

# SafetyCurtain

England & Wales · Charity number 1078612

## Details

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**Other names** INTERNATIONAL PERFORMERS AID TRUST

**Status** Registered

**Legal form** Other

**Registered** 1999-12-15

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

## Contact

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**Address** Equity  
Guild House  
Upper St. Martin's Lane  
London  
WC2H 9EG

**Phone** 020 7379 6000

**Email** [secretary@safetycurtain.org.uk](mailto:secretary@safetycurtain.org.uk)

**Website** [www.safetycurtain.org.uk](http://www.safetycurtain.org.uk)

## Activities

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**Objects:** THE RELIEF OF POVERTY AMONGST PEOPLE INVOLVED IN THE PERFORMING ARTS IN DISTRESS IN ALL PARTS OF THE WORLD AND SUCH OTHER EXCLUSIVELY CHARITABLE PURPOSE OR PURPOSES AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION SHALL DECIDE.

**Activities:** Relief of poverty amongst people in the performing arts

## Classification

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- **How:** Makes Grants To Organisations
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Other Defined Groups

## Geography

- **Area of benefit:** WORLDWIDE
- Camden

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£35,648	£33,006	-	-
2024-03-31	£36,885	£35,985	-	-
2023-03-31	£28,944	£63,708	-	-
2022-03-31	£50,684	£60,378	-	-
2021-03-31	£29,639	£27,724	-	-

## Trustees

Name	Role	Appointed
<b>JO CAMERON BROWN</b>	Chair	2018-12-06
Caron-Jane Lyon		2018-06-21
Charulata Gulati		2019-09-04
Daniel Thomas John		2025-01-09
David John Williams		2023-02-15
Dawn Hope		2021-04-29
Mary Roscoe		2018-06-21
Matthew Robinson		2019-11-21
Nicola Blackman		2023-02-15
<b>PETER SEARLES</b>		
<b>ROSAMUND SHELLEY</b>		
Rhashan Stone		2021-04-29
Souad Faress		2018-06-21
Stephen Skirten		2020-01-29
Tonia Daley-Campbell		2022-09-08

**SafetyCurtain**

England & Wales - Charity number 1078612

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# Accounts

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# safetyCurtain

safetycurtain.org.uk

Registered charity no: 1078612

Guild House Upper St Martin's Lane London WC2H 9EG

**An international lifeline for performers at risk across a dangerous world**



**SafetyCurtain**  
*formerly International Performers' Aid Trust*

**Report and financial statements**

**31 March 2025**

**Report and financial statements**

**Year ended 31 March 2025**

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## Reference and administrative information of the charity, its Trustees and advisors Year ended 31 March 2025

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### Trustees

Jo Cameron Brown, Chair  
Nicola Blackman  
Tonia Daley-Campbell  
Souad Faress  
Charulata Gulati  
Dawn Hope  
Caron-Jane Lyon  
Daniel John (from 09.01.25)  
Frances McCarthy (retired 03.07.25)  
Matthew Robinson  
Mary Roscoe, Vice Chair  
Peter Searles  
Rosamund Shelley  
Stephen Skirten  
Rhashan Stone  
Marcus Weatherby (from 03.07.25)  
David John Williams

**Equity Representative** Tonia Daley-Campbell (from 08.09.22)

**Investment managers** St James's Place CCLA Investment Management Limited PO Box 9034 85 Queen Victoria Street  
Essex London  
CM99 2XA EC4V 4ET

**Bankers** Unity Trust Bank  
Nine Brindley Place  
Birmingham  
B1 2HB

**Administration address** Guild House  
Upper St Martin's Lane  
London  
WC2H 9EG

**Independent Examiner** Paul Daly FCIS  
8 Old Mile House Court  
St Alban's  
Hertfordshire  
AL1 1AR

**Registered charity number** 1078612

## Chair's Statement For the year ended 31 March 2025

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### Annual Report to March 2025

Sadly, the flow of disturbing events worldwide continues unabated. Reports from war zones and from areas devastated by climate change have been relentless during this period. SafetyCurtain's Trustees remain acutely aware of the severe difficulties many performance practitioners across all disciplines face in these desperate, war torn, climate disrupted and beleaguered situations.

We continue to offer support to performers, assisting them to survive and thrive, and to keep the flame of culture alive throughout these troubled times. We are confident that we can support approaches made from new applicants while also continuing our support to current beneficiaries across the globe. Many of the theatre companies & performers we support keep working and remain creative despite the impossible odds they face.

