflect a range of views and initiatives. The working group will further drive our inclusivity and diversity ambitions and is initially being led by Artistic director, Gareth Machin. The plan is that membership will be rolling and half the membership will change every six months, to ensure a fair balance between new voices and continuity.

In March Wiltshire Creative became an Associate company of disability-led consortium Ramps on the Moon, which enriches stories on stage by normalising the presence of D/deaf and disabled people both on and off stage. The consortium includes the New Wolsey Theatre, Sheffield Theatres, Leeds Playhouse, Theatre Royal Stratford East, Nottingham Playhouse and Birmingham Rep. We were originally approached by Ramps on the Moon Director, Michele Taylor after she had led some disability training for our staff and volunteers and we jumped at the chance. This relationship is a natural evolution of our work with Myrtle Theatre Company on our co-productions of *Up Down Boy* (2012 and 2013) and *Up Down Man* (2016) and our work with disabled director and writer, Hannah Treadaway. Ramps on the Moon is funded by Arts Council project funding, which is due to come to an end in March 2023, when our current associate agreement is also due to end. As an Associate company, Wiltshire Creative will host a large-scale production by Sheffield Theatres of *Much Ado About Nothing* in autumn 2022, in which at least 50% of the company is D/deaf and/or disabled. We will also co-produce an in-house production in collaboration with the New Wolsey Theatre. We will roll our disability training for the board, staff and volunteers and we will fund an Agent for Change post, whose remit will be to increase inclusivity at Wiltshire Creative and to develop opportunities for D/deaf and disabled artists, performers, audiences and participants within the organisation. Now that both parties have signed the agreement, our work as an Associate company will start in 2021/22.

We continue to be a partner in ***Write to Play South West***, a continuation of Graeae's renowned ***Write to Play*** programme in partnership with Bristol Old Vic, Exeter Northcott, Theatre Royal Plymouth and Ustinov Theatre Bath, although much of this work was necessarily put on hold, owing to the pandemic. This was a bold initiative committed to developing the skills and experiences of D/deaf and disabled writers.

Over the course of the year, our Take Part team continued to develop and build on our work in our hub at Bemerton Heath, an area of high social deprivation in Salisbury. Recognising that there are a range of social barriers which prevent people from engaging in the arts, we set up this hub, working with the local community, so we could develop parallel programmes of activity with them in their own locality. This enables us to address their individual needs and ensures that we are connecting with those who are unable to access our work through socio-economic circumstances or geographical isolation.

Take Part also continues to work with young people through a variety of channels including Stage 65, our Young Ambassadors programme, our Further Education programme in partnership with Wiltshire College and our Take Over Festival, to ensure that young people's voices are at the heart of the organisation and we are investing in the development of the future leaders in the cultural sector. So successful has this area of work been, that over the course of the year, we developed our **SHIFT** programme which will be implemented in 2021/22. This programme places young people at the heart of the planning process, amplifying young voices. It will be led by two Associate Artists and our Young Ambassadors and together they will programme a series of arts events and projects that showcase young voices. The Associate Artists will also take on the role of Observers on the board, to inform Wiltshire Creative's business planning process.

Take Part also continues to host Zone Arts, a music and film-making club for adults with learning disabilities, aged 16 and over.

Between September and December, we mounted a new exhibition, **Diaspora**. This was a groundbreaking exhibition at Salisbury Arts Centre, bringing together artists and makers of African/Caribbean heritage to showcase their work, not previously seen. The term diaspora has been used to discuss artists who have migrated from one part of the world to another and who express their diverse experience of culture and identity in their work, often expressing alternative narratives, challenging ideas and structures of the art world. This was the basis of this exhibition and the artists and their disciplines were as follows:

- **Ade Adesina** – art print
- **Atta Kwami** – painting
- **Chris Bramble** – ceramics
- **Clifton Powell** – painting
- **Freya Bramble-Carter** – ceramics
- **Lolonyo Amegayibor-Bunge** – jewellery
- **Onome Otite** – collage
- **Rich Miller** – ceramics
- **Ronaldo Wiltshire** – ceramics
- **Ufuoma Omoluru** – fashion
- **Wole Lagunju** – painting

In autumn 2020, we opened discussions with **Talawa Theatre Company** about a more formal relationship between our two organisations, so we could partner on a number of projects over the course of the next few years. In addition, Talawa would become Wiltshire Creative's main source of diversity training. Both parties are excited by this new relationship and the potential it offers. By the end of the year we had already booked their "Unconscious Bias" training and secured a partnership with them on our evolving SHIFT plans, both to be realised in 2021/22.

We reviewed and revised our Equal Opportunities monitoring form, so it better reflected the full range of protected characteristics of our board, staff and volunteers, not only for self-monitoring and self evaluation but also to report our diversity data to Arts Council England. The new form will be implemented in 2021/22.

Take Part

The events of 20/21 had a profound impact on the way Take Part were able to deliver the planned programme of work which uses the transformative power of the arts to have a positive impact on the lives of our local community through participation, education or as an audience member.

The team swiftly responded to the Covid-19 crisis by assessing each element of our work to create an alternative form of delivery, prioritising those who would most benefit from our offer which included young people, disadvantaged communities and isolated older people.

Young People
Teaching of our further education course was switched to online and proved a lifeline for our students who benefited from the continued mentorship of teaching staff, as well as the preservation of their education. The programme of work was adapted, for example with performances turning into radio plays.
It was our Further Education students who were first back onstage when we were able to reopen our buildings after periods of lockdowns, this provided a much need opportunity for live performance experience as well as signalling the value in which Wiltshire Creative puts in our work for young people.

The Youth Theatre offer was reviewed and sessions were delivered online in topics such as drama games and play writing, we welcomed new members to the sessions by removing any financial barrier. This switch to online also saw a review of our safeguarding procedures to ensure our online delivery processes were robust in order to keep young people and staff safe online.

January 2021 saw us embark on the most ambitious youth arts programme to date for Wiltshire Creative, 'SHIFT'. Artistic control was given to 2 young artists to develop a programme of work which amplified young voices through the arts, this project included:

Visual Arts - young people worked directly with an exhibiting artist creating work which was included in their exhibition
Live events – an opportunity to celebrate the creativity of our young people through an incredibly popular series of events including the provision of a safe social space platforming young artists, and a digital event celebrating the work of SHIFT and premiering high quality recorded content from our local young musicians.
Youth Arts Network Film – this incredibly powerful film was created entirely by young people which puts their thoughts, feelings and experiences on the big screen to be heard by everyone.
Manifesto – a statement created by young people setting out the promise Wiltshire Creative makes to young people, this was supported by Talawa Theatre Company.
SHIFT continues to shape the offer for young people by building a meaningful dialogue between the organisation and young people in our community and region and will continue to be part of the Wiltshire Creative programme

Community
We focussed our efforts on ensuring that the most disadvantaged in our community had access to arts resources to continue to be creative at home and in turn promoting a positive sense of wellbeing, supporting those experiencing loneliness and isolation and facilitating quality time for families to spend together. A successful funding application saw us create and deliver over 2000 craft packs to those who may not have resources at home or those who were isolated, each pack included all the elements and instructions needed for each creative project. We worked with local partners including foodbanks and day centres to ensure we reached those most in need, through this we met new partners who we will continue to collaborate with.
When we were able, we returned to face to face activities providing a safe space for people to come together once again. Our older peoples group in particular valued our efforts to keep in touch throughout lockdown and provide a safe environment in order to build confidence in returning to a social environment.
'I get a great deal of confidence from my time at Mind The Gap. I have lost it recently and enjoy being back and enjoying good times again'. Mind the Gap participant

Development / Fundraising

All voluntary fundraising at Wiltshire Creative is carried out by an internally managed Development department. The team is supported by Trustees and the Executive. In 2020/2021 the Development department saw significantly reduced staffing as a result of the pandemic.

