

# WIGAN LITTLE THEATRE

England & Wales · Charity number 251806

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1968-04-29

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Wigan Little Theatre  
44 Crompton Street  
Wigan  
Lancashire  
WN1 3SL

**Phone** 07904023670

**Email** [secretary@wiganlittletheatre.co.uk](mailto:secretary@wiganlittletheatre.co.uk)

**Website** [www.wiganlittletheatre.co.uk](http://www.wiganlittletheatre.co.uk)

## Activities

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**Objects:** PURSUIT TO THE FRIENDLY SOCIETIES ACT 1896 AND THE SPECIAL AUTHORITY OF 3RD JULY 1878 FOR THE PURPOSE OF PROMOTING EDUCATION IN THE FINE ARTS AMONGST THE MEMBERS OF THE PUBLIC AND, IN PARTICULAR, INCREASING THE APPRECIATION AND UNDERSTANDING AMONGST MEMBERS OF THE PUBLIC OF THE ARTS OF DRAMA, MIME, DANCE, SINGING AND MUSIC BY THE ESTABLISHMENT OF A PERMANENT THEATRE IN WIGAN, THE PRODUCTION AND PRESENTATION OF PLAYS OF MERIT AND THE ORGANISATION AND PRESENTATION OF LECTURES AND READINGS.

**Activities:** Wigan Little Theatre is a voluntary organisation, run by and for anyone interested in providing high quality, wide ranging, traditional and innovative theatre, accessible to all.

## Classification

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

## Geography

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- **Area of benefit:** WIGAN AND DISTRICT
- Cheshire East
- Cheshire West & Chester
- Lancashire
- Wigan

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£256,504	£266,149	-	-
2023-12-31	£252,414	£232,366	-	-
2022-12-31	£216,794	£185,144	-	-
2021-12-31	£110,037	£34,016	-	-
2020-12-31	£77,294	£105,574	-	-

## Trustees

Name	Role	Appointed
<b>Tara Haywood</b>	Chair	2019-05-24
Anne Woolley		2026-05-22
Chris Boyle		2025-05-23
David Swift		2021-10-08
Elaine Delaney		2014-05-30
<b>JACK DEAN</b>		
Joe Wiswell		2021-10-08
John Churnside		2025-05-23
Katie Davis		2019-05-24
<b>MARGARET KINLEY</b>		
Margaret Finch		2017-05-19
Peter Jones Jones Mr		2024-05-12
<b>RYAN EDWARD SHAW</b>		
Rebecca Hampson		2025-05-23
Veronica Teesdale		2023-05-10

**WIGAN LITTLE THEATRE**

England & Wales - Charity number 251806

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# Accounts

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Crompton Street

Wigan WN1 3SL

**Annual Report for 2024 for the 80th**

# **Annual General Meeting**

**to be held on Friday 23<sup>th</sup> May 2025 at 8pm**

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**Registered Charity (No 251806)**

# **WIGAN LITTLE THEATRE – SECRETARY’S ANNUAL REPORT**

**Report to the 23<sup>rd</sup> May 2025 for the 80th Annual General Meeting (AGM)**

**Also included are the minutes of the 2024 AGM**

Dear Member,

I am pleased to present this report on the activities of Wigan Little Theatre during 2024, as required under the rules of Wigan Little Theatre (WLT).

In order to prepare for the forthcoming season, nominations and motions will be taken at the AGM to be approved by the membership. Nominations can be put forward for any of the electable positions in the theatre, i.e. Executive Committee, Bar and Business Managers, and trustee members of the Management Committee, including those already standing. The Management Committee will meet on the 11<sup>th</sup> May 2025 twelve days before the AGM on Sunday 23<sup>rd</sup> May 2025 to consider any nominations and motions, which need to be **submitted to the Secretary not later than noon on that day.**

An Agenda paper stating names of all nominees and any proposed motions to the AGM will be forwarded only to members whose membership is fully paid for the current year (2025).

**PLEASE NOTE:-** Membership will lapse if subscriptions are not paid by the end of May 2025. Facilities will be available for members wishing to pay membership fees on the evening of the AGM.

**Admission to the AGM will be by Agenda paper only.**

If you wish to make a nomination or submit a motion, please note the following:

## **Nominations**

- All nominations must contain a proposer, a seconder and a nominee who are all aged 18 years or over and fully paid up members of WLT for the current year (2025)
- The nominee must consent with his/her signature.

The nomination form is available on the website or can be requested from the secretary via [secretary@wiganlittletheatre.co.uk](mailto:secretary@wiganlittletheatre.co.uk)

**Motions** Any motions must be presented to the Secretary, in writing, not later than noon on the day of the Management Committee Nominations meeting mentioned above.

## **Play Selection and Casting Committee (PSCC)**

- PSCC nominations for the season commencing January 2026, should be submitted to the Secretary, **in writing**, before the **June 2025** Management Committee meeting. All members aged 18 years or over are eligible to be nominated.

## **Officers and Trustees as at 31st December 2024**

President:	Mrs M. Kinley
Vice Presidents:	Mr J Dean,
Chair:	Mrs A Woolley
Deputy Chair:	Ms T Haywood
Secretary:	Mrs K Davis
Treasurer:	Mr. D Swift
Business Manager:	Mr D Swift
Bar Manager:	Mrs L Steggals

### **Management Committee Members and Trustees**

Mesdames: L. DonBavand, E Delaney, M Schofield,  
V Teesdale

Messrs: J Churnside, J Wiswell, J Dudley, J Naughton, P Jones, R Shaw

### **Membership as at 31st December 2024**

Life members:	93
Adult members:	59
Senior members:	48
Honorary members:	14
Junior:	62
Unwaged:	17
Total:	293

### **Sub-committee leaders as at 31st December 2024**

Bar:	Mrs L Steggals
Business Manager:	Mr D Swift
Confectionery Sales:	Mr J and Mrs M Naughton
Social activities:	Mrs V Teesdale
House Maintenance:	Mr J Churnside
Properties:	Mrs E Delaney
Membership:	Miss M Schofield
PSCC:	Miss N Reynolds
Publicity:	Mrs A Woolley
Front of House:	Mr J Wiswell
Technical:	Mr A Brown and Miss B Hampson
Security:	Mr R Shaw
Wardrobe:	Ms S Vernon

### **Management Committee attendances for 2024 — 12 meetings held**

<b>Name</b>	<b>Possible Attendances</b>	<b>Actual Attendances</b>
<b>K Davis</b>	<b>12</b>	<b>8</b>
<b>J Churnside</b>	<b>12</b>	<b>6</b>
<b>E Delaney</b>	<b>12</b>	<b>8</b>
<b>L Donbavand</b>	<b>12</b>	<b>9</b>
<b>J Dudley</b>	<b>12</b>	<b>7</b>
<b>T Haywood</b>	<b>12</b>	<b>7</b>
<b>P Jones</b>	<b>12</b>	<b>9</b>
<b>J Naughton</b>	<b>12</b>	<b>10</b>
<b>M Kinley</b>	<b>12</b>	<b>9</b>
<b>M Schofield</b>	<b>12</b>	<b>7</b>
<b>D Swift</b>	<b>12</b>	<b>11</b>
<b>J Wiswell</b>	<b>12</b>	<b>9</b>
<b>A Woolley</b>	<b>12</b>	<b>12</b>
<b>V Teesdale</b>	<b>12</b>	<b>9</b>

**Productions 2024—Auditorium capacity 230**

Home, I'm Darling: 85.3%  
When We Are Married: 96.8%  
Sheila's Island: 87.7%  
Cider With Rosie: 73.7%  
A Bunch Of Amateurs: 73.3%  
Two: 83.9%  
Philip Pullman's Grimm Tales: 57.6%  
A Party To Murder: 96.2%  
Cinderella: 99

*Dear Member,*

*2024 has certainly been another very successful year for Wigan Little Theatre. The season started with a bang with the wonderfully different Home I'm Darling directed by Tracey Dawson. This was followed by the very funny When We are Married. Adored by our audiences. And who can forget the epic Sheila's Island with an amazing set and actors who really suffered for their art during this production. Then the gentle poetry of Cider With Rosie from the classic novel and story based on Laurie Lee's life. A Bunch of Amateurs followed and who can forget that Motability scooter and hilarious massage scene. Next an outstanding production of TWO. A fabulous two hander. Then our Youth Theatre produced Grimm tales and this was a great success. Massive well done to our young team. Next came the spoof whodunnit, A Party to Murder that kept us hooked until the very end. Then we ended our season with another of Bill Collins's Pantomimes, Cinderella. A complete sell out as usual .*

*The productions also led to a plethora of NODA nominations once again.*

*I do want to mention the passing of Lawrence Wilson and my dear mum, Margaret Finch. Both highly talented and committed members of Wigan Little Theatre and both will be dearly missed.*

*We are obviously having to evolve all the time due to the much faster pace of life that we now have, so I want to thank everyone that volunteers at WLT for all the time and commitment that you bring to our theatre. Obviously this is still an area that would welcome more people. We did have a lot of interest in joining WLT in 2024 and it was great to see so many new faces on stage and behind the scenes. It has also been wonderful to see many of our youth members step into main productions and volunteer in much needed areas. That is of course the natural way that our theatre will evolve and grow.*

*Kind regards*

*Katie Davis  
Secretary*

## **Wigan Little Theatre**

### **Minutes of the 79<sup>th</sup> Annual General Meeting held on Friday 17<sup>th</sup> May 2024 at 8 p.m.**

#### **PRESENT:**

51 members signed the register of attendance.

#### **1. Apologies for absence**

Apologies for absence were received from 24 members

The Chair, Anne Woolley, opened the meeting and welcomed everyone to the 79<sup>th</sup> Annual General Meeting.

**2. Adoption of the minutes of the 79th Annual General Meeting held on Friday 17<sup>th</sup> May 2024**

All present approved that the minutes were a true and accurate record.

Proposed by: John Dudley

Seconded by: Ryan Shaw

The adoption was carried.

**3. Matters arising**

There were no matters arising.

**4. Adoption of the Secretary's Report (previously circulated)**

Proposed by: Lynne Love

Seconded by: Jenny Swidt

The adoption was carried

**5. Report from the Chair of Trustees**

Madam President, Friends and Members

Tonight we are 'standing on the shoulders of giants'

People who had the foresight and determination over the years to provide and create a theatre like ours, which has become a watchword for great entertainment in the Borough.

Together, we're charged with carrying on that legacy and I know we have the commitment to take WLT from strength to strength.

An important thing we must do tonight is to remember two people who are no longer with us.

Our dear friend, Bill Collins left us in 2023. A WLT stalwart, legendary panto dame and prolific script writer, Bill was responsible for creating Wigan's traditional pantomimes for decades.

We are fortunate that Bill has left us all his scripts and we will honour his legacy by performing them well into the future.

On the death of life member Theodore Abbott, we were surprised but very grateful to hear that he had endowed the sum of £10,000 to the theatre. A most welcome gift which will help us keep providing the kind of theatre that he so obviously loved and admired.

Instead of the usual moment of silence, I think Bill, in particular, would enjoy a rousing round of applause in appreciation of these generous benefactors.

Over 2023, our audience numbers grew back to pre Covid levels.

This is due to some stellar performances and productions, with the season achieving more NODA Awards for individuals and productions than ever before, plus a regional award for Best Drama.

I firmly believe that our patrons see an evening at WLT as a great all-round experience, from the moment they enter the doors to a warm welcome in the foyer and later, when they linger in the bar with great service and in good company.

Last year, despite a heavy schedule of commitments, cast members appeared in events and activities around the town, with three performances in the Museum of Wigan Life, plus, the cast of Guys & Dolls and the Youth Theatre took to the open air stage at the Streets Apart Festival in King Street. These kinds of appearances raise awareness of WLT and showcase the talent we have in spades.

We also held a hugely successful open day to attract volunteers, when members provided an amazing showcase of workshops showing the wide and varied jobs we all do to contribute to the success of our theatre.

On stage we have some very experienced members who share their talent with new recruits, to help them develop skills and experience and add to the talent pool of WLT

Off stage we have people who bring expertise in areas such as lighting and sound, props and stage crew, set building and painting, box office administration and hospitality.

Throughout the year, many unseen and unsung teams also work and contribute to our ongoing success. Not least PSCC, who read far more plays than we perform, and deliver a varied season with something for everyone. Then there's house maintenance, bar banking, events planning and archiving, all of which happen in the background.

As Trustees, the committee as a team, must be sure we comply with what's expected by the Charity Commission and all relevant legislation. This protects the building, the people in it and our aims for good governance.

There are far too many outstanding people to mention individually, but In short, WLT has two wonderful assets, one is this beautiful heritage building we have the honour of preserving, the other is the people who love it.

The time given by volunteers is incalculable. The loyalty and support of our patrons, immeasurable.

There's no doubt that we still face challenges. The cost of living crisis is still with us in terms of energy bills, maintenance and essential repairs. Licences and essentials we need to stage a production increase year on year, so it is important that we all try to keep costs down, without stunting our ambitions.

I would like to thank you all for your hard work, dedication and support.

Long may we continue to work together to keep WLT at the centre of Wigan's artistic and cultural life.

## **6. Treasurer's Report**

Madam President, fellow members of Wigan Little Theatre. I am pleased to present the Financial Statements for the year ending 31st December 2024. There is much to say, and I will endeavour to answer any questions you might have at the end of my report.

Thank you to the management committee for their ongoing support. I also give grateful thanks to our accountants Hull Jady for their help throughout the year. We have established a strong and productive working partnership which greatly benefits the theatre in its day-to-day activities.

