WIGAN LITTLE THEATRE

Annual Report for 2025

for the

81st
ANNUAL GENERAL MEETING

To be held on
Friday May 22nd at 8pm

The Queen's Award for Voluntary Service

The MBE for volunteer groups

Registered Charity No. 251806

WIGAN LITTLE THEATRE - SECRETARY'S ANNUAL REPORT

Report to 22nd May 2026 Annual General Meeting (AGM)

Also included are the minutes of the 2025 AGM held on Friday 23rd May 2025

Dear Member,
I am pleased to present this report on the activities of Wigan Little Theatre during 2025, as required under the rules of Wigan Little Theatre (WLT).

Nominations and motions will be taken at the AGM to be approved by the membership. Nominations can be put forward for any of the electable positions in the Theatre, i.e. Executive Committee, Bar and Business Managers, and trustee members of the Management Committee, including those already standing. The Management Committee will meet twelve days before the AGM on Sunday 10th May 2026 to consider any nominations and motions, which need to be **submitted to the Secretary not later than noon on that day.**

An Agenda paper stating names of all nominees and any proposed motions to the AGM will be forwarded by email to members and voting slips given on arrival at the AGM when membership subscriptions must be paid and up to date.

Admission to the AGM will be by Agenda paper only.
If you wish to make a nomination or submit a motion, please note the following:

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

The nomination form is available on the website or can be requested from the secretary via secretary@wiganlittletheatre.co.uk

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

Play Selection and Casting Committee (PSCC)
PSCC nominations take place after the AGM and should be submitted to the Secretary, **i**n writing**,** no later than the June Management Committee meeting.

Officers and Trustees as at 31st December 2025
President M Kinley
Vice Presidents Jack Dean, Peter Hall, Ellen Fitton, John Churnside
Chair Anne Woolley
Deputy Chair Tara Haywood (Also Acting Secretary from November)
Secretary Katie Davis (Up to November)
Treasurer David Swift
Bar Manager Lou Steggals

Management Committee Members and Trustees
Elaine Delaney, Ryan Shaw, Linda DonBavand, Tony DonBavand, Veronica Teesdale, Peter Jones, John Naughton, Chris Boyle, Joe Wiswell, Becky Hampson.

Membership as at 31st December 2025

Department Leaders as at 31st December 2025
Bar Lou Steggals
Business Manager David Swift
Confectionery/coffee sales Muriel Naughton
Stage Management John Naughton
Properties Elaine Delaney
Membership Chris Boyle
PSCC Caroline McCann
Front of House Joe Wiswell
Publicity Anne Woolley
Technical Becky Hampson/Andy Brown
Security /Safeguarding Ryan Shaw
Health & Safety Tony DonBavand
Wardrobe Stacey Vernon

Management Committee Attendances for 2025

Anne Woolley -12	David Swift -12
Tara Haywood-11	Joe Wiswell-10
Katie Davis -5	John Naughton - 9
Linda DonBavand -5	Tony DonBavand- 6
Elaine Delaney -8	Ryan Shaw -7
Veronica Teesdale -10	Chris Boyle -7
Becky Hampson -7	Peter Jones-7
Ellen Fitton -1	Peter Hall -1

Productions 2025 – Auditorium capacity 230
The percentage sales figures for each production are shown below:
The Revlon Girl: 58.1%
Saturday Night at The Crown: 92.3%
The Odd Couple: 70.6%
Maggie May: 54.7%
The Addams Family: 97.6%
Alice in Wonderland: 98.5%
The Accrington Pals: 68.3%
Goody Two Shoes: 94.6%

Secretary's Report
The 2025 season has been an exceptionally successful and vibrant year for Wigan Little Theatre. Our programme offered a rich variety of drama, comedy, musical theatre, youth performance, and our ever-popular traditional pantomime, which once again sold out. The continued support of our audiences, volunteers, and members has been central to this success.

We opened the season with *The Revlon Girl*, a poignant and moving play exploring the lives of women in the aftermath of the Aberfan disaster. This powerful production set a reflective tone and was warmly received by audiences.

This was followed by the hugely popular laugh aloud northern comedy *Saturday Night at the Crown*, which brought a welcome change of pace and filled the theatre with laughter throughout its run.