We are committed to ensure continued, significant and expanding outreach to the current beneficiaries in Kenya, Nigeria, Zimbabwe, the Palestinian territories and displaced Syrian performers.

This year hardship awards were made to new beneficiaries including individuals in (or displaced from) the Palestinian territories, a cultural and arts centre in the Palestinian territories and an individual seeking support in Kenya.

In addition, we receive requests for support from those in immediate danger or suffering extreme hardship and during 2024/25 awarded 11 such emergency grants totalling £4,700.

These applications are either discussed at Trustees' meetings or, should they be received outside of our quarterly meeting cycle, we have in place a contingency whereby we can respond promptly; Trustees have agreed that emergency applications which fall within our criteria can be progressed with the unanimous approval of our Honorary Treasurer, the Chair and the Vice Chair.

We are again extremely grateful for the generous support from Acting for Others. Additionally, we continued with our own fundraising events. During 2024/25 we had a very successful participation with December's Big Give event attracting very generous pledges and match funding. Looking forward to financial year 2025/26 we held a very successful lunch at Cubana in London, followed by an afternoon with Cuban Musicians, a close-up magic Fundraiser with Tim Licata in Edinburgh, afternoon teas, coffee mornings and other social activities with raffle prizes generously donated by our Trustees and Patrons. It is pleasing to report that the overall level of fundraising and donations has been maintained during this period.

Finally, I am pleased to present our annual accounts and extend our gratitude to our Honorary Treasurer for his diligent and careful organisation of our finances.

**Jo Cameron Brown, Chair**

## Report of the Trustees for the year ended 31 March 2025

---

The Trustees have pleasure in presenting their report together with the financial statements for the year ended 31 March 2025, which have been prepared in accordance with the requirements of the Charities Act 2011 and the Statement of Recommended Practice “Accounting and Reporting by Charities” which provides guidance on how to apply the Financial Reporting Standard applicable in the UK (currently FRS102).

### **Reference and administrative details of the charity, its trustees and advisors**

The charity number, present Trustees and advisors of SafetyCurtain (“the Trust”) are set out on page 3 of this report.

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

The Trust was created by deed dated 20 September 1999 for general charitable purposes but with particular regard for the relief of poverty amongst people involved in the performing arts in distress in all parts of the world with the exception of the UK where performers have the support of other charities.

The Trustees have power to pay or apply all or part of the income and capital of the funds to any one or more of the charitable objects in such manner as they see fit.

The Trustees’ current policy is to identify groups and performers they wish to support and consider applications made by those groups and performers based on fact finding and information provided. The Trustees meet quarterly to consider applications for grants and use their contacts both in the UK and overseas to ensure they are as fully informed about potential needs as possible.

#### *Appointment of Trustees*

The statutory power of appointment is exercisable by the Trustees at their discretion, subject to the nomination of one of their number by the Council of Equity, so that the total number of Trustees shall not exceed fifteen until 15th February 2023 when the Declaration of Trust was amended by Deed of Variation to provide that there is no maximum number.

#### *Risk management statement*

The Trustees assess annually the risks facing the Trust and review the effectiveness of the controls to monitor and mitigate them. The Trustees are aware of the risks associated with making grants to overseas beneficiaries and take steps to monitor their bona fides.

### **Objectives and activities**

The Trustees’ primary aim is the relief of poverty amongst people involved in the performing arts in distress in all parts of the world.

#### *Public benefit*

The Trustees have had regard to the Charity Commission guidance on public benefit. The public benefit of the Trust’s grant making is clearly identifiable from the donations made to the organisations and individuals set out on page 13 (Note 4) of the financial statements. Applications are only accepted when demonstrably consistent with the charitable objectives of the Trust.

## Report of the Trustees (continued) For the year ended 31 March 2025

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### Achievements and Performance

During the year, the Trust has been able to support a broad range of individuals and organisations in accordance with its recent policy, choosing to award a level of donations that will ensure the Trust remains solvent in future years. The Trustees have reviewed the budget and cash flows for the coming year and have determined that there are no material uncertainties that may cast significant doubt on the Trust's ability to continue as a going concern.