Wiltshire Creative is still intending to apply for membership of the Fundraising Regulator, the independent regulator of charitable fundraising and this application has been postponed because of the upheaval caused by the Coronavirus pandemic. This body was established to strengthen the system of charity regulation and restore public trust in fundraising and upholds a Code of Fundraising Practice for the UK. Wiltshire Creative already works to its own standards for charitable fundraising, which aim to ensure that fundraising is respectful, open, honest and accountable to the public.

During the year Wiltshire Creative worked with external consultants who undertook bid writing for Trusts and Foundations. These consultants are members of the Institute of Fundraisers.

Wiltshire Creative manages its own internal complaints process to agreed procedures, to protect vulnerable people and other members of the public from fundraising behaviour which would be an unreasonable intrusion on a person's privacy, unreasonably persistent or place undue pressure on a person to give money or other property. Wiltshire Creative has appropriate internal training, procedures and review processes in place to ensure it meets these requirements. Furthermore, it manages its Privacy Policy and data management in line with GDPR compliance guidelines.

During the year, we implemented fundraising strategies to make up for the shortfall in ticket sales income. Customers with tickets to cancelled shows showed extreme generosity to the plight of theatres and circa £36,000 was raised with ticket refund money donated to the organisation. In many cases donated money was eligible for gift aid.

A campaign was run to encourage subscribers to our members scheme to continue with their subscriptions and although initially successful towards the start of 2021 membership were showing signs of reduction by up to 20% in certain tiers. With the support of TRG Arts Consultancy and the Cultural Recovery Fund, targeted work commenced in 2021 to steward those who had donated during the pandemic to receive membership benefits at the appropriate tier, with the goal of re-energising membership subscriptions. The results of this work will be reported in December 2021. Our membership scheme programme includes Investors (£1,000+); Commissioners (£500+); Benefactors (£250+); Playhouse Producers (£180+) and Members (£40 single/£55 joint). Work was completed to assess how we maximise gift aid donations from these streams with a goal to implement in 2021/22.

Corporate fundraising was challenging during lockdowns and this funding stream has ceased in 20/21. Wilsons Solicitors have agreed to honour their commitment to a 3 year sponsorship of the Festival until 2023.

We continued to attract small grants for our Take Part work from Trusts & Foundations. Wiltshire Community Foundation made a grant of £3,500 for free craft bags for families during lockdown which were delivered via food parcel agencies. The Noel Coward Foundation awarded £3,000 towards pandemic recovery and outreach activity (Hayfever had been our next show due to play on the Main Stage at the Playhouse) A large scale revenue application was made to Garfield Weston Foundation in November 2020, which was regrettably unsuccessful.

We successfully delivered a socially distanced fundraising event at Trafalgar Park in Summer 2020. The outdoor screening of Shakespeare in Love, was preceded by a charity raffle compered by Gareth Machin, during which guest performers from Robin Hood's pantomime (Nursie and the Sheriff of Nottingham raised) circa £7,000 whilst also honing our capabilities in socially distanced event management, which proved useful for 2021.

Public Benefit

When planning the charity's activities for the year the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on fee charging. Wiltshire Creative relies on grants and the income from fees and charges to cover its operating costs. Significant consideration is given to those with low incomes when setting the level of ticket prices, concessions and other charges.

FINANCIAL REVIEW

In 2020/21 Wiltshire Creative entered its third year of NPO funding from Arts Council England with additional funding continuing to be received from Wiltshire Council and Salisbury City Council.

Full financial remodelling and budgeting took place as Wiltshire Creative's buildings remained closed to the public until the summer as a result of the Coronavirus pandemic, resulting in the loss of over 95% of earned income. As the buildings reopened for performances in the Autumn, revenues were still significantly lower than normal due to social distancing guidelines reducing the income capacity and audiences displaying natural caution in returning to indoor spaces.

Constant monitoring and review over the year enabled Wiltshire Creative to manage and mitigate these losses and those caused by the further lockdowns in the winter and as a result we were successful obtaining funding under the Government Cultural Recovery fund, receiving £446,968 in the year. (Two further successful applications for funding totalling £356,104 were awarded in 2021/22). This funding was given to assist in the safe reopening to the public and in rebuilding reserves. In addition a Covid 19 Hospitality Grant of £25,000 was received from Wiltshire Council and best use was made of the Government's Job Retention Scheme, to enable as many staff as possible to be retained and furloughed.

Unfortunately, despite this extra funding and careful management of costs, Wiltshire Creative had to undertake a reorganisation during the year and reduce its workforce by 30%. Redundancy costs for this are included in the figures.

As a result of the above, the figures for the year show a surplus on unrestricted reserves of £470,499 which will be used to support the recovery programme over the next few years, whilst Wiltshire Creative rebuilds from the effects of closure and puts in place its business plan to take the organisation forward post pandemic.

Despite this box office revenues achieved £68,684 in the year, including a broad spectrum of free digital work (including Wiltshire Creative Connects), a revival of *Little Robin Redbreast* at Christmas and a series of one night events.

Outreach work continued throughout the pandemic, reaching out digitally during lockdowns and generated £44,399 of income, due mainly to the success of the theatre's Further Education (FE) course in both performing and production arts. Secondary spend through the Front of House operation recommenced with the reopening of the café at Salisbury Arts Centre in the summer generating £24,322 of income.

The level of cash held reflects the increase in free reserves and is enhanced by prepaid ticket income for future seasons.

Investment Powers and Policy
Under the Memorandum and Articles of Association, the charity has the power to invest in the name of the charity, to dispose of or change any such investments, and to utilise the income from those investments in the furtherance of the objects of the charity in any way the trustees wish.

Such investments are carefully considered to ensure that the inherent risk of the investment is low, and that any potential reductions in the value of the investments are minimised. It is with this in mind that currently funds are held in cash.

Principal financial risks and strategies
The charity is exposed to a variety of financial risks and has a risk management programme that identifies areas of risk and implements procedures to limit the organisation's exposure to any potential adverse effects.

The principal financial risk for the charity throughout the year has been the impact of Coronavirus pandemic and significant planning and remodelling has been undertaken to manage this risk. Other financial risks comprise the potential for lower than expected ticket sales, which can have an adverse impact on both profitability and cash flow, coupled with the age of the buildings and the potential for unforeseen maintenance requirements.

The executive and senior management team, together with the Trustees are fully aware of the risk profile of the business and monitor financial performance closely. A sub-committee of the main board of trustees meets at least four times a year for this purpose and during the early months of the pandemic were meeting at least monthly.

Reserves Policy

Restricted Reserves
These reserves represent amounts given by donors for a specific purpose for which the funds must be used. These reserves include our House Development Fund set up for the undertaking of specific capital projects.

Designated Reserves
Designated reserves are those unrestricted funds which the trustees have specified are to be used for a particular purpose.

Two reserves are in place to support the aims and objectives of the organisation and to help mitigate any risks to the business. These comprise:-

- Artistic Development and Box Office Reserve – to allow for the enhancement and expansion of the artistic programme, new work, production development in addition to supporting, if necessary, lower than expected box office sales.
- Building, R&R and Improvements – to ensure funds are available for major maintenance works that are not appropriate to be met from the capital budget.

Unrestricted Reserves
These reserves are available, at the discretion of the trustees, to be used for such purposes as the charity may require.

The trustees continue to work to build the charity's reserves to a level they deem to be correct for a pan-arts organisation of this size. The Coronavirus pandemic has made this particularly challenging.

Details and values of each of the reserves are given in note 25.

PLANS FOR FUTURE PERIODS

With the ongoing impact of the pandemic, the charity must remain flexible and nimble in developing it plans, to ensure that we mitigate risks as much as possible and that we are able to respond to the fast-changing landscape. We will continue to make work in a financially efficient way, preserving our resources amidst great uncertainty and, where possible, ensure that our work is seen in Salisbury and well beyond. The learning we have already done in terms of broadcasting our work online, will greatly aid this latter ambition. Plans may, naturally, be revised further, subject to government guidance and the implementation of any restrictions.