We then staged Maggie May, a tender yet powerful exploration of dementia, made unforgettable by an exceptionally talented cast. The production wove together the stories of many relationships, each coping in their own way with the shifting landscape of memory and identity, which touched audiences deeply.

Next came *The Odd Couple*, a fantastic production that introduced many new faces to our stage. The cast delivered a lively and engaging performance that was enjoyed by audiences old and new.

We then presented *The Addams Family*, a sell-out musical that delighted audiences and included a special matinee performance to meet demand. Its energy, professionalism, and strong ensemble work made it one of the standout shows of the year.

Our Youth Theatre then brought to life *Alice in Wonderland*, a production originally planned for the Covid era but postponed until this season. The young cast delivered a colourful, imaginative, and joyful performance that made the long wait worthwhile.

Following this, we staged *The Accrington Pals*, featuring many talented actors who had come through and are part of our Youth Theatre.

The season concluded with our traditional pantomime, which once again played to full houses and brought festive cheer to audiences of all ages.

As always, the success of Wigan Little Theatre depends on the dedication of our volunteers. We are incredibly grateful for the time, energy, and passion they give to every production and every aspect of running the theatre. We are always looking for more volunteers to join us, whether on stage, backstage, front of house, or in technical roles, and we deeply appreciate everything our current volunteers already contribute.

Overall, 2025 has been a year of artistic achievement, community engagement, and continued growth. The variety and quality of our productions reflect the dedication and passion of everyone involved with Wigan Little Theatre. We look forward to building on this success in the coming year.

Tara Haywood
Acting Secretary

WIGAN LITTLE THEATRE

Minutes of the 80th Annual General Meeting held on Friday 23rd May 2025

1. Apologies for absence

43 members sent apologies

The Chair, Anne Woolley, opened the meeting and welcomed everyone to the 81st Annual General Meeting

2. Adoption of the minutes of the 80th AGM

Proposed by Maureen Schofield
Seconded by Ryan Shaw
Adoption carried

3. Matters Arising

There were no matters arising

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

Proposed by Veronica Teesdale
Seconded by Andy Brown
The adoption was carried

5. Report from the Chair of Trustees

Madam President, friends and members

Welcome to Wigan Little Theatre's Annual General Meeting

Each year, this meeting gives us an opportunity to look back at our successes and to refresh our commitment to the future of our theatre.

The first thing we must do is acknowledge those people we have lost since our last AGM.

Our most recent sad loss was Vice President Margaret Finch, who was a lifelong member and devoted to WLT. She was an outstanding actress, warm, welcoming and fun. Her complete dedication to the theatre was limitless. We talk about Wigan Little Theatre being a family of friends, Margaret and her husband Brian joined it in the 50s and literally added their own family to this happy band. Margaret will be remembered fondly by everyone she met over her many years here.

Laurence Wilson, whose deep voice and large stature were his great natural assets in the 'Baddie' roles of which he took ownership. He was a talented illustrator and his artwork can be seen around the theatre walls. Laurence and his equally talented wife Pat, were integral to this theatre for many years.

Philip Rhodes was a long time member whose contribution was much valued. He was a skilled keeper of wardrobe and for many years, bar manager, and we all know how important that role is.

Margaret, the wife of founder member Dacre Brown, died last year, and their family let us know how important the theatre had been to them both.

Liz Graw was always enthusiastic to get involved in many areas. Her support and kindly advice was much appreciated by many people.

When the late Bettine Norton died, she very kindly remembered WLT in her will and it's so heartening that she thought of the place she loved in her last wishes.

Let's take a moment to honour those we've lost with a rousing a round of WLT applause.

The 2024 season exceeded all expectations, with productions attaining record audiences. The talent on our stage, the skills and expertise of those who underscore the productions, was as ever, outstanding. The professionalism of everyone across all areas, who help to make a night out at this theatre so satisfying **is** truly amazing.

Our success takes exceptional energy and enthusiasm and our members never falter. WLT is in its eighth decade of providing entertainment in the Borough, a phenomenal achievement and a tribute to all the people who have given their time and dedication and continues to do so.

