

# BOLTON LITTLE THEATRE LIMITED

England & Wales · Charity number 507832

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [01333890](#)

**Registered** 1978-09-14

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

## Contact

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**Address** Bolton Little Theatre  
Hanover Street  
Bolton  
BL1 4TG

**Phone** 01204524469

**Email** [admin@boltonlittletheatre.co.uk](mailto:admin@boltonlittletheatre.co.uk)

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

## Activities

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**Objects:** TO PROMOTE, MAINTAIN, IMPROVE AND ADVANCE EDUCATION PARTICULARLY BY THE PRODUCTION OF DEUCATIONAL PLAYS AND THE ENCOURAGEMENT OF THE ARTS INCLUDING THE ART OF DRAMA, MIME, DANCE, SINGING AND MUSIC.

**Activities:** Education, training and appreciation of the arts of theatre

## Classification

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

## Geography

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- Bolton
- Lancashire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£93,566	£99,455	-	-
2024-06-30	£119,432	£108,641	-	-
2023-06-30	£95,210	£92,898	-	-
2022-06-30	£90,236	£72,859	-	-
2021-06-30	£36,702	£50,205	-	-

## Trustees

Name	Role	Appointed
CAROL HARDMAN BUTLER		2015-11-02
Craig Harris		2021-11-29
Dean Lane		2024-05-15
FRANCES CLEMMITT		
Helen Livesey		2025-08-20
Kimberley Riley-Shipperbottom		2019-11-04
MARK STEPHEN PILLAR		2014-11-10
Peter Gower		2024-11-06
RICHARD JEREMY LEIGH		2025-07-09
Simon Mott		2023-12-04

**BOLTON LITTLE THEATRE LIMITED**

England & Wales - Charity number 507832

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# Accounts

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Charity registration number 507832 (England and Wales)

Company registration number 01333890

**BOLTON LITTLE THEATRE LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

# BOLTON LITTLE THEATRE LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	K Riley-Shipperbottom C Harris M S Pillar F Clemmit D Lane S Mott C H Butler P Gower R J Leigh H Livesey	(Appointed 6 November 2024) (Appointed 9 July 2025) (Appointed 20 August 2025)
<b>Secretary</b>	M S Pillar	
<b>Charity number (England and Wales)</b>	507832	
<b>Company number</b>	01333890	
<b>Registered office</b>	Hanover Street Bolton Lancashire BL1 4TG	
<b>Independent examiner</b>	A Newton ACA DonnellyBentley Ltd Hazlemere 70 Chorley New Road Bolton Lancashire BL1 4BY	

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# BOLTON LITTLE THEATRE LIMITED

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# **BOLTON LITTLE THEATRE LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

***FOR THE YEAR ENDED 30 JUNE 2025***

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The directors, who are trustees of the Charity, also comprise the Board of Management as set out below. The Board present their annual report and financial statements for the year ended 30 June 2025.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 October 2019).

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### Governing document

Bolton Little Theatre Limited is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The company is a charity registered in England and Wales and is therefore non-profit making. Its directors and trustees are volunteers. The company has been incorporated without share capital as it is limited by guarantee, to a maximum of £1 by each of its members.

#### Appointment of trustees

The directors and trustees are appointed by the members of the organisation at the Annual General Meeting. Directors and trustees have the power under the governing documents to co-opt individuals who support the objects of the organisation to fill vacancies on the Board of Management, and to fulfil other specific roles.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

#### Trustee induction

As part of their induction, the new directors/trustees are provided with information about the charity, the management structure, its history and working practices. In addition, they are also provided with a copy of the Memorandum and Articles of Association plus information from the Charity Commission and Companies House regarding the duties and responsibilities of directors and trustees.

### **OBJECTIVES AND ACTIVITIES**

Bolton Little Theatre Limited was founded in 1931 and apart from interruptions caused by war, rebuilding, and most recently Covid-19, has presented a regular season of plays since then. The Theatre in Hanover Street was acquired, converted and opened in 1934. Since October 2017 Bolton Little Theatre Limited has owned the long lease on the building. Since 1949 the Theatre has been a member of the Little Theatre Guild of Great Britain.

The purpose of the Theatre is to promote and encourage theatre arts through education and the presentation of plays. The broad aims of the Theatre are:

- to foster an environment whereby the dramatic arts can be practised and performed on an accessible amateur basis by, and for, the people of Bolton and surrounding areas;
- to stage amateur productions each year, involving all ages of local volunteers, developing their dramatic, technical and organisational skills; to provide a link between the community and the arts.

# BOLTON LITTLE THEATRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

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### ACHIEVEMENTS AND PERFORMANCE

#### Chairman's remarks

I would like to take this opportunity to thank all our volunteers for the hard work and dedication they have put in to put on a wonderful 2024/25 season. With your help we have been able to show a fantastic range of plays with wonderful sets, lighting plots and beautifully picked costumes. The acting has once again been outstanding and the directing thoughtfully and professionally created. The front of house, bar and box office have all been managed with care and professionalism and have provided audiences with a wonderful service. The running of the Theatre has once again been done by our extremely dedicated team whose main goals are to keep the theatre and its heart going. We did a rough calculation of the hours put in by everyone and it was easily 6,500 to 7,000 hours.

Maintenance to the building is, as you would expect, ongoing. During this financial year we have repaired the roof over one of the main stage wings, done a full electrical check and service and done other work such as adding backstage monitors to help the cast and crew.

Bolton Little Theatre is such a special place for so many people. Our aim is making it a place for friends to meet, passions to grow and warm the hearts of all who enter. We have an exciting season planned for 2025/26 and I know that it will be a great success. Keep supporting us where you can and let us keep the heart of our wonderful little theatre beating!

#### *The season's productions*

Details of the plays for the year to 30 June 2025 are as follows:

Play	Director		Performances	Seats	Box Office %
Ghost Train	Carol Butler	M	6	912	93%
The Children's Hour	Eleanor Maxwell	F	8	407	82%
Robin Hood	Georgie Smart	M	10	1,320	74%
The Birthday Party	Simon Mott	F	8	460	94%
Black Adder II	Ben Latham	M	6	979	100%
The Deep Blue Sea	Peter Scofield	F	8	334	68%
The Rise and Fall of Little Voice	Geoff Millard	M	6	596	61%

(M - main stage, capacity 163 seats; F – Forge, capacity 60 seats)

As well as these productions the theatre had a Festival of New Writing in early June 2025 for two nights and a matinee in the Forge, which was sold out. This comprised ten short pieces of new writing for the stage.

#### Additional activities

These include acoustic music nights, cinema showings, and external lettings. As with last year, the main activity was acoustic music nights, and we also hosted two charity nights. The theatre was used by Stagecoach Bolton, New Rosemere Operatic Society and Forza Dance.

# **BOLTON LITTLE THEATRE LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025**

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### **Governance**

*Membership:* Membership for the year was 95 (2024: 82). We hope to improve member numbers for the 2025/26 season.

*Board of directors:* At the AGM on 27 January 2025 the following were elected to the board:

Kimberley Riley-Shipperbottom (Chairman)  
Craig Harris (Treasurer)  
Mark Pillar (Secretary)  
Carol Butler  
Frances Clemmitt  
Meredith Collinson  
Peter Gower  
Peter Haslam  
Dean Lane  
Simon Mott

Board meetings have taken place throughout the year.

*Marketing committee:* Simon Mott and team have been responsible for marketing, including social media postings and editing the website.

*Play production team:* The team of Peter Scofield, Simon Mott and Peter Haslam, have worked hard to choose plays and directors for the 2025/26 season, and take responsibility for putting them on the stage.

*BLT 100 Club:* Nigel Miller continued to run this. As well as prize monies the club has provided £498 (2024: £524) for the theatre's funds.

*Box office:* Frances Clemmitt remained in charge, with a competent team to run the box office at productions and at other advertised times for the current season.

*Bar and front of house:* Carol Butler continued to organise the rota for house manager and took over the rota for the bar from Peter Haslam in 2025. Bar stock was organised by Mark Pillar. The licensee is Carol Butler. June Grice continued to organise the coffee rota.

*Engaging with the community:* The theatre wishes to support other local theatre groups as much as it can, subject to the time required for its own season.

### **PUBLIC BENEFIT**

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our Aims and Objectives and in planning our future activities. In the opinion of the Directors the public does benefit from the activities of the Charity, in accordance with the Charity's Aims and Objectives.

### **FINANCIAL REVIEW**

The deficit for the year was £7,736 (2024: £10,791 surplus which included a one-off £20,000 donation).

### **RESERVES POLICY**

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level which equates to at least one year's operational costs.

### **GOING CONCERN**

The Board has reviewed the financial position and considers the Theatre has sufficient reserves to continue as a going concern.

# **BOLTON LITTLE THEATRE LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 30 JUNE 2025**

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### **BOARD OF MANAGEMENT**

The Board of Management who served during the year are listed below.

Chair:	Kim Riley-Shipperbottom
Treasurer:	Craig Harris
Secretary:	Mark Pillar
	Carol Butler
	Frances Clemmitt
	Meredith Collinson (resigned 14 May 2025)
	Peter Gower (appointed 6 November 2024)
	Andrew Gradwell (resigned 27 January 2025)
	Peter Haslam (resigned 11 August 2025)
	Dean Lane
	Simon Mott

All the Board of Management are also directors and trustees. All directors are volunteers and received no remuneration for their services during the year. None of the directors who served during the year had any beneficial interest in the company.

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the 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 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **TAXATION**

The Board of Management are of the opinion that the company is a close company for taxation purposes. Exemption from taxation has been granted by Revenue & Customs under the provisions of Section 505 of the Income and Corporation Taxes Act 1988.

### **INDEPENDENT EXAMINER**

The directors consider that for the year ended 30 June 2025 the company was entitled to exemption from a statutory audit under Section 477 of the Companies Act 2006. Under the provisions of the Act the directors appointed Andrew Newton of DonnellyBentley Chartered Accountants as Independent Examiner.

# BOLTON LITTLE THEATRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 30 JUNE 2025**

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### SMALL COMPANY EXEMPTION

In preparing this report, the directors have taken advantage of the special provisions of Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

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



M S Pillar  
**Secretary**

Date: 5 November 2025

# **BOLTON LITTLE THEATRE LIMITED**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF BOLTON LITTLE THEATRE LIMITED**

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I report to the trustees on my examination of the financial statements of Bolton Little Theatre Limited (the charity) for the year ended 30 June 2025 which are set out on pages 7 to 16.

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

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006;
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



**A Newton ACA**  
ICAEW  
DonnellyBentley Ltd  
Hazlemere  
70 Chorley New Road  
Bolton  
Lancashire  
BL1 4BY

Date: 5 November 2025

# BOLTON LITTLE THEATRE LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	2	1,966	-	1,966	21,950	-	21,950
Charitable activities	3	62,590	-	62,590	65,101	-	65,101
Other trading activities	4	27,285	-	27,285	31,072	-	31,072
Investments	5	1,725	-	1,725	1,309	-	1,309
<b>Total income</b>		<u>93,566</u>	<u>-</u>	<u>93,566</u>	<u>119,432</u>	<u>-</u>	<u>119,432</u>
<b>Expenditure on:</b>							
Raising funds	6	12,000	-	12,000	12,705	-	12,705
Charitable activities	7	87,455	1,847	89,302	93,992	1,944	95,936
<b>Total expenditure</b>		<u>99,455</u>	<u>1,847</u>	<u>101,302</u>	<u>106,697</u>	<u>1,944</u>	<u>108,641</u>
<b>Net income/(expenditure)</b>		<u>(5,889)</u>	<u>(1,847)</u>	<u>(7,736)</u>	<u>12,735</u>	<u>(1,944)</u>	<u>10,791</u>
Transfers between funds		5,834	(5,834)	-	-	-	-
<b>Net movement in funds</b>	9	<u>(55)</u>	<u>(7,681)</u>	<u>(7,736)</u>	<u>12,735</u>	<u>(1,944)</u>	<u>10,791</u>
<b>Reconciliation of funds:</b>							
Fund balances at 1 July 2024		<u>327,939</u>	<u>42,766</u>	<u>370,705</u>	<u>315,204</u>	<u>44,710</u>	<u>359,914</u>
<b>Fund balances at 30 June 2025</b>		<u>327,884</u>	<u>35,085</u>	<u>362,969</u>	<u>327,939</u>	<u>42,766</u>	<u>370,705</u>

The Heritage Lottery Fund is a restricted fund for the collection, ordering, preservation, exhibition and publication of the Theatre's archive. The £1,847 of expenditure on the Fund relates to depreciation on the building alterations previously capitalised at note 13 to the accounts, as those were originally funded by a Heritage Lottery Grant.

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

# BOLTON LITTLE THEATRE LIMITED

## BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	13		243,478		242,180
<b>Current assets</b>					
Stocks	14	832		656	
Debtors	15	16,214		19,603	
Cash at bank and in hand		107,585		117,509	
		<u>124,631</u>		<u>137,768</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(5,140)</u>		<u>(9,243)</u>	
<b>Net current assets</b>			<u>119,491</u>		<u>128,525</u>
<b>Total assets less current liabilities</b>			<u>362,969</u>		<u>370,705</u>
<b>The funds of the charity</b>					
Restricted income funds	17	35,085		42,766	
Unrestricted funds	18	327,884		327,939	
		<u>362,969</u>		<u>370,705</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 5 November 2025



C Harris  
Treasurer



K Riley-Shipperbottom  
Chair

Company registration number 01333890 (England and Wales)

# **BOLTON LITTLE THEATRE LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

***FOR THE YEAR ENDED 30 JUNE 2025***

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### **1 Accounting policies**

#### **Charity information**

Bolton Little Theatre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Hanover Street, Bolton, Lancashire, BL1 4TG.

#### **1.1 Basis of preparation**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". 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 not to prepare a statement of cash flows.

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. 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 are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### **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. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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.

# BOLTON LITTLE THEATRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

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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.

#### 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:

Leasehold land and buildings	2% per annum
Improvements to land and buildings	5% per annum
Theatre equipment	15% per annum
Fixtures and fittings	15% per annum

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

Stock is stated at the lower of cost and net realisable value.