Our future plans currently include a programme of work across our many platforms including Salisbury Playhouse, Salisbury Arts Centre as well as in locations around the city and online. Sadly this will be the second year during which we will unable to produce Salisbury International Arts Festival, owing to Covid restrictions and uncertainty. We will, however, produce and present a number of events across the city in May and June and many of them will be events which traditionally form part of the festival.

Our future programme of work will include the following:

- ***SHIFT*** – the launch of our programme of work which places young people at the heart of the planning process, amplifying young voices. It will be led by two Associate Artists as well as our Young Ambassadors and together they will programme a series of arts events and projects that showcase young voices. These events and projects will include:

- **The SHIFT Development Fund**, which will offer funding of £5,000 to the winners of the award to develop a piece of work for and by young people
- **The SHIFT Hub** – a month-long hub for young people based at Salisbury Arts Centre to have their ideas platformed and shared to the wider community, including a visual arts exhibition and live performances
- The Associate Artists will take on the role of Observers on the board, to inform Wiltshire Creative's business planning process
- **SHIFT's OFF YOUR CHEST** – a forum asking key questions about young people's thoughts for the future and what they want to see in their community.
- **SHIFT Manifesto** - a pledge from Wiltshire Creative to young people in the local community, outlining their vision for the enrichment of young lives in Wiltshire. The development of this manifesto will be facilitated by Talawa Theatre Company, the UK's leading Black British Theatre Company.
- **80 Washing Lines** - artist Mahlia Amatina, who has been diagnosed with Asperger's syndrome, will work alongside a group of young artists to create a collaborative art installation as part of the SHIFT programme, inspired to share the unique sensory experiences of life on the autistic spectrum

- ***Call Cutta at Home*** – Wiltshire Creative will host Rimini Protokoll's online production, taking a small audience on a journey into the world of a foreign call centre worker through the means of a video conference.

- ***Making Massinger: A 17th century Salisbury Scandal*** – a new play by Simon Butteriss, commissioned by Wiltshire Creative and to be directed by Simon Butteris and Gareth Machin as an audio drama and will then be available online throughout the summer. It will be recorded at Salisbury Playhouse and the cast will include Samuel Barnett, Jane How, Nina Wadia, Harry Burton, Julia Hills and Edward Bennett

- ***Alternate Perceptions*** – a new exhibition by artist Mahlia Amatina, who was diagnosed with Asperger's syndrome in 2015. She will invite the audience into a multi-sensory experience of colour, line, shape and form through tactile art that explores the creative side of neurodiversity

- ***Absolute Solo II*** - A triple bill of solos by award-winning choreographer Rosie Kay, looking backwards and forwards at her personal experience as a female in dance.

- ***Same Sea, Different Boat*** - a visual art exhibition made up of a quilt, instigated by the project founder artist Sue Brown in collaboration with artists Liske Johnson, Louise Asher and Cath Kingzett. This textile will combine craftivism and social documentary. The piece will consist of hundreds of hand printed and stitched stories lovingly produced by individual artists from across the UK and abroad. Each participant in this piece will be reacting to the COVID-19 pandemic.

- ***Bollywood Brass Band*** – Music from 100 years of Bollywood played by the celebrated Bollywood Brass Band

- ***Ayanna Witter-Johnson*** – an evening with singer-songwriter and classical cellist, Ayanna Witter-Johnson

- ***Beauty and the Beast*** – Living Spit's comedy take on this classic fairy-tale, featuring founder members Howard Coggins and Stu McLoughlin

- ***The Hotel Experience*** – performed by Lila Dance playing out the ordinary and extraordinary stories of the hotel's guests in a high energy, physically enthralling piece of dance-theatre

- ***Kinky Boots: The Musical*** – a screening of this dazzling musical, filmed live at the Adelphi Theatre. With songs from Grammy and Tony award winning pop icon Cyndi Lauper, book by legendary Broadway playwright Harvey Fierstein (*La Cage Aux Folles*), and direction and choreography by Jerry Mitchell (*Legally Blonde, Hairspray*), the musical is based on the film written by Geoff Deane and Tim Firth.

- ***The Boulevards: Rock and Roll Party Shakin' All Over*** – a return of this 1950s rock and roll band

- ***Engine Room Festival*** – a season on new and original work across a range of art forms from artists based in the South West, including Brendan Murray, Kim Tatum, Florence Espeut-Nickless, Kinnari Saraiya, Ling Tan and Linzy Na Nakorn

- ***Summer Open Exhibition*** – a repeat of our open-call exhibition celebrating artists from Wiltshire and the surrounding counties at any stage of their career. Work on display might include painting, drawing, photography, ceramics, glass, textiles, collage and mixed media.

- ***City Encounters*** – an ambitious and exciting programme of outdoor work, traditionally programmed as part of Salisbury International Arts Festival, supported by Without Walls. It will bring together up-and-coming companies, established street artists and those making their first foray into creating work for public spaces. The programme will include:

    - **Bonded** by Alleyne Dance
    - **Black Victorians** by Jeanefer Jean-Charles and Associates
    - **The Invisible Man**
    - **Toast** by Pif-Paf
    - **What Happened to You?** by Nikki Charlesworth

- ***Macbeth*** – the return of the Lord Chamberlain's Men in their all-male production of *Macbeth* to presented in Rack Close

- ***Salisbury Arts Centre Outdoor Events*** – a season of family-friendly outdoor free events in the grounds of Salisbury Arts Centre in August including:

    - **Multi Games**
    - **The Whale**
    - **Grow**

- ***September in the Rain*** – an Wiltshire Creative production of a John Godber play, to be directed by Gareth Machin, designed by Toots Butcher with lighting design by Johanna Town and sound design by Andrea J. Cox. The production will featuring Nicola Sloane and Ian Kelsey, as a married couple who look back over the years at their married life together and their annual holidays to the seaside. This production will also be streamed.

- ***The Lemon Table*** – a co-production between Wiltshire Creative, Sheffield Theatres, Malvern Theatres and HOME and based on the set of short stories by Julian Barnes. The production will feature Ian McDiarmid and will be directed by Michael Grandage, with lighting by Paule Constable and sound by Ella Whalstrom. The production will open in Salisbury before touring to the co-producing venues as well as Cambridge Arts Theatre and the Yvonne Arnaud in Guildford

- ***Shappi Khorsandi*** – an evening of stand-up comedy with this regular on Radio 4 and *Live at the Apollo*

- ***Linescapes*** - an exhibition in which contemporary craft practice will explore the line of the landscape and the visible changes to the natural environment occurring through human and non-human influence. Artists will include:

    - Carolyn Marr
    - Frances Marr
    - Alexandra Hoare
    - Sue Kelly
    - Nancye Church

- ***The Hound of the Baskervilles*** - adapted for the stage by Steven Canny and John Nicholson for Peepolykus and produced by Original Theatre Company and OctagonTheatre Bolton. This production will be a brilliantly farcical overhaul of Conan Doyle's thriller, in Lotte Wakeham's acclaimed production.

- ***Snow White and the Happy Ever After Beauty Salon*** – a 1950s take on this classic tale by Mike Akers with music by Tayo Akinbode. The production will be directed by Gareth Machin and designed by James Button, with lighting by Nic Farman, sound design by Michael Scott, musical direction by Christopher Peake and choreography by Nicky Griffiths. This production will also be streamed.

- ***A Grand Night for Singing*** – a dazzling musical revue weaving together the music of Rodgers and Hammerstein into a moving storyline through iconic songs, including *I'm Gonna Wash That Man Right Outa My Hair, Oh What A Beautiful Morning, Something Wonderful* and *Maria*, bringing all the glitz and glamour of the Golden Age of musical theatre to the stage

- ***A Murder is Announced*** – a Middle Ground production of Agatha Christie's enduring thriller featuring Miss Marple

- ***Sleepy Hollow*** – Tilted Wig's new production of Washington Irving's *The Legend of Sleepy Hollow* starring Wendi Peters and Bill Ward

- ***Phantom's Triple Bill*** – a return of the multi award-winning Mark Bruce Dance Company in a triple bill of cinematic dance theatre. The three pieces will include:

    - **Green Apples**
    - **Folk Tales**
    - **Phantoms**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
Wiltshire Creative is a company limited by guarantee and is a registered charity. Its governing document is its Memorandum and Articles of Association dated 31st January 2018. It is registered as a charity with the Charity Commission.