### Financial review

During the year ended 31 March 2025 the Trustees received income of £32,053 (2024: £33,379) from generous donations and successful fundraising activities. The Trustees provided funding for charitable purposes totalling £23,900 (2024: £26,300). The Trustees again recognised the importance of maintaining a sustainable Trust that would provide support into future years and maintained the decision to restrict, for the time being, the value of individual and group grants awarded.

The Trust balances at 31 March 2025 are £108,668 (2024: £105,266). It is anticipated that the Trustees will approve a level of distributions for charitable purposes during the course of the forthcoming financial year that shall recognise this level of balances and utilise reserves where appropriate.

### *Reserves policy*

The Trustees regularly review the level of reserves relative to the requests for funding received by the Trust and income flows from donations and fundraising. This year, Trustees agreed to undertake charitable activity that limited access to reserves in order to retain funds and sustainability for future years. Trustees also consider economic factors and how these may influence the future demand for funding, the level of donations and fundraising opportunities.

### Risk Management

The Trustees have identified that the Trust is exposed to incurring losses in the investment portfolio and have limited the Trust's exposure to such investments (31 March 2025: 11.12% of total current assets). The investment performance is kept under regular review by the Trustees.

### Plans for Future

The Trustees intend to continue providing grants in a similar manner to that followed in recent years, with the emphasis on culture and arts but retaining complete flexibility as to the timing and scale of donations made.

## Report of the Trustees (continued) For the year ended 31 March 2025

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### Statement of Trustees' responsibilities

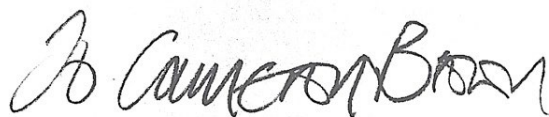
The Trustees are responsible for preparing the Annual Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 Settlement and of the incoming resources and application of resources of the Settlement for that period. 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 judgments 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 a going concern basis unless it is inappropriate to presume that the Trust will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Settlement 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 Settlement and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf:



**Jo Cameron Brown**  
Chair

Date: 15.01.2026

## Report of the Independent Examiner for the year to 31 March 2025

I report to the Trustees on my examination of the accounts of SafetyCurtain ('the Trust') for the year ended 31 March 2025.

### 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'). You consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

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.

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.

**Paul Daly FCIS**  
8 Old Mile House Court  
St Alban's  
Hertfordshire  
AL1 1AR



Signed:

Date: 20.12.2025

**Statement of financial activities  
Year ended 31 March 2025**

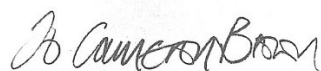
		Unrestricted Income	Expendable Endowment	2025 Total	2024 Total
Income:	Notes	£	£	£	£
Donations	2	32,053	-	32,053	33,379
Investment Income:					
Dividends and interest received from UK investments		-	99	99	117
Bank interest		3,496	-	3,496	3,506
<b>Total Income</b>		35,549	99	35,648	37,002
<b>Expenditure:</b>					
Cost of generating funds: Fundraising costs:		211	-	211	853
Support/Administrative costs	3	8,895	-	8,895	8,832
Charitable Activities	4	23,900	-	23,900	26,300
<b>Total Expenditure</b>		33,006	-	33,006	35,985
<b>Net incoming (outgoing) resources before transfers</b>		2,543	99	2,642	1,017
<b>Transfers:</b>					
Transfer between Funds		99	(99)	-	-
<b>Net incoming (outgoing) resources before other recognised gains and (losses)</b>		2,642		2,642	1,017
<b>Other recognised gains and (losses)</b>					
Gains (losses) on Investment Assets		-	760	760	712
<b>Net Movement in Funds</b>		2,642	760	3,402	1,729
Fund Balances Brought Forward		93,942	11,324	105,266	103,537
<b>Fund Balances Carried Forward</b>		96,584	12,084	108,668	105,266

The notes on pages 11 to 15 form part of these financial statements

**Balance sheet  
As at 31 March 2025**

		2025	2024
	Notes	£	£
<b>Fixed Assets</b>			
Investment Assets	6	12,084	11,324
<b>Current Assets</b>			
Debtors	7	279	1,063
Cash on Deposit		71,869	66,372
Bank Current Account		24,889	27,005
PayPal		47	2
<b>Total Current Assets</b>		<b>97,084</b>	<b>94,442</b>
<b>Current Liabilities</b>			
Creditors	8	500	500
<b>Net Current Assets</b>		<b>96,584</b>	<b>93,942</b>
<b>Net Assets</b>		<b>108,668</b>	<b>105,266</b>
<b>Funds: Unrestricted Funds</b>			
Expendable Endowment		12,084	11,324
Unrestricted Income		96,584	93,879
		<b>108,668</b>	<b>105,266</b>