#### 1.9 Cash and cash equivalents

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

#### 1.10 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure

# BOLTON LITTLE THEATRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

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<b>2</b>	<b>Income from donations and legacies</b>	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
	Donations and gifts	1,966	21,950
		<u>1,966</u>	<u>21,950</u>
<b>3</b>	<b>Income from charitable activities</b>	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
	Ticket sales	62,167	63,618
	Singalongs and films	423	1,483
		<u>62,590</u>	<u>65,101</u>
<b>4</b>	<b>Income from other trading activities</b>	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
	Sale of programmes	788	1,157
	Bar and coffee sales	21,355	21,591
	Theatre lettings	2,332	5,715
	Merchandise and ice cream sales	2,084	1,832
	Other fundraising activities	726	777
	Other trading activities	<u>27,285</u>	<u>31,072</u>
<b>5</b>	<b>Income from investments</b>	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
	Bank interest received	<u>1,725</u>	<u>1,309</u>

# BOLTON LITTLE THEATRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

### 6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Fundraising and publicity</b>		
Programmes	1,850	2,091
Change in bar stock	(176)	(14)
Bar, coffee, ice cream & merchandise	10,326	10,628
	<u>12,000</u>	<u>12,705</u>

### 7 Expenditure on charitable activities

	Production costs 2025 £	Other costs 2025 £	Total 2025 £	Production costs 2024 £	Other costs 2024 £	Total 2024 £
<b>Direct costs</b>						
Production Costs	23,308	-	23,308	26,878	-	26,878
Box Office and Card Costs	(30)	-	(30)	30	-	30
<b>Share of support and governance costs (see note 8)</b>						
Support	-	63,429	63,429	-	66,718	66,718
Governance	-	2,595	2,595	-	2,310	2,310
	<u>23,278</u>	<u>66,024</u>	<u>89,302</u>	<u>26,908</u>	<u>69,028</u>	<u>95,936</u>
<b>Analysis by fund</b>						
Unrestricted funds	23,278	64,177	87,455	26,908	67,084	93,992
Restricted funds	-	1,847	1,847	-	1,944	1,944
	<u>23,278</u>	<u>66,024</u>	<u>89,302</u>	<u>26,908</u>	<u>69,028</u>	<u>95,936</u>

# BOLTON LITTLE THEATRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2025

#### 8 Support costs allocated to activities

	2025	2024
	£	£
Depreciation	12,396	10,965
Rent, rates and water	2,535	2,136
Heat and light	11,581	16,265
Telephone and broadband	1,083	936
Stationary and postage	256	66
Repairs and maintenance	14,822	15,702
Household and cleaning	7,986	8,067
Insurance	6,694	6,307
Advertising and publicity	3,901	2,582
Sundry expenses	2,175	3,692
Governance costs	2,595	2,310
	<u>66,024</u>	<u>69,028</u>
<b>Analysed between:</b>		
Other costs	<u>66,024</u>	<u>69,028</u>

#### 9 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,660	2,310
Depreciation of owned tangible fixed assets	<u>12,396</u>	<u>10,965</u>

#### 10 Trustees

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

#### 11 Employees

The average monthly number of employees during the year excluding directors and voluntary staff was:

	2025	2024
	Number	Number
Total	<u>-</u>	<u>-</u>

None of the directors (who are also Trustees) received any remuneration for their services during the year.

#### 12 Taxation

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

# BOLTON LITTLE THEATRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

### 13 Tangible fixed assets

	Leasehold land and buildings	Improvements to land and buildings	Theatre equipment	Fixtures and fittings	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 July 2024	93,203	358,656	103,546	9,151	564,556
Additions	-	-	13,694	-	13,694
At 30 June 2025	93,203	358,656	117,240	9,151	578,250
<b>Depreciation and impairment</b>					
At 1 July 2024	10,639	206,136	97,482	8,119	322,376
Depreciation charged in the year	1,651	7,626	2,964	155	12,396
At 30 June 2025	12,290	213,762	100,446	8,274	334,772
<b>Carrying amount</b>					
At 30 June 2025	80,913	144,894	16,794	877	243,478
At 30 June 2024	82,564	152,520	6,064	1,032	242,180

### 14 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	832	656

### 15 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	5,136	8,676
Gift Aid tax refund debtor	110	215
Prepayments	10,968	10,712
	16,214	19,603

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

	2025	2024
	£	£
Accruals and deferred income	5,140	9,243

# BOLTON LITTLE THEATRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2025

#### 17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 July 2024	Resources expended	Transfers	At 30 June 2025
	£	£	£	£
Heritage Lottery Fund	42,766	(1,847)	(5,834)	35,085
	<u>42,766</u>	<u>(1,847)</u>	<u>(5,834)</u>	<u>35,085</u>
<b>Previous year:</b>	<b>At 1 July 2023</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 June 2024</b>
	£	£	£	£
Heritage Lottery Fund	44,710	(1,944)	-	42,766
	<u>44,710</u>	<u>(1,944)</u>	<u>-</u>	<u>42,766</u>

The £1,847 (2024 - £1,944) of expenditure on the Restricted Fund relates to depreciation on the building alterations previously capitalised at note 13 to the accounts, as those were originally funded by a Heritage Lottery Grant.

A transfer of £5,834 was made from the Heritage Lottery Fund to the Unrestricted Fund to reflect additional depreciation which should have been classed as restricted expenditure.

#### 18 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.

	At 1 July 2024	Incoming resources	Resources expended	Transfers	At 30 June 2025
	£	£	£	£	£
Unrestricted Funds	327,939	93,566	(99,455)	5,834	327,884
	<u>327,939</u>	<u>93,566</u>	<u>(99,455)</u>	<u>5,834</u>	<u>327,884</u>
<b>Previous year:</b>	<b>At 1 July 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 June 2024</b>
	£	£	£	£	£
Unrestricted Funds	315,204	119,432	(106,697)	-	327,939
	<u>315,204</u>	<u>119,432</u>	<u>(106,697)</u>	<u>-</u>	<u>327,939</u>

# BOLTON LITTLE THEATRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

### 19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 30 June 2025:</b>			
Tangible assets	202,559	35,085	243,478
Current assets/(liabilities)	119,491	-	119,491
	<u>322,050</u>	<u>40,919</u>	<u>362,969</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 30 June 2024:</b>			
Tangible assets	199,414	42,766	242,180
Current assets/(liabilities)	128,525	-	128,525
	<u>327,939</u>	<u>42,766</u>	<u>370,705</u>

### 20 Related party transactions

There have been no transactions with directors during the year apart from the reimbursement of production expenses incurred on the charity's behalf, totaling £7,765 (2024 - £4,650) between 6 (2024 - 8) directors.

### 21 Ultimate controlling party

The company is under the control of the Board of Management.

### 22 Capital commitments

The Charity had no capital commitments at the year end.

### 23 Legal status of the trust

The Charity is a company limited by guarantee and has no share capital. It was incorporated in England and Wales. The liability of each member in the event of winding-up is limited to £1.

The address of the registered office can be found on the 'Company Information' page and the principal activities are described in the 'Trustees Report' on page 2.



**BOLTON LITTLE THEATRE LIMITED**

England & Wales - Charity number 507832

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# Accounts

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01/03

# **BOLTON LITTLE THEATRE LIMITED**

A Private Company Limited by Guarantee  
Registered in England No: 01333890  
A Registered Charity No: 507832

REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024

**BOLTON LITTLE THEATRE LIMITED**

**A Private Company Limited by Guarantee  
Registered in England No 01333890  
A Registered Charity No 507832**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2024**

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**DONNELLYBENTLEY LTD**  
Chartered Accountants  
Hazlemere  
70 Chorley New Road  
Bolton  
BL1 4BY

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****COMPANY INFORMATION****FOR THE YEAR ENDED 30 JUNE 2024**

COMPANY DIRECTORS & TRUSTEES:	Ms K Riley-Shipperbottom (Chair) Mr C Harris (Treasurer) Mr M S Pillar (Secretary) Mrs C H Butler Miss F Clemmitt Mr A Gradwell Ms M Collinson Mr P Haslam Mr D Lane Mr S Mott
COMPANY SECRETARY:	Mr M S Pillar
REGISTERED COMPANY NUMBER:	01333890
REGISTERED CHARITY NUMBER:	507832
REGISTERED OFFICE:	Bolton Little Theatre Hanover Street Bolton BL1 4TG
BANKERS:	HSBC plc Victoria Square Bolton BL1 1RJ
INDEPENDENT EXAMINER:	Mr Andrew Newton, ACA DonnellyBentley Ltd Hazlemere 70 Chorley New Road Bolton BL1 4BY

## **BOLTON LITTLE THEATRE LIMITED**

**A Private Company Limited by Guarantee**

### **REPORT OF THE BOARD OF MANAGEMENT (AS TRUSTEES AND DIRECTORS)**

**FOR THE YEAR ENDED 30 JUNE 2024**

The directors, who are trustees of the Charity, also comprise the Board of Management as set out below. The Board present their annual report and financial statements for the year ended 30 June 2024.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 2015).

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### Governing Document

Bolton Little Theatre Limited is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The company is a charity registered in England and Wales and is therefore non-profit making. Its directors and trustees are volunteers. The company has been incorporated without share capital as it is limited by guarantee, to a maximum of £1 by each of its members.

#### Appointment of Trustees

The directors and trustees are appointed by the members of the organisation at the Annual General Meeting. Directors and trustees have the power under the governing documents to co-opt individuals who support the objects of the organisation to fill vacancies on the Board of Management, and to fulfil other specific roles.

#### Trustee Induction

As part of their induction, the new directors/trustees are provided with information about the charity, the management structure, its history and working practices. In addition they are also provided with a copy of the Memorandum and Articles of Association plus information from the Charity Commission and Companies House regarding the duties and responsibilities of directors and trustees.

### **OBJECTIVES AND ACTIVITIES**

Bolton Little Theatre Limited was founded in 1931 and apart from interruptions caused by war, rebuilding, and most recently Covid-19, has presented a regular season of plays since then. The Theatre in Hanover Street was acquired, converted and opened in 1934. Since October 2017 Bolton Little Theatre Limited has owned the long lease on the building. Since 1949 the Theatre has been a member of the Little Theatre Guild of Great Britain.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****REPORT OF THE BOARD OF MANAGEMENT (AS TRUSTEES AND DIRECTORS)****FOR THE YEAR ENDED 30 JUNE 2024**

The purpose of the Theatre is to promote and encourage theatre arts through education and the presentation of plays. The broad aims of the Theatre are:

- to foster an environment whereby the dramatic arts can be practised and performed on an accessible amateur basis by, and for, the people of Bolton and surrounding areas;
- to stage amateur productions each year, involving all ages of local volunteers, developing their dramatic, technical and organisational skills; to provide a link between the community and the arts.

**ACHIEVEMENTS AND PERFORMANCE****Chairman's Remarks**

I would like to thank my predecessor as chairman, David Smart, for the time and effort he put into running the theatre, as a board director from late 2010, and additionally as chairman from 2015. David also acted and directed.

Bark Street Unitarian Chapel closed in 2022 and a dissolution committee was set up to distribute its funds to national and local charities. I would like to thank the dissolution committee for their extremely generous donation to the theatre of £20,000. You will not be surprised to hear that most of this has already been earmarked for maintenance and improvement work, including rewiring the main stage for new LED lighting, replacing a lighting board, and replacing windows.

Bolton Little Theatre holds a special place in so many people's hearts and that is because of our volunteers. Without them the theatre would not be what it is, a safe, friendly and comfortable place for our audiences to come and relax and enjoy an evening of entertainment.

Our volunteers give up their time to support our wonderful theatre and in doing so we can put on plays and pantomimes of a high standard. Thank you to all our volunteers and audiences for your continued support. We have an exciting season planned for 2024/25 and I know that it will be a great success. Keep supporting us where you can and let us keep the heart of our wonderful little theatre alive!

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****REPORT OF THE BOARD OF MANAGEMENT (AS TRUSTEES AND DIRECTORS)****FOR THE YEAR ENDED 30 JUNE 2024****The Season's Productions**

Details of the plays for the year to 30 June 2024 are as follows:

<b>Play</b>	<b>Director</b>		<b>Perfs</b>	<b>Seats</b>	<b>Box Office %</b>
<i>Home I'm Darling</i>	Peter Scofield	M	6	435	44
<i>Blue Stockings</i>	Sandra Simpson	F	8	491	99
<i>Dick Whittington</i>	David Smart	M	10	1,458	81
<i>Absent Friends</i>	Frances Clemmitt	F	8	488	100
<i>Hangmen</i>	Simon Mott	M	6	807	83
<i>Player's Angels</i>	Carol Butler	M	6	566	58
<i>Veronica's Room</i>	Peter Haslam	F	8	360	74
<i>Allo Allo</i>	Richard Leigh	M	6	978	100

(M - main stage, capacity 163 seats; F – Forge, capacity 60 seats)

**Additional Activities**

These include acoustic music nights, cinema showings, and external lettings. As with last year, the main activity was acoustic music nights, and we also hosted two charity nights. The theatre was used by Stagecoach Bolton, New Rosemere Operatic Society and Forza Dance.

**Governance**

*Membership:* Membership for the year was 82 (2023, 104), which is a continuing decline. We hope to improve member numbers for the 2024/25 season.

*Board of directors:* At the AGM on 4 December 2023 the following were elected to the board. At that date no-one was elected to replace David Smart as Chairman but Kimberley Riley-Shipperbottom subsequently agreed to take on the role.

Craig Harris (Treasurer)  
 Mark Pillar (Secretary)  
 Carol Butler  
 Frances Clemmitt  
 Andrew Gradwell  
 Peter Haslam  
 Nigel Miller  
 Simon Mott  
 Kimberley Riley-Shipperbottom

Board meetings have taken place through the year.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****REPORT OF THE BOARD OF MANAGEMENT (AS TRUSTEES AND DIRECTORS)****FOR THE YEAR ENDED 30 JUNE 2024**

*Marketing committee:* David Smart was responsible for marketing, including social media postings and editing the website, until his resignation at the AGM. Since then marketing has been undertaken by Simon Mott and team.

*Play production team:* The team of Peter Scofield, Kim Armston and Simon Mott, and latterly Peter Haslam, have once again worked hard to choose plays and directors for the 2024/25 season, and take responsibility for putting them on the stage.

*BLT 100 Club:* Nigel Miller continued to run this. As well as prize monies the club has provided £524 (2023 £450) for the theatre's funds.

*Box office:* Frances Clemmitt remained in charge, with a competent team to run the box office at productions and at other advertised times for the current season.

*Bar and front of house:* David Smart organised the rotas for house manager and the bar until his resignation at the AGM. Carol Butler took over the rota for front of house and Peter Haslam took over the rota for the bar. Bar stock was organised by David Smart, until his resignation at the AGM, and Mark Pillar. The licensee is Carol Butler. June Grice continued to organise the coffee rota.

*Engaging with the community:* The theatre wishes to support other local theatre groups as much as it can, subject to the time required for its own season.

**PUBLIC BENEFIT**

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our Aims and Objectives and in planning our future activities. As the earlier part of this report demonstrates, it is clear that the building work we have done will ensure it is fit for the public to benefit from the activities of the Charity, in accordance with the Charity's Aims and Objectives.

**FINANCIAL REVIEW**

The surplus for the year was £10,791 (2023: £2,312 surplus).

**RESERVES POLICY**

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level which equates to at least one year's operational costs.

**GOING CONCERN**

The Board has reviewed the financial position and considers the Theatre has sufficient reserves to continue as a going concern.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****REPORT OF THE BOARD OF MANAGEMENT (AS TRUSTEES AND DIRECTORS)****FOR THE YEAR ENDED 30 JUNE 2024****BOARD OF MANAGEMENT**

The Board of Management which served during the year is listed below.