Appointment of trustees and organisational structure
As set out in Article 10 of the Articles of Association, directors (who are the charity trustees) retire and are elected annually, at the first trustees' meeting of the financial year. One-third (or the number nearest one-third) of directors retire from office each year, those longest in office retiring first and the choice between any of equal service being made by drawing lots. Retiring directors may be reappointed but any director who has served continuously as a director for nine years may not be reappointed until one year after their retirement.

One board observer is nominated by Wiltshire Council and one by Salisbury City Council to attend board meetings, with no voting rights. As a key stakeholder, Arts Council England also has the right to send officers as observers to attend board meetings. The board of directors can have up to 12 members and meets four times per annum. The Joint Chief Executives are appointed by the trustees to manage the day to day operations of the charity and attend meetings of the board. In line with the relevant contracts, the trustees further determine amounts due under the contracts annually and thereby monitor the performance of the Joint Chief Executives.

To facilitate effective operations, the Joint Chief Executives have delegated authority, within terms of delegation approved by the trustees, for operational matters, including finance, employment and artistic performance related activity.

Items are routinely minuted that are required to be brought to the attention of the board for decision so that effective control is maintained over the appropriate strategic, financial, organisational and compliance issues. The trustees further approve the annual budget including any increase in remuneration awarded to the charity's staff. Staff remuneration levels are determined by the financial performance of the organisation and reference to peer organisations and current levels of inflation. During the year there were no across-the-board annual staff pay rises in the light of the financial challenges of the pandemic

New trustees undergo a planned induction. This briefs them on their legal obligations under charity and company law, the Charity Commission guidance on public benefit, content of the Memorandum and Articles of Association, the committee decision-making processes, the Business Plan and recent financial performance of the charity. They will also be introduced to key employees and the other trustees.

Related parties
The charity's wholly owned subsidiary, Playhouse Services Limited, operates the Salisbury Playhouse and Salisbury Arts Centre bars, cafes and Front of House sales. The majority of profits from these activities are transferred to Wiltshire Creative Limited by means of gift aid.

A second wholly owned subsidiary, Salisbury Playhouse Productions Limited, is the producing company for all Wiltshire Creative in-house productions on behalf of the charity.

None of the directors and trustees receives remuneration for their work with the charity in their capacity as directors.

Directors' interests in transactions with related parties are detailed in note 27.

Risk management
The Executive Officers of the company produce a Business Plan for the organisation. This is a strategic plan for all areas of the organisation's activities over a three or four-year period, and as such sets out the major opportunities available to the charity and the risks to which it is exposed.

Business Plans are approved by the trustees and performance against plans is monitored regularly both by the trustees and also Arts Council England. The Executive Officers also produce a yearly budget and activity plan for the charity which is monitored quarterly by the trustees. The Executive Officers are required to make changes to areas

of operation if the quarterly finance review shows a significant overall variance from budget. This process ensures that if any of the identified risks materialise, they are readily identified and their impact on the charity minimised.

Needless to say the impact of the pandemic has created significant financial risks for the organisation. In order to mitigate these risks, during the year the Executive revised the annual budget to account for the new environment caused by the pandemic. This included a revised business model, a root and branch cost-cutting process including a staff re-structure, a freeze on non-essential expenditure, the cancellation of the Spring/summer programme and a reduction in fundraising targets.

Further information is given in the financial review section.

Volunteers

The organisation is supported by over 250 much-valued volunteers, to whom the trustees would like to extend their thanks. These include our Volunteer Co-ordinators, Volunteer Ushers, Volunteer Mailing Team, Young Ambassadors, Sustainability Champion, Chaperones, Archivists and our Theatre Chaplain. In addition we have the support of a number of young people who volunteer from our Stage '65 Youth Theatre and our long and short term work placement students. These are in addition to the trustees themselves who give their time voluntarily to support and guide the work of the charity. A volunteer recruitment and induction procedure is in place and volunteers are given the appropriate training for them to fulfil their duties. Wiltshire Creative is extremely grateful to everyone who gives their time for free and everything they do is greatly appreciated.

Sustainability

Due to the Covid19 pandemic through 2020/21 our public spaces were closed to minimise the risk of large gatherings transmitting the virus. In order to maintain the functions of the buildings we have had to keep using gas and electricity and water to prevent any deterioration in the building fabric. In terms of sustainability performance there is little to report on. Importantly, we have continued to maintain our data set but comparison of the data for this year with any previous year provides no insight on our performance or on areas we can improve on.

As an organisation that serves the community, we are aware of the need to create a high-quality environment that incorporates the principles of sustainability in our day to day business. We have identified our primary environmental aspects and strive to improve our environment by actively aiming to reduce the negative impacts they cause. By managing our impacts, we can identify areas of our business that can be improved.

We continue to apply the same basic principles as we have for the past 10 years of improving awareness, making sure we consider best available practice and trying to implement it, and keeping abreast of the latest trends in both technology and sustainability to improve our performance in carbon management and resource sourcing.

Through 2020/21 the business has undergone a significant restructuring which has meant that some members of the sustainability group have now left the business. Within the new business structure we have discussed how we can improve the diversity and scope of the group and we will look to introduce a rolling change of members so that we always have a fresh approach to our activities.

2020/21 Salisbury Playhouse carbon generation – Kg CO2

Gas	57,230 kg CO2
Electricity	69,040 kg CO2
Water	359 cu metres

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees (who are also the directors of Wiltshire Creative Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Trustees are required by company law to prepare financial statements which give a true and fair view of the state of affairs of the charitable company at the end of the financial year and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the period ending on that date. In preparing those financial statements, trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and its subsidiaries and to prevent and detect fraud and other irregularities.

In accordance with company law, as the company's directors, the trustees have taken the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information. The trustees confirm that there is no relevant information that they know of and which they know the auditors are unaware of.

By order of the trustees

T Crarer

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Mr T Crarer
Chairman

Date: 28 June 2022

Opinion

We have audited the amended financial statements of Wiltshire Creative (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 set out on pages 27 - 49. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2021, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report incorporating the strategic report and the directors report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the charitable parent company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 23, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and report in accordance with this Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
Reviewing minutes of meetings of those charged with governance;
Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services

Adam Wilson FCA
Senior Statutory Auditor

for and on behalf of:
Azets Audit Services
Chartered Accountants
Statutory Auditor

Secure House
Lulworth Close
Chandlers Ford
Hampshire
SO53 3TL

Date: 9 August 2022.

Wiltshire Creative
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
as at 31 March 2021

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £	As adjusted Total 2020 £
INCOMING RESOURCES						
Donations and Legacies						
Grant Income	5	2,577,981	-	50,000	2,627,981	1,476,999
Donations and Gifts	5	106,050	1,133	-	107,183	160,133
		2,684,031	1,133	50,000	2,735,164	1,637,132
Income from Charitable Activities						
Operation of Theatre, Arts Centre and Festival	6	131,715	-	-	131,715	2,677,146
Income from Other Trading Activities						
Commercial Trading Operations	8	24,366	-	-	24,366	364,256
Business Sponsorship		-	-	-	-	-
Investment Income	7	-	-	-	-	-
Total Incoming Resources		**2,840,112**	**1,133**	**50,000**	**2,891,245**	**4,678,534**
RESOURCES EXPENDED						
Expenditure on Raising Funds						
Fundraising Costs of Grants and Donations	9	12,378	-	-	12,378	12,336
Commercial Trading Operations	8	101,941	-	-	101,941	246,858
		114,319	-	-	114,319	259,194
Expenditure on Charitable Activities						
Operation of Theatre, Arts Centre and Festival	10	2,255,294	3,618	261,116	2,520,028	5,042,043
Total Resources Expended		**2,369,613**	**3,618**	**261,116**	**2,634,347**	**5,301,237**
Net Incoming / (Outgoing) Resources		470,499	(2,485)	(211,116)	256,898	(622,703)
Transfers between funds		(31,000)	31,000	-	-	-
NET MOVEMENT OF FUNDS IN YEAR		439,499	28,515	(211,116)	256,898	(622,703)
Reconciliation of Funds						
Total Funds Brought Forward	34	(141,367)	764,255	4,200,907	4,823,798	5,446,501
Total Funds Carried Forward		298,132	792,770	3,989,791	5,080,696	4,823,798

The Statement of Financial Activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 30 - 49 form part of these accounts.

