

LANCASTER FOOTLIGHTS

TRUSTEES REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2022

LANCASTER FOOTLIGHTS

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LANCASTER FOOTLIGHTS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees:

Mike Hardy
Adrian Paul Tayler
Charles Willett
David Hardy
Jean Hardy
Alan Biddulph
James Smith
Andy Jordan
John Laking
John Beamer

Resigned 20/10/2022

Resigned 20/10/2022

Elected 20/10/2022

Elected 20/10/2022

Chairman
Secretary
Finance
Vice-Chairman

Theatre Manager

Elaine Singleton

Charity registration number

509425

Address

The Grand Theatre
St Leonardgate
Lancaster
LA1 1NL
www.lancastergrand.co.uk

Independent Examiner

Neil Slater of
Taylor, Robertson & Willett Ltd
Chartered Certified Accountants
95, King Street
Lancaster
LA1 1RH
www.tr-w.co.uk

Bankers

Virgin Money
Flagstone
Shawbrook
CAF
*All banks are regulated by the
UK Financial Conduct Authority
and funds are covered by the FSCS*

Lancaster Footlights

Trustees Report for the eight-month period ended 31st December 2022

The trustees present their report with the financial statements of the charity for the period ended 31st December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, and the Charities Act 2011. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Constitution

Footlights is governed by its constitution which was revised at an EGM in June 2017. Changes to the constitution require approval of a majority of the members present at an Annual General Meeting or an Extraordinary General meeting. In the event of dissolution of Footlights, the property and assets would be disposed of by the Custodian Trustees to the benefit of any educational, literary or artistic institution in the City of Lancaster or its neighbourhood with the approval of the Charity Commission provided that such an institution is charitable. The proceeds of disposal would not be paid or distributed to members in any way.

Note. The Charity Commission approved our application to convert to a Charitable Incorporated Organisation (CIO) on 25 April 2022. Theatre operations have been transferred to the CIO from 1st January 2023. Since 1st January assets have been transferred which is an ongoing process. Following the transfer of all assets the trustees will then take the appropriate steps to deregister and close the charity by dissolution, with prior consents being obtained from the Charity Commission, if necessary. It is envisaged that the final asset transfer, being that of the Grand Theatre, associated cottages and land, will be transacted next year.

Appointment of Trustees

The Board (the Trustees) are appointed for a year and their appointment (by election) is undertaken annually at the AGM. Members wishing to seek election or wishing to nominate others can put their names forward for consideration. There is no limit on existing members' service. Ballots are required if there are more nominees than places available. No external body has any power of election of Trustees. The Chairman, Vice Chairman, Secretary and Finance Director form the Executive Committee which is empowered to deal with day-to-day operational issues reports to the Board as appropriate. Financial authorisation limits for this Executive Committee are set by the Board.

Induction and training of Trustees

Trustees are briefed on their legal obligations under charity law, the decision-making processes of the Board, the business plan and recent financial performance of the charity.

Organisational Structure and Decision Making

The Board administers the charity. It meets up to eight times a year and has several sub committees / persons reporting to it. These are:

Production Committee (responsible for selecting and recommending Footlights production titles for Board acceptance)

Theatre Maintenance Committee (Organises and supervises maintenance activities)

Front of House and Coffee Bars Coordinator (Organises training for Front of House volunteers and organises the rotas to cover all the shows)

Child Protection Officer and Chaperones Coordinator (Organises dressing room allocation, and chaperone rotas for Footlights productions which involve children and notifies Lancashire County Council Education Department of the details of children taking part).

Ad hoc committees can also be formed for specific short-term requirements.

Decisions of “last resort” (including the financial area and the carrying out of higher supervisory tasks) are made by the Board. The Theatre Manager manages the day-to-day operations of the theatre. To facilitate effective operations, the Theatre Manager has delegated authority within the terms approved by the Board for programming and operational matters.

Risk management

The Board has a risk management strategy comprising:

1. A review of the risks the charity may face
2. The establishment of systems and procedures to mitigate those risks identified
3. The implementation of procedures and policies designed to minimise any potential impact on the charity should those risks materialise

This assessment has in the past resulted in comprehensive emergency procedures, pre-performance safety checks, improvements to the fire detection system and production of generic risk assessments. Financial risks are managed by limiting delegations, spending controls and the policy of maintaining adequate reserves. Funds raised towards the construction of the new foyer are in the process of reinvestment in diverse bank accounts at levels not exceeding £85K in each bank.