Last year, some major work on the fabric of the building was identified, and we embarked on a fundraising effort to 'Raise the Roof'. We have carried out major work on the roof and a longer summer break is planned to enable work on the stage floor and rigging. To add to the list of maintenance and improvements, our insurers required us to improve on our obligations to fire and health and safety regulations. Not to address these issues would jeopardise this lovely heritage building and reduce the level of insurance we need to operate as we do.

So, to ensure we can comply, we commissioned work to repair and replace fire doors, commenced a programme of training for members and improvements to our documentation. We are fortunate to have had some professional advice, much of it at no cost due to the generosity of the consultants. All of the work required has come at some cost and we are grateful to members, patrons, the community and the council for their support in our fundraising.

Our neighbourhood has seen some anti social behaviour recently so I'm pleased to say this is being addressed by the council and partners such as Groundwork, with WLT and hotel being key stakeholders. It is planned to improve the public footpath along the River Douglas from the Theatre to the Oak Hotel by cleaning, planting and improving lighting, making it a thoroughfare for walkers and bikers. This is reassuring for us and our patrons and will enhance the area between the theatre and the river.

Members of Wigan Little Theatre are a very resilient bunch, and always step up to every problem. Each year, the challenging questions are many, such as:

- Are there enough of us with the talent and skills to provide a successful season?
- Are we cultivating the varied expertise that is required?
- How do we keep up with new regulations and legislation as they change and increase?
- How do we ensure our lovely theatre keeps up with modern demands without sacrificing our traditions?

These questions are a constant, but amazingly, we always come through and every production is a small miracle.

Year on year your valuable volunteer hours build us a strong reputation for a thoughtful and varied programme of productions, in a welcoming and hospitable venue. As our reputation grows so does our audience. We manage to hold on to our very loyal season ticket holders and at the same time, we see new patrons coming through the doors all the time.

Our reputation and legacy are well documented and for a few years now, we have made huge efforts to ensure WLT's heritage is archived. Last year we were gifted a model of the theatre which is now the centre piece of our archive collection and the archive team continues to collect and curate WLT's past and present, both here and in the Borough archive.

At this AGM, the committee is following tradition and has invited three of our most valued members to take their place as Vice Presidents**.** They are Ellen Fitton, Peter Hall and John Churnside. They join Jack Dean in the role. Their contribution to the theatre is beyond measure. Their ongoing knowledge and advice will be very much appreciated. I am pleased to say they have all accepted the call.

In conclusion, I look forward to our continued work together in our aim to keep WLT at the centre of Wigan's cultural life. We know we work together well so will always overcome

any new challenges we may face in the future.
Thank you all for your continued efforts.

6. Treasurer's Report

Madam President, fellow members of Wigan Little Theatre. I am pleased to present the Financial Statements for the year ending 31st December 2024. There is much to say, and I will endeavour to answer any questions you might have at the end of my report. Thank you to the management committee for their ongoing support. I also give grateful thanks to our accountants Hull Jady for their help throughout the year. We have established a strong and productive working partnership which greatly benefits the theatre in its day-to-day activities.

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

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

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

I turn to the headline figures for the year. As you can see from the annual accounts, primarily due to the urgently needed building work being undertaken, there was a deficit of £9,645 on a turnover of £256K.

However, it is very pleasing to see the audience numbers steadily return to pre-pandemic levels. The annual pantomime was again enormously successful and a superb way to end 2024.

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

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

I will now take any questions from the members.

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

7. Election of Officers and Management Committee

8. Election of Auditors

9. Consideration of any Motions/Rule Changes

There were no Motions/Rule Changes

10. Any Other Business

Reminder for Tea party being held 31st May

Charity registration number 251806 (England and Wales)