These financial statements were approved by the Trustees and authorised for issue 15<sup>th</sup> January 2026 and signed on their behalf:



Jo Cameron Brown, Chair

## Notes to the financial statements Year ended 31 March 2025

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### 1.0 Accounting policies

#### 1.1 Basis of accounting and assessment of going concern

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of fixed asset investments, and 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) (effective 1 January 2015) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Trust constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties over the Trust's ability to continue as a going concern.

The Trust has taken advantage of the size criteria exemption in Financial Reporting Standard No.1 from the requirement to produce a cashflow statement.

#### 1.2 Funds

The Trust comprises two funds being:

**Expendable endowment** A capital fund representing investments held in income-producing units as set out in note 6.

**Unrestricted income account** This fund represents the balance of unexpended income and is available for charitable objects, subject to the working requirements of the charity.

#### 1.3 Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using their closing quoted market price. Realised and unrealised gains and losses are shown in the statement of financial activities together as net gains on revaluation and disposals of investment assets

The Trust does not acquire put options, derivatives or other complex financial instruments.

Realised and Unrealised profits and losses are taken through the statement of financial activities.

#### 1.4 Income

All income is recognised in the Statement of Financial Activities when the conditions for receipt have been met and there is reasonable assurance of receipt.

Interest receivable on deposit and securities is accounted for as it accrues. Dividend income receivable on securities is accounted for on a cash basis.

**Notes to the financial statements (continued)**  
**Year ended 31 March 2025**

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**Accounting policies (continued)**

**1.5 Expenditure**

Grants are accounted for when they are committed and have been communicated to the recipient so as to create a constructive obligation.

Governance costs comprise all costs involving the public accountability of the Trust and its compliance with regulation and good practice.

**1.6 Taxation**

No provision for taxation is made in the accounts as the Trust is a charity, as defined by Section 519 of the Income Tax Act 2007. Where income tax has been deducted or tax credits relating to interest and investment income is recoverable credit is taken for such sums in the accounting period for which it is recoverable.

**1.7 Debtors**

Debtors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method, less any impairment losses.

**1.8 Creditors**

Creditors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method.

**1.9 Cash and cash equivalents**

Cash and cash equivalents consist of cash on hand and balances with banks, and investments in money market instruments which are readily convertible, being those with original maturities of three months or less.

<b>2. Donations</b>	<b>Total 2025</b>	Total 2024
	£	£
The Combined Theatrical Charities Appeals Council (Acting for Others)	<b>16,000</b>	20,000
Individual Donations	<b>2,700</b>	800
Ian Mactaggart Trust	-	1,000
JustGiving/PayPal/Amazon	<b>5,812</b>	9,012
Fundraising Events	<b>6,989</b>	2,027
Sundry Income	<b>552</b>	540
	<b>32,053</b>	33,379

**Notes to the financial statements (continued): Year ended 31 March 2025**

<b>3. Support/Administrative Costs</b>	Unrestricted Income	Expendable Endowment	<b>Total 2025</b>	Total 2024
	£	£	£	£
Secretarial Support	7,500	-	<b>7,500</b>	7,200
Administrative Support Costs	611	-	<b>611</b>	273
Bank Charges	604	-	<b>604</b>	894
JustGiving Charges	387	-	<b>387</b>	448
Travel and Miscellaneous Expenses	4	-	<b>4</b>	17
	<b>9,106</b>	<b>-</b>	<b>9,106</b>	<b>8,832</b>