Objects and Activities

The objects of Footlights are:

1. To promote, maintain, improve and advance education, particularly by the production of educational plays and the encouragement of the Arts, including the arts of drama, dramatic authorship, mime, dancing, singing, and music.
2. To maintain and preserve the Grade II listed building which opened in 1782 known as the Lancaster Grand Theatre as an ongoing venue for such plays and encouragement of these objects.

Footlights mission is to provide a venue for community theatre and thus contribute to the quality of life of the people of Lancaster and its surrounding areas by expanding their horizons through the provision of a wide range of community and professional performances.

The strategies employed to achieve the charity’s objects are to:

1. offer opportunities for a broad range of people to get involved in arts activity exploring their own creative powers,
2. provide facilities for amateur and professional artists to develop,
3. concentrate on involving young people in the arts to help encourage a culture in which different age ranges play a complementary part,
4. present a broad range of arts work.

Communications to members

A monthly members’ newsletter (Footnote) keeps members informed of Footlights activities and Board meeting decisions. Monthly informal meetings of members take place on Saturday Mornings in the theatre foyer. Total membership during the year increased to 194, comprising 181 adults and 33 juniors and students.

Footlights Productions May to Dec 2022

June 2022	Secret Garden.
October 2022	I’ll be back before Midnight.
December 2022	Cinderella pantomime

Staff

There were four paid day staff comprising the Theatre Manager, the Office Administrator and the Head of Marketing and Design plus a part time technician. There were also 10 part-time employees who covered the three roles of Duty Manager, Day Box Office and pre-performance Evening Box Office. In addition, a professional technician was employed to provide cover for the professional lets. Front of House (FOH) Manager, FOH staff and coffee bars are all covered by volunteers.

PERFORMANCE INFORMATION

Audience Figures

	Performances 2021/22	Performances* 2022	Seats sold 2021/22	Seats sold* 2022
Footlights	24	33	7248	10,389
Community groups	9	27	2239	5566
Professional acts	90	68	28,214	20,827
Total	123	128	37,701	36,782

*1st May to 31st December 2022. Operations moved to CIO on 1st January 2023

Average performance capacities were as follows:

	2021/22	2022/23
Footlights shows	65%	68%
Community groups	54%	45%
Professional lets	68%	66%

FINANCIAL PERFORMANCE

The operating surplus is summarised at page 6 of the accounts together with notes thereto on pages 8 to 14. The financial position is set out on page 7. Detailed income and expenditure statements are shown at pages 15 to 17.

FUND RAISING

a) Donations and legacies

There were no legacies during the period. Donations of £720 were received into the Grand Theatre Appeal in addition to £1,982 in covenants and £600 in gift aid tax refunds.

b) New Foyer

Fund-raising has continued and the total in the fund on 31st December 2022 stood at £443,564 (£444,766 on 30th April 2022). Following detailed design work to remodel the car park and proposed plaza to fit in with the city redevelopment plans, the estimated cost of building the new foyer increased to £2.84M. Of that, £175,012 has been spent on site investigation work and detailed design fees leaving c £2.665M to pay and c. £2.2M to raise. It is likely (and hoped) that progress towards the building of the New Foyer will be assumed by the CIO.

TRUSTEES

Charity Trustees

The Board Members are the Trustees. Their names at the time of approval of the accounts are listed under legal and administrative information.

Custodian Trustees

Under the constitution, there are four Custodian Trustees whose function within the Constitution is to hold in trust the Grand Theatre buildings on behalf of Footlights. They are:

David Bateman	-	Retired Teacher
David Hardy	-	Retired Former Solicitor
Mike Hardy	-	Retired Director
Charles Willett	-	Retired Accountant

Major works carried Out during the year.**1. Façade Repairs**

Lancaster City Council nominated the Grand theatre façade repairs as part of the four-year-long High Streets Heritage Action Zones' (HS HAZ) Cultural Programme, led by Historic England, in partnership with Arts Council England and the National Lottery Heritage Fund. The grant covered 75% of the cost of the façade repairs.