Wiltshire Creative

BALANCE SHEETS

as at 31 March 2021

	Notes	Group 2021 £	As adjusted Group 2020 £	Charity 2021 £	As adjusted Charity 2020 £
FIXED ASSETS					
Tangible assets	18	4,952,870	5,211,637	4,946,232	5,201,348
Investments		-	-	101	101
		4,952,870	5,211,637	4,946,333	5,201,449
CURRENT ASSETS					
Stock	20	17,343	29,194	13,382	15,540
Debtors	21	225,110	344,855	387,806	264,312
Cash at bank and in hand		537,539	44,607	374,677	17,601
		779,992	418,656	775,865	297,453
LIABILITIES					
Creditors falling due within one year	22	(488,833)	(806,498)	(478,107)	(793,237)
NET CURRENT ASSETS/(LIABILITIES)		291,159	(387,842)	297,758	(495,784)
TOTAL ASSETS LESS CURRENT LIABILITIES		5,244,029	4,823,795	5,244,091	4,705,665
LIABILITIES					
Creditors falling due after more than one year	23	(163,333)		(163,333)	-
NET ASSETS		5,080,696	4,823,795	5,080,758	4,705,665
THE FUNDS OF THE CHARITY					
Restricted income funds	25	3,989,792	4,200,908	3,989,792	4,200,908
Unrestricted income funds:					
General	25	298,134	(141,368)	298,196	(259,498)
Designated	25	792,770	764,255	792,770	764,225
Total unrestricted funds		1,090,904	622,887	1,090,966	504,757
TOTAL CHARITY FUNDS		5,080,696	4,823,795	5,080,758	4,705,665

The notes on pages 30 - 49 form part of these accounts.

Approved by the board on 28 June 2022

T Crarer

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Mr T Crarer
Chairman

Company registration number: 00499076

Wiltshire Creative
CONSOLIDATED CASH FLOW STATEMENT
as at 31 March 2021

	Notes	2021	As adjusted 2020
		£	£
Net cash provided by (used in) operating activities	(a)	572,044	125,825
Cashflows from investing activities			
Purchase of Tangible Fixed Assets		(79,112)	(248,033)
Interest received		-	-
		(79,112)	(248,033)
Financing			
Interest paid		-	-
Net cash provided by (used) in the year	(b)	492,932	(122,208)
Cash at beginning of period		44,607	166,815
Cash at bank at end of year		**537,539**	**44,607**

a) Reconciliation of Net incoming/(outgoing) resources to net cash inflow from operating activities

	2021	As adjusted 2020
Net income / (expenditure) for reporting period;		
Unrestricted funds	439,499	(371,563)
Restricted funds	(211,116)	(262,787)
Designated funds	28,515	11,644
Net Incoming Resources	256,898	(622,706)
Adjustments for:		
Depreciation charges	337,879	334,367
Finance income	-	-
Finance costs	-	-
Decrease / (Increase) in stock	11,851	(4,514)
Decrease / (Increase) in debtors	119,745	524,149
(Decrease) / Increase in creditors	(154,329)	(105,471)
Loss on disposal of fixed assets	-	-
Net cash provided by (used in) operating activities	572,044	125,825

b) Analysis of increase in net funds

	01 April 2020	Cash Flows	31 March 2021
Cash at Bank and in Hand	44,607	492,932	537,539
Net Funds	44,607	492,932	537,539

The notes on pages 30 - 49 form part of these accounts.

1 ACCOUNTING POLICIES

BASIS OF PREPARATION

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with 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 (FRS102) (issued in October 2019) – (Charities SORP (FRS 102)), the Financial reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Wiltshire Creative meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The accounting policies below have been adopted for material items.

These financial statements are presented in sterling (£), which is the Charity's functional currency and rounded to the nearest £.

GOING CONCERN

We confirm that the financial statements have been prepared on a going concern basis, which assumes that the organisation will continue in operational existence for the foreseeable future.

In making our assessment the directors have considered the group's current position, the impact of COVID19 and its likely future cash flows. A surplus of £256,890 was made in the year and the group has net current assets of £291,159 as at 31 March 2021.

The organisation continues to have the support of the Arts Council and received additional funding during the year and after the year end from the Cultural Recovery Fund. Bank facilities are also in place for the organisation to call upon if they are required.

We have produced forecasts that show the group can meets its liabilities as they fall due and therefore consider it to be a going concern.

GROUP FINANCIAL STATEMENTS

These financial statements consolidate the results of the charity and its wholly owned subsidiaries Playhouse Services Limited and Salisbury Playhouse Productions Ltd on a line by line basis in accordance with the Companies Act 2006.

INCOMING RESOURCES

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from commercial trading activities is recognised as earned (as the related goods and services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract, or where entitlement to grant funding is subject to specific performance conditions, is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when:

1 ACCOUNTING POLICIES *(continued)*

- admission fees or performance related grants are received in advance of the performances or event to which they relate.

GOVERNMENT GRANTS
Government grants are recognised based on the accrual model. Grants relating to revenue are recognised in income over the period which the related costs are recognised. Where costs are related to the next financial period, the grants will be recognised in deferred income.

VOLUNTEERS AND DONATED SERVICES AND FACILITIES
The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution made by volunteers can be found in the trustees' annual report.

Where services are provided to the charity as a donation that would normally be purchased from our suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity. Donated services and facilities are analysed in note 5.

RESOURCES EXPENDED
Expenditure is recognised when a liability is incurred and is accounted for net of VAT. Contractual arrangements and performance related grants are recognised as goods or services are supplied.

- Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- Charitable activities include expenditure associated with the staging of theatre performances, touring performances and education, participation, outreach and access programmes and include both the direct costs and support costs relating to these activities.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocation of property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

IRRECOVERABLE VAT
All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

OPERATING LEASES
The charity classifies the lease of printing, specialist lighting and audio equipment as operating leases; the title to the equipment remains with the lessor and the equipment is replaced every five years whilst the economic life of such equipment is normally 10 years. Rental charges are charged on a straight line basis over the term of the lease.

FUND ACCOUNTING

- Restricted funds are used for the specific purposes laid down by the donor. Expenditure for those purposes is charged to those funds.
- Unrestricted funds are grants and other incoming resources received or generated for expenditure on the general objectives of the charity.
- Designated funds are unrestricted funds that have been designated for specific purposes by the Trustees.

The nature and purpose of each fund is described in note 25 to these accounts.

1 **ACCOUNTING POLICIES *(continued)***

TANGIBLE FIXED ASSETS
Individual fixed assets costing £500 or more are capitalised at cost.

Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows:

Freehold property and improvements	over remaining period to 31 March 2026 /31 March 2056
Leasehold property and improvements	over remaining period to 31 March 2047
Plant, equipment and motor vehicles	3% - 33% of cost

STOCK
Stock is included at the lower of cost or net realisable value.

DEBTORS
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts.

CASH AT BANK AND IN HAND
Cash at bank and in hand includes cash and deposit accounts.

CREDITORS
Creditors are recognised where the charity has a present obligation resulting from past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

PENSIONS
Salisbury Playhouse reached its auto enrolment staging date on 1st July 2014. Employees not already a member of one of the following pension schemes are automatically enrolled in the Peoples Pension scheme to which the charity contributes for each employee. Those employees already members of the group defined contribution stakeholder pension scheme operated by Scottish Widows or the Equity pension scheme operated by Aviva remain in those schemes. Employees who are members of the stakeholder pension contract directly with the insurance company. The charity commenced making contributions for each employee joining the Stakeholder Pension Scheme from April 2008.

