



Crompton Street

Wigan WN1 3SL

Annual Report for 2021 for the 77th

Annual General Meeting

**to be held on
Friday May 13th 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 1st 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

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:	347

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

Show title	Dates	Nights	Seats sold	%
Dick Whittington	2 nd – 18 th December	15	3381	98
		Totals 2020:	25	5098
		Totals 2021:	15	3381
			89	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 76th Annual General Meeting held on Friday, 8th 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 76th Annual General Meeting.

2. Adoption of the minutes of the 75th Annual General Meeting held on Friday, 24th 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 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
Business Manager: Richard Holme

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: 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 2nd 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 31ST DECEMBER 2020

WIGAN LITTLE THEATRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Dawson	(Appointed 8 October 2021)
	Mrs A Woolley	
	Mrs T Dawson	
	Mrs M Finch	
	P Hall	
	Ms E Delaney	
	Mrs M Kinley	
	Miss M Schofield	
	R Shaw	
	Mrs L Donbavand	
	J Dean	
	Mr W Collins	
	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)
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	

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

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

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

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

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Income from:</u>			
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
Total income		76,021	77,294
<u>Expenditure on:</u>			
Charitable activities	7	110,037	105,574
Net expenditure for the year/ Net movement in funds		(34,016)	(28,280)
Fund balances at 1 January 2021		650,467	678,747
Fund balances at 31 December 2021		616,451	650,467

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

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		497,913		513,447
Current assets					
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>	
Creditors: amounts falling due within one year	14	(61,808)		(15,727)	
Net current assets			118,538		137,020
Total assets less current liabilities			<u>616,451</u>		<u>650,467</u>
Income funds					
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

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
	<hr/> 27,678	<hr/> 39,466

WIGAN LITTLE THEATRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activities

	Charitable Income 2021 £	Charitable Income 2020 £
Production ticket sales	38,854	25,471
	<hr/>	<hr/>

5 Other trading activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Bar & kiosk sales	9,470	12,188
	<hr/>	<hr/>

6 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	19	169
	<hr/>	<hr/>

WIGAN LITTLE THEATRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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

10	Employees	(Continued)	
Employment costs		2021 £	2020 £
Wages and salaries		11,752	12,990

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
	£	£	£	£	£	£
Cost						
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
Depreciation and impairment						
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
Carrying amount						
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 £
Amounts falling due within one year:		
Other debtors	2,261	540
Prepayments and accrued income	6,639	6,618
	8,900	7,158

14 Creditors: amounts falling due within one year

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

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).