2. Replacement of the stage cable hoists with industry standard Loadguard chain hoists.**3. Upgrade of the three Lodge Street external doors with soundproof doors to eliminate noise ingress from people walking along Lodge Street (Also subject to HS HAZ grant). The trustees are in continuing negotiations with Lancaster City Council to enable the Transfer to the CIO of the theatre to proceed without triggering any repayment provisions contained in the HS HAZ grant agreements.****Future Developments**

Please refer to the trustees' report attached to the financial statements for the period ended 31st December 2022 of the CIO (Lancaster Footlights & Grand Theatre).

Signed by the Chairman on behalf of the Trustees.


Mike Hardy

LANCASTER FOOTLIGHTS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LANCASTER FOOTLIGHTS

I report to the charity trustees on my examination of the accounts of The Lancaster Footlights Club (the Trust) for the period ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.


Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Neil Martin Slater F.C.C.A.
Taylor, Robertson & Willett Ltd
95 King Street
Lancaster
Lancashire
LA1 1RH

15 September 2023

LANCASTER FOOTLIGHTS

STATEMENT OF FINANCIAL ACTIVITIES (SOFA)

FOR THE PERIOD ENDED 31 DECEMBER 2022

		Theatre Activities	Appeals & Legacy	Total 31/12/22	Total 30/04/22
	Notes	£	£	£	£
Income and Endowments					
Donations, Legacies and Grants	2	-	3,615	3,615	14,027
Investment income	4	2,988	1,663	4,651	9,089
		<u>2,988</u>	<u>5,278</u>	<u>8,266</u>	<u>23,116</u>
Incoming Resources from Charitable Activities	3	360,615	-	360,615	502,024
Total Income and Endowments		<u>363,603</u>	<u>5,278</u>	<u>368,881</u>	<u>525,140</u>
Resources Expended	5	<u>304,554</u>	<u>6,480</u>	<u>311,034</u>	<u>542,346</u>
Net Incoming Resources before transfers		59,049	(1,202)	57,847	(17,206)
Transfer to Sinking Fund		-	-	-	125,654
Transfer to Appeals		-	-	-	-
Fund Balances at 1st May 2022		191,078	444,766	635,844	527,396
Prior Year Adjustment	18	38,650	-	38,650	-
Fund Balances at 31st December 2022		<u>288,777</u>	<u>443,564</u>	<u>732,341</u>	<u>635,844</u>

LANCASTER FOOTLIGHTS

BALANCE SHEET AT 31 DECEMBER 2022

	Notes	31/12/2022		30/04/2022	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	8		496,166		202,000
CURRENT ASSETS					
Stocks		5,092		6,253	
Debtors	9	102,812		7,535	
Cash at Bank and in Hand		880,410		882,966	
		<u>988,314</u>		<u>896,754</u>	
CREDITORS: Amounts Falling Due Within One Year	10	<u>(550,139)</u>		<u>(260,910)</u>	
			438,175		635,844
			<u>934,341</u>		<u>837,844</u>
INCOME FUNDS					
Unrestricted Funds:					
Revaluation Reserve	11	202,000		202,000	
			202,000		202,000
Lancaster Footlights and Grand Theatre Funds	12	288,777		191,078	
Designated Funds:					
Theatre Appeal Funds	12	<u>443,564</u>		<u>444,766</u>	
			732,341		635,844
			<u>934,341</u>		<u>837,844</u>

The accounts were approved by the Trustees on



Mike Hardy
(Chairman)

LANCASTER FOOTLIGHTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 31 DECEMBER 2022

1 Accounting Policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by charities preparing their accounts in accordance with the Financial Reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

1.2 Incoming Resources

Activities Income: Consists of ticket sales, letting and all other similar income associated with the running of an amateur dramatic organisation and its associated theatre premises. Income is accounted for on an accruals basis.

Donations and Voluntary Income: Grants and donations are received from a variety of private sources, are accounted for gross, when received. Gifts in kind, wherever they are capable of financial measurement are included in the accounts at their estimated value.

1.3 Resources Expended

All expenditure is accounted for as and when it is incurred. Direct charitable expenditure includes the direct costs of carrying out the activities of the charity's objectives.