FINANCIAL INSTRUMENTS
The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

3 RELATED PARTY TRANSACTIONS

Results for Playhouse Services Limited and Salisbury Playhouse Productions Limited, the wholly owned trading subsidiaries of Wiltshire Creative, have been consolidated into the group results. Further details are set out in note 8 below.
The charity's trustees were not paid or reimbursed expenses during the year and no charity trustee received any emolument or payment for professional or other services, other than the disclosure in note 27.
Other than the trading subsidiaries, there were no outstanding balances with related parties as at 31 March 2021 (2020: £nil).

4 FINANCIAL ACTIVITIES OF THE CHARITY

The financial activities shown in the consolidated statement includes those of the charity's wholly owned subsidiaries Playhouse Services Limited and Salisbury Playhouse Productions Limited.

A summary of the financial activities undertaken by the charity exclusive of its subsidiaries is set out below:

	2021 £	As adjusted 2020 £
Incoming Resources from:		
Grants, Donations and legacies	2,680,693	1,637,132
Charitable activities	131,715	2,677,146
Donation from subsidiary	95,088	93,700
Investment gain	-	-
Gross incoming resources	2,907,496	4,407,978
Resources expended on:		
Raising funds	(12,378)	(12,336)
Charitable activities	(2,520,028)	(5,042,042)
Total Resources expended	(2,532,406)	(5,054,378)
Net Income / (Expenditure)	375,090	(646,400)
Total funds brought forward	4,705,668	5,352,068
Total funds carried forward	5,080,758	4,705,668
Represented by:		
Restricted income funds	3,989,792	4,200,908
Unrestricted income funds	298,196	(259,495)
Designated income funds	792,770	764,225
	5,080,758	4,705,668

5 DONATIONS AND LEGACIES

	2021 £	2020 £
GRANT INCOME		
Unrestricted Funds		
Arts Council England – South West	1,332,597	1,246,809
Wiltshire Council	189,389	189,390
HMRC JRS Grant	542,427	-
ACE- Cultural Recovery Fund	446,968	-
Wiltshire Council – Covid-19	25,000	-
Salisbury City Council	41,600	40,800
	2,577,981	1,476,999
Restricted Funds		
SAC Remedial Works	50,000	-
		-
DONATIONS AND GIFTS		
Unrestricted Funds		
Donations, business partners, members	106,050	148,489
Designated Funds:		
Development – Special Projects	1,133	11,644
	2,735,164	1,637,132

6 INCOME FROM CHARITABLE ACTIVITIES

The income was primarily from the operation of the theatre.

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Income from Theatre, Arts Centre and Festival		
In House/Co-productions - Ticket Income and programmes	56,510	1,500,348
Visiting Companies – Ticket Income	20,101	911,951
Education and Outreach work	45,294	154,725
Events & Hiring	(1,147)	66,786
Miscellaneous Income	10,957	43,336
Access Project	-	-
Total	131,715	2,677,146

7 INVESTMENT INCOME

Investment Income totalling £nil was received during the year (2020: £nil).

8 INCOME FROM OTHER TRADING ACTIVITIES

The wholly owned trading subsidiary **Playhouse Services Limited**, (company number 02694718) which is incorporated in the United Kingdom, pays its profits to the charity by gift aid. Playhouse Services Limited operates the bars, restaurant, and all commercial trading operations carried on at the Wiltshire Creative premises. The charity owns the entire share capital of 100 ordinary shares of £1 each. A summary of the trading results is shown below.

	2021 £	2020 £
Turnover	78,837	364,256
Cost of sales and administration costs	(101,941)	(246,858)
Corporation Tax	-	-
Net profit / (loss)	(23,104)	117,398
Amount gift aided to the charity as a distribution	(95,088)	(93,700)
The assets and liabilities of the subsidiary were:		
Fixed Assets	6,638	10,289
Current assets	9,488	121,264
Current liabilities	(16,026)	(13,261)
Total net assets	100	118,292
Aggregate share capital and reserves	100	118,292

The wholly owned trading subsidiary **Salisbury Playhouse Productions Limited**, (company number 09217165) which is incorporated in the United Kingdom, operates the in house productions at the Wiltshire Creative premises. The charity owns the entire share capital of 1 ordinary share of £1 each. A summary of the trading results is shown below.

	2021 £	2020 £
Turnover	157,537	1,219,808
Cost of sales and administration costs	(176,779)	(1,373,007)
Theatre Tax Credit due	19,242	153,199
Net profit / (loss)	-	-
The assets and liabilities of the subsidiary were:		
Current assets	177,950	173,319
Current liabilities	(178,0110	(173,380)
Total net assets / (liabilities)	(61)	(61)
Aggregate share capital and reserves	(61)	(61)

Whilst the reserves are currently negative, the trustees expect these to return to being positive once trading improves after the pandemic.

9 ALLOCATION OF SUPPORT

The charity allocates its support costs as shown in the table below and then further apportions those costs between the three charitable activities undertaken (see note 10). Support costs are allocated on a basis consistent with the use of resources.

	Wiltshire Creative operation £	Governance £	Allocated to costs of generating voluntary income £	Total 2021 £	As adjusted Total 2020 £
SUPPORT COSTS:					
General office	665,858	6,046	12,091	683,994	868,275
Finance	16,755	21,234	-	37,989	63,870
Professional fees	13,366	-	-	13,366	13,069
Fundraising costs	-	-	287	287	310
	695,979	27,280	12,378	735,636	945,524

10 ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

The charity undertakes direct charitable activities only and does not make grant payments.

	In-House/ Co-Production performances £	Visiting Company performances £	Education and Outreach £	Total 2021 £	As adjusted Total 2020 £
Backstage & other production costs	706,996	33,128	24,286	764,410	2,763,552
Production/activity advertising & marketing	149,983	-	7,894	157,877	327,855
Ticket Sales & front of house	219,790	-	11,568	231,358	.365,079
Education & outreach	-	-	147,553	147,553	31,884
Depreciation	297,913	16,551	16,551	331,014	332,041
Central premises costs	148,102	8,228	8,228	164,557	288,447
Support costs	626,381	34,799	34,799	695,979	910,501
Governance costs	27,280	-	-	27,280	22,688
Total	2,176,444	92,706	250,878	2,520,027	5,042,046

11 ANALYSIS OF SUPPORT FOR CHARITABLE ACTIVITIES

This table shows the cost of the three main charitable activities and the sources of revenue directly to support those activities.

	In House/ Co-Production performances £	Visiting Company performances £	Education and Outreach £	Total £
Costs	2,176,444	92,706	250,878	2,520,027
Income	(66,320)	(20,101)	(45,294)	(131,715)
Net cost funded from other income	2,110,124	72,605	205,584	2,388,312

12 ANALYSIS OF STAFF COSTS

	Total 2021 £	Total 2020 £
Salaries and wages	1,540,725	2,040,578
National insurance	118,630	149,954
Pension costs	35,146	41,353
	1,694,501	2,231,885
Of this the key management personnel costs were as follows:		
Salaries	383,450	405,795
National Insurance	42,237	46,481
Pension Costs	11,092	6,087
	436,779	458,362

Two employees had emoluments in excess of £60,000 (2020: 2).

The average number of full-time equivalent employees (including casual and part-time staff) during the year was as follows:

	2021			2020		
	Full-time	Part-time	FTE	Full-time	Part-time	FTE
Theatre	46	23	55	51	86	71
Cafe, bar & shop	1	12	5	4	32	15
	47	35	60	55	118	86

13 TRUSTEES

No trustee received remuneration in the year, directly or indirectly, from the charity nor were any expenses reimbursed to any trustees during the year (2020: nil). The charity pays for Trustees and Officers indemnity insurance as part of its Commercial Combined policy.