The necessary change in the 2025 season ticket structure was sympathetically received and well understood by our patrons. I am pleased to report that we were able to freeze general admission prices for all the shows in the coming year, aside from the musical which has higher production costs and additional performance royalties.

We will be undertaking further vital and costly improvements in 2025, so it is essential we continue delivering high quality shows which are both artistically and financially successful.

The Amazon Business Account continues to work well. It helps to ensure timely and cost-effective purchase of production props, costumes and more general-purpose items.

I turn to the headline figures for the year. As you can see from the annual accounts, primarily due to the urgently needed building work being undertaken, there was a deficit of £9,645 on a turnover of £256K. However, it is very pleasing to see the audience numbers steadily return to pre-pandemic levels. The annual pantomime was again enormously successful and a superb way to end 2024.

Simplified new gas and water contracts have been negotiated via the same specialist broker employed by the theatre in previous years. The theatre now pays on usage, via direct debits, due to a combination of smart meters and accurate regular readings for all utilities being supplied on request.

I thank our caretakers and cleaners for their sterling work throughout the year. I also acknowledge the tremendous commitment of all volunteers who support the theatre and keep it moving forward.

I will now take any questions from the members.

I would therefore like to propose that the financial report for 2024 be formally adopted by this meeting.

## **6.Election of Officers and Management Committee**

New committee members

Peter Jones, John Churnside, John Naughton, Ryan Shaw

### **Officers:**

President: Margaret Kinley  
Chair: Anne Woolley  
Treasurer: David Swift  
Deputy Chair: Tara Haywood  
Secretary: Katie Davis  
Vice President: Jack Dean  
Vice President: Margaret Finch  
Vice President: Vacant  
Bar Manager: Louise Steggals  
Business Manager: David Swift

### **Management Committee members:**

Linda DonBavand  
Paul Dawson  
Tracey Dawson  
Elaine Delaney  
John Dudley  
Maureen Schofield  
Veronica Teesdale  
Joey Wiswell

## **8. Election of Auditors**

The Treasurer proposed that HullJady Accountants should continue as auditors for the coming year. The proposal was carried.

Proposed: David Swift

Seconded: Anne Woolley

## **9. Consideration of any Motions/Rule changes**

That AGM booklet can be sent out via email to save on costs

Membership will run from May to May

## **10. Any Other Business**

A collection for Ethels' windows took place during the ballot count and Paul and Tracey Dawson received a presentation .

Charity Registration No.251806

**WIGAN LITTLE THEATRE**

England & Wales - Charity number 251806

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# Accounts

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Charity registration number 251806

**WIGAN LITTLE THEATRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# WIGAN LITTLE THEATRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr P Dawson	
	Mrs A Woolley	(Appointed 18 May 2023)
	Mrs T Dawson	
	Mrs M Finch	
	Ms E Delaney	
	Mrs M Kinley	
	Miss M Schofield	
	Mr R Shaw	(Appointed 18 May 2023)
	Mrs L Donbavand	
	Mr J Dean	
	Mrs K Davis	
	Miss T Haywood	
	Mr J Wiswell	
	Mr D Swift	
	Mrs L Steggals	(Appointed 18 May 2023)
Mr J Dudley	(Appointed 18 May 2023)	
Mrs V Teesdale	(Appointed 18 May 2023)	

<b>Senior management</b>	Mrs M Kinley	President
	Mr J Dean	Vice President
	Mrs M Finch	Vice President
	Mrs A Woolley	Chair
	Miss T Haywood	Deputy Chair
	Mr D Swift	Treasurer
	Mrs K Davies	Secretary
	Mrs L Steggals	Bar Manager

**Charity number** 251806

**Principal address**  
44 Crompton Street  
Wigan  
Lancashire  
England  
WN1 3SL

**Independent examiner**  
HullJady  
41 Bridgeman Terrace  
Wigan  
Lancashire  
United Kingdom  
WN1 1TT

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# WIGAN LITTLE THEATRE

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# WIGAN LITTLE THEATRE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

Pursuant to the Friendly Societies Act 1896 and the special authority of 3 July 1878, the objectives are to promote education in the fine arts amongst members of the public and, in particular to increase the appreciation and understanding amongst members of the public of the arts of drama, mime, dance, singing and music by the establishment of a permanent theatre in Wigan, the production and presentation of plays of merit and the organisation and presentation of lectures and readings.

Wigan Little Theatre continues to fulfil a vital role on the local Arts scene. We own, operate, and maintain the only independent, self-sufficient live theatre in the borough of Wigan and Leigh. With over seventy-five years of successful productions, we continue to deliver quality entertainment utilising our redoubtable band of willing member volunteers, and local talent.

#### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### *Volunteers*

The Charity relies for its continued existence on help provided by its many volunteers.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

During the year to 31 December 2023, 9 productions were presented, including the pantomime and a play performed by the youth theatre. There was an increase of around 10% in overall audience numbers compared to the 2022 season.

#### **Financial review**

Full operations continued in 2023, resulting in a surplus of £20,048 on a turnover of £252K.

This was due to the significant amount of income resulting from the extremely successful pantomime. The percentage sales figures for each production are shown below:

- Spring and Port Wine: 77.3%
- Business Affairs: 66.1%
- Di and Viv and Rose: 67.4%
- Guys And Dolls: 87.5%
- David Copperfield: 67%
- Spirit Level: 86.9%
- The Play's The Thing: 48.2%
- The Business of Murder: 79.1%
- Jack & Jill: 98.7%

This has resulted in an increase in the Charity's reserves including its bank balance at 31 December 2023 to £668,149 from £648,101 at 31 December 2022.

# WIGAN LITTLE THEATRE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level of £35,000 equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### *Major risks*

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Plans for future periods**

Regular and season ticket prices are to be increased in 2024

- Concessionary ticket price will increase by £1 to £11
- Standard ticket price will increase by £1 to £13
- Concessionary season ticket price will increase by £10 to £70
- Standard season ticket price will increase by £10 to £80
- Electricity, gas, landline phone and broadband contracts to be reviewed and renewed where appropriate

The charity will continue to prepare and present 9 shows in the 2024 year with a view to discussing a reduction to 8 shows in the 2025 year.

A phased plan for continued improvements to the fabric of the building including the lighting and stage rigging is underway. The trustees are still considering how best to utilise the former bar area downstairs.

#### **Structure, governance and management**

The charity is controlled by its governing document, The Rules of Wigan Little Theatre, amended February 1967, May 1972 and January 2001 and constitutes an unincorporated charity.

# WIGAN LITTLE THEATRE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The trustees who served during the year and up to the date of signature of the financial statements were:

Mr P Dawson	
Mrs A Woolley	(Appointed 18 May 2023)
Mrs T Dawson	
Mrs M Finch	
Ms E Delaney	
Mrs M Kinley	
Miss M Schofield	
Mr R Shaw	(Appointed 18 May 2023)
Mrs L Donbavand	
Mr J Dean	
Mr W Collins	(Deceased 23 May 2023)
Mrs K Davis	
Miss T Haywood	
Mr J Wiswell	
Mr O Rasburn	(Resigned 9 February 2023)
Mr D Swift	
Mr M Green	(Resigned 18 May 2023)
Mrs L Steggals	(Appointed 18 May 2023)
Mr J Dudley	(Appointed 18 May 2023)
Mrs V Teesdale	(Appointed 18 May 2023)

#### *Recruitment and appointment of trustees*

Trustees are appointed each year at the Annual General Meeting and are selected to provide the board with a wide range of expertise and experience .

The trustees meet on a monthly basis throughout the year. There is an annual general meeting and extraordinary general meetings are held if required.

The trustees' report was approved by the Board of Trustees.

Mr D Swift

**Trustee**

17 May 2024

# WIGAN LITTLE THEATRE

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

### *FOR THE YEAR ENDED 31 DECEMBER 2023*

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The trustees 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# WIGAN LITTLE THEATRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF WIGAN LITTLE THEATRE

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I report to the trustees on my examination of the financial statements of Wigan Little Theatre (the charity) for the year ended 31 December 2023.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Clare Jady FCA

#### **HullJady**

41 Bridgeman Terrace  
Wigan  
Lancashire  
WN1 1TT  
United Kingdom

Dated: 17 May 2024

# WIGAN LITTLE THEATRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Income from:</b>			
Donations and legacies	3	18,252	10,217
Charitable activities	4	173,255	155,104
Other trading activities	5	58,867	51,245
Investments	6	2,040	228
		<hr/>	<hr/>
<b>Total income</b>		252,414	216,794
		<hr/>	<hr/>
Charitable activities	7	232,366	185,144
		<hr/>	<hr/>
<b>Net income and movement in funds</b>		20,048	31,650
<b>Reconciliation of funds:</b>			
Fund balances at 1 January 2023		648,101	616,451
		<hr/>	<hr/>
<b>Fund balances at 31 December 2023</b>		668,149	648,101
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# WIGAN LITTLE THEATRE

## BALANCE SHEET

AS AT 31 DECEMBER 2023

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		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		484,506		491,911
<b>Current assets</b>					
Stocks	13	3,468		3,946	
Debtors	14	15,734		5,458	
Cash at bank and in hand		230,328		204,040	
		<u>249,530</u>		<u>213,444</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>65,887</u>		<u>57,254</u>	
Net current assets			<u>183,643</u>		<u>156,190</u>
<b>Total assets less current liabilities</b>			<u>668,149</u>		<u>648,101</u>
<b>The funds of the charity</b>					
Unrestricted funds			<u>668,149</u>		<u>648,101</u>
			<u>668,149</u>		<u>648,101</u>

The financial statements were approved by the trustees on 17 May 2024

Mr D Swift  
Trustee

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1 Accounting policies

##### Charity information

Wigan Little Theatre is a charity registered with the Charity Commission for England and Wales. .

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds are subject to specific conditions by donors as to how they may be used.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1 Accounting policies

(Continued)

##### 1.5 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 are allocated on the portion of the asset's use.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2.5% Reducing Balance
Plant and equipment	15% Reducing Balance
Fixtures and fittings	15% Reducing Balance
CCTV	15% Reducing Balance
Heating System	15% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1 Accounting policies

(Continued)

##### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### 1.11 Taxation

The charity is exempt from tax on its charitable activities.

##### **Irrecoverable vat**

The irrecoverable VAT is apportioned on a pro-rata percentage basis and added back to individual expense items.

##### 1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	15,836	4,030
Government Covid Grants	-	5,167
Membership fees	2,416	1,020
	<u>18,252</u>	<u>10,217</u>

#### 4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Charitable Income</b>		
Production ticket sales	172,092	153,641
Ancillary trading income	1,163	1,463
	<u>173,255</u>	<u>155,104</u>

#### 5 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Bar & kiosk sales	58,867	51,245
	<u>58,867</u>	<u>51,245</u>

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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6 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	2,040	228

7 Expenditure on charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
<b>Direct costs</b>		
Production costs	48,256	45,372
Bar trading	25,865	16,968
Sweets, ices & merchandise	5,341	4,685
Box office	5,137	3,060
Training costs	2,134	-
	<u>86,733</u>	<u>70,085</u>
<b>Share of support and governance costs (see note 8)</b>		
Support	138,824	108,993
Governance	6,809	6,066
	<u>232,366</u>	<u>185,144</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>232,366</u>	<u>185,144</u>

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 8 Support costs allocated to activities

	<b>2023</b>	<b>2022</b>
	£	£
Staff costs	21,313	14,454
Depreciation	20,202	19,949
Rates & water	4,164	4,978
Insurance	14,136	13,193
Light & heat	26,840	15,245
Telephone	2,848	2,534
Printing, postage & stationery	18,081	16,156
Sundries	861	286
Repairs & renewals	23,468	11,550
Cleaning	3,682	2,666
CCTV & security	564	4,596
Bank charges	2,665	3,386
Governance costs	6,809	6,066
	<u>145,633</u>	<u>115,059</u>
	<u><u>145,633</u></u>	<u><u>115,059</u></u>
<b>Analysed between:</b>		
Charitable Expenditure	145,633	115,059
	<u><u>145,633</u></u>	<u><u>115,059</u></u>
	<b>2023</b>	<b>2022</b>
	£	£
<b>Governance costs comprise:</b>		
Accountancy	6,809	6,066
	<u>6,809</u>	<u>6,066</u>
	<u><u>6,809</u></u>	<u><u>6,066</u></u>

Support costs have been allocated entirely to charitable activities.

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 10 Employees

The average monthly number of employees during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Cleaners	2	2
Caretaker	2	1
	<u>          </u>	<u>          </u>
Total	4	3
	<u>          </u>	<u>          </u>

#### Employment costs

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	21,313	14,454
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was more than £60,000.

#### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### 12 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Fixtures and fittings	CCTV	Heating System	Total
	£	£	£	£	£	£
<b>Cost</b>						
At 1 January 2023	617,740	74,935	115,959	8,454	10,381	827,469
Additions	-	12,961	-	-	-	12,961
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2023	617,740	87,896	115,959	8,454	10,381	840,430
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation and impairment</b>						
At 1 January 2023	174,817	43,561	101,840	7,364	7,977	335,559
Depreciation charged in the year	11,073	6,650	2,118	163	361	20,365
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2023	185,890	50,211	103,958	7,527	8,338	355,924
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>						
At 31 December 2023	431,850	37,685	12,001	927	2,043	484,506
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2022	442,923	31,374	14,119	1,090	2,405	491,911
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

<b>13</b>	<b>Stocks</b>		
		<b>2023</b>	<b>2022</b>
		£	£
	Raw materials and consumables	3,468	3,946
		<u>          </u>	<u>          </u>

<b>14</b>	<b>Debtors</b>		
		<b>2023</b>	<b>2022</b>
		£	£
	<b>Amounts falling due within one year:</b>		
	Other debtors	12,694	2,752
	Prepayments and accrued income	3,040	2,706
		<u>          </u>	<u>          </u>
		<u>15,734</u>	<u>5,458</u>

<b>15</b>	<b>Creditors: amounts falling due within one year</b>		
		<b>2023</b>	<b>2022</b>
		£	£
		<b>Notes</b>	
	Deferred income	14,723	14,506
	Trade creditors	1,167	2,112
	Other creditors	42,236	34,101
	Accruals and deferred income	7,761	6,535
		<u>          </u>	<u>          </u>
		<u>65,887</u>	<u>57,254</u>

### 16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 January</b>	<b>Incoming</b>	<b>Resources At 31 December</b>	
	<b>2023</b>	<b>resources</b>	<b>expended</b>	<b>2023</b>
	£	£	£	£
General funds	648,101	252,414	(232,366)	668,149
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 January</b>	<b>Incoming</b>	<b>Resources At 31 December</b>	
	<b>2022</b>	<b>resources</b>	<b>expended</b>	<b>2022</b>
	£	£	£	£
General funds	616,451	216,794	(185,144)	648,101
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2023*

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### 17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**WIGAN LITTLE THEATRE**

England & Wales - Charity number 251806

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# Accounts

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Crompton Street

Wigan WN1 3SL

**Annual Report for 2022 for the 78<sup>th</sup>**

# **Annual General Meeting**

**to be held on Thursday 18<sup>th</sup> May 2023 at 8pm**

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**Registered Charity (No 251806)**

## **WIGAN LITTLE THEATRE – SECRETARY’S ANNUAL REPORT**

**Report to the 31st December 2022 for the 78th Annual General Meeting (AGM)**

**Also included are the minutes of the 2022 AGM**

Dear Member,

I am pleased to present this report on the activities of Wigan Little Theatre during 2022, as required under the rules of Wigan Little Theatre (WLT).

In order to prepare for the forthcoming season, nominations and motions will be taken at the AGM to be approved by the membership. Nominations can be put forward for any of the electable positions in the theatre, i.e. Executive Committee, Bar and Business Managers, and trustee members of the Management Committee, including those already standing. The Management Committee will meet twelve days before the AGM on Saturday 6th May 2023 to consider any nominations and motions, which need to be **submitted to the Secretary not later than noon on that day.**

An Agenda paper stating names of all nominees and any proposed motions to the AGM will be forwarded only to members whose membership is fully paid for the current year (2023).

**PLEASE NOTE:-** Membership will lapse if subscriptions are not paid by the end of May 2023. Facilities will be available for members wishing to pay membership fees on the evening of the AGM.

**Admission to the AGM will be by Agenda paper only.**

If you wish to make a nomination or submit a motion, please note the following:

### **Nominations**

- All nominations must contain a proposer, a seconder and a nominee who are all aged 18 years or over and fully paid up members of WLT for the current year (2023)
- The nominee must consent with his/her signature.

The nomination form is available on the website or can be requested from the secretary via [secretary@wiganlittletheatre.co.uk](mailto:secretary@wiganlittletheatre.co.uk)

**Motions** Any motions must be presented to the Secretary, in writing, not later than noon on the day of the Management Committee Nominations meeting mentioned above.

### **Play Selection and Casting Committee (PSCC)**

- PSCC nominations for the season commencing January 2024, should be submitted to the Secretary, **in writing**, before the **June 2023** Management Committee meeting. All members aged 18 years or over are eligible to be nominated.

### **Officers and Trustees as at 31st December 2022**

President:	Mrs. M. Kinley
Vice Presidents:	Mr J Dean, Mrs. M. Finch , Mr. W. Collins
Chairman:	Mr. R. Shaw
Deputy Chairman:	Mrs. A. Woolley

Secretary: Mrs. K Davis  
Treasurer: Mr. D Swift  
Business Manager: Mr D Swift  
Bar Manager: vacant

### **Management Committee Members and Trustees**

Mesdames: L. DonBavand, E. Delaney, M. Schofield, T. Dawson,  
T. Haywood  
Messrs: P. Dawson, J. Wiswell, M.Green, O Rasburn

### **Membership as at 31st December 2022**

Life members: 93  
Adult members: 61  
Senior members: 61  
Honorary members: 8  
Junior: 65  
Unwaged: 19  
Total: **288**

### **Sub-committee leaders as at 31st December 2022**

Bar: vacant  
Business Manager: Mr D Swift  
Confectionery Sales: Mr. J. and Mrs. M. Naughton  
Social activities: Mrs. T Dawson  
House Maintenance: Mr. J. Churnside  
Properties: Mrs. E. Delaney  
Membership: Miss M. Schofield  
PSCC: Mr. M. Green  
Publicity: Mrs. A. Woolley  
Front of House: Mrs. T Dawson  
Technical: Mr. O Rasburn  
Security: Mr. R. Shaw  
Wardrobe: Ms S Vernon  
Programmes: Ms G Davies

### **Management Committee attendances for 2022 — 12 meetings held**

<i>Name</i>	<i>Possible attendances</i>	<i>Actual attendances</i>
Davis Katie	12	10
Dawson Paul	12	4

Dawson Tracey	12	6
Delaney Elaine	12	7
Donbavand Linda	12	11
Green Martin	7	6
Hampson Jenny	3	2
Haywood Tara	12	7
Rasburn Owen	12	9
Schofield Maureen	12	6
Shaw Ryan	12	12
Swift David	12	9
Wiswell Joey	12	10
Woolley Anne	12	11

**Productions 2020—Auditorium capacity 230**

Production

Teachers 71.1%

Towards Zero 65.5%

Albert Nobbs 66.6%

Around The World in 80 Days 64.6%

Curtain Up! 58.2%

Funny Money 68.3%

Treasure Island 57.2%

Dead Guilty 65.6%

Humpty Dumpty 98.3%

*Dear Member,*

*There are many positive things to say about 2022. First of all I want to thank you all for your commitment to our theatre. Also a big thank you to those that have spent hours ensuring that our productions remain at their usual high standard. This involves everyone from actors, stage, backstage, props, stage building, bar, coffee, sweets, programme selling, box office, tech, wardrobe, dressing, directing, stage management, painting, maintenance, and merchandising. How fortunate are we that so many people give up their own time, and a lot of it, as volunteers and spend hours at WLT. This is an area that we always need extra member support.*

*We have certainly seen an increase in audience confidence since the bleak period of Covid and it has been heart warming to hear comments like, "I haven't laughed that much in ages", "I've enjoyed the show so much I'm going to buy a season ticket", "That's one of the best productions that I have ever seen". To mention just a few of the positive comments that have been said over 2022.*

*We started the year on a real high with a fabulous production of 'Teechers', followed by the thrilling 'Towards Zero', then we met 'Albert Nobbs' another big hit. We then travelled 'Around the World in 80 Days' bringing lots of laughs. 'Curtain Up' followed swiftly to much applause. Then the side splitting 'Funny Money' who can forget that cheese and pickle sandwich. Our Youth Theatre did us proud with their rendition of 'Treasure Island' and we then had the tense and scary 'Dead Guilty'. We of course finished on a massive high with 'Humpty Dumpty' hurrah.*

*It was also wonderful to see so many of our talented members from the 2022 season receive nominations for the NODA awards, and well deserved.*

*I have every faith that we will continue to provide wonderful productions over 2023 and continue to see our audiences build in confidence.*

*Kind regards  
Katie Davis  
Secretary*

## **Message from the Chairman**

Ryan Shaw welcomed everyone to the meeting and asked everyone to take a moment's silence to remember our deceased members in 2021.

### **Wigan Little Theatre**

**Minutes of the 77<sup>th</sup> Annual General Meeting held on Friday, 1<sup>st</sup>  
May 2022 at 8 p.m.**

#### **PRESENT:**

74 members signed the register of attendance.

#### **1. Apologies for absence**

Apologies for absence were received from 24 members

The Chairman, Ryan Shaw, opened the meeting and welcomed everyone to the 77<sup>th</sup> Annual General Meeting.

#### **2. Adoption of the minutes of the 76<sup>th</sup> Annual General Meeting**

All present approved that the minutes were a true and accurate record.

Proposed by: Maureen Schofield

Seconded by: Paul Dawson

The adoption was carried.

### **3. Matters arising**

Jack Dean asked if vice presidents and presidents who aren't voted on are trustees. Ryan Shaw said the Charity Commission are fine with honorary position for life.

### **4. Adoption of the Secretary's Report (previously circulated)**

Proposed by: P J Swift

Seconded by: S H

Anderson

The adoption was  
carried.

### **5. Chairman's Report**

Madam President, ladies and gentlemen.

At our last AGM I spoke in length about the covid shut down spanning the previous 18 months which covered much of 2020 and 2021. But I'd just like to reiterate the thanks I extended to all the people who continued in their roles throughout our closed period to support the theatre and ensure we could re-open with the theatre in the same good physical condition, financially stable and fully prepared to open with a new season.

In the second half of 2021 as covid restrictions started to lift it was nice to move from the Exec zoom committee meetings we'd been having throughout lockdown and reconvene with full committee meetings held here in person with all trustees present. The theatre started to come back to life with the rehearsals for panto and Teechers, All department leaders and their teams both front of house and back stage regrouped organised their areas in preparation for our usual WLT Pantomime, now in its new December position.

After much worrying from ourselves, the wider committee and I'm sure many others around the theatre as to whether we would actually make it and be able to open, crossing our fingers that no restrictions would be brought back and hoping we wouldn't have a covid outbreak amongst cast and crew which could force us to close on a sell-out show. We finally opened our doors to the public and amazingly panto was its usual success and went off without a hitch. Even when Mask wearing became mandatory mid-way through the run this didn't seem to put people off and the new December position was well received.

The theatre was bustling with excitement once more and it was hard to believe it had been dark and silent for 21 months.

Thank you to all our department leaders for bringing your teams back together and a wider thanks to the members who flocked back and volunteered in force. Keep up the good work and if you are on the fence about joining one of the teams, do it. Speak to the department leader tonight and give it a go, All areas still need more people.

Thanks to Richard Holmes for all his hard work as Business manager. Richard chose to resign at the end of last year leaving big shoes to fill. David Swift has kindly volunteered to step into this role as the Acting Business manager and I am sure going forward he will continue Richards good work

I must at this point Thank our outgoing treasurer Peter Hall who announced his intent to resign at our previous AGM. Where do I start, Peter has held this position for many years now and I am sure we can all agree the theatre has had a healthy financial position under his management. Not only this but Peter has been a great source of support both on committee and to myself and other former chairmen for which I would like to say a personal thank you. Ladies and gentlemen Please join me in showing our appreciation for all his hard work which words cannot do justice.

Thank you Mr Treasurer.

As this AGM is to cover events in 2021 I won't say too much about this year however, what I will say is we have had some amazing productions so far, although you may have noticed our audiences have been a little smaller than pre covid. By no means are we playing an empty house however, I am sure you will agree it is always nice to see this auditorium at capacity. While we have a great presence on social media, our website and other publicity we all know Word of mouth is still the most powerful advertisement. With 250 members we should be more than capable of getting those seats filled again. so please tell your family and friends to get booking tickets for our amazing season.

It's wonderful to be back and running our regular programme once again - here's to an amazing year.

Thank you.

## **6. Treasurer's Report**

Madam President – fellow members of Wigan Little Theatre.

I am pleased to present the Financial Statements for the year ending 31st December 2021.

And I am pleased because, at one stage, it looked as though we would not get going again before the end of the year, and have nothing to present! But – mercifully - the lockdown was lifted and our coffers were filled by a sell-out pantomime and pre-season ticket sales for 2022. Probably the only good things to come from the Coronavirus restrictions were the change of pantomime dates from January to December (which many have advocated for some time), and the alignment of the season ticket sales with the financial year. That said, there isn't an awful lot else to talk about.

In simplistic terms, for the year 2021, our support costs (maintenance, utility bills, insurance, security, wages etc ) outweighed our income ( from grants, donations and such ticket sales, bar sales and merchandising as we managed ) by £34,000 pounds. This follows 2020's trading loss of £28,000. As I said at the AGM last October, we were extremely fortunate to have had such a healthy financial position when the pandemic struck in March 2020. Because we, like all other businesses, have experienced two extraordinary years, some of the numbers in the accounts may need some explanation. Does anyone have a question that I can try to answer?

There were no questions

In that case I would like to propose that the financial report for 2021 be formally adopted by this meeting.

Seconded by .....?

Adopted unanimously by the meeting.

Thank you.

Over the past 22 years, I have been very proud, for 18 of those 22, to be Honorary Treasurer of Registered Charity 251806 – Wigan Little Theatre. Please note that, whilst it always has been an honour, Honorary doesn't mean that – it just means unpaid. I want to express my gratitude to all those lovely, hardworking, talented members and friends who have supported me since 2000. I couldn't possibly hope to name you all without missing someone, so I won't even try. You know who you are – so thank you to you all. Please give David Swift the same support you have afforded me over the years. He is extremely experienced and well qualified for the job and I am sure he will become a worthy Treasurer.

I am also indebted to Clare Jady, Angela Hilton and Margaret O'Halloran of Hull Jady Accountants for their help and advice throughout the year. They already know David from work he does for another charity and I hope they will quickly form a good working relationship.