1.4 Tangible fixed assets and depreciation

Land and Buildings comprises the freehold property known as The Grand Theatre. The property is subject to periodic revaluations. The Trustees consider the property's current market value to be considerably higher than the current net book value. Land and buildings are not depreciated.

Property improvements comprises significant renovation works. Depreciated over 20 years.

1.5 Stock

Stocks are valued at the lower of cost and net realisable value.

1.6 Pension costs and other post retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the pension scheme are expensed in the year incurred.

LANCASTER FOOTLIGHTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 31 DECEMBER 2022

1 Accounting Policies (continued)

1.7 Government grants

Government grants are recognised at the fair value of the asset received or receivable.

Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the charity recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which they become receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

LANCASTER FOOTLIGHTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD 31 DECEMBER 2022

2 Donations, Legacies and Grants

	Theatre Activities	Appeals & Legacy	Total 31/12/22	Total 30/04/22
	£	£	£	£
Covenants	-	1,982	1,982	2,900
Tax Refunds	-	600	600	3,858
Fundraising	-	124	124	310
Donations	-	909	909	6,959
	-	3,615	3,615	14,027

3 Incoming Resources from Charitable Activities

	Theatre Activities	Appeals & Legacy	Total 31/12/22	Total 30/04/22
	£	£	£	£
<u>Footlights</u>				
Tickets Sold	100,937	-	100,937	70,530
Mechandise Sales & Sundry Income	1,390	-	1,390	1,230
Programme Sales	925	-	925	698
Membership Subscriptions	2,120	-	2,120	2,455
Footlights Coffee Bar receipts	123	-	123	277
Fundraising Activities	-	-	-	-
Capital Grants Released	7,940	-	7,940	-
Income Grants Received	-	-	-	65,713
<u>Community & Professional Let Income</u>				
Tickets Sold	149,696	-	149,696	182,760
Coffee Bar Receipts	35,579	-	35,579	34,096
Seat Plaques	100	-	100	400
Theatre tours	313	-	313	223
Prop hire	383	-	383	257
Summer School	2,030	-	2,030	2,505
Advertising	3,650	-	3,650	3,653
Bar rent	3,000	-	3,000	1,500
Car park income	900	-	900	1,880
Online donations and other donations	7,514	-	7,514	9,835
Online booking fees	32,821	-	32,821	35,247
Gift Vouchers	2,368	-	2,368	5,154
Government grant	-	-	-	68,444
Postage costs recovered	5,447	-	5,447	6,940
Auction	-	-	-	2,843
Merchandising	96	-	96	-
Sundry	3,283	-	3,283	5,384
	360,615	-	360,615	502,024

"Tickets Sold": In respect of Performances in the Year

LANCASTER FOOTLIGHTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD 31 DECEMBER 2022

4 Investment Income

	Footlights & Grand Theatre £	Theatre Appeals £	Total 31/12/22 £	Total 30/04/22 £
Interest Receivable	2,988	1,663	4,651	9,089

5 Total Resources Expended

	Footlights & Grand Theatre £	Theatre Appeals £	Total 31/12/22 £	Total 30/04/22 £
Cost of Activities in Furtherance of the Objects	298,479	6,480	304,959	533,567
Governance Costs	6,075	-	6,075	8,779
	304,554	6,480	311,034	542,346

6 Trustees

No Trustee or Member of the Management Committees received any remuneration either directly or indirectly during the year.

No Trustee or Member of the Management Committees received any expenses either directly or indirectly during the year except in relation to the reimbursement of expenses necessarily incurred in relation to the charity's activities.

LANCASTER FOOTLIGHTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD 31 DECEMBER 2022

7 Employees

	31/12/22	30/04/22
Number of Employees		
The average number of employees during the year was:	13	13
Employment Costs		
	£	£
Wages and Salaries	102,821	114,868

8 Tangible Fixed Assets

	Property Improvements £	Land & Buildings £	Total 31/12/22 £	Total 30/04/22
Cost/Valuation				
B/f	-	265,000	265,000	265,000
Prior year adjustment	167,468	-	167,468	
Additions	150,147	-	150,147	
C/f	317,615	265,000	582,615	265,000
Depreciation				
B/f	-	63,000	63,000	63,000
Prior year adjustment	12,863	-	12,863	
Charge for the period	10,586	-	10,586	
C/f	23,449	63,000	86,449	63,000
Net Book Value brought forward	-	202,000	202,000	202,000
Net Book Value carried forward	294,166	202,000	496,166	202,000

The land and buildings were professionally valued on 13th October 2003 by Peill & Co, Chartered Surveyors. at £265,000. The valuation was based on the market value of our grade II listed building. The original cost of the theatre, owned by members, was £7,000. Depreciation relating to the theatre was previously accounted for up to the year ended 30 April 2018.