	<b>30 June 2024</b>	<b>30 June 2023</b>
Chair:	Mr D Smart (resigned 04/12/23) Ms K Riley-Shipperbottom (from 03/04/24)	Mr D Smart (resigned 04/12/23)
Treasurer:	Mr C Harris	Mr C Harris
Secretary:	Mr M Pillar Mrs C Butler Ms F Clemmitt Mr A Gradwell Mr N Miller (resigned 11/04/24) Mr S Mott (resigned 02/11/22, appointed 04/12/23) Ms M Collinson (appointed 10/01/24) Mr D Lane (appointed 15/05/24)  Mr P Haslam (appointed 04/12/23)	Mrs C Butler Ms F Clemmitt Mr A Gradwell Ms E Hill (resigned 30/09/22) Mr N Miller Mr S Mott (resigned 02/11/22)  Ms K Riley-Shipperbottom Mr A Foster (appointed 09/01/23, resigned 27/05/23)

All the Board of Management are also directors and trustees. All directors are volunteers and received no remuneration for their services during the year. None of the directors who served during the year had any beneficial interest in the company.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****REPORT OF THE BOARD OF MANAGEMENT (AS TRUSTEES AND DIRECTORS)****FOR THE YEAR ENDED 30 JUNE 2024**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**TAXATION**

The Board of Management are of the opinion that the company is a close company for taxation purposes.

Exemption from taxation has been granted by Revenue & Customs under the provisions of Section 505 of the Income and Corporation Taxes Act 1988.

**INDEPENDENT EXAMINER**

The directors consider that for the year ended 30 June 2024 the company was entitled to exemption from a statutory audit under Section 477 of the Companies Act 2006. Under the provisions of the Act the directors have appointed Mr A J Newton of DonnellyBentley Chartered Accountants as Independent Examiner.

**SMALL COMPANY EXEMPTION**

In preparing this report, the directors have taken advantage of the special provisions of Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

**APPROVED BY THE BOARD OF MANAGEMENT  
AND SIGNED ON BEHALF OF THE BOARD BY:**



.....  
Mark Pillar – Secretary

9 December 2024

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BOLTON LITTLE THEATRE LIMITED**

**A Private Company Limited by Guarantee**

**FOR THE YEAR ENDED 30 JUNE 2024**

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 June 2024 which are set out on pages 4 to 7.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Mr Andrew Newton ACA  
DonnellyBentley Ltd  
Chartered Accountants  
Hazlemere  
70 Chorley New Road  
Bolton  
BL1 4BY

9 December 2024

## **BOLTON LITTLE THEATRE LIMITED**

### **A Private Company Limited by Guarantee**

## **ACCOUNTING POLICIES**

### **FOR THE YEAR ENDED 30 JUNE 2024**

#### **BASIS OF PREPARATION**

The financial statements have been prepared under the historic cost convention and the going concern basis.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019 (Charities SORP 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

Bolton Little Theatre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### **FUND ACCOUNTING**

Unrestricted funds are not subject to any restrictions regarding their use and are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of a grant. Details of the balances on restricted funds at the year end are set out in note 7 to the accounts.

#### **INCOME RECOGNITION POLICIES**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

#### **EXPENDITURE**

Expenditure is recognised on an accrual basis as a liability is incurred.

- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

#### **DEPRECIATION**

Depreciation is provided by the reducing balance method on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over their expected useful lives as follows:

Leasehold land and buildings	-	2% per annum
Improvements to land and buildings	-	5% per annum
Theatre equipment	-	15% per annum
Fixtures and fittings	-	15% per annum

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****ACCOUNTING POLICIES****FOR THE YEAR ENDED 30 JUNE 2024****STOCK**

Stock is stated at the lower of cost and net realisable value.

**VAT ACCOUNTING**

Irrecoverable VAT on expenditure is not analysed separately but attributed to the category of expenditure on which it is incurred.

**DEBTORS**

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

**CASH AT BANK AND IN HAND**

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

**CREDITORS AND PROVISIONS**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

**TAXATION**

No provision has been made for taxation as exemption from taxation has been granted by the Inland Revenue under the provisions of Section 505 of the Income and Corporation Taxes Act 1988. This is subject to the continuing fulfilment of the requirements of that section that income is applicable and applied to charitable purposes only.

**CASH FLOW STATEMENTS**

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company under the Companies Act 2006. The Board of Management have elected to take advantage of the exemption under Update Bulletin 1 of the Charities SORP (FRS 102) not to prepare a cash flow statement.

**GOING CONCERN**

The trustees have reviewed the circumstances of Bolton Little Theatre and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The trustees are of the view that the charity is a going concern.

**JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

The preparation of these financial statements require certain judgements, estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**BOLTON LITTLE THEATRE LIMITED**

A Private Company Limited by Guarantee

**STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure Account)****FOR THE YEAR ENDED 30 JUNE 2024**

	Notes	Unrestricted Funds £	Heritage Lottery Fund £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies		21,950	-	21,950	2,180
<i>Charitable activities:</i>					
Ticket sales		63,618	-	63,618	66,108
Singalongs and Films		1,483	-	1,483	-
Other trading activities		31,072	-	31,072	26,431
Investment income		1,309	-	1,309	491
<b>TOTAL INCOME</b>	<b>1</b>	<b>119,432</b>	<b>-</b>	<b>119,432</b>	<b>95,210</b>
<b>EXPENDITURE ON:</b>					
Raising funds		12,705	-	12,705	10,621
<i>Charitable activities:</i>					
Production costs		26,908	-	26,908	16,678
Other		67,084	1,944	69,028	65,599
<b>TOTAL EXPENDITURE</b>	<b>2</b>	<b>106,697</b>	<b>1,944</b>	<b>108,641</b>	<b>92,898</b>
<b>NET INCOME</b>		<b>12,735</b>	<b>(1,944)</b>	<b>10,791</b>	<b>2,312</b>
Transfers		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>12,735</b>	<b>(1,944)</b>	<b>10,791</b>	<b>2,312</b>
<i>RECONCILIATION OF FUNDS</i>					
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>315,204</b>	<b>44,710</b>	<b>359,914</b>	<b>357,602</b>
<b>TOTAL FUNDS CARRIED FOWARD</b>		<b>327,939</b>	<b>42,766</b>	<b>370,705</b>	<b>359,914</b>

The Heritage Lottery Fund is a restricted fund for the collection, ordering, preservation, exhibition and publication of the Theatre's archive. The £1,944 of expenditure on the Fund relates to depreciation on the building alterations previously capitalised at note 4 to the accounts, as those were originally funded by a Heritage Lottery Grant.

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

All income and expenditure derives from continuing activities.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****BALANCE SHEET****AS AT 30 JUNE 2024**

	Note	2024		2023	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	4		242,180		253,145
<b>CURRENT ASSETS</b>					
Stocks		656		642	
Debtors and Prepayments	5	19,603		15,451	
Cash at Bank		116,861		98,990	
Cash in Hand		648		1,204	
		<u>137,768</u>		<u>116,287</u>	
<b>CREDITORS: Amounts</b>					
Falling Due Within One Year	6		<u>(9,243)</u>		<u>(9,518)</u>
<b>NET CURRENT ASSETS</b>			<u>128,525</u>		<u>106,769</u>
<b>TOTAL ASSETS LESS</b>					
<b>CURRENT LIABILITIES</b>			<u>370,705</u>		<u>359,914</u>
<b>FUNDS</b>					
Heritage Lottery Fund			42,766		44,710
Unrestricted Funds			<u>327,939</u>		<u>315,204</u>
<b>TOTAL FUNDS</b>	7 & 8		<u>370,705</u>		<u>359,914</u>

The directors are satisfied that the company was entitled to exemption under Section 477 of the Companies Act 2006 and that members have not required an audit in accordance with Section 476.

The directors acknowledge their responsibilities for:

- i. Ensuring that the company keeps accounting records which comply with Section 386; and
- ii. Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of Section 396, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the charitable company.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****BALANCE SHEET****AS AT 30 JUNE 2024**

The Financial Statements on pages 4 to 7 have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies regime, and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The Financial Statements were approved by the Board of Management on 9 December 2024 and signed on its behalf by:-



.....  
K Riley-Shipperbottom (Chair)



.....  
C Harris (Treasurer)

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2024****1. INCOME**

The income is entirely attributable to the company's principal aims and objectives.

The operating surplus is stated after

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Directors' Remuneration	-	-
Independent Examiner's Remuneration (including VAT)	2,310	2,100
Depreciation	<u>10,965</u>	<u>11,642</u>

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>
<b>Donations and Legacies</b>				
Memberships, Fees and Donations	21,770	-	21,770	1,898
Gift Aid	180	-	180	282
Grants	-	-	-	-
Legacy	-	-	-	-
	<u>21,950</u>	<u>-</u>	<u>21,950</u>	<u>2,180</u>
<b>Charitable Activities</b>				
Ticket Sales	63,618	-	63,618	66,108
Singalongs and Films	1,483	-	1,483	-
	<u>65,101</u>	<u>-</u>	<u>65,101</u>	<u>66,108</u>
<b>Other Trading Activities</b>				
Sale of Programmes	1,157	-	1,157	826
Bar and Coffee Sales	21,591	-	21,591	17,805
Theatre Lettings	5,715	-	5,715	4,708
Merchandise and Ice Cream Sales	1,832	-	1,832	2,642
Other Fundraising Activities	777	-	777	450
	<u>31,072</u>	<u>-</u>	<u>31,072</u>	<u>26,431</u>
<b>Investment Income</b>				
Bank Interest Received	1,309	-	1,309	491
	<u>1,309</u>	<u>-</u>	<u>1,309</u>	<u>491</u>
<b>TOTAL INCOME</b>	<u>119,431</u>	<u>-</u>	<u>119,431</u>	<u>95,210</u>

The income for 2023 was all unrestricted.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2024****2. EXPENDITURE**

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
<u>Theatre Operations</u>				
Raising funds	12,705	-	12,705	10,621
Production costs	26,908	-	26,908	16,678
Other	67,084	1,944	69,028	65,599
	<u>106,697</u>	<u>1,944</u>	<u>108,641</u>	<u>92,898</u>

The £1,944 of expenditure on the Restricted Fund relates to depreciation on the building alterations previously capitalised at note 4 to the accounts, as those were originally funded by a Heritage Lottery Grant. See also note 7.

The expenditure for 2023 was £90,852 unrestricted and £2,046 restricted.

**3. STAFF COSTS**

There were no employees during the year excluding directors and voluntary staff (2023: nil).

None of the directors (who are also Trustees) received any remuneration for their services during the year.

**4. TANGIBLE FIXED ASSETS**

	Leasehold Land & Buildings £	Improvements to Land & Buildings £	Theatre Equipment £	Fixtures & Fittings £	Total £
<b>COST</b>					
At 1 July 2022	93,203	358,656	103,546	9,151	564,556
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 30 June 2023	<u>93,203</u>	<u>358,656</u>	<u>103,546</u>	<u>9,151</u>	<u>564,556</u>
<b>DEPRECIATION</b>					
At 1 July 2022	8,954	198,108	96,412	7,937	311,411
Provided in Year	1,685	8,028	1,070	182	10,965
As at 30 June 2023	<u>10,639</u>	<u>206,136</u>	<u>97,482</u>	<u>8,119</u>	<u>322,376</u>
<b>NET BOOK VALUE</b>					
As at 30 June 2024	<u>82,564</u>	<u>152,520</u>	<u>6,064</u>	<u>1,032</u>	<u>242,180</u>
<b>NET BOOK VALUE</b>					
As at 30 June 2023	<u>84,249</u>	<u>160,548</u>	<u>7,134</u>	<u>1,214</u>	<u>253,145</u>

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2024**

The theatre at Hanover Street, Bolton was acquired by the charity in October 2017 following agreement with the trustees of the Wigglesworth Trust and the Bolton Lads and Girls Club (residual beneficiaries of the Trust).

The above fixed assets are represented by expenditure incurred at the theatre at Hanover Street, Bolton.

**5. DEBTORS AND PREPAYMENTS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade Debtors	8,676	5,400
Gift Aid Tax Refund Debtor	215	300
Prepayments	10,712	9,751
	<u>19,603</u>	<u>15,451</u>

**6. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accruals and Prepaid Income	9,243	5,997
Other Creditors	-	3,521
	<u>9,243</u>	<u>9,518</u>

**7. ANALYSIS OF MOVEMENTS OF FUNDS IN THE PERIOD**

	<b>Unrestricted Funds</b>	<b>Heritage Lottery Fund</b>	<b>Total Funds 2024</b>	<b>Total Funds 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Income	119,431	-	119,431	95,210
Expenses	(106,696)	(1,944)	(108,641)	(92,898)
	<u>12,735</u>	<u>(1,944)</u>	<u>10,790</u>	<u>2,312</u>
Fund at 1 July 2023	<u>315,204</u>	<u>44,710</u>	<u>359,914</u>	<u>357,602</u>
Funds available for use at 30 June 2024	<u>327,939</u>	<u>42,766</u>	<u>370,705</u>	<u>359,914</u>

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2024****8. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

Final balances at 30 June 2024 are represented by:

	<b>Unrestricted Funds</b>	<b>Heritage Lottery Fund</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	199,414	42,766	242,180
Current Assets	137,768	-	137,768
Current Liabilities	(9,243)	-	(9,243)
	<u>327,939</u>	<u>42,766</u>	<u>370,705</u>

**9. TRANSACTIONS WITH DIRECTORS AND TRUSTEES**

There have been no transactions with directors during the year apart from the reimbursement of costs incurred on the charity's behalf, totalling £4,650 between 8 directors.

**10. ULTIMATE CONTROLLING PARTY**

The company is under the control of the Board of Management.