14 OPERATING SURPLUS FOR THE YEAR

	2021	2020
	£	£
This is stated after charging:		
Auditor's remuneration:		
Audit services	13,200	11,800
Non-audit services	8,034	4,875
Operating leases - equipment	4,026	4,026
Depreciation	331,014	332,095

15 NATIONAL LOTTERY

Wiltshire Creative (as The Salisbury Arts Theatre Limited) has been recipient of a national Lottery Grant from the Arts Council of England to contribute towards the costs of the theatre's structural refurbishment programme started in July 1996. This award was payable in stages to a total of £1,476,143 to defer expenditure incurred. At the end of the Financial Year the Reserve, after depreciation charges, stood at £184,029.

Under the terms of the grant, the grant shall become repayable to the Arts Council of England, and any future payments stopped if:

- The recipient ceases to operate, or is declared bankrupt, or is placed into receivership or liquidation;
- The recipient fails to apply the grant for the purposes for which it was obtained, or fails to complete the project;
- The recipient fails to comply with the conditions of the grant.

None of these conditions were met at the year end and repayment of the grant by way of a future transfer of resources is believed by the Trustees to be extremely remote.

16 TAXATION

The company is a registered charity and no provision is considered necessary for taxation. The trading subsidiaries have retained losses of £23,104 (2020: £117,398 profits)

17 INTEREST PAYABLE

During the year £nil interest was paid in relation to bank loans and overdrafts (2020: £nil).

18 TANGIBLE FIXED ASSETS – GROUP AND CHARITY

GROUP

	Freehold property and improvements £	Leasehold property and improvements £	Plant, equipment and motor vehicles £	Total £
Cost:				
As at 1 April 2020	4,101,419	4,064,683	2,213,590	10,379,692
Additions	-	-	79,112	79,112
Disposals	-	-	-	-
As at 31 March 2021	4,101,419	4,064,683	2,292,702	10,458,804
Depreciation:				
As at 1 April 2020	2,565,002	1,302,209	1,300,844	5,168,055
Charge for the year	109,545	107,226	121,108	337,879
Disposals	-	-	-	-
As at 31 March 2021	2,674,547	1,409,435	1,421,952	5,505,934
Net book value:				
As at 31 March 2021	1,426,872	2,655,248	870,750	4,952,870
As at 1 April 2020	1,536,417	2,762,474	912,746	5,211,637

TANGIBLE FIXED ASSETS – GROUP AND CHARITY *(continued)*

CHARITY

	Freehold property and improvements £	Leasehold property and improvements £	Plant, equipment and motor vehicles £	Total £
Cost:				
As at 1 April 2020	4,101,419	4,064,683	2,185,044	10,351,146
Additions	-	-	79,112	79,112
Disposals	-	-	-	-
As at 31 March 2021	4,101,419	4,064,683	2,264,156	10,430,258
Depreciation:				
As at 1 April 2020	2,565,002	1,302,209	1,282,587	5,149,798
Charge for the year	109,545	107,226	117,457	334,228
Disposals	-	-	-	-
As at 31 March 2021	2,674,547	1,409,435	1,400,044	5,484,026
Net book value:				
As at 31 March 2021	1,426,872	2,655,248	864,112	4,946,232
As at 1 April 2020	1,536,417	2,762,474	902,457	5,201,348

Wiltshire Creative owns the freehold of Salisbury Playhouse. If this building ceases to be used for the purpose, set out in the planning application, Wiltshire Council has the right to repurchase the site for £1 on one month's notice. This applies for a period of 80 years from the date of the conveyance document, 31 December 1977.

Wiltshire Creative leases Salisbury Arts Centre on a 99 year lease with the lease being signed on 23 January 2004. Wiltshire Creative have taken the decision following the merger to depreciate the leasehold to 31 March 2047, being a total of forty years from the completion of the building works. Wiltshire Creative is responsible for improvements, repairs and maintenance of the internal areas of the building as well as the external fabric of the new build extension, Wiltshire Council is responsible for the upkeep and maintenance of the external fabric of the church. Salisbury City Council is responsible for maintaining the grounds within which the Arts Centre stands.

19 **SUBSIDIARIES**

Playhouse Services Limited, is wholly owned by the charity and operates the bar, shop and catering facilities which are open to both theatre audiences and the general public. In 2021 £95,088 (2020: £93,700) of the profits of the subsidiary have been gifted to the charity. The subsidiary has been valued in the accounts at the original nominal value.

Salisbury Playhouse Productions Limited which was incorporated in the United Kingdom on 15 September 2014, is wholly owned by the charity and operates the in house productions at the Salisbury Playhouse premises. The subsidiary has been valued in the accounts at the original nominal value.

20 **STOCK**

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Raw materials	13,382	15,540	13,382	15,540
Goods for resale	3,961	13,654	-	-
	17,343	29,194	13,382	15,540

21 **DEBTORS**

	Group		Charity	
	2021 £	As adjusted 2020 £	2021 £	As adjusted 2020 £
Trade debtors	21,963	49,274	21,692	48,466
Owed by group undertakings	-	-	183,311	79,561
Other debtors	51,133	179,752	31,133	20,800
VAT	-	-	-	-
Corporation tax	344	344	-	-
Production expenditure in advance	62,291	37,407	62,291	37,407
Prepayments and accrued income	89,379	78,079	89,379	78,079
	225,110	344,856	387,806	264,312

22 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2021 £	As adjusted 2020 £	2021 £	As adjusted 2020 £
Trade creditors	49,298	177,603	47,437	169,000
Deferred income	80,225	198,953	80,225	198,953
Bank loans and overdrafts	11,667	-	11,667	-
Tax and social security	121,676	235,732	121,676	235,732
Owed to group undertakings	-	-	-	-
Other creditors	94,374	118,356	90,023	117,757
Accruals	131,593	75,854	127,079	71,795
	488,833	806,498	478,107	793,237

Bank loans and overdrafts are secured by a legal mortgage over 100A Fisherton Street, Salisbury and a mortgage debenture over the company's assets.

23 CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Bank loans and overdrafts	163,333	-	163,333	-
	163,333	-	163,333	-

Bank loans and overdrafts are secured by a legal mortgage over 100A Fisherton Street, Salisbury and a mortgage debenture over the company's assets.

24 DEFERRED INCOME

Deferred income comprises advance ticket sales. Income deferred in the current year relates to the advance ticket sales for performances after the year end.

	Group £	**Charity** £
Balance as at 1 April 2020	**198,953**	**198,953**
Amount released to incoming resources	(198,953)	(198,953)
Amount deferred in year	80,225	80,225
Balance at 31 March 2021	**80,225**	**80,225**

25 ANALYSIS OF CHARITABLE FUNDS

Analysis of unrestricted fund movements

	As adjusted Balance at 31 March 2020 £	Incoming resources £	Resources expended £	Transfers £	Fund at 31 March 2021 £
General fund	(259,496)	2,958,304	(2,369,612)	(31,000)	298,196
Designated funds					
Capital building appeal	424,925	-	-	-	424,925
Capital and repairs & other	170,802	-	-	-	170,802
Artistic development and box office reserve	69,000	-	-	31,000	100,000
Building R&R and improvements	69,000	-	-	-	69,000
Development – special projects	30,528	1,133	(3,618)	-	28,043
Non-charitable trading funds	118,130	(23,104)	(95,088)	-	(62)
Total	622,889	2,936,333	(2,468,318)	-	1,090,904

25 **ANALYSIS OF CHARITABLE FUNDS *(continued)***

Analysis of restricted fund movements

	Balance at 31 March 2020 £	Incoming resources £	Resources expended £	Transfers £	Fund at 31 March 2021 £
Theatre Development Fund	259,130	-	(3,835)	-	255,295
Eda Moore Legacy	49,336	-	(669)	-	48,667
SDC Capital Grant	15,580	-	(13,286)	-	2,294
National Lottery Capital Grant	228,349	-	(44,320)	-	184,029
Capital Building Campaign	550,809	-	(25,021)	-	525,788
House Development Fund	16,355	-	(16,355)	-	-
Sustain - Allocated Capital Spend	16,688	-	(11,784)	-	4,904
Catalyst	1,550	-	(1)	-	1,549
ACE - Small Scale Capital	99,289	-	(19,248)	-	80,041
Capital works inc external lighting	2,771,802	-	(105,957)	-	2,665,845
Small capital project	8,481	-	(4,728)	-	3,753
Sound and Light	1,610	-	-	-	1,610
Light Up Arts/Kingfisher	3,292	-	-	-	3,292
Pobit Broadcasting Kit	247	-	-	-	247
Community First	26,000	-	-	-	26,000
Salisbury Arts Centre 2018 remedial works	124,850	50,000	(15,912)	-	158,938
Access Project	27,540	-	-	-	27,540
Total	4,200,908	50,000	(261,116)	-	3,989,792

UNRESTRICTED FUNDS:

General Fund
This represents funds which have not been given for a specific purpose.