LANCASTER FOOTLIGHTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD 31 DECEMBER 2022

	31/12/22 £	30/04/22 £
9 Debtors		
Debtors and Prepayments	102,812	7,535

Debtors Includes a loan of £95,908 to Lancaster Footlights & Grand Theatre CIO, Charity Number 1198714.

10 Creditors: Amounts falling due within one year		
Deferred income Shows	314,109	251,586
Capital Grants	220,625	-
Accruals	6,704	5,141
Trade creditors	6,005	2,623
Taxes and social Security Costs	2,696	1,560
	550,139	260,910

Deferred shows income comprises money received in respect of shows to be performed in the future.

Deferred capital grants income comprises grant income being written off over the life of the assets (estimated at 20 years).

11 Revaluation Reserve

Represents the surplus arising following the revaluation of the Theatre premises.

The fund is not transferrable.

12 Designated Funds and Other Charitable Monies

	Balance at 01 May 2022 £	Incoming Resources £	Resources Expensed £	Prior Year Adjustment £	Balance at 31/12/2022 £
General Funds	191,078	363,603	(304,554)	38,650	288,777
Appeal Funds	444,766	5,278	(6,480)	-	443,564
	635,844	368,881	(311,034)	38,650	732,341

LANCASTER FOOTLIGHTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD 31 DECEMBER 2022

13 Analysis of Net Assets between funds	Revaluation Reserve	Other Charitable Funds	Total At 31 December 2022	Total At 30 April 2022
	£	£	£	
Tangible Fixed Assets	202,000	294,166	496,166	202,000
Current Assets		988,314	988,314	896,754
Creditors	-	(550,139)	(550,139)	(260,910)
	202,000	732,341	934,341	837,844

Creditors: Amounts falling due within one year

14 Contingent Liabilities

There were no contingent liabilities at the beginning and end of the year.

15 Commitments under Operating leases

There is a commitment to rental of a storage unit.

The charge is inclusive of rent, insurance and service charges.

The Custodian Trustees of Footlights are currently holding over under the applicable statutory provisions, the original lease having expired some years ago and it is the Trustees' current understanding that the landlords have already given notice to terminate which will expire after the end of this accounting period.

The custodian trustees are also continuing to hold over under the terms of an expired lease in respect of that part of the Theatre Car Park owned by Lancaster City Council.

16 Capital Commitments

There were no commitments at the beginning and end of the year.

17 Taxation

There are no tax obligations other than accounting for tax and social security (national insurance) deducted from wages and salaries. Relief from tax on net income and capital gains falling within Section 505 of the Taxes Act 1989 and Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such net income and gains are applied to its charitable objects. Footlights is VAT exempt; VAT notice 701/1 refers.

18 Prior Year Adjustment

Following a change in accounting policy to capitalise property improvements and associated grant funding, net property improvements of £154,605 and deferred income of £115,955 added to the balance sheet in relation to the Heritage Action Zone funding received in the previous two years. The effect on the Statement Of Financial Activities is an addition of £38,650.