It has been suggested that I won't know what to do with myself! Take a look at our garden, my appalling golf swing, unfinished DIY tasks etc etc – I have plenty to do! Not forgetting years of deferred holidays to catch up on. If I may pass on a couple of observations from my experiences. Firstly, molehills too quickly become mountains in this place. Minor disputes

should be nipped in the bud before any lasting damage is done. Secondly, as I said to the 2019 AGM, ensure that what is presented on this stage is of really excellent quality in every way, and you will have no problem filling the 230 seats of this magnificent auditorium.

I said a moment ago I wasn't going to thank anyone by name. I lied. Most of you will realise what a drain on your time amateur theatre can be. Priorities become skewed and domestic bliss often becomes a thing of the past. And so, for her long-suffering patience and unflinching support both here and at home, I want to thank the love of my life – my wife Pat!

## **7. Election of Officers and Management Committee**

The Chairman stated that there was no need for an election as the number of people who were leaving the Committee would be replaced by the same number of members nominated. The Committee and Trustee members going forward will be:

### **Officers:**

President: Margaret Kinley  
Chair: Ryan Shaw  
Treasurer: David Swift  
Deputy Chair: Anne Woolley  
Secretary: Katie Davis  
Vice President: Jack Dean  
Vice President: Margaret Finch  
Vice President: Bill Collins  
Bar Manager: Vacant  
Business Manager: David Swift

### **Management Committee members:**

Linda DonBavand  
Tara Haywood  
Paul Dawson  
Maureen Schofield  
Elaine Delaney  
Tracey Dawson  
Martin Green  
Owen Rasburn  
Joey Wiswell

## **8. Election of Auditors**

The Treasurer proposed that HullJady Accountants should continue as auditors for the coming year. The proposal was carried.

Proposed: David Swift

Seconded: Peter Hall

**9. Consideration of any Motions/Rule changes**

No motions

**9. Any Other Business**

D Campbell suggested leaflets being distributed for publicity

L Steggals suggested considering plastic glasses as It is common practise in most theatres for drinks to be taken into the auditorium. This will be discussed at the June Committee meeting. B Kenrick added that reusable plastic glasses were a good idea.

Ryan Shaw closed the meeting



Charity registration number 251806

**WIGAN LITTLE THEATRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# WIGAN LITTLE THEATRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mr P Dawson  
Mrs A Woolley  
Mrs T Dawson  
Mrs M Finch  
Ms E Delaney  
Mrs M Kinley  
Miss M Schofield  
Mr R Shaw  
Mrs L Donbavand  
Mr J Dean  
Mr W Collins  
Mrs K Davis  
Miss T Haywood  
Mr J Wiswell  
Mr O Rasburn  
Mr D Swift  
Mr M Green

(Appointed 13 May 2022)

### Charity number

251806

### Principal address

44 Crompton Street  
Wigan  
Lancashire  
England  
WN1 3SL

### Independent examiner

HullJady  
41 Bridgeman Terrace  
Wigan  
Lancashire  
United Kingdom  
WN1 1TT

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# WIGAN LITTLE THEATRE

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Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 16

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# WIGAN LITTLE THEATRE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### Objectives and activities

Pursuant to the Friendly Societies Act 1896 and the special authority of 3 July 1878, the objectives are to promote education in the fine arts amongst members of the public and, in particular to increase the appreciation and understanding amongst members of the public of the arts of drama, mime, dance, singing and music by the establishment of a permanent theatre in Wigan, the production and presentation of plays of merit and the organisation and presentation of lectures and readings.

Wigan Little Theatre continues to fulfil a vital role on the local Arts scene. We own, operate, and maintain the only independent, self-sufficient live theatre in the borough of Wigan and Leigh. With over seventy-five years of successful productions, we continue to deliver quality entertainment utilising our redoubtable band of willing member volunteers, and local talent.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### Achievements and performance

Following the reopening of the theatre in late 2021, the season now runs from January to December, culminating with the annual pantomime. During the year to 31 December 2022, 9 productions were presented, including the pantomime and a play performed by the youth theatre.

#### Financial review

Full operations returned in 2022, resulting in a surplus of £31,650 on a turnover of £217K. This was primarily due to the significant amount of income resulting from the highly successful pantomime. The percentage of total available tickets sold for each production is shown below:

- Teechers: 71.1%
- Towards Zero: 65.5%
- Albert Nobbs: 66.6%
- Around The World In 80 Days: 64.6%
- Curtain Up!: 58.2%
- Funny Money: 68.3%
- Treasure Island: 57.2%
- Dead Guilty: 65.6%
- Humpty Dumpty: 98.3%

This has resulted in an increase in the Charity's reserves including its bank balance at 31 December 2022 to £648,101 from £616,451 at 31 December 2021.

An Amazon Business Prime account has been created, for approved use by the treasurer and the costume and properties departments. This allows the theatre opportunities to take advantage of applicable promotional discounts, reduced pricing and delivery costs.

Retainer agreements have been entered into with some suppliers to spread the cost over the financial year.

# WIGAN LITTLE THEATRE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level of £35,000 equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### Plans for future periods

Regular and season ticket prices remain unchanged for 2023 and a new business sponsorship scheme has been launched.

The charity will continue to operate 9 shows in the 2023 year with a view to discussing a reduction to 8 shows in the 2024 year.

The trustees are undergoing a plan for continued improvements to the fabric of the building including the lighting and are still considering how best to utilise the former bar area downstairs.

#### Structure, governance and management

The charity is controlled by its governing document, The Rules of Wigan Little Theatre, amended February 1967, May 1972 and January 2001 and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr P Dawson

Mrs A Woolley

Mrs T Dawson

Mrs M Finch

Mr P Hall

(Resigned 13 May 2022)

Ms E Delaney

Mrs M Kinley

Miss M Schofield

Mr R Shaw

Mrs L Donbavand

Mr J Dean

Mr W Collins

Mrs K Davis

Miss T Haywood

Mr J Wiswell

Mr O Rasburn

Mr D Swift

Miss J Hampson

(Appointed 13 May 2022 and resigned 10 September 2022)

Mr M Green

(Appointed 13 May 2022)

Trustees are appointed each year at the Annual General Meeting and are selected to provide the board with a wide range of expertise and experience .

The trustees meet on a monthly basis throughout the year. There is an annual general meeting and extraordinary general meetings are held if required.

# WIGAN LITTLE THEATRE

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2022*

---

The trustees' report was approved by the Board of Trustees.

Mr D Swift  
**Trustee**

19 May 2023

# WIGAN LITTLE THEATRE

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

### *FOR THE YEAR ENDED 31 DECEMBER 2022*

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The trustees 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# WIGAN LITTLE THEATRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF WIGAN LITTLE THEATRE

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I report to the trustees on my examination of the financial statements of Wigan Little Theatre (the charity) for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Clare Jady FCA

#### **HullJady**

41 Bridgeman Terrace  
Wigan  
Lancashire  
WN1 1TT  
United Kingdom

Dated: 19 May 2023

# WIGAN LITTLE THEATRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2022**

---

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<b><u>Income from:</u></b>			
Donations and legacies	3	10,217	27,678
Charitable activities	4	155,104	38,854
Other trading activities	5	51,245	9,470
Investments	6	228	19
		<hr/>	<hr/>
<b>Total income</b>		216,794	76,021
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Charitable activities	7	185,144	110,037
		<hr/>	<hr/>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		31,650	(34,016)
Fund balances at 1 January 2022		616,451	650,467
		<hr/>	<hr/>
<b>Fund balances at 31 December 2022</b>		648,101	616,451
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# WIGAN LITTLE THEATRE

## BALANCE SHEET

AS AT 31 DECEMBER 2022

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	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	12		491,911		497,913
<b>Current assets</b>					
Stocks	13	3,946		2,280	
Debtors	14	5,458		8,900	
Cash at bank and in hand		204,040		169,166	
		<u>213,444</u>		<u>180,346</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(57,254)</u>		<u>(61,808)</u>	
Net current assets			<u>156,190</u>		<u>118,538</u>
<b>Total assets less current liabilities</b>			<u>648,101</u>		<u>616,451</u>
<b>Income funds</b>					
Unrestricted funds			<u>648,101</u>		<u>616,451</u>
			<u>648,101</u>		<u>616,451</u>

The financial statements were approved by the Trustees on 19 May 2023

Mr D Swift  
Trustee

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

---

#### 1 Accounting policies

##### Charity information

Wigan Little Theatre is a charity registered with the Charity Commission for England and Wales. .

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds are subject to specific conditions by donors as to how they may be used.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

(Continued)

#### 1.5 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 are allocated on the portion of the asset's use.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2.5% Reducing Balance
Plant and equipment	15% Reducing Balance
Fixtures and fittings	15% Reducing Balance
CCTV	15% Reducing Balance
Heating System	15% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

(Continued)

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### 1.11 Taxation

The charity is exempt from tax on its charitable activities.

##### **Irrecoverable vat**

The irrecoverable VAT is apportioned on a pro-rata percentage basis and added back to individual expense items.

#### 1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	4,030	1,540
Government Covid Grants	5,167	25,623
Membership fees	1,020	515
	<u>10,217</u>	<u>27,678</u>

### 4 Charitable activities

	Charitable Income	Charitable Income
	2022	2021
	£	£
Production ticket sales	153,641	38,854
Ancillary trading income	1,463	-
	<u>155,104</u>	<u>38,854</u>

### 5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Bar & kiosk sales	<u>51,245</u>	<u>9,470</u>

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# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 6 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	228	19
	<u>228</u>	<u>19</u>

### 7 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2022	2021
	£	£
Production costs	45,372	19,573
Bar trading	16,968	4,808
Sweets, ices & merchandise	4,685	1,351
Box office	3,060	3,868
	<u>70,085</u>	<u>29,600</u>
Share of support costs (see note 8)	108,993	75,539
Share of governance costs (see note 8)	6,066	4,898
	<u>185,144</u>	<u>110,037</u>

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	14,454	-	14,454	11,752	-	11,752
Depreciation	19,949	-	19,949	20,627	-	20,627
Rates & water	4,978	-	4,978	1,918	-	1,918
Insurance	13,193	-	13,193	9,995	-	9,995
Light & heat	15,245	-	15,245	9,022	-	9,022
Telephone	2,534	-	2,534	2,620	-	2,620
Printing, postage & stationery	16,156	-	16,156	4,675	-	4,675
Sundries	286	-	286	138	-	138
Repairs & renewals	11,550	-	11,550	6,848	-	6,848
Cleaning	2,666	-	2,666	4,116	-	4,116
CCTV & security	4,596	-	4,596	2,406	-	2,406
Bank charges	3,386	-	3,386	1,422	-	1,422
Accountancy	-	6,066	6,066	-	4,898	4,898
	<u>108,993</u>	<u>6,066</u>	<u>115,059</u>	<u>75,539</u>	<u>4,898</u>	<u>80,437</u>
Analysed between						
Charitable activities	<u>108,993</u>	<u>6,066</u>	<u>115,059</u>	<u>75,539</u>	<u>4,898</u>	<u>80,437</u>

Governance costs includes payments to the Independent Examiners of £3,000 (2021- £2,100) for independent examination fees.

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 10 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Cleaners	2	2
Caretaker	1	1
Total	<u>3</u>	<u>3</u>

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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10 Employees	(Continued)	
Employment costs	2022	2021
	£	£
Wages and salaries	14,454	11,752
	<u>14,454</u>	<u>11,752</u>

There were no employees whose annual remuneration was more than £60,000.

### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 12 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Fixtures and fittings	CCTV	Heating System	Total
	£	£	£	£	£	£
<b>Cost</b>						
At 1 January 2022	617,740	62,605	114,290	8,454	10,381	813,470
Additions	-	12,330	1,669	-	-	13,999
At 31 December 2022	617,740	74,935	115,959	8,454	10,381	827,469
<b>Depreciation and impairment</b>						
At 1 January 2022	163,460	38,024	99,348	7,172	7,552	315,556
Depreciation charged in the year	11,357	5,537	2,492	192	424	20,002
At 31 December 2022	174,817	43,561	101,840	7,364	7,976	335,558
<b>Carrying amount</b>						
At 31 December 2022	442,923	31,374	14,119	1,090	2,405	491,911
At 31 December 2021	454,280	24,581	14,941	1,282	2,829	497,913

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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<b>13</b>	<b>Stocks</b>		<b>2022</b>	<b>2021</b>
			£	£
	Raw materials and consumables		3,946	2,280
			<u>          </u>	<u>          </u>
<b>14</b>	<b>Debtors</b>		<b>2022</b>	<b>2021</b>
	<b>Amounts falling due within one year:</b>		£	£
	Other debtors		2,752	2,261
	Prepayments and accrued income		2,706	6,639
			<u>          </u>	<u>          </u>
			5,458	8,900
			<u>          </u>	<u>          </u>
<b>15</b>	<b>Creditors: amounts falling due within one year</b>		<b>2022</b>	<b>2021</b>
		<b>Notes</b>	£	£
	Deferred income		14,506	14,724
	Trade creditors		2,112	6,578
	Other creditors		34,101	36,573
	Accruals and deferred income		6,535	3,933
			<u>          </u>	<u>          </u>
			57,254	61,808
			<u>          </u>	<u>          </u>

### 16 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

**WIGAN LITTLE THEATRE**

England & Wales - Charity number 251806

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# Accounts

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Crompton Street

Wigan WN1 3SL

**Annual Report for 2021 for the 77<sup>th</sup>**

# **Annual General Meeting**

**to be held on  
Friday May 13<sup>th</sup> 2022  
at 8pm**

## **WIGAN LITTLE THEATRE – SECRETARY’S ANNUAL REPORT**

**Report to the 31st December 2021 for the 77th Annual General Meeting (AGM)**

**Also included are the minutes of the 2021 AGM**

Dear Member,

I am pleased to present this report on the activities of Wigan Little Theatre during 2021, as required under the rules of Wigan Little Theatre (WLT).