<b>4. Charitable Activities</b>	Unrestricted Income	Expendable Endowment	<b>Total 2025</b>	Total 2024
	£	£	£	£
Benevolent Assistance for Displaced Syrian Performers	7,200	-	<b>7,200</b>	7,000
Fragments Theatre, Jenin, Palestinian Authority	3,600	-	<b>3,600</b>	3,200
5Cs Theatre, Kenya	3,200	-	<b>3,200</b>	3,200
Thatch House Theatre, Nigeria	3,200	-	<b>3,200</b>	3,200
Magamba Network, (Umkhathi Theatre), Zimbabwe	2,000	-	<b>2,000</b>	2,000
Hardship Grants, Palestinian Authority	1,700	-	<b>1,700</b>	2,900
Alrowwad Cultural and Arts Society	1,200	-	<b>1,200</b>	-
Hardship Grant for Displaced Palestinian	1,000	-	<b>1,000</b>	-
Hardship Grant for Individual in Distress (Kenya)	800	-	<b>800</b>	-
El Grupo Titirivida (Theatre), and Individual grant, Cuba	-	-	-	1,400
Hardship Grants, Displaced Belarusian Performers	-	-	-	1,000
Theatre for Everybody, Palestinian Authority	-	-	-	1,000
Hardship Grants, Jordan	-	-	-	900
Hardship Grant, Senegal	-	-	-	500
<b>Grants for Charitable Purpose</b>	<b>23,900</b>	<b>-</b>	<b>23,900</b>	<b>26,300</b>

**Notes to the financial statements (continued)**  
**Year ended 31 March 2025**

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**5. Trustees' Remuneration and Expenses**

During the year the Trustees received no remuneration and were reimbursed expenses of £0.00 (2024: £17.00).

<b>6. Fixed Asset Investments</b>	<b>2025</b>	2024
	£	£
Market Value at 1st April	<b>11,324</b>	10,612
Additions	-	-
Disposals	-	-
Net unrealised gains (losses)	<b>760</b>	712
<b>Market Value as at 31st March</b>	<b>12,084</b>	11,324
St. James's Place Wealth, Greater European Progressive Fund (Income)	<b>12,084</b>	11,324

<b>7. Debtors</b>	<b>2025</b>	2024
	£	£
Donations Receivable		1,000
PrePayment	<b>250</b>	
Gift Aid Recoverable	<b>29</b>	63
	<b>279</b>	1,063

**Notes to the financial statements (continued)**  
**Year ended 31 March 2025**

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<b>8. Creditors</b>	<b>2025</b>	2024
	£	£
Grants Payable	<b>500</b>	500
Accrued Expenses	-	-
Fundraising Costs	-	-
	<b>500</b>	500

**9. Staff costs**

The Trust does not employ staff on a PAYE basis. Secretarial support costs, which includes the costs of part time support for bookkeeping, managing the Trust's correspondence and providing support at meetings and to Trustees, are recorded at Note 3. Other administrative functions are undertaken by volunteers.

**SafetyCurtain**

England & Wales - Charity number 1078612

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# Accounts

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# safetyCurtain

safetycurtain.org.uk

Registered charity no: 1078612

Guild House Upper St Martin's Lane London WC2H 9EG

**An international lifeline for performers at risk across a dangerous world**



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**Report and financial statements**

**31 March 2024**

**Report and financial statements**

**Year ended 31 March 2024**

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## Reference and administrative information of the charity, its Trustees and advisors Year ended 31 March 2024

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**Trustees** Jo Cameron Brown, Chair

Nicola Blackman  
Tonia Daley-Campbell  
Souad Faress  
Charulata Gulati  
Janet Henfrey  
Dawn Hope  
Caron-Jane Lyon  
Frances McCarthy  
Matthew Robinson  
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Ian Scott, retired 26.01.24  
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## Chair's Statement For the year ended 31 March 2024

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### Annual Report to March 2024

The flow of disturbing news reports from war zones has been relentless during this period. SafetyCurtain's Trustees remain acutely aware of the severe difficulties many performance practitioners, across all disciplines, face in this desperate, war torn and beleaguered worldwide situation. We continue to offer support to performers, assisting them to survive and thrive, and keep the flame of culture alive throughout these troubled times. We are confident that we can support approaches made from new applicants while also continuing our support to current beneficiaries across the globe. Many of the theatre companies & performers we support keep working and remain creative despite the impossible odds they face. We are committed to ensure this continues.

During the previous reporting period (2022/23) our accounts highlighted the use of some of our unrestricted fund balances. To ensure the charity's sustainability as a going concern, Trustees endorsed a change to how grants were awarded. Consequently, this period (2023/24) there has been no requirement to access balances, which have stabilised, showing a slight increase of £1,729 across all funds. This is attributed partly to a reduction in the value of the grants awarded. However, we nevertheless continue to have significant and expanding reach; the usual beneficiaries in Kenya, Nigeria and Zimbabwe, and of course the displaced Syrian performers, but also grants to Cuba and Senegal. New hardship awards to displaced Belarusian performers (in Austria and Poland), to an individual in Jordan and continued support to individuals in the Palestinian Authority.