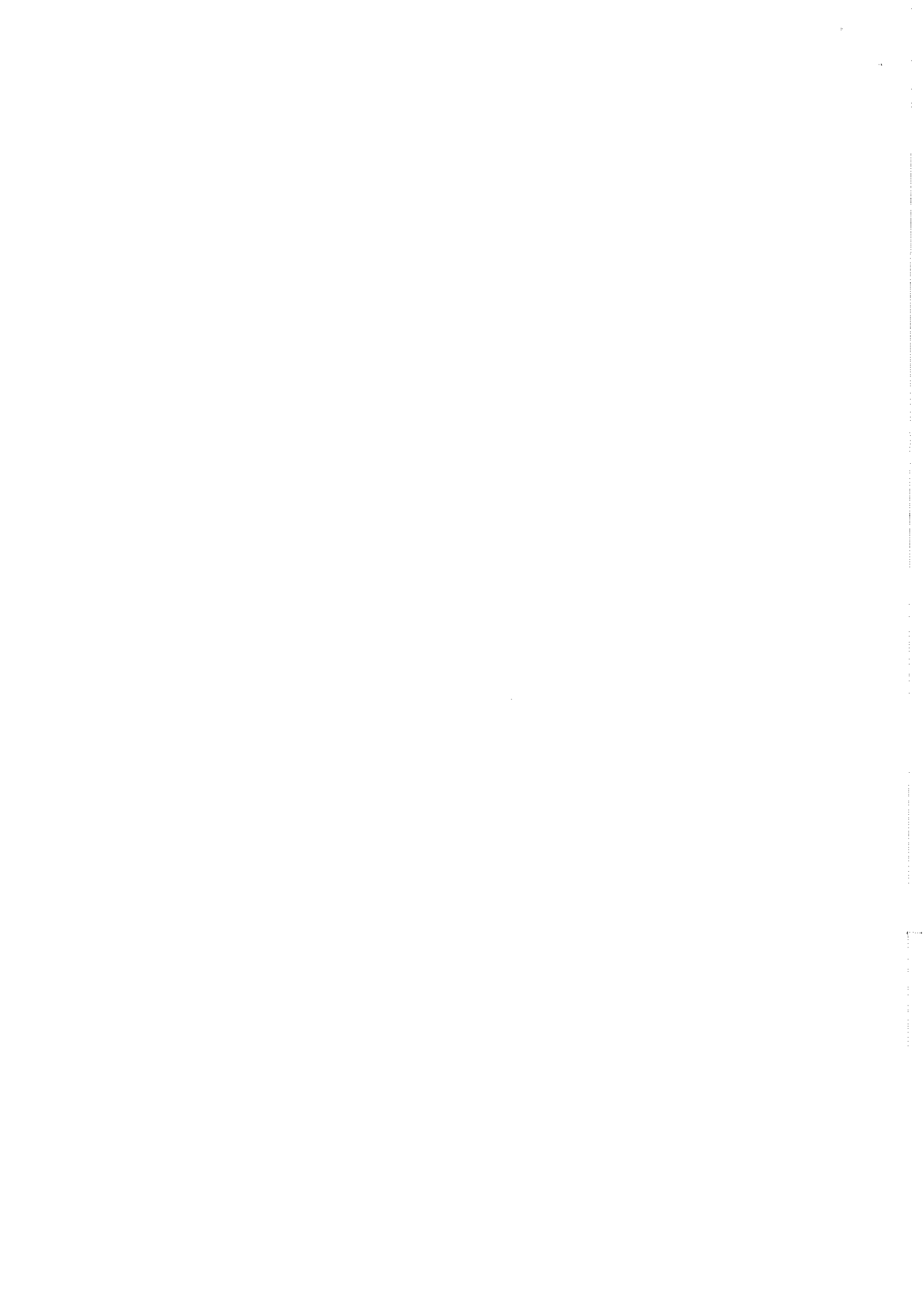
**11. LEGAL STATUS OF THE TRUST**

The Charity is a company limited by guarantee and has no share capital. It was incorporated in England and Wales. The liability of each member in the event of winding-up is limited to £1.

The address of the registered office can be found on the 'Company Information' page and the principal activities are described in the 'Trustees Report' on page 2.

**12. CAPITAL COMMITMENTS**

The Charity had no capital commitments at the year end.



**BOLTON LITTLE THEATRE LIMITED**

England & Wales - Charity number 507832

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# Accounts

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# **BOLTON LITTLE THEATRE LIMITED**

A Private Company Limited by Guarantee  
Registered in England No: 01333890  
A Registered Charity No: 507832

REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023

**BOLTON LITTLE THEATRE LIMITED**

**A Private Company Limited by Guarantee  
Registered in England No 01333890  
A Registered Charity No 507832**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2023**

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**DONNELLYBENTLEY LTD**  
Chartered Accountants  
Hazlemere  
70 Chorley New Road  
Bolton  
BL1 4BY

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****COMPANY INFORMATION****FOR THE YEAR ENDED 30 JUNE 2023****COMPANY DIRECTORS & TRUSTEES:**

Mr D Smart (Chair)  
Mr C Harris (Treasurer)  
Mr M S Pillar (Secretary)  
Mrs C H Butler  
Miss F Clemmitt  
Mr A Gradwell  
Mr N Miller  
Ms K Riley-Shipperbottom

**COMPANY SECRETARY:**

Mr M S Pillar

**REGISTERED COMPANY NUMBER:**

01333890

**REGISTERED CHARITY NUMBER:**

507832

**REGISTERED OFFICE:**

Bolton Little Theatre  
Hanover Street  
Bolton  
BL1 4TG

**BANKERS:**

HSBC plc  
Victoria Square  
Bolton  
BL1 1RJ

**INDEPENDENT EXAMINER:**

Mr Jonathan Hargraves, BA (Hons), FCA  
DonnellyBentley Ltd  
Hazlemere  
70 Chorley New Road  
Bolton  
BL1 4BY

## **BOLTON LITTLE THEATRE LIMITED**

**A Private Company Limited by Guarantee**

### **REPORT OF THE BOARD OF MANAGEMENT (AS TRUSTEES AND DIRECTORS)**

**FOR THE YEAR ENDED 30 JUNE 2023**

The directors, who are trustees of the Charity, also comprise the Board of Management as set out below. The Board present their annual report and financial statements for the year ended 30 June 2023.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 published in October 2019 (Charities SORP 2019).

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### Governing Document

Bolton Little Theatre Limited is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The company is a charity registered in England and Wales and is therefore non-profit making. Its directors and trustees are volunteers. The company has been incorporated without share capital as it is limited by guarantee, to a maximum of £1 by each of its members.

#### Appointment of Trustees

The directors and trustees are appointed by the members of the organisation at the Annual General Meeting. Directors and trustees have the power under the governing documents to co-opt individuals who support the objects of the organisation to fill vacancies on the Board of Management, and to fulfil other specific roles.

#### Trustee Induction

As part of their induction, the new directors/trustees are provided with information about the charity, the management structure, its history and working practices. In addition they are also provided with a copy of the Memorandum and Articles of Association plus information from the Charity Commission and Companies House regarding the duties and responsibilities of directors and trustees.

### **OBJECTIVES AND ACTIVITIES**

Bolton Little Theatre Limited was founded in 1931 and apart from interruptions caused by war, rebuilding, and most recently Covid-19, has presented a regular season of plays since then. The Theatre in Hanover Street was acquired, converted and opened in 1934. Since October 2017 Bolton Little Theatre Limited has owned the long lease on the building. Since 1949, the Theatre has been a member of the Little Theatre Guild of Great Britain.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****REPORT OF THE BOARD OF MANAGEMENT (AS TRUSTEES AND DIRECTORS)****FOR THE YEAR ENDED 30 JUNE 2023**

The purpose of the Theatre is to promote and encourage theatre arts through education and the presentation of plays. The broad aims of the Theatre are:

- to foster an environment whereby the dramatic arts can be practised and performed on an accessible amateur basis by, and for, the people of Bolton and surrounding areas;
- to stage amateur productions each year, involving all ages of local volunteers, developing their dramatic, technical and organisational skills; to provide a link between the community and the arts.

**ACHIEVEMENTS AND PERFORMANCE****Chairman's Remarks**

I would like to thank all our volunteers for their continuing hard work – for putting on our plays, making sure our audiences have a good night out, the continuing maintenance and repair of the building, the administration, selling tickets, and much more !

Our theatre is a better place because you volunteered, and I thank you for it. Naturally, we could always do with more volunteers, whether it is to put on our plays, front of house or even general management on the theatre`s board of directors, all would be made most welcome.

We pride ourselves on the variety of productions on our two stages, which is a real benefit to our audiences. Our main stage allows us to produce better known plays like The Ladykillers which was well attended last season and Allo Allo at the end of our current season, not forgetting the pantomime. The Forge theatre gives us the opportunity of more dramatic, intense or emotional plays, such as Veronica`s Room in the coming season.

When a family member passes away, we grieve and struggle to come to terms of why such a tragedy has occurred. Sandra Simpson passed away in October 2023, in the process of directing Blue Stockings, which did continue to be put on. My thanks to the cast and crew for this at what was a difficult time, and in particular my thanks to Peter Scofield who took over direction at the last minute. Sandra was a vibrant and important member of our theatre, with many friends. In her time she was a board member, house manager, play selector and director, our Little Theatre Guild representative – an invaluable volunteer. May she rest in peace.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****REPORT OF THE BOARD OF MANAGEMENT (AS TRUSTEES AND DIRECTORS)****FOR THE YEAR ENDED 30 JUNE 2023****The Season's Productions**

We have been fortunate to get back to a normal season of plays, as follows, apart from the late postponement of *Allo Allo*:

<b>Play</b>	<b>Director</b>		<b>Perfs</b>	<b>Seats</b>	<b>Box Office %</b>
<i>Allo Allo</i>	David Smart/ Richard Leigh	M	Postponed to 2024		
<i>Crimes of the Heart</i>	Peter Scofield	F	8	278	55%
<i>Cinderella</i>	Paul Cohen	M	10	2,187	89%
<i>Kitchen Sink</i>	Simon Mott	F	8	489	99%
<i>Kiss Me Like You Mean It</i>	Sandra Simpson	M	6	478	49%
<i>And Did Those Feet</i> (joint production with Phoenix Theatre Co)	Connor O'Beirne	M	8	799	82%
<i>Flamingoland</i>	Carol Butler	F	8	293	60%
<i>The Ladykillers</i>	Frances Clemmitt	M	6	699	71%

(M - main stage, capacity 163 seats; F – Forge, capacity 60 seats)

**Additional Activities**

These include acoustic music nights, cinema showings, and external lettings. As we reopened after the pandemic we did restart acoustic music nights but still had no cinema showings and only one hospitality evening.

**Governance**

*Membership:* Membership for the year was 104 (2022, 129). It is hoped membership for the 2023/24 season will increase.

*Board of directors:* At the AGM on 9 January 2023 the following were elected to the board:

David Smart (Chairman)  
 Craig Harris (Treasurer)  
 Mark Pillar (Secretary)  
 Carol Butler  
 Frances Clemmitt  
 Andrew Gradwell  
 Nigel Miller  
 Kimberley Riley-Shipperbottom

Board meetings have taken place through the year.

*Marketing committee:* David Smart has continued to be responsible for marketing, including social media postings and editing the website.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****REPORT OF THE BOARD OF MANAGEMENT (AS TRUSTEES AND DIRECTORS)****FOR THE YEAR ENDED 30 JUNE 2023**

*Play production team:* Our team of Sandra Simpson, Peter Scofield, Kim Armston and Simon Mott have once again worked hard to choose plays and directors for the 2023/24 season, and take responsibility for putting them on the stage.

*BLT 100 Club:* Nigel Miller continued to run this. As well as prize monies the club has provided £450 (2022 £900) for the theatre's funds.

*Box office:* Frances Clemmitt remains in charge, with a competent team to run the box office at productions and at other advertised times for the current season.

*Bar and front of house:* David Smart has organised the rotas for house manager and the bar. Bar stock has been organised by David Smart and Mark Pillar. The licensees remain as David Smart and Carol Butler. June Grice continued to organise the coffee rota.

*Engaging with the community:* The theatre wishes to support other local theatre groups as much as it can, subject to the time required for its own season.

**PUBLIC BENEFIT**

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our Aims and Objectives and in planning our future activities. As the earlier part of this report demonstrates, it is clear that the public have benefited and will continue to benefit from the activities of the Charity, in accordance with the Charity's Aims and Objectives.

**FINANCIAL REVIEW**

The surplus for the year was £2,312 (2022: £17,377 surplus).

**RESERVES POLICY**

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level which equates to at least one year's operational costs.

**GOING CONCERN**

The Board has reviewed the financial position and considers the Theatre has sufficient reserves to continue as a going concern.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****REPORT OF THE BOARD OF MANAGEMENT (AS TRUSTEES AND DIRECTORS)****FOR THE YEAR ENDED 30 JUNE 2023****BOARD OF MANAGEMENT**

The Board of Management which served during the year is listed below.

	<b>30 June 2023</b>	<b>30 June 2022</b>
Chair:	Mr D Smart	Mr D Smart
Treasurer:	Mr C Harris	Ms J Drake (to 29/11/21) Mr C Harris (from 29/11/21)
Secretary:	Mr M Pillar Mrs C Butler Ms F Clemmitt Mr A Gradwell Ms E Hill (resigned 30/09/22) Mr N Miller Mr S Mott (resigned 02/11/22) Ms K Riley-Shipperbottom Mr A Foster (appointed 09/01/23, resigned 27/05/23)	Mr M Pillar Mrs C Butler Ms F Clemmitt Mr A Gradwell Ms E Hill Mr N Miller Mr S Mott Ms K Riley-Shipperbottom

All the Board of Management are also directors and trustees. All directors are volunteers and received no remuneration for their services during the year. None of the directors who served during the year had any beneficial interest in the company.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****REPORT OF THE BOARD OF MANAGEMENT (AS TRUSTEES AND DIRECTORS)****FOR THE YEAR ENDED 30 JUNE 2023****TAXATION**

The Board of Management are of the opinion that the company is a close company for taxation purposes.

Exemption from taxation has been granted by Revenue & Customs under the provisions of Section 505 of the Income and Corporation Taxes Act 1988.

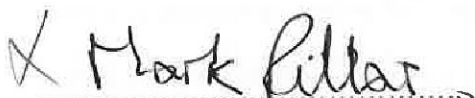
**INDEPENDENT EXAMINER**

The directors consider that for the year ended 30 June 2023 the company was entitled to exemption from a statutory audit under Section 477 of the Companies Act 2006. Under the provisions of the Act the directors have appointed Mr J C Hargraves of DonnellyBentley Chartered Accountants as Independent Examiner.

**SMALL COMPANY EXEMPTION**

In preparing this report, the directors have taken advantage of the special provisions of Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

**APPROVED BY THE BOARD OF MANAGEMENT  
AND SIGNED ON BEHALF OF THE BOARD BY:**



Mark Pillar – Secretary

4 December 2023

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

### BOLTON LITTLE THEATRE LIMITED

**A Private Company Limited by Guarantee**

**FOR THE YEAR ENDED 30 JUNE 2023**

I report on the accounts of the company for the year ended 30 June 2023 which are set out on pages 4 to 7.

#### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

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

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr Jonathan Hargraves, BA (Hons), FCA  
 DonnellyBentley Ltd  
 Chartered Accountants  
 Hazlemere  
 70 Chorley New Road  
 Bolton  
 BL1 4BY

J C Hargraves

4 December 2023

## **BOLTON LITTLE THEATRE LIMITED**

**A Private Company Limited by Guarantee**

### **ACCOUNTING POLICIES**

**FOR THE YEAR ENDED 30 JUNE 2023**

#### **BASIS OF PREPARATION**

The financial statements have been prepared under the historic cost convention and the going concern basis.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019 (Charities SORP 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

Bolton Little Theatre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### **FUND ACCOUNTING**

Unrestricted funds are not subject to any restrictions regarding their use and are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of a grant. Details of the balances on restricted funds at the year end are set out in note 7 to the accounts.

#### **INCOME RECOGNITION POLICIES**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

#### **EXPENDITURE**

Expenditure is recognised on an accrual basis as a liability is incurred.

- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

#### **DEPRECIATION**

Depreciation is provided by the reducing balance method on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over their expected useful lives as follows:

Leasehold land and buildings	-	2% per annum
Improvements to land and buildings	-	5% per annum
Theatre equipment	-	15% per annum
Fixtures and fittings	-	15% per annum

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****ACCOUNTING POLICIES****FOR THE YEAR ENDED 30 JUNE 2023****STOCK**

Stock is stated at the lower of cost and net realisable value.

**VAT ACCOUNTING**

Irrecoverable VAT on expenditure is not analysed separately but attributed to the category of expenditure on which it is incurred.

**DEBTORS**

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

**CASH AT BANK AND IN HAND**

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

**CREDITORS AND PROVISIONS**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

**TAXATION**

No provision has been made for taxation as exemption from taxation has been granted by the Inland Revenue under the provisions of Section 505 of the Income and Corporation Taxes Act 1988. This is subject to the continuing fulfilment of the requirements of that section that income is applicable and applied to charitable purposes only.

**CASH FLOW STATEMENTS**

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company under the Companies Act 2006. The Board of Management have elected to take advantage of the exemption under Update Bulletin 1 of the Charities SORP (FRS 102) not to prepare a cash flow statement.

**GOING CONCERN**

The trustees have reviewed the circumstances of Bolton Little Theatre and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The trustees are of the view that the charity is a going concern.

**JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

The preparation of these financial statements require certain judgements, estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure Account)****FOR THE YEAR ENDED 30 JUNE 2023**

	Notes	Unrestricted Funds £	Heritage Lottery Fund £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies		2,180	-	2,180	5,719
<i>Charitable activities:</i>					
Ticket sales		66,108	-	66,108	52,693
Other trading activities		26,431	-	26,431	31,812
Investment income		491	-	491	12
<b>TOTAL INCOME</b>	1	<u>95,210</u>	<u>-</u>	<u>95,210</u>	<u>90,236</u>
<b>EXPENDITURE ON:</b>					
Raising funds		10,621	-	10,621	7,884
<i>Charitable activities:</i>					
Production costs		16,678	-	16,678	16,026
Other		63,553	2,046	65,599	48,949
<b>TOTAL EXPENDITURE</b>	2	<u>90,852</u>	<u>2,046</u>	<u>92,898</u>	<u>72,859</u>
<b>NET INCOME</b>		4,358	(2,046)	2,312	17,377
Transfers		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		4,358	(2,046)	2,312	17,377
<i>RECONCILIATION OF FUNDS</i>					
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<u>310,846</u>	<u>46,756</u>	<u>357,602</u>	<u>340,225</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>315,204</u>	<u>44,710</u>	<u>359,914</u>	<u>357,602</u>

The Heritage Lottery Fund is a restricted fund for the collection, ordering, preservation, exhibition and publication of the Theatre's archive. The £2,046 of expenditure on the Fund relates to depreciation on the building alterations previously capitalised at note 4 to the accounts, as those were originally funded by a Heritage Lottery Grant.

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

All income and expenditure derives from continuing activities.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****BALANCE SHEET****AS AT 30 JUNE 2023**

	Note	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	4		253,145		264,787
<b>CURRENT ASSETS</b>					
Stocks		642		526	
Debtors and Prepayments	5	15,451		9,090	
Cash at Bank		98,990		91,227	
Cash in Hand		1,204		209	
		<u>116,287</u>		<u>101,052</u>	
<b>CREDITORS: Amounts Falling Due Within One Year</b>	6				
		<u>(9,518)</u>		<u>(8,237)</u>	
<b>NET CURRENT ASSETS</b>			<u>106,769</u>		<u>92,815</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>359,914</u>		<u>357,602</u>
<b>FUNDS</b>					
Heritage Lottery Fund			44,710		46,756
Unrestricted Funds			<u>315,204</u>		<u>310,846</u>
<b>TOTAL FUNDS</b>	7 & 8		<u>359,914</u>		<u>357,602</u>

The directors are satisfied that the company was entitled to exemption under Section 477 of the Companies Act 2006 and that members have not required an audit in accordance with Section 476.


The directors acknowledge their responsibilities for:

- i. Ensuring that the company keeps accounting records which comply with Section 386; and
- ii. Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of Section 396, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the charitable company.


**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****BALANCE SHEET****AS AT 30 JUNE 2023**

The Financial Statements on pages 4 to 7 have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies regime, and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The Financial Statements were approved by the Board of Management on 4 December 2023 and signed on its behalf by:-



.....  
D Smart (Chair)



.....  
C Harris (Treasurer)

**BOLTON LITTLE THEATRE LIMITED**  
**A Private Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**1. INCOME**

The income is entirely attributable to the company's principal aims and objectives.

The operating surplus is stated after

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Directors' Remuneration	-	-
Independent Examiner's Remuneration (including VAT)	2,100	2,640
Depreciation	<u>11,642</u>	<u>12,382</u>

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2023</b>	<b>2022</b>
			<b>£</b>	<b>£</b>
<b>Donations and Legacies</b>				
Memberships, Fees and Donations	1,898	-	1,898	2,792
Gift Aid	282	-	282	260
Grants	-	-	-	2,667
Legacy	-	-	-	-
	<u>2,180</u>	<u>-</u>	<u>2,180</u>	<u>5,719</u>
<b>Charitable Activities</b>				
Ticket Sales	66,108	-	66,108	52,693
Singalongs and Films	-	-	-	-
	<u>66,108</u>	<u>-</u>	<u>66,108</u>	<u>52,693</u>
<b>Other Trading Activities</b>				
Sale of Programmes	826	-	826	1,083
Bar and Coffee Sales	17,805	-	17,805	14,412
Theatre Lettings	4,708	-	4,708	12,279
Merchandise and Ice Cream Sales	2,642	-	2,642	2,454
Other Fundraising Activities	450	-	450	1,584
	<u>26,431</u>	<u>-</u>	<u>26,431</u>	<u>31,812</u>
<b>Investment Income</b>				
Bank Interest Received	491	-	491	12
	<u>491</u>	<u>-</u>	<u>491</u>	<u>12</u>
<b>TOTAL INCOME</b>	<u>95,210</u>	<u>-</u>	<u>95,210</u>	<u>90,236</u>

The income for 2022 was all unrestricted.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2023****2. EXPENDITURE**

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
<u>Theatre Operations</u>				
Raising funds	10,621	-	10,621	7,884
Production costs	16,678	-	16,678	16,026
Other	63,553	2,046	65,599	48,949
	<u>90,852</u>	<u>2,046</u>	<u>92,898</u>	<u>72,859</u>

The £2,046 of expenditure on the Restricted Fund relates to depreciation on the building alterations previously capitalised at note 4 to the accounts, as those were originally funded by a Heritage Lottery Grant. See also note 7.

The expenditure for 2022 was £70,705 unrestricted and £2,154 restricted.

**3. STAFF COSTS**

There were no employees during the year excluding directors and voluntary staff (2022: nil).

None of the directors (who are also Trustees) received any remuneration for their services during the year.

**4. TANGIBLE FIXED ASSETS**

	Leasehold Land & Buildings £	Improvements to Land & Buildings £	Theatre Equipment £	Fixtures & Fittings £	Total £
<b>COST</b>					
At 1 July 2022	93,203	358,656	103,546	9,151	564,556
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 30 June 2023	<u>93,203</u>	<u>358,656</u>	<u>103,546</u>	<u>9,151</u>	<u>564,556</u>
<b>DEPRECIATION</b>					
At 1 July 2022	7,235	189,658	95,153	7,723	299,769
Provided in Year	1,719	8,450	1,259	214	11,642
As at 30 June 2023	<u>8,954</u>	<u>198,108</u>	<u>96,412</u>	<u>7,937</u>	<u>311,411</u>
<b>NET BOOK VALUE</b>					
As at 30 June 2023	<u>84,249</u>	<u>160,548</u>	<u>7,134</u>	<u>1,214</u>	<u>253,145</u>
<b>NET BOOK VALUE</b>					
As at 30 June 2022	<u>85,968</u>	<u>168,998</u>	<u>8,393</u>	<u>1,428</u>	<u>264,787</u>

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2023**

The theatre at Hanover Street, Bolton was acquired by the charity in October 2017 following agreement with the trustees of the Wigglesworth Trust and the Bolton Lads and Girls Club (residual beneficiaries of the Trust).

The above fixed assets are represented by expenditure incurred at the theatre at Hanover Street, Bolton.

**5. DEBTORS AND PREPAYMENTS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade Debtors	5,400	-
Gift Aid Tax Refund Debtor	300	300
Prepayments	9,751	8,790
	<u>15,451</u>	<u>9,090</u>

**6. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals and Prepaid Income	5,997	8,237
Other Creditors	3,521	-
	<u>9,518</u>	<u>8,237</u>

**7. ANALYSIS OF MOVEMENTS OF FUNDS IN THE PERIOD**

	<b>Unrestricted Funds</b>	<b>Heritage Lottery Fund</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Income	95,210	-	95,210	90,236
Expenses	<u>(90,852)</u>	<u>(2,046)</u>	<u>(92,898)</u>	<u>(72,859)</u>
	4,358	(2,046)	2,312	17,377
Fund at 1 July 2022	<u>310,846</u>	<u>46,756</u>	<u>357,602</u>	<u>340,225</u>
Funds available for use at 30 June 2023	<u>315,204</u>	<u>44,710</u>	<u>359,914</u>	<u>357,602</u>

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2023****8. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

Final balances at 30 June 2023 are represented by:

	<b>Unrestricted Funds</b>	<b>Heritage Lottery Fund</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	208,435	44,710	253,145
Current Assets	116,287	-	116,287
Current Liabilities	(9,518)	-	(9,518)
	<u>315,204</u>	<u>44,710</u>	<u>359,914</u>

**9. TRANSACTIONS WITH DIRECTORS AND TRUSTEES**

There have been no transactions with directors during the year apart from the reimbursement of costs incurred on the charity's behalf, totalling less than £2,000 per individual.

**10. ULTIMATE CONTROLLING PARTY**

The company is under the control of the Board of Management.

**11. LEGAL STATUS OF THE TRUST**

The Charity is a company limited by guarantee and has no share capital. It was incorporated in England and Wales. The liability of each member in the event of winding-up is limited to £1.

The address of the registered office can be found on the 'Company Information' page and the principal activities are described in the 'Trustees Report' on page 2.

**12. CAPITAL COMMITMENTS**

The Charity had no capital commitments at the year end.



**BOLTON LITTLE THEATRE LIMITED**

England & Wales - Charity number 507832

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# Accounts

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# **BOLTON LITTLE THEATRE LIMITED**

A Private Company Limited by Guarantee  
Registered in England No: 01333890  
A Registered Charity No: 507832

REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

**BOLTON LITTLE THEATRE LIMITED**

**A Private Company Limited by Guarantee  
Registered in England No 01333890  
A Registered Charity No 507832**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2022**

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**DONNELLYBENTLEY LTD**  
Chartered Accountants  
Hazlemere  
70 Chorley New Road  
Bolton  
BL1 4BY

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****COMPANY INFORMATION****FOR THE YEAR ENDED 30 JUNE 2022**

<b>COMPANY DIRECTORS &amp; TRUSTEES:</b>	Mr D Smart (Chair) Mr C Harris (Treasurer) Mr M S Pillar (Secretary) Mrs C H Butler Miss F Clemmitt Mr A Gradwell Ms E Hill (Sung) Mr N Miller Mr S Mott Ms K Riley-Shipperbottom
<b>COMPANY SECRETARY:</b>	Mr M S Pillar
<b>REGISTERED COMPANY NUMBER:</b>	01333890
<b>REGISTERED CHARITY NUMBER:</b>	507832
<b>REGISTERED OFFICE:</b>	Bolton Little Theatre Hanover Street Bolton BL1 4TG
<b>BANKERS:</b>	HSBC plc Victoria Square Bolton BL1 1RJ
<b>INDEPENDENT EXAMINER:</b>	Mr Jonathan Hargraves, BA (Hons), FCA DonnellyBentley Ltd Hazlemere 70 Chorley New Road Bolton BL1 4BY

## **BOLTON LITTLE THEATRE LIMITED**

### **A Private Company Limited by Guarantee**

### **REPORT OF THE BOARD OF MANAGEMENT (AS TRUSTEES AND DIRECTORS)**

### **FOR THE YEAR ENDED 30 JUNE 2022**

The directors, who are trustees of the Charity, also comprise the Board of Management as set out below. The Board present their annual report and financial statements for the year ended 30 June 2022.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 published in October 2019 (Charities SORP 2019).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### Governing Document

Bolton Little Theatre Limited is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The company is a charity registered in England and Wales and is therefore non-profit making. Its directors and trustees are volunteers. The company has been incorporated without share capital as it is limited by guarantee, to a maximum of £1 by each of its members.

### Appointment of Trustees

The directors and trustees are appointed by the members of the organisation at the Annual General Meeting. Directors and trustees have the power under the governing documents to co-opt individuals who support the objects of the organisation to fill vacancies on the Board of Management, and to fulfil other specific roles.

### Trustee Induction

As part of their induction, the new directors/trustees are provided with information about the charity, the management structure, its history and working practices. In addition they are also provided with a copy of the Memorandum and Articles of Association plus information from the Charity Commission and Companies House regarding the duties and responsibilities of directors and trustees.

## **OBJECTIVES AND ACTIVITIES**

Bolton Little Theatre Limited was founded in 1931 and apart from interruptions caused by war, rebuilding, and most recently Covid-19, has presented a regular season of plays since then. The Theatre in Hanover Street was acquired, converted and opened in 1934. Since October 2017 Bolton Little Theatre Limited has owned the long lease on the building. Since 1949, the Theatre has been a member of the Little Theatre Guild of Great Britain.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****REPORT OF THE BOARD OF MANAGEMENT (AS TRUSTEES AND DIRECTORS)****FOR THE YEAR ENDED 30 JUNE 2022**

The purpose of the Theatre is to promote and encourage theatre arts through education and the presentation of plays. The broad aims of the Theatre are:

- to foster an environment whereby the dramatic arts can be practised and performed on an accessible amateur basis by, and for, the people of Bolton and surrounding areas;
- to stage amateur productions each year, involving all ages of local volunteers, developing their dramatic, technical and organisational skills; to provide a link between the community and the arts.

**ACHIEVEMENTS AND PERFORMANCE****Chairman's Remarks**

*"We are who we are because of those we choose to love and because of those who love us"* a wonderful quote by Kate Mosse from "The Winter Ghosts". We are not just a non professional theatre in Bolton, we are an assemblage of individuals from all walks of life. A community of friends with like-minded interests, who crave each other's company, all in pursuit of friendship for a common purpose – theatre and the need to entertain. It's our talent, it's our art form, it's everything to us.