In order to prepare for the forthcoming season, nominations and motions will be taken at the AGM to be approved by the membership. Nominations can be put forward for any of the electable positions in the theatre, i.e. Executive Committee, Bar and Business Managers, and trustee members of the Management Committee, including those already standing. The Management Committee will meet twelve days before the AGM on Sunday 1<sup>st</sup> May 2022 to consider any nominations and motions, which need to be **submitted to the Secretary not later than noon on that day.**

An Agenda paper stating names of all nominees and any proposed motions to the AGM will be forwarded only to members whose membership is fully paid for the current year (2022).

**PLEASE NOTE:-** Membership will lapse if subscriptions are not paid by the end of May 2022. Facilities will be available for members wishing to pay membership fees on the evening of the AGM.

**Admission to the AGM will be by Agenda paper only.**

If you wish to make a nomination or submit a motion, please note the following:

### **Nominations**

- All nominations must contain a proposer, a seconder and a nominee who are all aged 18 years or over and fully paid up members of WLT for the current year (2022) unless your subscription was paid at the October AGM in which case it is valid until May 2023.
- The nominee must consent with his/her signature.

The nomination form is available on the website or can be requested from the secretary via [secretary@wiganlittletheatre.co.uk](mailto:secretary@wiganlittletheatre.co.uk)

**Motions** Any motions must be presented to the Secretary, in writing, not later than noon on the day of the Management Committee Nominations meeting mentioned above.

### **Play Selection and Casting Committee (PSCC)**

- PSCC nominations for the season commencing January 2023, should be submitted to the Secretary, **in writing**, before the **June 2022** Management Committee meeting. All members aged 18 years or over are eligible to be nominated.

### **Officers and Trustees as at 31st December 2021**

President: Mrs. M. Kinley  
Vice Presidents: Mr J Dean, Mrs. M. Finch , Mr. W. Collins  
Chairman: Mr. R. Shaw  
Deputy Chairman: Mrs. A. Woolley  
Secretary: Mrs. K Davis  
Treasurer: Mr. P. J. Hall  
Business Manager: vacant  
Bar Manager: vacant

### **Management Committee Members and Trustees**

Mesdames: L. DonBavand, E. Delaney, M. Schofield, T. Dawson,  
T. Haywood  
Messrs: P. Dawson, J. Wiswell, D. Swift, O. Rasburn

**Membership as at 31st December 2021**

Life members:	94
Adult members:	76
Senior members:	49
Honorary members:	10
Junior:	85
Unwaged:	33
Total:	<b>347</b>

**Sub-committee leaders as at 31st December 2021**

Bar:	vacant
Business Manager:	vacant
Confectionery Sales:	Mr. J. and Mrs. M. Naughton
Social activities:	Mrs. T Dawson
House Maintenance:	Mr. J. Churnside
Properties:	Mrs. E. Delaney
Membership:	Miss M. Schofield
PSCC:	Mr. M. Green
Publicity:	Mrs. A. Woolley
Front of House:	Mrs. T Dawson
Technical:	Mr O. Rasburn
Security:	Mr. R. Shaw
Wardrobe:	Ms. S. Vernon

**Management Committee attendances for 2021 — 12 meetings held ( 6 meetings exec\* only )**

<i>Name</i>	<i>Possible attendances</i>	<i>Actual attendances</i>
Armstrong, Christine	3	2
Brogan, Neil	3	1
Davis, Katie	6	6
Dawson, Paul	3	3
Dawson, Tracey	6	5
Delaney, Elaine	6	4
DonBavand, Linda	6	6
Hall, Peter*	12	9
Hall, Pat*	9	7
Haywood, Tara	6	3
Holme, Richard	6	3
Meadows, Mel	3	2
Rasburn, Owen	3	1
Schofield, Maureen	6	6
Shaw, Ryan*	12	11
Swift, David	3	2
Wiswell, David	3	3
Woolley, Anne*	12	12

**Productions 2020—Auditorium capacity 230**

<b>Show title</b>	<b>Dates</b>	<b>Nights</b>	<b>Seats sold</b>	<b>%</b>	
Dick Whittington	2 <sup>nd</sup> – 18 <sup>th</sup> December	15	3381	98	
		<b>Totals 2020:</b>	25	5098	89
		<b>Totals 2021:</b>	15	3381	98

*Dear Member,*

*This is my very first Secretary's report, having taken over from Pat Hall at the last AGM. A tough act to follow.*

*After a long closure due to the Covid pandemic, we were able to reopen the theatre with all advisory mitigations in order to audition for a pantomime in December, which was our only production in 2021. During the rehearsal period, we also auditioned for planned productions for 2022 and 'Teechers' was able to continue to rehearse. The work of the members who kept the building maintained, met online to discuss developments and planned for the hoped for opening was much appreciated.*

*I'm delighted to be able to report on the reopening of Wigan Little Theatre in 2021, and what a way to open. 'Dick Whittington' was a complete success and has really set the tone for the new season. It was wonderful to have a full auditorium once again and to experience the energy of Pantomime. The cast and crew brought life back into our Little Theatre with a bang. The decision to run our annual Pantomime in December was a definite positive move and brought a wonderful Christmas experience to a tired and fed-up general public. Although Covid will probably be with us for a long time to come it's wonderful to have the element of normality back in our lives.*

*After a very dark and unprecedented time, we now have a very bright and positive time ahead of us here at Wigan Little Theatre.*

*I commend this report to you*

*Katie Davis  
Secretary*

# **Wigan Little Theatre**

## **Minutes of the 76<sup>th</sup> Annual General Meeting held on Friday, 8<sup>th</sup> October 2021 at 8 p.m.**

### **PRESENT:**

67 members signed the register of attendance.

#### **1. Apologies for absence**

Apologies for absence were received from 17 members

The Chairman, Ryan Shaw, opened the meeting and welcomed everyone to the 76<sup>th</sup> Annual General Meeting.

#### **2. Adoption of the minutes of the 75<sup>th</sup> Annual General Meeting held on Friday, 24<sup>th</sup> May 2019**

All present approved that the minutes were a true and accurate record.

Proposed by: Katie Davis

Seconded by: Paul Dawson

The adoption was carried.

#### **3. Matters arising**

There were no matters arising.

#### **4. Adoption of the Secretary's Report (previously circulated)**

Proposed by: Maureen Schofield

Seconded by: Louise Steggals

The adoption was carried.

## **5. Chairman's Report**

The Chairman read out a list of deceased members and requested a moment's silence and reflection.

Welcome ladies and gentlemen. Those that know me, know that me being on stage with people in the audience would normally mean an unexploded pyro. However, today I think you will understand that I feel there is a lot to actually say.

I became chair for WLT following Paul Dawson's tenure in May 2019 and for sure the last thing I ever expected to do was to be calling the executive committee saying we need to close the doors and cancel performances. Yet this came just 10 months later, and on the evening of 16th March 2020 I called the other 3 members of Exec to say we needed to close the theatre until further notice. This was following a government announcement to stop all unnecessary contact and that people should avoid pubs, clubs, theatres and other such social venues. Avoid, ladies and gentlemen, that was the government's advice, not for us to close but for our paying customers, our audience, to avoid coming.

This left us in somewhat of a limbo and fundamentally with the ball in our court. We made the tough decision to close, we informed the committee, informed the youth theatre who were due to go live 2 days later, sent an email to the membership and then we went public. Of course, we weren't alone and we woke on the 17th March to hear the West End had announced a full closure too. Never in the history of WLT have those doors closed after a production and then never reopened as planned. At the time, in that moment it was a difficult decision to make and very difficult thing to announce. As we now know following this, just 7 days later the lock down was announced and the stay at home order given. The rest is history.

Now before all this happened we had the year of 2019. Remember back people it definitely happened and yes it does seem so long ago now. In the May of 2020 should have been our normal AGM, an AGM that never happened and this would have been the opportunity to talk about the previous year of 2019, which was a fantastic year for WLT with so many positive and exciting things that happened.

With our usual season, on which I would like to now congratulate everyone who was involved from the Directors to the casts and of course our trusty members who work hard both back stage and front of house, 2019 was a typical successful year for WLT. We also had several events which all came as one offs. As our AGMs discuss only the previous annual year, some of

these weren't spoken about by Paul as he departed as chair in the May of that year.

These events included -

The visit from Prince Charles in February 2019

The Sir Ian McKellen Tour came to Wigan Little Theatre's stage, also in May 2019.

We were awarded The Queens Award. The MBE for charity work within a community. Myself, Anne and several other members were privileged to go to the ceremony and receive this award on behalf of the theatre and its members. So many nice words were said about WLT at the ceremony drawing on the nomination that had been submitted on our behalf.

2019 was also the first time we agreed to be involved with the Noda awards, We were nominated for a total by count 17 awards, pretty much every performance from the point we joined had received a nomination of some form and we would go on to be awarded several of those. A big congratulations to all those who won as individuals or were involved with performance who won an award. A great pat on the back for a good year.

We closed 2019 as we did every year with our Christmas party. Nothing untoward, another great year under our belt and we were set to fall into the new year ready with our Panto in the January.

This now leads me on to what should have been our AGM in May of this year, yes delayed but here we are. 2020 brought another successful return of Shakespeare to this stage and between this and the Pantomime a great start to 2020. I'd like to congratulate once again all involved with those two productions who opened 2020 giving us a platform for another successful year.

Following this the youth theatre were ready for the opening of Alice in wonderland, Tech and dress rehearsals done, photos taken and advertised in the newspaper, tickets sold out, but the show was never to be. To the youth theatre and its leaders, a very disappointing end to all the hard work. You all worked super hard to get the show ready, I was lucky enough to have watched the dress rehearsal and it was a fantastic production. Well worthy of a youth theatre slot on the main stage. Well done! All I can say now is we look forward to your performance Treasure Island next year.

Due to the cancellations we also completely lost 2 other productions that season The Thrill of Love and Our House. With these shows already cast and in rehearsals, again a lot of hard work gone to waste, to the directors (Pat and Louise) and the casts - thank you for the all the time and effort you put into these shows and we hope to see you involved in other performances in the near future.

That's not forgetting Teechers, in effect it has been put on hold for what will be coming up to 2 years. At the time they were towards the end of rehearsals with a matter of weeks until it went on, a performance ready for the stage. Needless to say we look forward to finally seeing this on stage in January.

From April 2020 the theatre was dark and sorely missing its members. With very limited access given to the building, for only basic checks and maintenance. The exec and PSCC worked together on the arrangements for the reopening of WLT. Given the country was told any lock down would be over within 12 weeks. PSCC put together a season to allow us to open from as early as the September. How optimistic we were.

I'd like to extend my thanks to those people who continued to work in the background when it became apparent the lockdown period would not be short.

The Executive Committee: Peter keeping on top of our finances, making cost savings, dealing with insurances; Pat becoming acting secretary for what was meant to be 6 months to the next AGM but ended up being nearly 2 years; Anne as Deputy chair and for the publicity side keeping our members and patrons informed.

John Churnside for his continued maintenance role during our closed period

Richard Holme - for sorting all the box office side and engaging with patrons to arrange necessary ticket refunds.

And finally, PSCC, who have ensured we were prepared with a season to announce as soon as we had the opportunity to welcome everyone back.

So, we enter a new era for WLT. On our 75th Anniversary in this building, you may have noticed we will no longer be running our season from September through to July; the season will now run annually from January through to December. This means we had the opportunity to relocate the Pantomime to the December slot which has been a long-time discussed option - at least lockdown provided some positive opportunities we would not have otherwise had.

The light at the end of the tunnel is near, we all eagerly await WLT re opening its doors to an audience for the Panto in December this year!!

Now, the traditional Chairman's call to arms- with the lock downs, we've all found new hobbies or activities to fill our spare time and I know people will be wondering where they'll now find to time to fit in their previous hobbies, like volunteering for the theatre so to all our department leaders and your teams we need you back. We need all our members full support however you can give it, to ensure we can reopen and continue the good work we have done in years past.

On that note, I'd like to remind our members we have the money raised from the Sir Ian McKellen visit, ring fenced for spending on costs outside the normal running of WLT. This may include training for members within departments. If you believe some formal training course would benefit you and your departments, speak to the department leaders, and present it to the management committee for consideration. Let's use this money to better our members knowledge and offer an even more professional environment to our patrons.

So, on our 75th year, with almost 2 years of closure behind us, here's to another 70 plus years of uninterrupted WLT success!

Thank you.

## **6. Treasurer's Report**

Madam President – fellow members of Wigan Little Theatre.

I am pleased to present the Financial Statements for the year to the 31st December 2020.

We managed just two productions before the enforced closure of our wonderful building in March 2020 due to Covid 19 restrictions. In spite of the committee's efforts to plan a revised schedule of productions in the latter part of the year, these were thwarted by further lockdowns in the autumn. As a result, the theatre's core income for 2020 was decimated. Whilst outgoings were cut to the bare minimum, bills for overheads like utilities, security, and IT continued unabated and, in fact, insurance costs rose! – it seems an unoccupied building is a

greater risk than a fully occupied one. All this inevitably resulted in a trading loss for the year of £28,280. Without government small business grants and extremely generous donations from our patrons (particularly season ticket holder), this loss would have been far worse. Fortunately, reserves built up over previous successful seasons have ensured the survival of Wigan Little Theatre for the foreseeable future, in financial terms at least.