WIGAN LITTLE THEATRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

WIGAN LITTLE THEATRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A Woolley	
	Ms E Delaney	
	Mrs M Kinley	
	Mr R Shaw	
	Mrs L Donbavand	
	Mr J Dean	
	Mrs K Davis	
	Miss T Haywood	
	Mr J Wiswell	
	Mr D Swift	
	Mrs L Steggals	
	Mrs V Teesdale	
	Mr J Churnside	
	Mr P Jones	
	Mr J Naughton	
	Ms E Fitton	(Appointed 23 May 2025)
	Mr P Hall	(Appointed 23 May 2025)
	Mr C Boyle	(Appointed 23 May 2025)
	Mr A DonBavand	(Appointed 23 May 2025)
	Ms R Hampson	(Appointed 23 May 2025)
Senior management	Mrs M Kinley	President
	Mr J Dean	Vice President
	Mr J Churnside	Vice President
	Ms E Fitton	Vice President
	Mr P Hall	Vice President
	Mrs A Woolley	Chair
	Miss T Haywood	Deputy Chair
	Mr D Swift	Treasurer
	Mrs L Steggals	Bar Manager
	Mrs K Davis	Secretary
	Mr C Boyle	Membership Secretary
Charity registration	England and Wales	251806
Principal address	44 Crompton Street	
	Wigan	
	Lancashire	
	England	
	WN1 3SL	
Independent examiner	HullJady	
	41 Bridgeman Terrace	
	Wigan	
	Lancashire	
	United Kingdom	
	WN1 1TT	

WIGAN LITTLE THEATRE

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WIGAN LITTLE THEATRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

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

Objectives and activities

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

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

Public benefit

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

Volunteers

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

Achievements and performance

Significant activities and achievements against objectives

During the year to 31 December 2025, 8 productions were presented, including the pantomime and a play performed by the youth theatre. The significant on and off-stage works undertaken in 2025 necessitated the preparation and presentation of one less production than in 2024.

Financial review

Full operations continued in 2025, resulting in a surplus of £37,414 on a turnover of £264K.

The percentage sales figures for each production are shown below:

- The Revlon Girl: 58.1%
- Saturday Night at The Crown: 92.3%
- The Odd Couple: 70.6%
- Maggie May: 54.7%
- The Addams Family: 97.6%
- Alice in Wonderland: 98.5%
- The Accrington Pals: 68.3%
- Goody Two Shoes: 94.6%

This has resulted in an increase in the Charity's reserves including its bank balance at 31 December 2025 to £695,918 from £658,504 at 31 December 2024.

Reserves policy

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

Major risks

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

Plans for future periods

- Concessionary ticket price will increase to £12
- Standard ticket price will increase to £14
- Concessionary season ticket price will increase to £75
- Standard season ticket price will increase to £90

The 2026 season will comprise of 7 plays, the youth theatre production and the annual pantomime, making a total of 9 productions.

Structure, governance and management

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

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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

Mrs A Woolley	
Ms E Delaney	
Mrs M Kinley	
Miss M Schofield	(Resigned 23 May 2025)
Mr R Shaw	
Mrs L Donbavand	
Mr J Dean	
Mrs K Davis	
Miss T Haywood	
Mr J Wiswell	
Mr D Swift	
Mrs L Steggals	
Mr J Dudley	(Resigned 23 May 2025)
Mrs V Teesdale	
Mr J Churnside	
Mr P Jones	
Mr J Naughton	
Mrs M Finch	(Deceased 26 March 2025)
Ms E Fitton	(Appointed 23 May 2025)
Mr P Hall	(Appointed 23 May 2025)
Mr C Boyle	(Appointed 23 May 2025)
Mr A DonBavand	(Appointed 23 May 2025)
Ms R Hampson	(Appointed 23 May 2025)

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

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

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

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

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

Trade creditors of the company at the year end were equivalent to 9 day's purchases, based on the average daily amount invoiced by suppliers during the year.

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

.....
Mr D Swift
Trustee

Date: .....

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

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

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

WIGAN LITTLE THEATRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WIGAN LITTLE THEATRE

I report to the trustees on my examination of the financial statements of Wigan Little Theatre (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 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

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

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

Clare Jady FCA

HullJady
41 Bridgeman Terrace
Wigan
Lancashire
WN1 1TT
United Kingdom
Date: .....