No sooner did we put our busy 2021/22 season to bed with a very successful, "Hobson's Choice", directed by June Grice, we immediately turned our attention to our 2022/23 season and the variety in the programme. We thought it would be back to normal where we use our wonderful Forge Theatre once again. The forge is a great space to work in for an actor, a very intimate and sometimes an intense arena where every move, every breathe and bead of sweat is noticed by the audience. Let us lookback at the productions in there, "Be my baby" – "These Shining Lives" – "Things I know to be true" – "Accrington Pals" to name but a few.

When a family member passes away, we grieve and struggle to come to terms of why such a tragedy has occurred. Kev Walsh passed away in September 2022. He was a vibrant member of our theatre, with many friends. Having a wicked sense of humour and comic timing to match all seemed to fall into place with his clever wit and charm. We can remember how he made the character of "Baron Scarheart" in Dick Barton, his! – his rendition of "Stress and trauma" to the tune of Nessun Dorma truly hilarious and memorable. May he rest in peace.

As a consequence of Kev's passing we cancelled the production of Allo Allo in which he had the leading part. A not so normal start to the 2022/23 season but by now we will have the first Forge production and the pantomime under our belt. Let's bring on the remainder of the season with all its joys, emotions, tears, laughter, its drama, camaraderie and of course its new friendships.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****REPORT OF THE BOARD OF MANAGEMENT (AS TRUSTEES AND DIRECTORS)****FOR THE YEAR ENDED 30 JUNE 2022****The Season's Productions**

At the time the season was planned we were unsure what restrictions might be in place due to Covid-19. Consequently, all plays were on the main stage.

<b>Play</b>	<b>Director</b>	<b>Performances</b>	<b>Number of Seats</b>	<b>Box Office %</b>
<i>Dick Barton</i>	David Smart/Richard Leigh	6	642	66
<i>Cat on a Hot Tin Roof</i>	Meredith Collinson	6	615	63
<i>Aladdin</i>	Paul Cohen	10	1,774	99
<i>Revlon Girl</i>	Sandra Simpson	6	552	56
<i>She Stoops to Conquer</i>	Simon Mott	6	588	60
<i>The Memory of Water</i>	Carol Butler	6	456	47
<i>Hobson's Choice</i>	June Grice	6	687	70

(Main Stage capacity 163 seats)

**Additional Activities**

These usually include acoustic music nights, cinema showings, hospitality evenings and external lettings. As we reopened after the pandemic we did restart acoustic music nights but still had no cinema showings and only one hospitality evening. We were busier than normal with external lettings

**Governance**

*Membership:* Membership for the year was 129 (2021, 94). It is hoped membership for the 2022/23 season will increase to normal levels.

*Board of directors:* At the AGM on 29 November 2021 the following were elected to the board:

David Smart (Chairman)  
 Craig Harris (Treasurer)  
 Mark Pillar (Secretary)  
 Carol Butler  
 Frances Clemmitt  
 Andrew Gradwell  
 Emily Hill  
 Nigel Miller  
 Simon Mott  
 Kimberley Riley-Shipperbottom

Board meetings have taken place through the year.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****REPORT OF THE BOARD OF MANAGEMENT (AS TRUSTEES AND DIRECTORS)****FOR THE YEAR ENDED 30 JUNE 2022**

*Marketing committee:* David Smart has continued to be responsible for marketing. Gareth Preston has continued to edit the website, social media postings and the in-house newsletter Prompter.

*Play production team:* Our team of Sandra Simpson, Peter Scofield, Kim Armston and Simon Mott Have worked hard to choose plays and directors for the 2022/23 season, and take responsibility for putting them on the stage.

*BLT 100 Club:* Nigel Miller continued to run this. As well as prize monies the club has provided £900 (2021 £900) for the theatre's funds.

*Box office:* Frances Clemmitt remains in charge, with a competent team to run the box office at productions and at other advertised times for the current season.

*Bar and front of house:* David Smart has organised the rotas for house manager and the bar. Bar stock has been organised by David Smart and Mark Pillar. Carol Butler obtained a personal alcohol license to join David Smart as licensees. June Grice continued to organise the coffee rota.

*Engaging with the community:* The theatre wishes to support other local theatre groups as much as it can, and lettings will remain vital to the theatre's finances.

**PUBLIC BENEFIT**

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our Aims and Objectives and in planning our future activities. As the earlier part of this report demonstrates, it is clear that the public have benefited and will continue to benefit from the activities of the Charity, in accordance with the Charity's Aims and Objectives.

**FINANCIAL REVIEW**

The surplus for the year was £17,377 (2021: £13,503 deficit).

**RESERVES POLICY**

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level which equates to at least one year's operational costs.

**GOING CONCERN**

The Board has reviewed the financial position and considers the Theatre has sufficient reserves to continue as a going concern.

## A Private Company Limited by Guarantee

## REPORT OF THE BOARD OF MANAGEMENT (AS TRUSTEES AND DIRECTORS)

## FOR THE YEAR ENDED 30 JUNE 2022

## BOARD OF MANAGEMENT

The Board of Management which served during the year is listed below.

	<b>30 June 2022</b>	<b>30 June 2021</b>
Chair:	Mr D Smart	Mr D Smart
Treasurer:	Ms J Drake (to 29/11/2021) Mr C Harris (from 29/11/2021)	Ms J Drake
Secretary:	Mr M Pillar Mrs C Butler Ms F Clemmitt Mr A Gradwell Ms E Hill (resigned 30/09/2022) Mr N Miller Mr S Mott (resigned 02/11/2022) Ms K Riley-Shipperbottom	Mr M Pillar Mrs C Butler Ms F Clemmitt Mr A Gradwell Ms E Hill Mr N Miller Mr S Mott Ms K Riley-Shipperbottom

All the Board of Management are also directors and trustees. All directors are volunteers and received no remuneration for their services during the year. None of the directors who served during the year had any beneficial interest in the company.

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****REPORT OF THE BOARD OF MANAGEMENT (AS TRUSTEES AND DIRECTORS)****FOR THE YEAR ENDED 30 JUNE 2022****TAXATION**

The Board of Management are of the opinion that the company is a close company for taxation purposes.

Exemption from taxation has been granted by Revenue & Customs under the provisions of Section 505 of the Income and Corporation Taxes Act 1988.

**INDEPENDENT EXAMINER**

The directors consider that for the year ended 30 June 2022 the company was entitled to exemption from a statutory audit under Section 477 of the Companies Act 2006. Under the provisions of the Act the directors have appointed Mr J C Hargraves of DonnellyBentley Chartered Accountants as Independent Examiner.

**SMALL COMPANY EXEMPTION**

In preparing this report, the directors have taken advantage of the special provisions of Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

**APPROVED BY THE BOARD OF MANAGEMENT  
AND SIGNED ON BEHALF OF THE BOARD BY:**



.....  
Mark Pillar – Secretary

9 January 2023

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

### BOLTON LITTLE THEATRE LIMITED

#### A Private Company Limited by Guarantee

#### FOR THE YEAR ENDED 30 JUNE 2022

I report on the accounts of the company for the year ended 30 June 2022 which are set out on pages 4 to 7.

#### Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

#### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr Jonathan Hargraves, BA (Hons), FCA  
 DonnellyBentley Ltd  
 Chartered Accountants  
 Hazlemere  
 70 Chorley New Road  
 Bolton  
 BL1 4BY

*J C Hargraves*

9 January 2023

## **BOLTON LITTLE THEATRE LIMITED**

**A Private Company Limited by Guarantee**

### **ACCOUNTING POLICIES**

**FOR THE YEAR ENDED 30 JUNE 2022**

#### **BASIS OF PREPARATION**

The financial statements have been prepared under the historic cost convention and the going concern basis.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019 (Charities SORP 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

Bolton Little Theatre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### **FUND ACCOUNTING**

Unrestricted funds are not subject to any restrictions regarding their use and are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of a grant. Details of the balances on restricted funds at the year end are set out in note 7 to the accounts.

#### **INCOME RECOGNITION POLICIES**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

#### **EXPENDITURE**

Expenditure is recognised on an accrual basis as a liability is incurred.

- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

#### **DEPRECIATION**

Depreciation is provided by the reducing balance method on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over their expected useful lives as follows:

Leasehold land and buildings	-	2% per annum
Improvements to land and buildings	-	5% per annum
Theatre equipment	-	15% per annum
Fixtures and fittings	-	15% per annum

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****ACCOUNTING POLICIES****FOR THE YEAR ENDED 30 JUNE 2022****STOCK**

Stock is stated at the lower of cost and net realisable value.

**VAT ACCOUNTING**

Irrecoverable VAT on expenditure is not analysed separately but attributed to the category of expenditure on which it is incurred.

**DEBTORS**

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

**CASH AT BANK AND IN HAND**

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

**CREDITORS AND PROVISIONS**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

**TAXATION**

No provision has been made for taxation as exemption from taxation has been granted by the Inland Revenue under the provisions of Section 505 of the Income and Corporation Taxes Act 1988. This is subject to the continuing fulfilment of the requirements of that section that income is applicable and applied to charitable purposes only.

**CASH FLOW STATEMENTS**

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company under the Companies Act 2006. The Board of Management have elected to take advantage of the exemption under Update Bulletin 1 of the Charities SORP (FRS 102) not to prepare a cash flow statement.

**GOING CONCERN**

The trustees have reviewed the circumstances of Bolton Little Theatre and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The trustees are of the view that the charity is a going concern.

**JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

The preparation of these financial statements require certain judgements, estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure Account)****FOR THE YEAR ENDED 30 JUNE 2022**

	Notes	Unrestricted Funds £	Heritage Lottery Fund £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies		5,719	-	5,719	34,075
<i>Charitable activities:</i>					
Ticket sales		52,693	-	52,693	-
Other trading activities		31,812	-	31,812	1,980
Investment income		12	-	12	647
<b>TOTAL INCOME</b>	1	<u>90,236</u>	<u>-</u>	<u>90,236</u>	<u>36,702</u>
<b>EXPENDITURE ON:</b>					
Raising funds		7,884	-	7,884	102
<i>Charitable activities:</i>					
Production costs		16,026	-	16,026	553
Other		46,795	2,154	48,949	49,550
<b>TOTAL EXPENDITURE</b>	2	<u>70,705</u>	<u>2,154</u>	<u>72,859</u>	<u>50,205</u>
<b>NET (EXPENDITURE) / INCOME</b>		19,531	(2,154)	17,377	(13,503)
Transfers		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<u>19,531</u>	<u>(2,154)</u>	<u>17,377</u>	<u>(13,503)</u>
<i>RECONCILIATION OF FUNDS</i>					
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<u>291,315</u>	<u>48,910</u>	<u>340,225</u>	<u>353,728</u>
<b>TOTAL FUNDS CARRIED FOWARD</b>		<u>310,846</u>	<u>46,756</u>	<u>357,602</u>	<u>340,225</u>

The Heritage Lottery Fund is a restricted fund for the collection, ordering, preservation, exhibition and publication of the Theatre's archive. The £2,154 of expenditure on the Fund relates to depreciation on the building alterations previously capitalised at note 4 to the accounts, as those were originally funded by a Heritage Lottery Grant.

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

All income and expenditure derives from continuing activities.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****BALANCE SHEET****AS AT 30 JUNE 2022**

	Note	2022		2021	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	4		264,787		269,123
<b>CURRENT ASSETS</b>					
Stocks		526		424	
Debtors and Prepayments	5	9,090		6,432	
Cash at Bank		91,227		67,195	
Cash in Hand		209		316	
		<u>101,052</u>		<u>74,367</u>	
<b>CREDITORS: Amounts</b>					
Falling Due Within One Year	6		<u>(8,237)</u>		<u>(3,265)</u>
<b>NET CURRENT ASSETS</b>			<u>92,815</u>		<u>71,102</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>357,602</u>		<u>340,225</u>
<b>FUNDS</b>					
Heritage Lottery Fund			46,756		48,910
Unrestricted Funds			<u>310,846</u>		<u>291,315</u>
<b>TOTAL FUNDS</b>	7 & 8		<u>357,602</u>		<u>340,225</u>

The directors are satisfied that the company was entitled to exemption under Section 477 of the Companies Act 2006 and that members have not required an audit in accordance with Section 476.


The directors acknowledge their responsibilities for:

- i. Ensuring that the company keeps accounting records which comply with Section 386; and
- ii. Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of Section 396, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the charitable company.

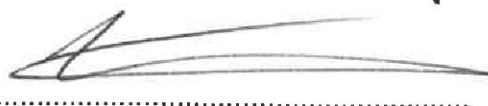
**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****BALANCE SHEET****AS AT 30 JUNE 2022**

The Financial Statements on pages 4 to 7 have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies regime, and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The Financial Statements were approved by the Board of Management on 9 January 2023 and signed on its behalf by:-



D Smart (Chair)



C Harris (Treasurer)

**BOLTON LITTLE THEATRE LIMITED**  
**A Private Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**1. INCOME**

The income is entirely attributable to the company's principal aims and objectives.

The operating surplus is stated after

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Directors' Remuneration	-	-
Independent Examiner's Remuneration (including VAT)	2,640	2,010
Depreciation	<u>12,382</u>	<u>12,511</u>

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2022</b>	<b>2021</b>
			<b>£</b>	<b>£</b>
<b>Donations and Legacies</b>				
Memberships, Fees and Donations	2,792	-	2,792	1,654
Gift Aid	260	-	260	301
Grants	2,667	-	2,667	22,120
Legacy	-	-	-	10,000
	<u>5,719</u>	<u>-</u>	<u>5,719</u>	<u>34,075</u>
<b>Charitable Activities</b>				
Ticket Sales	52,693	-	52,693	-
Singalongs and Films	-	-	-	-
	<u>52,693</u>	<u>-</u>	<u>52,693</u>	<u>-</u>
<b>Other Trading Activities</b>				
Sale of Programmes	1,083	-	1,083	-
Bar and Coffee Sales	14,412	-	14,412	50
Theatre Lettings	12,279	-	12,279	800
Merchandise and Ice Cream Sales	2,454	-	2,454	-
Other Fundraising Activities	1,584	-	1,584	1,130
	<u>31,812</u>	<u>-</u>	<u>31,812</u>	<u>1,980</u>
<b>Investment Income</b>				
Bank Interest Received	12	-	12	647
	<u>12</u>	<u>-</u>	<u>12</u>	<u>647</u>
<b>TOTAL INCOME</b>	<u>90,236</u>	<u>-</u>	<u>90,236</u>	<u>36,702</u>

The income for 2021 was all unrestricted.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2022****2. EXPENDITURE**

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
<u>Theatre Operations</u>				
Raising funds	7,884	-	7,884	102
Production costs	16,026	-	16,026	553
Other	46,795	2,154	48,949	49,550
	<u>70,705</u>	<u>2,154</u>	<u>72,859</u>	<u>50,205</u>

The £2,154 of expenditure on the Restricted Fund relates to depreciation on the building alterations previously capitalised at note 4 to the accounts, as those were originally funded by a Heritage Lottery Grant. See also note 7.

The expenditure for 2021 was £47,938 unrestricted and £2,267 restricted.