LANCASTER FOOTLIGHTS

THEATRE ACTIVITIES: INCOME AND EXPENDITURE STATEMENT

FOR THE PERIOD ENDED 31 DECEMBER 2022

	Period 01/05 - 31/12/2022		Year Ending 30/04/2022	
	£	£	£	£
Gross revenue in respect of acts performed in the year		100,937		70,530
Merchandise		1,390		1,170
Income from Programmes Sold		925		698
Membership subscriptions		2,120		2,455
Coffee bar Income		123		277
Other income		-		60
		105,495		75,190
Production expenses	7,929		5,811	
Scripts & licences	4,075		1,731	
Publicity	2,832		1,899	
Programmes	385		375	
Rehearsal room hire	188		222	
Ticket costs	2,502		2,099	
PRS	908		-	
Credit card fees	2,668		1,875	
Other expense	905		1,028	
		(22,392)		(15,040)
Amateur performances contribution (Footlights)		83,103		60,150
Community let income in respect of acts performed in the year		23,699		7,052
Professional let income in respect of acts performed in the year		125,997		175,708
		149,696		182,760
Publicity	20,056		28,950	
Production expenses	0		230	
Ticket costs	3,123		5,401	
Show Security	1,695		2,509	
PRS	20,854		4,988	
Credit card fees	7,179	(52,907)	11,281	(53,359)
Community and Professional lets contribution		96,789		129,401
<u>Other income</u>				
Coffee bars receipts		35,579		34,096
Coffee bars costs		(21,972)		(17,726)
GROSS PROFIT		13,607		16,370
Seat Plaques		100		400
Summer School		2,030		2,505
Theatre tours		313		223
Prop hire		383		257
Advertising		3,650		3,653
Bar rent		3,000		1,500
Car park income		900		1,880
Investment income		2,988		1,551
Online donations and other donations		7,514		9,835
Online booking fees		32,821		35,247
Gift Vouchers		2,368		5,154
Other Online Income		-		3,384
Cultural Recovery Grant (Round 2)		-		60,444
Local Restrictions Covid 19 Support Grant		-		8,000
HAZ grant released		7,940		-
Postage costs recovered		5,447		6,940
Auction		0		2,843
Merchandise		96		-
Sundry		3,283		2,000
		86,440		162,186

LANCASTER FOOTLIGHTS

THEATRE ACTIVITIES: INCOME AND EXPENDITURE STATEMENT

FOR THE PERIOD ENDED 31 DECEMBER 2022

	Period 01/05 - 31/12/2022		Year Ending 30/04/2022	
	£	£	£	£
EXPENDITURE				
<u>Establishment expenses</u>				
Unit Rent	3,600		5,400	
Moor space rent	64		192	
Water charges	1,468		2,390	
Insurance	9,202		7,894	
Heat and Light	6,590		8,032	
Repairs and renewals	22,483		107,299	
Grants received	-		(58,252)	
Equipment purchased and expensed	10,051		64,563	
Cleaning	7,803		7,968	
Car park rent paid to LCC	2,574	63,835	3,575	149,061
<u>Employment costs</u>				
Wages and salaries	98,924		111,730	
Coronavirus Job Retention Scheme receipts	-		(7,461)	
Pension cost	3,897		3,138	
Payroll processing costs	418		2,221	
Contract Technicians	10,499		6,323	
		113,738		115,951
<u>Other - Overheads</u>				
Postage , stationery and other office costs	3,603		4,760	
IT expenses	1,537		2,937	
Telephone	2,681		1,456	
Accountancy	1,760		3,420	
Consultancies	-		910	
Bank charges	1,286		1,003	
Subscriptions	489		585	
Cyber Insurance	794		1,345	
PPE & other social distancing equipment	287		3,348	
Miscellaneous	6,687		5,748	
		19,124		25,512
<u>Depreciation</u>		10,586		-
		<u>207,283</u>		<u>290,524</u>
SURPLUS FOR THE YEAR		<u>59,049</u>		<u>61,213</u>

LANCASTER FOOTLIGHTS

APPEALS: INCOME AND EXPENDITURE STATEMENT

FOR THE PERIOD ENDED 31 DECEMBER 2022

	Period 01/05 - 31/12/2022		Year Ending 30/04/2022	
	£	£	£	£
<u>Incoming resources</u>				
Covenants		1,982		2,900
Tax Refunds		600		3,858
Fundraising		124		310
Amazon Core & Virgin Just Giving		189		6,157
Donations		720		802
		<u>3,615</u>		<u>14,027</u>
Investment income		1,663		7,538
		<u>5,278</u>		<u>21,565</u>
<u>Resources expended</u>				
Professional fees		(6,204)		(99,736)
Just Giving Charges		(126)		(216)
Event Expenses		(150)		-
Sundries		-		(30)
(DEFICIT) FOR THE YEAR		<u><u>(1,202)</u></u>		<u><u>(78,417)</u></u>