We are again extremely grateful for the generous support from Acting for Others. Additionally, we continued with our own fundraising events, including a very successful lunch, events in Scotland, afternoon teas, coffee mornings and other social activities with raffle prizes generously donated by our Trustees and Patrons. It is pleasing to report that the overall level of fundraising and donations has been maintained during this period.

Finally, I am pleased to present our annual accounts and extend our thanks to our Honorary Treasurer for his diligent and careful organisation of our finances.

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The Trustees assess annually the risks facing the Trust and review the effectiveness of the controls to monitor and mitigate them. The Trustees are aware of the risks associated with making grants to overseas beneficiaries and take steps to monitor their bona fides.

### **Objectives and activities**

The Trustees’ primary aim is the relief of poverty amongst people involved in the performing arts in distress in all parts of the world.

#### *Public benefit*

The Trustees have had regard to the Charity Commission guidance on public benefit. The public benefit of the Trust’s grant making is clearly identifiable from the donations made to the organisations and individuals set out on page 13 (Note 4) of the financial statements. Applications are only accepted when demonstrably consistent with the charitable objectives of the Trust.

## Report of the Trustees (continued) For the year ended 31 March 2024

---

### Achievements and Performance

During the year the Trust has been able to support a broad range of individuals and organisations in accordance with its recent policy, choosing to award a level of donations that will ensure the Trust remains solvent in future years. The Trustees have reviewed the budget and cash flows for the coming year and have determined that there are no material uncertainties that may cast significant doubt on the Trust's ability to continue as a going concern.

### Financial review

During the year ended 31 March 2024 the Trustees received income of £33,379 (2023: £27,592) from generous donations and successful fundraising activities. The Trustees provided funding for charitable purposes totalling £26,300 (2023: £53,096). At the start of the year the Trustees recognised the importance of maintaining a sustainable Trust that would provide support into future years and took the decision to restrict for the time being the value of individual and group grants awarded. This is illustrated by the lower value of total funding provided this year.

The Trust balances at 31 March 2024 are £105,703 (2023: £103,537). It is anticipated that the Trustees will approve a level of distributions for charitable purposes during the course of the forthcoming financial year that shall recognise this level of balances and utilise reserves where appropriate.

### *Reserves policy*

The Trustees regularly review the level of reserves relative to the requests for funding received by the Trust and income flows from donations and fundraising. This year, Trustees agreed to undertake charitable activity that limited access to reserves in order to retain funds and sustainability for future years. Trustees also consider economic factors and how these may influence the future demand for funding, the level of donations and fundraising opportunities.

### Risk Management

The Trustees have identified that the Trust is exposed to incurring losses in the investment portfolio and have limited the Trust's exposure to such investments (31 March 2024: 10.71% of total current assets). The investment performance is kept under regular review by the Trustees.

### Plans for Future

The Trustees intend to continue providing grants in a similar manner to that followed in recent years, with the emphasis on culture and arts but retaining complete flexibility as to the timing and scale of donations made.

## Report of the Trustees (continued) For the year ended 31 March 2024

---

### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Annual Report of the Trustees 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 Settlement and of the incoming resources and application of resources of the Settlement for that period. 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 judgments 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 a going concern basis unless it is inappropriate to presume that the Trust will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Settlement 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 Settlement and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf:



**Jo Cameron Brown**  
Chair

## Report of the Independent Examiner for the year to 31 March 2024

I report to the Trustees on my examination of the accounts of SafetyCurtain ('the Trust') for the year ended 31 March 2024.

### 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'). You consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

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.

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.

**Paul Daly FCIS**  
8 Old Mile House Court  
St Alban's  
Hertfordshire  
AL1 1AR

Signed:

A handwritten signature in black ink, appearing to read 'Paul Daly', with a horizontal line underneath.