I would like to thank the department leaders who handle various pots of cash on our behalf – particularly Richard and his team, Stacey, Elaine, Maureen, Ellen and John and Muriel.

Ellen, Tony and I have been covering the running of the bar and I am disappointed no-one

has come forward to lead that department. Many thanks to my wife Pat for covering the Secretary's job for the last 27 months. I am delighted Katie has now stepped up to relieve her. I feel that I have also been occupying my seat for longer than is good for either myself, my wife or the theatre. I honestly believe that a younger person with a fresh, modern approach will benefit all concerned, and I therefore propose to stand down at next year's AGM – which will hopefully be in May.

I am grateful for the assistance of Clare Jady and Angela Hilton of HullJady Accountants who have again shouldered some of the number crunching burden. I may add that they greatly reduced their annual auditing fee this time, not because they had any less work to do, but rather as a generous gesture of support for Wigan Little Theatre which they regard as a beacon of excellence in the local Arts scene.

If there are any questions on the accounts, I will try to answer them.

*No questions were forthcoming.*

Thank you for your kind attention – I commend the report to the meeting.

## **7. Election of Officers and Management Committee**

The Chairman stated that there was no need for an election as the number of people who were leaving the Committee would be replaced by the same number of members nominated. The Committee and Trustee members going forward will be:

### **Officers:**

President:	Margaret Kinley
Chair:	Ryan Shaw
Treasurer:	Peter Hall
Deputy Chair:	Anne Woolley
Secretary:	Katie Davis
Vice President:	Jack Dean
Vice President:	Margaret Finch
Vice President:	Bill Collins

### **Management Committee members:**

Linda DonBavand
Tara Haywood
Paul Dawson
Maureen Schofield
Elaine Delaney
Tracey Dawson
David Swift
Owen Rasburn

Bar Manager: Vacant Joey Wiswell  
Business Manager: Richard Holme

## 8. Election of Auditors

The Treasurer proposed that HullJady Accountants should continue as auditors for the coming year. The proposal was carried.

Proposed: Peter Hall

Seconded: David Swift

## 9. Consideration of any Motions/Rule changes

### Motion:

*“Due to exceptional circumstances, we would like to propose that the Chairman serve a further year.”*

Proposed by Elaine Delaney

Seconded by Tracey Dawson

Anne Woolley spoke to explain the motion in more detail – “It is proposed that the tenure of the chair is extended by one year, due to the extraordinary circumstances of the last 18 months, when normal service was interrupted due to the pandemic.

This proposal was discussed during the nominations meeting on 2<sup>nd</sup> October and committee agreed that in the extraordinary circumstances this may, as a one-off decision, be admissible.

Strictly, whilst the motion was not presented before 12 noon that day, the motion would be inadmissible. However, rather than call an EGM in the next few months, it was considered appropriate that it should be put to this meeting.

Tracey Dawson spoke in favour of the motion and was supported by Paul Dawson.

The motion was carried unanimously.

## 9. Any Other Business

- a. Margaret Derbyshire requested clarification between the list of deceased members and those sending apologies for non-attendance.

- b. Cath Finch enquired if auditorium seat sponsorship was still possible. The Treasurer asked that any enquires be passed on to him.
  
- c. Jenny Swift asked why no musical had been included in the 2022 season. The Chairman explained that PSCC had been asked to reduce cast numbers to a minimum in the wake of the Covid crisis.

Tara Haywood read a statement on behalf of Richard Holme in which he gave important information about the new ticketing system and thanked members of the box office team for their assistance with its

Charity Registration No.251806

*WIGAN LITTLE THEATRE*

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**



# WIGAN LITTLE THEATRE

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# WIGAN LITTLE THEATRE

## TRUSTEES' REPORT

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

---

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

Pursuant to the Friendly Societies Act 1896 and the special authority of 3 July 1878, the objectives are to promote education in the fine arts amongst members of the public and, in particular to increase the appreciation and understanding amongst members of the public of the arts of drama, mime, dance, singing and music by the establishment of a permanent theatre in Wigan, the production and presentation of plays of merit and the organisation and presentation of lectures and readings.

Wigan Little Theatre fulfils a vital role on the local Arts scene. We own, operate and maintain the only independent, self-sufficient live theatre in the borough of Wigan and Leigh. After over seventy seasons of successful productions, we continue to deliver quality entertainment utilizing local talent - experienced or not - on an entirely voluntary basis.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

During the year to 31 December 2021, Wigan Little Theatre remained closed for business between January and September, when government Covid 19 restrictions were lifted. Our volunteer members were then gradually able to reopen the building, commence rehearsals and managed to stage just one full production before the year end, financed entirely from ticket sales.

#### **Financial review**

The closure of the building until September 2021 has inevitably resulted in another trading loss for the year of £34,016.

This has resulted in a decrease in the Charity's assets including its bank balance at 31 December 2021 to £616,451.

Because of a healthy financial reserve, some government business closure grants and some frugal financial housekeeping, our charity managed to survive the longest closure in its 75 year history. Thankfully, the sell-out pantomime staged in December 2021, and pre-sales for our 2022 season provided a much needed boost to the Wigan Little Theatre bank balance.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level of £35,000 equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# WIGAN LITTLE THEATRE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

---

#### Plans for future periods

Having survived a lengthy enforced closure due to Covid 19 restrictions, Wigan Little Theatre has again opened its doors, not only to our patrons, but also to our volunteer members, both new and old. Through their tireless efforts, we are confident that the success enjoyed pre-pandemic will be restored.

#### Structure, governance and management

The charity is controlled by its governing document, The Rules of Wigan Little Theatre, amended February 1967, May 1972 and January 2001 and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr P Dawson	(Appointed 8 October 2021)
Mrs A Woolley	
Mrs T Dawson	
Mrs M Finch	
P Hall	
S Fellows	(Deceased 1 July 2021)
Ms E Delaney	
Mrs M Kinley	
Miss M Schofield	
R Shaw	
Mrs L Donbavand	
J Dean	
Mrs P Hall	(Resigned 8 October 2021)
Mr N Brogan	(Resigned 8 October 2021)
Mr W Collins	
Mr R Holme	(Resigned 20 December 2021)
Mrs C Armstrong	(Resigned 8 October 2021)
Miss M Meadows	(Resigned 8 October 2021)
Mrs K Davis	
Miss T Haywood	
Mr J Wiswell	(Appointed 8 October 2021)
Mr O Rasburn	(Appointed 8 October 2021)
Mr D Swift	(Appointed 8 October 2021)

The trustees who served during the year and since the year end are set on page 2. Trustees are appointed each year at the Annual General Meeting and are selected to provide the board with a wide range of expertise and experience .

The trustees meet on a monthly basis throughout the year. There is an annual general meeting and extraordinary general meetings are held if required.

# WIGAN LITTLE THEATRE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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### **Supplier payment policy**

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 36 day's purchases, based on the average daily amount invoiced by suppliers during the year.

The trustees' report was approved by the Board of Trustees.

P Hall  
**Trustee**

7 April 2022

# WIGAN LITTLE THEATRE

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

### *FOR THE YEAR ENDED 31 DECEMBER 2021*

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The trustees 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# WIGAN LITTLE THEATRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF WIGAN LITTLE THEATRE

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I report to the trustees on my examination of the financial statements of Wigan Little Theatre (the charity) for the year ended 31 December 2021.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Clare Jady FCA

#### **HullJady**

41 Bridgeman Terrace  
Wigan  
Lancashire  
WN1 1TT  
United Kingdom

Dated: 7 April 2022

# WIGAN LITTLE THEATRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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		Unrestricted funds 2021 £	Unrestricted funds 2020 £
	Notes		
<b><u>Income from:</u></b>			
Donations and legacies	3	27,678	39,466
Charitable activities	4	38,854	25,471
Other trading activities	5	9,470	12,188
Investments	6	19	169
<b>Total income</b>		76,021	77,294
<b><u>Expenditure on:</u></b>			
Charitable activities	7	110,037	105,574
<b>Net expenditure for the year/ Net movement in funds</b>		(34,016)	(28,280)
Fund balances at 1 January 2021		650,467	678,747
<b>Fund balances at 31 December 2021</b>		616,451	650,467

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The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# WIGAN LITTLE THEATRE

## BALANCE SHEET

AS AT 31 DECEMBER 2021

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		2021		2020	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		497,913		513,447
<b>Current assets</b>					
Stocks	12	2,280		1,226	
Debtors	13	8,900		7,158	
Cash at bank and in hand		169,166		144,363	
		<u>180,346</u>		<u>152,747</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(61,808)</u>		<u>(15,727)</u>	
Net current assets			118,538		137,020
<b>Total assets less current liabilities</b>			<u>616,451</u>		<u>650,467</u>
<b>Income funds</b>					
Unrestricted funds			616,451		650,467
			<u>616,451</u>		<u>650,467</u>

The financial statements were approved by the Trustees on 7 April 2022

P Hall  
Trustee

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

---

#### 1 Accounting policies

##### Charity information

Wigan Little Theatre is a charity registered with the Charity Commission for England and Wales. .

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds are subject to specific conditions by donors as to how they may be used.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

---

### 1 Accounting policies

(Continued)

#### 1.5 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 are allocated on the portion of the asset's use.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2.5% Reducing Balance
Plant and equipment	15% Reducing Balance
Fixtures and fittings	15% Reducing Balance
CCTV	15% Reducing Balance
Heating System	15% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

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#### 1 Accounting policies

(Continued)

##### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

##### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 1 Accounting policies

(Continued)

#### 1.11 Taxation

The charity is exempt from tax on its charitable activities.

##### Irrecoverable vat

The irrecoverable VAT is apportioned on a pro-rata percentage basis and added back to individual expense items.

#### 1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	1,540	16,107
Government Covid Grants	25,623	22,229
Membership fees	515	1,130
	<u>27,678</u>	<u>39,466</u>

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 4 Charitable activities

	Charitable Income 2021 £	Charitable Income 2020 £
Production ticket sales	38,854	25,471

### 5 Other trading activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Bar & kiosk sales	9,470	12,188

### 6 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	19	169

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 7 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Production costs	19,573	11,702
Bar trading	4,808	6,226
Sweets, ices & merchandise	1,351	1,550
Box office	3,868	5,256
	<hr/>	<hr/>
	29,600	24,734
Share of support costs (see note 8)	75,539	76,345
Share of governance costs (see note 8)	4,898	4,495
	<hr/>	<hr/>
	110,037	105,574
	<hr/>	<hr/>

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 8 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	11,752	-	11,752	12,990	-	12,990
Depreciation	20,627	-	20,627	20,333	-	20,333
Rates & water	1,918	-	1,918	1,852	-	1,852
Insurance	9,995	-	9,995	10,471	-	10,471
Light & heat	9,022	-	9,022	10,923	-	10,923
Telephone	2,620	-	2,620	2,973	-	2,973
Printing, postage & stationery	4,675	-	4,675	2,806	-	2,806
Sundries	138	-	138	53	-	53
Repairs & renewals	6,848	-	6,848	8,109	-	8,109
Cleaning	4,116	-	4,116	802	-	802
CCTV & security	2,406	-	2,406	2,984	-	2,984
Bank charges	1,422	-	1,422	2,049	-	2,049
Accountancy	-	4,898	4,898	-	4,495	4,495
	<u>75,539</u>	<u>4,898</u>	<u>80,437</u>	<u>76,345</u>	<u>4,495</u>	<u>80,840</u>
Analysed between						
Charitable activities	<u>75,539</u>	<u>4,898</u>	<u>80,437</u>	<u>76,345</u>	<u>4,495</u>	<u>80,840</u>

Governance costs includes payments to the Independent Examiners of £2,100 (2020- £2,100) for independent examination fees.

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Cleaners	2	2
Caretaker	1	1
Total	<u>3</u>	<u>3</u>

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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<b>10 Employees</b>	<b>(Continued)</b>	
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	11,752	12,990
	<u>11,752</u>	<u>12,990</u>

There were no employees whose annual remuneration was more than £60,000.

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 11 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Fixtures and fittings	CCTV	Heating System	Total
	£	£	£	£	£	£
<b>Cost</b>						
At 1 January 2021	617,740	57,598	117,779	8,454	10,381	811,952
Additions	-	6,657	-	-	-	6,657
Disposals	-	(1,650)	(3,489)	-	-	(5,139)
At 31 December 2021	617,740	62,605	114,290	8,454	10,381	813,470
<b>Depreciation and impairment</b>						
At 1 January 2021	151,812	34,782	99,250	6,946	7,053	299,843
Depreciation charged in the year	11,648	4,338	2,637	226	499	19,348
Eliminated in respect of disposals	-	(1,096)	(2,538)	-	-	(3,634)
At 31 December 2021	163,460	38,024	99,349	7,172	7,552	315,557
<b>Carrying amount</b>						
At 31 December 2021	454,280	24,581	14,941	1,282	2,829	497,913
At 31 December 2020	465,928	24,153	18,529	1,509	3,328	513,447

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

---

### 12 Stocks

	2021	2020
	£	£
Raw materials and consumables	2,280	1,226

### 13 Debtors

	2021	2020
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	2,261	540
Prepayments and accrued income	6,639	6,618
	<u>8,900</u>	<u>7,158</u>

### 14 Creditors: amounts falling due within one year

	2021	2020
	£	£
	<b>Notes</b>	
Deferred income	<b>15</b>	
Trade creditors	14,724	14,722
Other creditors	6,578	(1,095)
Accruals and deferred income	36,573	-
	3,933	2,100
	<u>61,808</u>	<u>15,727</u>

### 15 Deferred income

	2021	2020
	£	£
Other deferred income	14,724	14,722

£14,724 - Ian McKellen Fund

### 16 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).



**WIGAN LITTLE THEATRE**

England & Wales - Charity number 251806

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# Accounts

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Dear Member

It seems a very long time since I was required to write a Secretary's report, even though it is only twelve months.