Designated Fund

Capital:
This represents funds designated to support the capital building programme and other capital requirements.

Revenue:
- Artistic Development and Box Office Reserve – to allow for the enhancement and expansion of the artistic programme, new work, production development in addition to supporting if necessary lower than expected box office sales.
- Building R&R and Improvements – to ensure funds are available for major maintenance works that are not appropriate to be met from the capital budget.

Non Charitable Trading Funds
This represents the net assets of Playhouse Services Limited and Salisbury Playhouse Productions Limited.

25 **ANALYSIS OF CHARITABLE FUNDS *(continued)***

RESTRICTED FUNDS:

Name of fund	**Description, nature and purpose of the fund**
Theatre Development Fund	Originally this fund arose from capital donations and grants received in order to fund the building of the theatre and extension. Subsequently, specific fundraising appeals have been launched to help finance the theatre's various refurbishment programmes, the general donations for which have also been included here. This fund is being depreciated over a period equivalent to the estimated useful life of the freehold property and improvements.
Eda Moore Legacy	This fund arose from the legacy of the late Eda Moore who bequeathed funds to the Theatre for the repair and restoration of the theatre building. Under the terms of her will, should Salisbury Arts Theatre Limited cease to continue as a going concern then any unapplied funds should be held in trust for and transferred to a further named beneficiary. The balance shown at 31 March 2020 consists of the total legacy receivable to date less the amounts so far depreciated.
Salisbury City Council Capital Grant & National Lottery Grant	These funds arose from capital grants received in order to assist the funding of the 1996 and 1997 theatre refurbishment programmes. These funds are being released to unrestricted funds over a period equivalent to the estimated useful lives of the qualifying assets to which they relate. The balance shown at 31 March 2020 consists of the total grants received to date less the amounts so far depreciated.
Capital Building Campaign	In 2005, the Theatre launched a capital building campaign to raise funds to build a rehearsal space and community and education space.
House Development Fund	Following the successful conclusion of the Capital Building Campaign as the rehearsal space and community and education spaces were commissioned, the House Development Fund was set up to continue fundraising to provide for future capital needs.
Arts Council – Sustain	In October 2009, Arts Council England awarded the Theatre £400,000 spread over two years, as part of its Sustain Programme, to support the Playhouse during the recession by enabling it to maintain its artistic programme and to continue its education, community and audience development programmes. The balance shown at 31 March 2020 consists of the total funds received less the amounts so far depreciated.
Catalyst	During 2012/13 the Theatre was awarded £120,000 spread over three years, to assist with diversification of income streams and support work towards accessing more funding from private sources. Catalyst is provided by investment from Arts Council England, the Heritage Lottery Fund and the Department of Culture, Media and Sport.
Small Scale Capital	During 2015/16 the Theatre was successful in obtaining funding from Arts Council England – small scale capital fund towards improvements In the Salberg. This included new seating, lighting and sound as well as improved insulation.
Merger Grant	Funding received from Arts Council England in respect of the merger.
Capital Works	The grants were made in respect of capital expenditure on St Edmunds Church which has been funded mainly by grants from the Arts Council Lottery Fund, the Heritage Lottery, Salisbury District Council and a variety of trusts and individual donors. The amount released as a credit against expenditure each year is equivalent to the amount of depreciation charged against that expenditure.

Small Capital Project	Throughout the year, we made a significant number of improvements to the building, which have also improved the quality of experience for everyone at Salisbury Arts Centre including replacing boilers, carpets and hearing loop systems.

25 **ANALYSIS OF CHARITABLE FUNDS *(continued)***

Sound & Light	Funding for youth music project whereby young people compete in a musical competition at the Arts Centre to win the chance to play at the Cathedral. The last competition was held in 2013/14.
The Kingfisher Project	The literature in health project (Kingfisher) is a collaboration between the Arts Centre and ArtCare at Salisbury Hospital, consisting of core work with lead writer Rose Flint in hospital and community settings, plus residencies such as a film making project with young people at the hospital and commissions such as the Lifelines Exhibition during 09/10
Pobit Broadcasting Kit	Received to enable the purchase of equipment that can stream Arts Centre events live to end users via a PC.
Community First	Funds received by Salisbury International Arts Festival for promotion of community and access work.
Salisbury Arts Centre 2018 Remedial Works	This fund comprises grant funding from Wiltshire Council, following the merger in February 2018, towards essential capital expenditure on Salisbury Arts Centre, including work on lighting, drains, fire systems and technical controls. An amount each year will be released, equivalent to the amount of depreciation charged against the associated expenditure.
Access Project	Funds received by Salisbury International Arts Festival for promotion of community and access work.

26 **ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS**

2021	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	404,953	595,727	3,952,190	4,952,870
Cash at bank and in hand	499,937	-	37,602	537,539
Other net current assets	(606,756)	197,043	-	(409,713)
	298,134	792,770	3,989,792	5,080,696

2020 as adjusted	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	464,389	595,727	4,151,521	5,211,637
Cash at bank and in hand	(4,780)	-	49,387	44,607
Other net current assets	(600,977)	168,528	-	(432,449)
	(141,368)	764,255	4,200,908	4,823,795

27 RELATED PARTY TRANSACTIONS

During the year there were no related party transactions which require disclosure (those relating to group companies are not required to be disclosed).

28 COMMITMENTS

Operating lease commitments

As at 31 March 2021 the charity had annual commitments under non-cancellable operating leases as follows:

Operating leases which expire:

	2021 £	2020 £
Not later than one year	4,026	4,026
Later than one year and not later than five years	3,733	7,759

29 MATERIAL LEGACIES

Legacy income is included in incoming resources once probate has been granted and the executors have established that there are sufficient assets in the estate, after settling any liabilities, to pay the legacy.

30 CAPITAL COMMITMENTS

At 31 March 2021 the charity had no capital commitments.

31 CONTINGENT LIABILITIES

At 31 March 2021 the charity had no known contingent liabilities included in the financial statements.

32 PENSION CONTRIBUTIONS

The charity has pension schemes for all eligible employees, which are group personal pension plans and there are, therefore no possible unforeseen liabilities.

	2021 £	2020 £
Pension premiums paid to these schemes	35,146	£41,353

Contributions totalling £84 (2020: £4,524) were payable to the scheme at the year end are included in creditors.

33 CONTROL RELATIONSHIP

The ultimate controlling parties are the Trustees listed on page 1.

34 PRIOR PERIOD ADJUSTMENT (AND AMENDMENT IN RESPECT OF THE YEAR ENDED 31 MARCH 2021)

It has been discovered that a significant VAT liability due to incorrect partial exemption calculations had not been included within the accounts. This error dated back to the 2015/16 financial year up until 2020/21 and therefore the position as at 1 April 2019 and for the year ended 31 March 2020 has been adjusted to show the correct position.

In addition the accounts for the year ended 31 March 2021 have been amended to correct figures that were previously approved. These impact on the group and charity to the same extent. The impact on the group is shown below.

	2021 £	2020 £
Surplus/(deficit) as previously reported	165,663	(536,380)
Adjustments in respect of recoverable VAT (2020 is a prior period adjustment)	91,235	(86,323)
	256,898	(622,703)

	2021 £	2020 £
Total funds brought forward as previously reported	5,034,658	5,571,038
Prior period adjustments	(210,860)	(124,537)
	4,823,798	5,446,501