**3. STAFF COSTS**

There were no employees during the year excluding directors and voluntary staff (2021: nil).

None of the directors (who are also Trustees) received any remuneration for their services during the year.

**4. TANGIBLE FIXED ASSETS**

	Leasehold Land & Buildings £	Improvements to Land & Buildings £	Theatre Equipment £	Fixtures & Fittings £	Total £
<b>COST</b>					
At 1 July 2021	93,203	352,685	101,471	9,151	556,510
Additions	-	5,971	2,075	-	8,046
Disposals	-	-	-	-	-
As at 30 June 2022	<u>93,203</u>	<u>358,656</u>	<u>103,546</u>	<u>9,151</u>	<u>564,556</u>
<b>DEPRECIATION</b>					
At 1 July 2021	5,481	180,763	93,672	7,471	287,387
Provided in Year	1,754	8,895	1,481	252	12,382
As at 30 June 2022	<u>7,235</u>	<u>189,658</u>	<u>95,153</u>	<u>7,723</u>	<u>299,769</u>
<b>NET BOOK VALUE</b>					
As at 30 June 2022	<u>85,968</u>	<u>168,998</u>	<u>8,393</u>	<u>1,428</u>	<u>264,787</u>
<b>NET BOOK VALUE</b>					
As at 30 June 2021	<u>87,722</u>	<u>171,922</u>	<u>7,799</u>	<u>1,680</u>	<u>269,123</u>

**BOLTON LITTLE THEATRE LIMITED**  
**A Private Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

The theatre at Hanover Street, Bolton was acquired by the charity in October 2017 following agreement with the trustees of the Wigglesworth Trust and the Bolton Lads and Girls Club (residual beneficiaries of the Trust).

The above fixed assets are represented by expenditure incurred at the theatre at Hanover Street, Bolton.

**5. DEBTORS AND PREPAYMENTS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Gift Aid Tax Refund Debtor	300	300
Prepayments	8,790	5,982
Other Debtors	-	150
	<u>9,090</u>	<u>6,432</u>

**6. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade Creditors	-	-
Accruals and Prepaid Income	8,237	3,265
	<u>8,237</u>	<u>3,265</u>

**7. ANALYSIS OF MOVEMENTS OF FUNDS IN THE PERIOD**

	<b>Unrestricted Funds</b>	<b>Heritage Lottery Fund</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Income	90,236	-	90,236	36,702
Expenses	(70,705)	(2,154)	(72,859)	(50,205)
	<u>19,531</u>	<u>(2,154)</u>	<u>17,377</u>	<u>(13,503)</u>
Fund at 1 July 2021	<u>291,315</u>	<u>48,910</u>	<u>340,225</u>	<u>353,728</u>
Funds available for use at 30 June 2022	<u>310,846</u>	<u>46,756</u>	<u>357,602</u>	<u>340,225</u>

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2022****8. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

Final balances at 30 June 2022 are represented by:

	<b>Unrestricted Funds</b>	<b>Heritage Lottery Fund</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	218,031	46,756	264,787
Current Assets	101,052	-	101,052
Current Liabilities	<u>(8,237)</u>	<u>-</u>	<u>(8,237)</u>
	<u>310,846</u>	<u>46,756</u>	<u>357,602</u>

**9. TRANSACTIONS WITH DIRECTORS AND TRUSTEES**

There have been no transactions with directors during the year apart from the reimbursement of costs incurred on the charity's behalf, totalling less than £2,000 per individual.

**10. ULTIMATE CONTROLLING PARTY**

The company is under the control of the Board of Management.

**11. LEGAL STATUS OF THE TRUST**

The Charity is a company limited by guarantee and has no share capital. It was incorporated in England and Wales. The liability of each member in the event of winding-up is limited to £1.

The address of the registered office can be found on the 'Company Information' page and the principal activities are described in the 'Trustees Report' on page 2.

**12. CAPITAL COMMITMENTS**

The Charity had no capital commitments at the year end.

**BOLTON LITTLE THEATRE LIMITED**  
**A Private Company Limited by Guarantee**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	<b>2022</b>		<b>2021</b>	
	£	£	£	£
<b>INCOME</b>				
Ticket Sales – main season		52,693		-
Singalongs and Films		-		-
Bar, Coffee, Ice Cream & Merchandise		16,866		50
Membership Fees and Donations		2,792		1,654
Grants		2,667		22,120
Legacy		-		10,000
Other Fundraising Activities		1,584		1,130
Theatre Lettings		12,279		800
Programme Sales		1,083		-
Gift Aid		260		301
		<u>90,224</u>		<u>36,055</u>
 <b>COST OF SALES</b>				
Bar, Coffee, Ice Cream & Merchandise	7,067		-	
Singalong Costs	150		-	
Production Costs	15,189		171	
Programmes	919		-	
Box Office and Card Costs	687		382	
Change in Bar Stock	<u>(102)</u>		<u>102</u>	
		<u>23,910</u>		<u>655</u>
		<u>66,314</u>		<u>35,400</u>
 <b>OTHER OPERATING CHARGES</b>				
Rent, Rates and Water	2,208		2,714	
Heat and Light	6,117		5,170	
Telephone and Broadband	781		881	
Stationery and Postage	233		54	
Repairs and Maintenance	4,653		7,026	
Household and Cleaning	5,538		879	
Insurance	5,845		6,096	
Advertising and Publicity	1,343		202	
Independent Examiner	2,640		2,010	
Professional Fees	5,777		11,803	
Training and Equipment	275		-	
Sundry Expenses	<u>1,157</u>		<u>204</u>	
		<u>36,567</u>		<u>37,039</u>
 <b>DEPRECIATION</b>		<u>12,382</u>		<u>12,511</u>
		<u>48,949</u>		<u>49,550</u>
 <b>BANK INTEREST RECEIVABLE</b>		<u>12</u>		<u>647</u>
 <b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<u>17,377</u>		<u>(13,503)</u>

**BOLTON LITTLE THEATRE LIMITED**

England & Wales - Charity number 507832

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# Accounts

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# **BOLTON LITTLE THEATRE LIMITED**

A Private Company Limited by Guarantee  
Registered in England No: 01333890  
A Registered Charity No: 507832

REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

**BOLTON LITTLE THEATRE LIMITED**

**A Private Company Limited by Guarantee  
Registered in England No 01333890  
A Registered Charity No 507832**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2021**

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Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7

**DONNELLYBENTLEY LTD**  
Chartered Accountants  
Hazlemere  
70 Chorley New Road  
Bolton  
BL1 4BY

**BOLTON LITTLE THEATRE LIMITED**  
**A Private Company Limited by Guarantee**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 JUNE 2021**

<b>COMPANY DIRECTORS &amp; TRUSTEES:</b>	Mr D Smart (Chair) Ms J Drake (Treasurer) Mr M S Pillar (Secretary) Mrs C H Butler Miss F Clemmitt Mr A Gradwell Ms E Hill (Sung) Mr N Miller Mr S Mott Ms K Riley-Shipperbottom
<b>COMPANY SECRETARY:</b>	Mr M S Pillar
<b>REGISTERED COMPANY NUMBER:</b>	01333890
<b>REGISTERED CHARITY NUMBER:</b>	507832
<b>REGISTERED OFFICE:</b>	Bolton Little Theatre Hanover Street Bolton BL1 4TG
<b>BANKERS:</b>	HSBC plc Victoria Square Bolton BL1 1RJ
<b>INDEPENDENT EXAMINER:</b>	Mr Jonathan Hargraves, BA (Hons), FCA DonnellyBentley Ltd Hazlemere 70 Chorley New Road Bolton BL1 4BY

## **BOLTON LITTLE THEATRE LIMITED**

**A Private Company Limited by Guarantee**

### **REPORT OF THE BOARD OF MANAGEMENT (AS TRUSTEES AND DIRECTORS)**

**FOR THE YEAR ENDED 30 JUNE 2021**

The directors, who are trustees of the Charity, also comprise the Board of Management as set out below. The Board present their annual report and financial statements for the year ended 30 June 2021.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 published in October 2019 (Charities SORP 2019).

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### Governing Document

Bolton Little Theatre Limited is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The company is a charity registered in England and Wales and is therefore non-profit making. Its directors and trustees are volunteers. The company has been incorporated without share capital as it is limited by guarantee, to a maximum of £1 by each of its members.

#### Appointment of Trustees

The directors and trustees are appointed by the members of the organisation at the Annual General Meeting. Directors and trustees have the power under the governing documents to co-opt individuals who support the objects of the organisation to fill vacancies on the Board of Management, and to fulfil other specific roles.

#### Trustee Induction

As part of their induction, the new directors/trustees are provided with information about the charity, the management structure, its history and working practices. In addition they are also provided with a copy of the Memorandum and Articles of Association plus information from the Charity Commission and Companies House regarding the duties and responsibilities of directors and trustees.

### **OBJECTIVES AND ACTIVITIES**

Bolton Little Theatre Limited was founded in 1931 and apart from interruptions caused by war, rebuilding, and Covid-19, has presented a regular season of plays since then. The Theatre in Hanover Street was acquired, converted and opened in 1934. Since October 2017 Bolton Little Theatre Limited has owned the long lease on the building. Since 1949, the Theatre has been a member of the Little Theatre Guild of Great Britain.

## **BOLTON LITTLE THEATRE LIMITED**

### **A Private Company Limited by Guarantee**

## **REPORT OF THE BOARD OF MANAGEMENT (AS TRUSTEES AND DIRECTORS)**

### **FOR THE YEAR ENDED 30 JUNE 2021**

The purpose of the Theatre is to promote and encourage theatre arts through education and the presentation of plays. The broad aims of the Theatre are:

- to foster an environment whereby the dramatic arts can be practised and performed on an accessible amateur basis by, and for, the people of Bolton and surrounding areas;
- to stage amateur productions each year, involving all ages of local volunteers, developing their dramatic, technical and organisational skills; to provide a link between the community and the arts.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Chairman's Remarks**

We are at the dawn of a new era. Many have said this - Prime Ministers, Presidents, the great and the good. And now the lowly Chairman of BLT on a soggy day at the latter end of 2021, after being part of the team that steered the organisation through the biggest challenge of its whole lifetime. We all know that the pandemic has had disastrous effects on many families. I am sure we have all taken time to remember friends and family lost over the past two years. It has also severely impacted all types of businesses too, and none less so the business, and the very soul, of theatre itself. But a new dawn has arrived.

Our new era at Bolton Little Theatre has begun in earnest; as promised we now have brand new rest room facilities, new foyer, restored front façade (and we await new external signs and logo) and a new red roller shutter door. The bar lounge area, backstage corridor and dressing rooms have been repainted by volunteers and a lot more work has gone on behind the scenes on stage, backstage and in lighting and sound. The theatre is an "old lady" and must be respected accordingly. There is still much to do, refurbishment of the bar area and both auditoria in times to come when funds become available, but we'll get there.

By the time you read this we should have two plays of the new season under our belt – ***Dick Barton - Special Agent*** and ***Cat on a Hot Tin Roof***. The pantomime ***Aladdin*** will be ready to go in December. Tickets for all our shows are available through our website [www.boltonlittletheatre.co.uk](http://www.boltonlittletheatre.co.uk).

In my remarks last year I said "*It's what we do next that counts*". We as a theatre company have the duty to ensure that whoever picks up the baton of responsibility next, can carry it forward and hand it on when their stint is done. The theatre must be able to go forward in a sound and viable state so that future generations of our community, whoever they may be, can enjoy the dramatic arts here in the future. Our annual membership subscription isn't just to allow us to act or participate – it should be a statement of belonging, of wanting to be a part of the future of this theatre. Also I like to think it's "*where I hang my hat*" and a home from home, where everybody knows your name (thank you *Cheers*) but it's true. As a theatre we need members, volunteers both on and off stage, to pitch in, and help to take this theatre building forward for the next generation, so please raise your hand, volunteer and make a difference.

Once again, I would like to take this opportunity of thanking all who have done just that over the last twelve months, by unselfishly giving their free time to ensure that we continue to remain Bolton's premier amateur theatre. We've been entertaining Bolton's community since 1931!

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****REPORT OF THE BOARD OF MANAGEMENT (AS TRUSTEES AND DIRECTORS)****FOR THE YEAR ENDED 30 JUNE 2021****The Season's Productions**

There were no productions presented in the 2020/21 season as a result of our closure due to the Covid-19 pandemic. The theatre reopened in September 2021 with a planned season of six plays and a Christmas pantomime.

**Additional Activities**

These usually include acoustic music nights, cinema showings, hospitality evenings and external lettings. As the theatre was not open in the year ended 30 June 2021 there were no additional activities apart from lettings to a performing arts school when restrictions allowed.

**Other income**

The theatre benefitted from local authority grants amounting to £22,120 in the year, all arising because of the Covid-19 pandemic. We were also extremely fortunate to receive a legacy of £10,000 in July 2020 from the estate of a former member Audrey Lias. These two items made up over 90% of the theatre's income in the year.

**Governance**

*Membership:* Membership for the year was 94 (2020, 132). The Board hopes that membership for the 2021/22 season will increase to normal levels.

*Board of directors:* At the AGM on 24 March 2021 the following were re-elected to the board:

David Smart (Chairman)  
Janice Drake (Treasurer)  
Mark Pillar (Secretary)  
Carol Butler  
Frances Clemmitt  
Andrew Gradwell  
Emily Hill (Sung)  
Nigel Miller  
Simon Mott  
Kimberley Riley-Shipperbottom

Board meetings have taken place through the year, initially remotely but by the end of the year at the theatre.

*Marketing committee:* David Smart has continued to be responsible for marketing. Gareth Preston has continued to edit the website, social media postings and the in-house newsletter Prompter.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****REPORT OF THE BOARD OF MANAGEMENT (AS TRUSTEES AND DIRECTORS)****FOR THE YEAR ENDED 30 JUNE 2021**

*Play production team:* Although we were not able to stage any productions in the year, our team of Sandra Simpson, Peter Scofield, Kim Armston and Simon Mott have worked hard to select plays and directors for the 2021/22 season, and will take responsibility for putting them on the stage.

*BLT 100 Club:* Nigel Miller continued to run this. As well as prize monies the club has provided £900 (2020 £750) for the theatre's funds. A further £475 was raised because many winners generously chose to donate their prize money this year.

*Building improvements:* The refurbishment of the façade, toilets and entrance foyer was completed in April 2021, with the exception of new external signage, and we are presently waiting for planning permission on this before going ahead.

*Box office:* Frances Clemmitt remains in charge, with a competent team to run the box office at productions and at other advertised times for the current season.

*Bar and front of house:* Since the year end Sandra Simpson has retired as the organiser the house manager rota, and Stuart O'Hara has retired from his bar responsibilities. Georgie Smart has taken over management of the bar, its stock and rotas, with the assistance of board members. Carol Butler has applied for a personal alcohol license to increase the number of licensees. June Grice will continue to organise the coffee rota.

*Engaging with the community:* The theatre wishes to support other local theatre and community groups as much as it can, and lettings will remain vital to the theatre's finances.