WIGAN LITTLE THEATRE

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	**3**	36,046	5,137
Charitable activities	**4**	177,124	194,418
Other trading activities	**5**	48,236	54,312
Investments	**6**	2,515	2,637
Total income		263,921	256,504
Expenditure on:			
Charitable activities	**7**	226,507	266,149
Total expenditure		226,507	266,149
Net income/(expenditure) and movement in funds		37,414	(9,645)
Reconciliation of funds:			
Fund balances at 1 January 2025		658,504	668,149
Fund balances at 31 December 2025		695,918	658,504

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

WIGAN LITTLE THEATRE

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	**13**		458,296		466,058
Current assets					
Stocks	**14**	2,796		3,023	
Debtors	**15**	14,054		6,822	
Cash at bank and in hand		289,236		245,455	
		306,086		255,300	
Creditors: amounts falling due within one year	**16**	(68,464)		(62,854)	
Net current assets			237,622		192,446
Total assets less current liabilities			695,918		658,504
The funds of the charity					
Unrestricted funds	**17**		695,918		658,504
			695,918		658,504

The financial statements were approved by the trustees on .....

.....
Mr D Swift
Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

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

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

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

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

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Stocks

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

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

1 Accounting policies **(Continued)**

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

1.11 Taxation

The charity is exempt from tax on its charitable activities.

Irrecoverable vat

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

1.12 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	9,390	2,825
Grants	24,106	-
Membership fees	2,550	2,312
	36,046	5,137

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable Income		
Ticket sales	174,720	186,722
Sundry income	2,404	7,696
	177,124	194,418

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Bar trading	48,236	54,312

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,515	2,637

7 Expenditure on charitable activities

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Direct costs		
Production costs	41,036	51,732
Bar trading	17,122	21,195
Sweets, ices & merchandise	5,775	5,669
Box office	3,614	3,611
Training costs	200	-
	67,747	82,207
Share of support and governance costs (see note 8)		
Support	149,152	177,033
Governance	9,608	6,909
	226,507	266,149
Analysis by fund		
Unrestricted funds	226,507	266,149

8 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	24,340	23,017
Depreciation	18,956	19,287
Rates & water	4,088	3,625
Insurance	17,250	16,279
Light & heat	23,732	33,460
Telephone	5,892	4,100
Printing, postage & stationery	11,203	13,574
Sundries	999	2,569
Repairs & renewals	32,249	49,870
Cleaning	4,640	4,121
CCTV & security	3,826	5,128
Bank charges	1,978	2,003
Governance costs	9,607	6,909
	158,760	183,942
Analysed between:		
Charitable Expenditure	158,760	183,942

	2025	2024
Governance costs comprise:	£	£
Accountancy	7,338	6,390
Legal and professional	2,269	519
	9,607	6,909

Support costs have been allocated entirely to charitable activities.

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	3,462	3,288
Depreciation of owned tangible fixed assets	18,956	18,738
Loss on disposal of tangible fixed assets	-	549

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 was:

	2025 Number	2024 Number
Cleaners	2	2
Caretaker	2	2
Total	4	4

Employment costs	**2025 £**	**2024 £**
Wages and salaries	24,340	23,017

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

12 Taxation

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

13 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Fixtures and fittings	CCTV	Heating System	Total
	£	£	£	£	£	£
Cost						
At 1 January 2025	617,740	87,647	114,869	8,454	10,381	839,091
Additions	-	11,194	-	-	-	11,194
At 31 December 2025	617,740	98,841	114,869	8,454	10,381	850,285
Depreciation and impairment						
At 1 January 2025	196,686	55,116	104,920	7,667	8,644	373,033
Depreciation charged in the year	10,526	6,559	1,492	118	261	18,956
At 31 December 2025	207,212	61,675	106,412	7,785	8,905	391,989
Carrying amount						
At 31 December 2025	410,528	37,166	8,457	669	1,476	458,296
At 31 December 2024	421,054	32,531	9,949	787	1,737	466,058

14 Stocks

	2025	2024
	£	£
Raw materials and consumables	2,796	3,023

15 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	-	45
Other debtors	10,296	3,273
Prepayments and accrued income	3,758	3,504
	14,054	6,822

16 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		1,504	569
Deferred income		44,010	37,172
Trade creditors		1,533	1,240
Other creditors		14,602	17,202
Accruals		6,815	6,671
		68,464	62,854

17 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 January 2025 £	Incoming resources £	Resources expended £	At 31 December 2025 £
General funds	658,504	263,921	(226,507)	695,918

Previous year:	At 1 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
General funds	668,149	256,504	(266,149)	658,504

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).