What a year 2020 was! It started well enough at Wigan Little Theatre with a sell-out pantomime and a successful Shakespeare – Twelfth Night – ending on 7<sup>th</sup> March. But then, so many dreadful things happened around the world. The worst of them all was the Covid pandemic, a virus which swept the globe and killed millions of people. By the 16<sup>th</sup> March, all non-essential contact and travel were banned and our theatre was subsequently closed down on the 23<sup>rd</sup> March for the first lockdown.

Four plays had been in rehearsal – “Alice in Wonderland”, “Teechers”, “Thrill of Love” and “Our House” – all of which had to be completely cancelled. Sadly, the Youth Group had to abandon their show immediately after the dress rehearsal. I have it on very good authority that it is a pitiful sight to see an empty theatre with the stage set, props in the wings and costumes hanging in the dressing rooms.

In spite of the lockdown, the Executive have held monthly meetings (despite the fact that there is often nothing to report!) and PSCC have been, and still are, reading plays to create a great season in readiness for our re-opening.

We are looking forward to our return to 'normality', whatever that may be, and we hope to see you again soon.

I commend this report to you.

Pat Hall  
Acting Secretary

#### Management Committee Attendances for 2020— 12 meetings held

Name	Possible attendances	Actual attendances
Armstrong, Christine	3	3
Brogan, Neil	3	2
Davis, Katie	3	3
Dawson, Paul	3	3
Dawson, Tracey	3	3
Delaney, Elaine	3	1
Delaney, Brendan	1	1
DonBavand, Linda	3	2
Hall, Peter	12	12
Hall, Pat	12	12
Haywood, Tara	3	3
Holme, Richard	3	2
Meadows, Mel	3	3
Schofield, Maureen	3	3
Shaw, Ryan	12	10
Woolley, Anne	12	12

#### Productions 2020 - Auditorium capacity 230

Show title	Dates	Nights	Seats sold	%
Jack and the Beanstalk	9 – 25 <sup>th</sup> January	15	3,384	97%
Twelfth Night	26 <sup>th</sup> Feb – 7 <sup>th</sup> March	10	1,695	74%
	Totals: 2019	85	15,408	79%
	Totals: 2020	25	5,098	80%

## Officers and Trustees as at 31st December 2020

President:	Mrs. M. Kinley
Vice Presidents:	Mr. S. Fellows, Mr J Dean, Mrs. M. Finch , Mr. W. Collins
Chairman:	Mr. R. Shaw
Deputy Chairman:	Mrs. A. Woolley
Secretary:	Mrs. P. Hall ( acting )
Treasurer:	Mr. P. J. Hall
Business Manager:	Mr. R. Holme
Bar Manager:	Vacant

## Management Committee Members and Trustees

Mesdames:	L. DonBavand, E. Delaney, M. Schofield, T. Dawson, C. Armstrong, M. Meadows, K. Davis, T. Haywood
Messrs:	N. Brogan

## Membership as at 31st December 2020

Life members:	98
Adult members:	70
Senior members:	47
Honorary members:	10
Junior:	79
Unwaged:	30
Total:	334

## Sub-committee leaders as at 31st December 2020

Bar:	Vacant
Business Manager:	Mr. R. Holme
Confectionery Sales:	Mr. J. and Mrs. M. Naughton
Social activities:	Mrs. T. Dawson
House Maintenance:	Mr. J. Churnside
Properties:	Mrs. E. Delaney
Membership:	Miss M. Schofield
PSCC:	Mr. M. Green
Publicity:	Mrs. A. Woolley
Front of House:	Mrs. T. Dawson
Technical:	Vacant
Security:	Mr. R. Shaw
Wardrobe:	Ms. S. Vernon

## WIGAN LITTLE THEATRE – SECRETARY’S ANNUAL REPORT

### Report to the 31st December 2020 for the 76th Annual General Meeting (AGM)

Dear Member,

I am pleased to present this report on the activities of Wigan Little Theatre during 2020, as required under the rules of Wigan Little Theatre (WLT).

In order to prepare for the forthcoming season, nominations and motions will be taken at the AGM to be approved by the membership. Nominations can be put forward for any of the electable positions in the theatre, i.e. Executive Committee, Bar and Business Managers, and trustee members of the Management Committee, including those already standing. The Management Committee will meet twelve days before the AGM to consider any nominations and motions, which need to be **submitted to the Secretary in writing not later than noon** on that day.

An Agenda paper stating names of all nominees and any proposed motions to the AGM will subsequently be forwarded to all fully paid up members.

A nominations form will be sent with the AGM date notification..

**PLEASE NOTE:-** Because of the enforced closure due to Covid restrictions, all membership subscriptions for 2021 have been waived.

**Admission to the AGM will be by Agenda paper only.**

If you wish to make a nomination or submit a motion, please note the following:

### **Nominations**

- All nominations must contain a proposer, a seconder and a nominee who are all aged 18 years or over and fully paid up members of WLT for the current year.
- The nominee must consent with his/her signature.

**Motions** All motions must be submitted by a proposer and a seconder who are fully paid up members of WLT.

### **Play Selection and Casting Committee (PSCC)**

- Because of the enforced closure due to Covid restrictions, there is no need for a PSCC election until May 2022.

**WIGAN LITTLE THEATRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

# WIGAN LITTLE THEATRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mr P Dawson  
Mrs A Woolley  
Mrs T Dawson  
Mrs M Finch  
P Hall  
S Fellows  
Ms E Delaney  
Mrs M Kinley  
Miss M Schofield  
R Shaw  
Mrs L Donbavand  
J Dean  
Mrs P Hall  
Mr N Brogan  
Mr W Collins  
Mr R Holme  
Mrs C Armstrong  
Miss M Meadows  
Mrs K Davies  
Miss T Haywood

### Charity number

251806

### Principal address

44 Crompton Street  
Wigan  
Lancashire  
England  
WN1 3SL

### Independent examiner

HullJady  
41 Bridgeman Terrace  
Wigan  
Lancashire  
United Kingdom  
WN1 1TT

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# WIGAN LITTLE THEATRE

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Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 14

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# WIGAN LITTLE THEATRE

## TRUSTEES REPORT

### **FOR THE YEAR ENDED 31 DECEMBER 2020**

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The trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

Pursuant to the Friendly Societies Act 1896 and the special authority of 3 July 1878, the objectives are to promote education in the fine arts amongst members of the public and, in particular to increase the appreciation and understanding amongst members of the public of the arts of drama, mime, dance, singing and music by the establishment of a permanent theatre in Wigan, the production and presentation of plays of merit and the organisation and presentation of lectures and readings.

Wigan Little Theatre fulfils a vital role on the local Arts scene. We own, operate and maintain the only independent, self-sufficient live theatre in the borough of Wigan and Leigh. After over seventy seasons of successful productions, we continue to deliver quality entertainment utilizing local talent - experienced or not - on an entirely voluntary basis.

#### **Achievements and performance**

During the year to 31 December 2020, Wigan Little Theatre staged just two full productions which were financed entirely from ticket sales.

Covid 19 restrictions forced us to close the doors in March for the remainder of the year. In spite of the Committee's efforts to plan a revised schedule of productions in the latter part of the year, these were thwarted by further Covid lockdowns in the autumn of 2020.

#### **Financial review**

The closure of the building in March 2020 decimated the theatre's core income for 2020 which has inevitably resulted in a trading loss for the year of £28,280

This has resulted in a decrease in the Charity's assets including its bank balance at 31 December 2020.

Without government grants and extremely generous donations from our wonderful patrons, this loss would have been far worse. Financial reserves built up over previous years will ensure the survival of Wigan Little Theatre for the foreseeable future.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# WIGAN LITTLE THEATRE

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

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At the time of writing, our lovely theatre is still 'dark', but, fingers crossed, we will soon be able to return to 'business as usual'. As the social distancing restrictions and vaccination programme have now begun to take effect, hopefully, before the year is out, we will once again be able to entertain our loyal audience and members.

#### **Structure, governance and management**

The charity is controlled by its governing document, The Rules of Wigan Little Theatre, amended February 1967, May 1972 and January 2001 and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr P Dawson

Mrs A Woolley

Mrs T Dawson

Mrs M Finch

Mr B Delaney

(Retired 17 February 2020)

P Hall

S Fellows

Ms E Delaney

Mrs M Kinley

Miss M Schofield

R Shaw

Mrs L Donbavand

J Dean

Mrs P Hall

Mr N Brogan

Mr W Collins

Mr R Holme

Mrs C Armstrong

Miss M Meadows

Mrs K Davies

Miss T Haywood

The trustees who served during the year and since the year end are set on page 2. Trustees are appointed each year at the Annual General Meeting and are selected to provide the board with a wide range of expertise and experience .

The trustees meet on a monthly basis throughout the year. There is an annual general meeting and extraordinary general meetings are held if required.

The trustees report was approved by the Board of Trustees.

**P Hall**

Trustee

Dated: 7 May 2021

# WIGAN LITTLE THEATRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF WIGAN LITTLE THEATRE

---

I report to the trustees on my examination of the financial statements of Wigan Little Theatre (the charity) for the year ended 31 December 2020.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Clare Jady FCA

HullJady

41 Bridgeman Terrace  
Wigan  
Lancashire  
WN1 1TT  
United Kingdom

Dated: 7 May 2021

# WIGAN LITTLE THEATRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2020**

---

		Unrestricted funds 2020 £	Unrestricted funds 2019 £
	Notes		
<b>Income from:</b>			
Donations and legacies	3	39,466	3,320
Charitable activities	4	25,471	169,262
Other trading activities	5	12,188	38,973
Investments	6	169	283
		-----	-----
<b>Total income</b>		77,294	211,838
		-----	-----
<b>Expenditure on:</b>			
Charitable activities	7	105,574	204,696
		-----	-----
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(28,280)	7,142
Fund balances at 1 January 2020		678,747	671,606
		-----	-----
<b>Fund balances at 31 December 2020</b>		650,467	678,748
		=====	=====

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# WIGAN LITTLE THEATRE

## BALANCE SHEET

AS AT 31 DECEMBER 2020

---

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	11		513,447		533,780
<b>Current assets</b>					
Stocks	12	1,226		2,667	
Debtors	13	7,158		8,847	
Cash at bank and in hand		144,363		182,828	
		<u>152,747</u>		<u>194,342</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(15,727)</u>		<u>(49,374)</u>	
Net current assets			137,020		144,968
<b>Total assets less current liabilities</b>			<u>650,467</u>		<u>678,748</u>
<b>Income funds</b>					
Unrestricted funds			650,467		678,748
			<u>650,467</u>		<u>678,748</u>

The financial statements were approved by the Trustees on 7 May 2021

P Hall  
Trustee

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

---

#### 1 Accounting policies

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds are subject to specific conditions by donors as to how they may be used.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

##### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

---

#### 1 Accounting policies

(Continued)

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2.5% Reducing Balance
Plant and equipment	15% Reducing Balance
Fixtures and fittings	15% Reducing Balance
CCTV	15% Reducing Balance
Heating System	15% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

---

#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### 1.11 Taxation

The charity is exempt from tax on its charitable activities.

##### **Irrecoverable vat**

The irrecoverable VAT is apportioned on a pro-rata percentage basis and added back to individual expense items.

#### 1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 3 Donations and legacies

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2020</b>	2019
	£	£
Donations and gifts	16,107	1,522
Government Covid Grants	22,229	-
Membership fees	1,130	1,798
	<u>39,466</u>	<u>3,320</u>

### 4 Charitable activities

	<b>Charitable Income</b>	<b>Charitable Income</b>
	<b>2020</b>	<b>2019</b>
	£	£
Production ticket sales	25,471	169,262
	<u>25,471</u>	<u>169,262</u>

### 5 Other trading activities

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2020</b>	2019
	£	£
Bar & kiosk sales	12,188	38,973
	<u>12,188</u>	<u>38,973</u>

### 6 Investments

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2020</b>	2019
	£	£
Interest receivable	169	283
	<u>169</u>	<u>283</u>

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

---

### 7 Charitable activities

	Charitable Expenditure 2020 £	Charitable Expenditure 2019 £
Production costs	11,702	51,368
Bar trading	6,226	18,728
Sweets & ices	1,550	4,748
Box office	5,256	10,399
	<hr/>	<hr/>
	24,734	85,243
Share of support costs (see note 8)	76,345	113,502
Share of governance costs (see note 8)	4,495	5,951
	<hr/>	<hr/>
	105,574	204,696
	<hr/> <hr/>	<hr/> <hr/>

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### 8 Support costs

	Support costs	Governance costs	2020 Support costs	Governance costs	2019
	£	£	£	£	£
Staff costs	12,990	-	12,990	12,990	12,990
Depreciation	20,333	-	20,333	22,119	22,119
Rates & water	1,852	-	1,852	4,219	4,219
Insurance	10,471	-	10,471	10,375	10,375
Light & heat	10,923	-	10,923	19,205	19,205
Telephone	2,973	-	2,973	6,328	6,328
Printing, postage & stationery	2,806	-	2,806	13,005	13,005
Sundries	53	-	53	914	914
Repairs & renewals	8,109	-	8,109	13,492	13,492
Cleaning	802	-	802	2,143	2,143
CCTV & security	2,984	-	2,984	4,589	4,589
Bank charges	2,049	-	2,049	4,123	4,123
Accountancy	-	4,495	4,495	-	5,951
	<u>76,345</u>	<u>4,495</u>	<u>80,840</u>	<u>113,502</u>	<u>119,453</u>
Analysed between					
Charitable activities	<u>76,345</u>	<u>4,495</u>	<u>80,840</u>	<u>113,502</u>	<u>119,453</u>

Governance costs includes payments to the Independent Examiners of £3,000 (2019- £3,000) for independent examination fees.

#### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### 10 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Cleaners	2	2
Caretaker	1	1
Total	<u>3</u>	<u>3</u>
<b>Employment costs</b>	<b>2020</b>	<b>2019</b>

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2020**

---

10 Employees	(Continued)	
	£	£
Wages and salaries	12,990	12,990
	<u>12,990</u>	<u>12,990</u>

There were no employees whose annual remuneration was £60,000 or more.

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 11 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	CCTV £	Heating System £	Total £
<b>Cost</b>						
At 1 January 2020	617,740	58,935	117,779	8,454	10,381	813,289
At 31 December 2020	617,740	58,935	117,779	8,454	10,381	813,289
<b>Depreciation and impairment</b>						
At 1 January 2020	139,865	30,520	95,980	6,679	6,466	279,510
Depreciation charged in the year	11,947	4,262	3,270	266	587	20,332
At 31 December 2020	151,812	34,782	99,250	6,945	7,053	299,842
<b>Carrying amount</b>						
At 31 December 2020	465,928	24,153	18,529	1,509	3,328	513,447
At 31 December 2019	477,875	28,416	21,799	1,775	3,915	533,780

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 12 Stocks

	2020	2019
	£	£
Raw materials and consumables	1,226	2,667
	<u>1,226</u>	<u>2,667</u>

### 13 Debtors

	2020	2019
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	540	1,393
Prepayments and accrued income	6,618	7,454
	<u>7,158</u>	<u>8,847</u>

### 14 Creditors: amounts falling due within one year

	2020	2019
	£	£
	<b>Notes</b>	
Deferred income	<b>15</b>	19,014
Trade creditors	14,722	2,703
Other creditors	(1,095)	23,472
Accruals and deferred income	-	4,185
	<u>2,100</u>	<u>49,374</u>
	<u>15,727</u>	<u>49,374</u>

### 15 Deferred income

	2020	2019
	£	£
Other deferred income	14,722	19,014
	<u>14,722</u>	<u>19,014</u>

£14,722 - Ian McKellen Fund

### 16 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

**WIGAN LITTLE THEATRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

# WIGAN LITTLE THEATRE

## LEGAL AND ADMINISTRATIVE INFORMATION

---

### Trustees

Mr P Dawson  
Mrs A Woolley  
Mrs T Dawson  
Mrs M Finch  
P Hall  
S Fellows  
Ms E Delaney  
Mrs M Kinley  
Miss M Schofield  
R Shaw  
Mrs L Donbavand  
J Dean  
Mrs P Hall  
Mr N Brogan  
Mr W Collins  
Mr R Holme  
Mrs C Armstrong  
Miss M Meadows  
Mrs K Davies  
Miss T Haywood

### Charity number

251806

### Principal address

44 Crompton Street  
Wigan  
Lancashire  
England  
WN1 3SL

### Independent examiner

HullJady  
41 Bridgeman Terrace  
Wigan  
Lancashire  
United Kingdom  
WN1 1TT

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# WIGAN LITTLE THEATRE

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Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 14

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# WIGAN LITTLE THEATRE

## TRUSTEES REPORT

### **FOR THE YEAR ENDED 31 DECEMBER 2020**

---

The trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

Pursuant to the Friendly Societies Act 1896 and the special authority of 3 July 1878, the objectives are to promote education in the fine arts amongst members of the public and, in particular to increase the appreciation and understanding amongst members of the public of the arts of drama, mime, dance, singing and music by the establishment of a permanent theatre in Wigan, the production and presentation of plays of merit and the organisation and presentation of lectures and readings.

Wigan Little Theatre fulfils a vital role on the local Arts scene. We own, operate and maintain the only independent, self-sufficient live theatre in the borough of Wigan and Leigh. After over seventy seasons of successful productions, we continue to deliver quality entertainment utilizing local talent - experienced or not - on an entirely voluntary basis.

#### **Achievements and performance**

During the year to 31 December 2020, Wigan Little Theatre staged just two full productions which were financed entirely from ticket sales.

Covid 19 restrictions forced us to close the doors in March for the remainder of the year. In spite of the Committee's efforts to plan a revised schedule of productions in the latter part of the year, these were thwarted by further Covid lockdowns in the autumn of 2020.

#### **Financial review**

The closure of the building in March 2020 decimated the theatre's core income for 2020 which has inevitably resulted in a trading loss for the year of £28,280

This has resulted in a decrease in the Charity's assets including its bank balance at 31 December 2020.

Without government grants and extremely generous donations from our wonderful patrons, this loss would have been far worse. Financial reserves built up over previous years will ensure the survival of Wigan Little Theatre for the foreseeable future.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# WIGAN LITTLE THEATRE

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

---

At the time of writing, our lovely theatre is still 'dark', but, fingers crossed, we will soon be able to return to 'business as usual'. As the social distancing restrictions and vaccination programme have now begun to take effect, hopefully, before the year is out, we will once again be able to entertain our loyal audience and members.

#### **Structure, governance and management**

The charity is controlled by its governing document, The Rules of Wigan Little Theatre, amended February 1967, May 1972 and January 2001 and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr P Dawson

Mrs A Woolley

Mrs T Dawson

Mrs M Finch

Mr B Delaney

(Retired 17 February 2020)

P Hall

S Fellows

Ms E Delaney

Mrs M Kinley

Miss M Schofield

R Shaw

Mrs L Donbavand

J Dean

Mrs P Hall

Mr N Brogan

Mr W Collins

Mr R Holme

Mrs C Armstrong

Miss M Meadows

Mrs K Davies

Miss T Haywood

The trustees who served during the year and since the year end are set on page 2. Trustees are appointed each year at the Annual General Meeting and are selected to provide the board with a wide range of expertise and experience .

The trustees meet on a monthly basis throughout the year. There is an annual general meeting and extraordinary general meetings are held if required.

The trustees report was approved by the Board of Trustees.

**P Hall**

Trustee

Dated: 7 May 2021

# WIGAN LITTLE THEATRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF WIGAN LITTLE THEATRE

---

I report to the trustees on my examination of the financial statements of Wigan Little Theatre (the charity) for the year ended 31 December 2020.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Clare Jady FCA

HullJady

41 Bridgeman Terrace  
Wigan  
Lancashire  
WN1 1TT  
United Kingdom

Dated: 7 May 2021

# WIGAN LITTLE THEATRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2020**

---

		Unrestricted funds 2020 £	Unrestricted funds 2019 £
	Notes		
<b>Income from:</b>			
Donations and legacies	3	39,466	3,320
Charitable activities	4	25,471	169,262
Other trading activities	5	12,188	38,973
Investments	6	169	283
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<b>Total income</b>		77,294	211,838
		-----	-----
<b>Expenditure on:</b>			
Charitable activities	7	105,574	204,696
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<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(28,280)	7,142
Fund balances at 1 January 2020		678,747	671,606
		-----	-----
<b>Fund balances at 31 December 2020</b>		650,467	678,748
		=====	=====

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# WIGAN LITTLE THEATRE

## BALANCE SHEET

AS AT 31 DECEMBER 2020

---

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	11		513,447		533,780
<b>Current assets</b>					
Stocks	12	1,226		2,667	
Debtors	13	7,158		8,847	
Cash at bank and in hand		144,363		182,828	
		<u>152,747</u>		<u>194,342</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(15,727)</u>		<u>(49,374)</u>	
Net current assets			137,020		144,968
<b>Total assets less current liabilities</b>			<u>650,467</u>		<u>678,748</u>
<b>Income funds</b>					
Unrestricted funds			650,467		678,748
			<u>650,467</u>		<u>678,748</u>

The financial statements were approved by the Trustees on 7 May 2021

P Hall  
Trustee

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

---

#### 1 Accounting policies

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds are subject to specific conditions by donors as to how they may be used.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

##### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 1 Accounting policies

(Continued)

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2.5% Reducing Balance
Plant and equipment	15% Reducing Balance
Fixtures and fittings	15% Reducing Balance
CCTV	15% Reducing Balance
Heating System	15% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### 1.11 Taxation

The charity is exempt from tax on its charitable activities.

##### **Irrecoverable vat**

The irrecoverable VAT is apportioned on a pro-rata percentage basis and added back to individual expense items.

#### 1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 3 Donations and legacies

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2020</b>	2019
	£	£
Donations and gifts	16,107	1,522
Government Covid Grants	22,229	-
Membership fees	1,130	1,798
	<u>39,466</u>	<u>3,320</u>

### 4 Charitable activities

	<b>Charitable Income</b>	Charitable Income
	<b>2020</b>	<b>2019</b>
	£	£
Production ticket sales	25,471	169,262
	<u>25,471</u>	<u>169,262</u>

### 5 Other trading activities

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2020</b>	2019
	£	£
Bar & kiosk sales	12,188	38,973
	<u>12,188</u>	<u>38,973</u>

### 6 Investments

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2020</b>	2019
	£	£
Interest receivable	169	283
	<u>169</u>	<u>283</u>

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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### 7 Charitable activities

	Charitable Expenditure 2020 £	Charitable Expenditure 2019 £
Production costs	11,702	51,368
Bar trading	6,226	18,728
Sweets & ices	1,550	4,748
Box office	5,256	10,399
	<hr/>	<hr/>
	24,734	85,243
Share of support costs (see note 8)	76,345	113,502
Share of governance costs (see note 8)	4,495	5,951
	<hr/>	<hr/>
	105,574	204,696
	<hr/> <hr/>	<hr/> <hr/>

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 8 Support costs

	Support costs	Governance costs	2020 Support costs	Governance costs	2019
	£	£	£	£	£
Staff costs	12,990	-	12,990	12,990	12,990
Depreciation	20,333	-	20,333	22,119	22,119
Rates & water	1,852	-	1,852	4,219	4,219
Insurance	10,471	-	10,471	10,375	10,375
Light & heat	10,923	-	10,923	19,205	19,205
Telephone	2,973	-	2,973	6,328	6,328
Printing, postage & stationery	2,806	-	2,806	13,005	13,005
Sundries	53	-	53	914	914
Repairs & renewals	8,109	-	8,109	13,492	13,492
Cleaning	802	-	802	2,143	2,143
CCTV & security	2,984	-	2,984	4,589	4,589
Bank charges	2,049	-	2,049	4,123	4,123
Accountancy	-	4,495	4,495	-	5,951
	<u>76,345</u>	<u>4,495</u>	<u>80,840</u>	<u>113,502</u>	<u>119,453</u>
Analysed between					
Charitable activities	<u>76,345</u>	<u>4,495</u>	<u>80,840</u>	<u>113,502</u>	<u>119,453</u>

Governance costs includes payments to the Independent Examiners of £3,000 (2019- £3,000) for independent examination fees.

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 10 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Cleaners	2	2
Caretaker	1	1
Total	<u>3</u>	<u>3</u>
<b>Employment costs</b>	<b>2020</b>	<b>2019</b>

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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10 Employees	(Continued)	
	£	£
Wages and salaries	12,990	12,990
	<u>12,990</u>	<u>12,990</u>

There were no employees whose annual remuneration was £60,000 or more.

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 11 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	CCTV £	Heating System £	Total £
<b>Cost</b>						
At 1 January 2020	617,740	58,935	117,779	8,454	10,381	813,289
At 31 December 2020	617,740	58,935	117,779	8,454	10,381	813,289
<b>Depreciation and impairment</b>						
At 1 January 2020	139,865	30,520	95,980	6,679	6,466	279,510
Depreciation charged in the year	11,947	4,262	3,270	266	587	20,332
At 31 December 2020	151,812	34,782	99,250	6,945	7,053	299,842
<b>Carrying amount</b>						
At 31 December 2020	465,928	24,153	18,529	1,509	3,328	513,447
At 31 December 2019	477,875	28,416	21,799	1,775	3,915	533,780

# WIGAN LITTLE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 12 Stocks

	2020	2019
	£	£
Raw materials and consumables	1,226	2,667

### 13 Debtors

	2020	2019
Amounts falling due within one year:	£	£
Other debtors	540	1,393
Prepayments and accrued income	6,618	7,454
	<u>7,158</u>	<u>8,847</u>

### 14 Creditors: amounts falling due within one year

	Notes	2020	2019
		£	£
Deferred income	15	14,722	19,014
Trade creditors		(1,095)	2,703
Other creditors		-	23,472
Accruals and deferred income		2,100	4,185
		<u>15,727</u>	<u>49,374</u>

### 15 Deferred income

	2020	2019
	£	£
Other deferred income	14,722	19,014

£14,722 - Ian McKellen Fund

### 16 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).