**PUBLIC BENEFIT**

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our Aims and Objectives and in planning our future activities. As the earlier part of this report demonstrates, it is clear that the public have benefited and will continue to benefit from the activities of the Charity, in accordance with the Charity's Aims and Objectives.

**FINANCIAL REVIEW**

The deficit for the year was £13,503 (2020: £13,764 surplus).

The accounts reflect expenditure of £104,153 on improvements to the building including remodelled toilet facilities and renewed façade.

**RESERVES POLICY**

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level which equates to at least one year's operational costs.

**A Private Company Limited by Guarantee****REPORT OF THE BOARD OF MANAGEMENT (AS TRUSTEES AND DIRECTORS)****FOR THE YEAR ENDED 30 JUNE 2021****GOING CONCERN**

The impact of Covid-19 on the theatre has been severe with no productions or other public activities in the building, apart from lettings to a performing arts school, for the whole of the financial year. We have expended a significant amount on refurbishment. After this the Board has reviewed the financial position and considers the theatre has sufficient reserves to continue as a going concern.

**BOARD OF MANAGEMENT**

The Board of Management which served during the year is listed below.

	<b>30 June 2021</b>	<b>30 June 2020</b>
Chair:	Mr D Smart	Mr D Smart
Treasurer:	Ms J Drake	Ms J Drake
Secretary:	Mr M Pillar	Mr M Pillar
	Mrs C Butler	Mrs C Butler
	Ms F Clemmitt	Ms F Clemmitt
	Mr A Gradwell	Mr A Gradwell
	Ms E Hill (Sung)	Ms E Sung (appointed 04/11/19)
	Mr N Miller	Mr N Miller
	Mr S Mott	Mr S Mott (appointed 04/11/19)
	Ms K Riley-Shipperbottom	Ms K Riley-Shipperbottom (appointed 04/11/19)
		Ms K Armston (resigned 04/11/19)
		Mrs E Tatman (died 30/08/19)

All the Board of Management are also directors and trustees. All directors are volunteers and received no remuneration for their services during the year. None of the directors who served during the year had any beneficial interest in the company.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****REPORT OF THE BOARD OF MANAGEMENT (AS TRUSTEES AND DIRECTORS)****FOR THE YEAR ENDED 30 JUNE 2021**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**TAXATION**

The Board of Management are of the opinion that the company is a close company for taxation purposes.

Exemption from taxation has been granted by Revenue & Customs under the provisions of Section 505 of the Income and Corporation Taxes Act 1988.


**INDEPENDENT EXAMINER**

The directors consider that for the year ended 30 June 2021 the company was entitled to exemption from a statutory audit under Section 477 of the Companies Act 2006. Under the provisions of the Act the directors have appointed Mr J C Hargraves of DonnellyBentley Chartered Accountants as Independent Examiner.

**SMALL COMPANY EXEMPTION**

In preparing this report, the directors have taken advantage of the special provisions of Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

**APPROVED BY THE BOARD OF MANAGEMENT  
AND SIGNED ON BEHALF OF THE BOARD BY:**



Mark Pillar – Secretary

Date: 29 November 2021

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BOLTON LITTLE THEATRE LIMITED**

**A Private Company Limited by Guarantee**

**FOR THE YEAR ENDED 30 JUNE 2021**

I report on the accounts of the company for the year ended 30 June 2021 which are set out on pages 4 to 7.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr Jonathan Hargraves, BA (Hons), FCA  
DonnellyBentley Ltd  
Chartered Accountants  
Hazlemere  
70 Chorley New Road  
Bolton  
BL1 4BY



Date: 29 November 2021

## **BOLTON LITTLE THEATRE LIMITED**

**A Private Company Limited by Guarantee**

### **ACCOUNTING POLICIES**

**FOR THE YEAR ENDED 30 JUNE 2021**

#### **BASIS OF PREPARATION**

The financial statements have been prepared under the historic cost convention and the going concern basis.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019 (Charities SORP 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

Bolton Little Theatre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### **FUND ACCOUNTING**

Unrestricted funds are not subject to any restrictions regarding their use and are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of a grant. Details of the balances on restricted funds at the year end are set out in note 7 to the accounts.

#### **INCOME RECOGNITION POLICIES**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

#### **EXPENDITURE**

Expenditure is recognised on an accrual basis as a liability is incurred.

- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

#### **DEPRECIATION**

Depreciation is provided by the reducing balance method on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over their expected useful lives as follows:

Leasehold land and buildings	-	2% per annum
Improvements to land and buildings	-	5% per annum
Theatre equipment	-	15% per annum
Fixtures and fittings	-	15% per annum

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****ACCOUNTING POLICIES****FOR THE YEAR ENDED 30 JUNE 2021****STOCK**

Stock is stated at the lower of cost and net realisable value.

**VAT ACCOUNTING**

Irrecoverable VAT on expenditure is not analysed separately but attributed to the category of expenditure on which it is incurred.

**DEBTORS**

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

**CASH AT BANK AND IN HAND**

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

**CREDITORS AND PROVISIONS**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

**TAXATION**

No provision has been made for taxation as exemption from taxation has been granted by the Inland Revenue under the provisions of Section 505 of the Income and Corporation Taxes Act 1988. This is subject to the continuing fulfilment of the requirements of that section that income is applicable and applied to charitable purposes only.

**CASH FLOW STATEMENTS**

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company under the Companies Act 2006. The Board of Management have elected to take advantage of the exemption under Update Bulletin 1 of the Charities SORP (FRS 102) not to prepare a cash flow statement.

**GOING CONCERN**

The trustees have reviewed the circumstances of Bolton Little Theatre and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The trustees are of the view that the charity is a going concern.

**JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

The preparation of these financial statements require certain judgements, estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure Account)****FOR THE YEAR ENDED 30 JUNE 2021**

	Notes	Unrestricted Funds £	Heritage Lottery Fund £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies		34,075	-	34,075	12,495
<i>Charitable activities:</i>					
Ticket sales		-	-	-	46,425
Other trading activities		1,980	-	1,980	23,804
Investment income		647	-	647	1,050
<b>TOTAL INCOME</b>	1	<u>36,702</u>	<u>-</u>	<u>36,702</u>	<u>83,774</u>
<b>EXPENDITURE ON:</b>					
Raising funds		102	-	102	7,480
<i>Charitable activities:</i>					
Production costs		553	-	553	14,717
Other		47,283	2,267	49,550	47,813
<b>TOTAL EXPENDITURE</b>	2	<u>47,938</u>	<u>2,267</u>	<u>50,205</u>	<u>70,010</u>
<b>NET (EXPENDITURE) / INCOME</b>		(11,236)	(2,267)	(13,503)	13,764
Transfers		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		(11,236)	(2,267)	(13,503)	13,764
<i>RECONCILIATION OF FUNDS</i>					
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<u>302,551</u>	<u>51,177</u>	<u>353,728</u>	<u>339,964</u>
<b>TOTAL FUNDS CARRIED FOWARD</b>		<u>291,315</u>	<u>48,910</u>	<u>340,225</u>	<u>353,728</u>

The Heritage Lottery Fund is a restricted fund for the collection, ordering, preservation, exhibition and publication of the Theatre's archive. The £2,267 of expenditure on the Fund relates to depreciation on the building alterations previously capitalised at note 4 to the accounts, as those were originally funded by a Heritage Lottery Grant.

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

All income and expenditure derives from continuing activities.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****BALANCE SHEET****AS AT 30 JUNE 2021**

	Note	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	4		269,123		177,481
<b>CURRENT ASSETS</b>					
Stocks		424		527	
Debtors and Prepayments	5	6,432		3,147	
Cash at Bank		67,195		176,357	
Cash in Hand		316		620	
		<u>74,367</u>		<u>180,651</u>	
<b>CREDITORS: Amounts</b>					
Falling Due Within One Year	6		<u>(3,265)</u>		<u>(4,404)</u>
<b>NET CURRENT ASSETS</b>					
			<u>71,102</u>		<u>176,247</u>
<b>TOTAL ASSETS LESS</b>					
<b>CURRENT LIABILITIES</b>					
			<u>340,225</u>		<u>353,728</u>
<b>FUNDS</b>					
Heritage Lottery Fund			48,910		51,177
Unrestricted Funds			<u>291,315</u>		<u>302,551</u>
<b>TOTAL FUNDS</b>					
	7 & 8		<u>340,225</u>		<u>353,728</u>

The directors are satisfied that the company was entitled to exemption under Section 477 of the Companies Act 2006 and that members have not required an audit in accordance with Section 476.

The directors acknowledge their responsibilities for:

- i. Ensuring that the company keeps accounting records which comply with Section 386; and
- ii. Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of Section 396, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the charitable company.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****BALANCE SHEET****AS AT 30 JUNE 2021**

The Financial Statements on pages 4 to 7 have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies regime, and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The Financial Statements were approved by the Board of Management on 29 November 2021 and signed on its behalf by:-



.....  
D Smart (Chair)



.....  
J Drake (Treasurer)

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2021****1. INCOME**

The income is entirely attributable to the company's principal aims and objectives.

The operating surplus is stated after

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Directors' Remuneration	-	-
Independent Examiner's Remuneration (including VAT)	2,010	2,010
Depreciation	<u>12,511</u>	<u>7,838</u>

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2021</b>	<b>2020</b>
			<b>£</b>	<b>£</b>
<b>Donations and Legacies</b>				
Memberships, Fees and Donations	1,654	-	1,654	2,168
Gift Aid	301	-	301	327
Grants	22,120	-	22,120	10,000
Legacy	10,000	-	10,000	-
	<u>34,075</u>	<u>-</u>	<u>34,075</u>	<u>12,495</u>
<b>Charitable Activities</b>				
Ticket Sales	-	-	-	43,150
Singalongs and Films	-	-	-	3,275
	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,425</u>
<b>Other Trading Activities</b>				
Sale of Programmes	-	-	-	887
Bar and Coffee Sales	50	-	50	11,705
Theatre Lettings	800	-	800	6,869
Merchandise and Ice Cream Sales	-	-	-	2,842
Other Fundraising Activities	1,130	-	1,130	1,501
	<u>1,980</u>	<u>-</u>	<u>1,980</u>	<u>23,804</u>
<b>Investment Income</b>				
Bank Interest Received	647	-	647	1,050
	<u>647</u>	<u>-</u>	<u>647</u>	<u>1,050</u>
<b>TOTAL INCOME</b>	<u>36,702</u>	<u>-</u>	<u>36,702</u>	<u>83,774</u>

The income for 2020 was all unrestricted.

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2021****2. EXPENDITURE**

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
<u>Theatre Operations</u>				
Raising funds	102	-	102	7,480
Production costs	553	-	553	14,717
Other	47,283	2,267	49,550	47,813
	<u>47,938</u>	<u>2,267</u>	<u>50,205</u>	<u>70,010</u>

The £2,267 of expenditure on the Restricted Fund relates to depreciation on the building alterations previously capitalised at note 4 to the accounts, as those were originally funded by a Heritage Lottery Grant. See also note 7.

The expenditure for 2020 was £67,624 unrestricted and £2,386 restricted.

**3. STAFF COSTS**

There were no employees during the year excluding directors and voluntary staff (2020: nil).

None of the directors (who are also Trustees) received any remuneration for their services during the year.

**4. TANGIBLE FIXED ASSETS**

	Leasehold Land & Buildings £	Improvements to Land & Buildings £	Theatre Equipment £	Fixtures & Fittings £	Total £
<b>COST</b>					
At 1 July 2020	93,203	248,532	101,471	9,151	452,357
Additions	-	104,153	-	-	104,153
Disposals	-	-	-	-	-
As at 30 June 2021	<u>93,203</u>	<u>352,685</u>	<u>101,471</u>	<u>9,151</u>	<u>556,510</u>
<b>DEPRECIATION</b>					
At 1 July 2020	3,691	171,715	92,296	7,174	274,876
Provided in Year	1,790	9,048	1,376	297	12,511
As at 30 June 2021	<u>5,481</u>	<u>180,763</u>	<u>93,672</u>	<u>7,471</u>	<u>287,387</u>
<b>NET BOOK VALUE</b>					
As at 30 June 2021	<u>87,722</u>	<u>171,922</u>	<u>7,799</u>	<u>1,680</u>	<u>269,123</u>
<b>NET BOOK VALUE</b>					
As at 30 June 2020	<u>89,512</u>	<u>76,817</u>	<u>9,175</u>	<u>1,977</u>	<u>177,481</u>

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2021**

The theatre at Hanover Street, Bolton was acquired by the charity in October 2017 following agreement with the trustees of the Wigglesworth Trust and the Bolton Lads and Girls Club (residual beneficiaries of the Trust).

The above fixed assets are represented by expenditure incurred at the theatre at Hanover Street, Bolton.

**5. DEBTORS AND PREPAYMENTS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gift Aid Tax Refund Debtor	300	327
Prepayments	5,982	2,670
Other Debtors	150	150
	<u>6,432</u>	<u>3,147</u>

**6. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade Creditors	-	-
Accruals and Prepaid Income	3,265	4,404
	<u>3,265</u>	<u>4,404</u>

**7. ANALYSIS OF MOVEMENTS OF FUNDS IN THE PERIOD**

	<b>Unrestricted Funds</b>	<b>Heritage Lottery Fund</b>	<b>Total Funds 2021</b>	<b>Total Funds 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Income	36,702	-	36,702	83,774
Expenses	(47,938)	(2,267)	(50,205)	70,010
	<u>(11,236)</u>	<u>(2,267)</u>	<u>(13,503)</u>	<u>13,764</u>
Fund at 1 July 2020	<u>302,551</u>	<u>51,177</u>	<u>353,728</u>	<u>339,964</u>
Funds available for use at 30 June 2021	<u>291,315</u>	<u>48,910</u>	<u>340,225</u>	<u>353,728</u>

**BOLTON LITTLE THEATRE LIMITED****A Private Company Limited by Guarantee****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2021****8. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

Final balances at 30 June 2021 are represented by:

	<b>Unrestricted Funds</b>	<b>Heritage Lottery Fund</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	220,213	48,910	269,123
Current Assets	74,367	-	74,367
Current Liabilities	(3,265)	-	(3,265)
	<u>291,315</u>	<u>48,910</u>	<u>340,225</u>

**9. TRANSACTIONS WITH DIRECTORS AND TRUSTEES**

There have been no transactions with directors during the year apart from the reimbursement of costs incurred on the charity's behalf, totalling less than £2,000 per individual.

**10. ULTIMATE CONTROLLING PARTY**

The company is under the control of the Board of Management.

**11. LEGAL STATUS OF THE TRUST**

The Charity is a company limited by guarantee and has no share capital. It was incorporated in England and Wales. The liability of each member in the event of winding-up is limited to £1.

The address of the registered office can be found on the 'Company Information' page and the principal activities are described in the 'Trustees Report' on page 2.

**12. CAPITAL COMMITMENTS**

The Charity had no capital commitments at the year end.