Date: 7<sup>th</sup> January, 2025

**Statement of financial activities  
Year ended 31 March 2024**

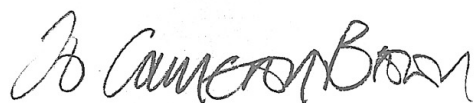
		Unrestricted Income	Expendable Endowment	2024 Total	2023 Total
<b>Income:</b>	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	2	33,379	-	33,379	27,592
Investment Income:					
Dividends and interest received from UK investments		-	117	117	82
Bank interest		3,506	-	3,506	1,270
<b>Total Income</b>		36,885	117	37,002	28,944
<b>Expenditure:</b>					
Cost of generating funds: Fundraising costs:		853	-	853	1,393
Support/Administrative costs	3	8,832	-	8,832	9,219
Charitable Activities	4	26,300	-	26,300	53,096
<b>Total Expenditure</b>		35,985	-	35,985	63,708
<b>Net incoming (outgoing) resources before transfers</b>		900	117	1,017	(34,764)
<b>Transfers:</b>					
Transfer between Funds		117	(117)	-	-
<b>Net incoming (outgoing) resources before other recognised gains and (losses)</b>		1,017		1,017	(34,764)
<b>Other recognised gains and (losses)</b>					
Gains (losses) on Investment Assets		-	712	712	428
<b>Net Movement in Funds</b>		1,017	712	1,729	(34,336)
Fund Balances Brought Forward		92,925	10,612	103,537	137,873
<b>Fund Balances Carried Forward</b>		93,942	11,324	105,266	103,537

The notes on pages 11 to 15 form part of these financial statements

**Balance sheet  
As at 31 March 2024**

		2024	2023
	Notes	£	£
<b>Fixed Assets</b>			
Investment Assets	6	11,324	10,612
<b>Current Assets</b>			
Debtors	7	1,063	2,113
Cash on Deposit		66,372	72,866
Bank Current Account		27,005	18,774
PayPal		2	483
<b>Total Current Assets</b>		<b>94,442</b>	<b>94,236</b>
<b>Current Liabilities</b>			
Creditors	8	500	1,311
<b>Net Current Assets</b>		<b>93,942</b>	<b>92,925</b>
<b>Net Assets</b>		<b>105,266</b>	<b>103,537</b>
<b>Funds: Unrestricted Funds</b>			
Expendable Endowment		11,324	10,612
Unrestricted Income		93,879	92,925
		<b>105,266</b>	<b>103,537</b>

These financial statements were approved by the Trustees and authorised for issue 8<sup>th</sup> January 2025 and signed on their behalf:



**Jo Cameron Brown, Chair**

## Notes to the financial statements Year ended 31 March 2024

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### 1.0 Accounting policies

#### 1.1 Basis of accounting and assessment of going concern

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of fixed asset investments, and 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) (effective 1 January 2015) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Trust constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties over the Trust's ability to continue as a going concern.

The Trust has taken advantage of the size criteria exemption in Financial Reporting Standard No.1 from the requirement to produce a cashflow statement.

#### 1.2 Funds

The Trust comprises two funds being:

**Expendable endowment** A capital fund representing investments held in income-producing units as set out in note 6.

**Unrestricted income account** This fund represents the balance of unexpended income and is available for charitable objects, subject to the working requirements of the charity.

#### 1.3 Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using their closing quoted market price. Realised and unrealised gains and losses are shown in the statement of financial activities together as net gains on revaluation and disposals of investment assets

The Trust does not acquire put options, derivatives or other complex financial instruments.

Realised and Unrealised profits and losses are taken through the statement of financial activities.

#### 1.4 Income

All income is recognised in the Statement of Financial Activities when the conditions for receipt have been met and there is reasonable assurance of receipt.

Interest receivable on deposit and securities is accounted for as it accrues. Dividend income receivable on securities is accounted for on a cash basis.

**Notes to the financial statements (continued)**  
**Year ended 31 March 2024**

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**Accounting policies (continued)**

**1.5 Expenditure**

Grants are accounted for when they are committed and have been communicated to the recipient so as to create a constructive obligation.

Governance costs comprise all costs involving the public accountability of the Trust and its compliance with regulation and good practice.

**1.6 Taxation**

No provision for taxation is made in the accounts as the Trust is a charity, as defined by Section 519 of the Income Tax Act 2007. Where income tax has been deducted or tax credits relating to interest and investment income is recoverable credit is taken for such sums in the accounting period for which it is recoverable.

**1.7 Debtors**

Debtors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method, less any impairment losses.

**1.8 Creditors**

Creditors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method.

**1.9 Cash and cash equivalents**

Cash and cash equivalents consist of cash on hand and balances with banks, and investments in money market instruments which are readily convertible, being those with original maturities of three months or less.

<b>2. Donations</b>	<b>Total 2024</b>	Total 2023
	£	£
The Combined Theatrical Charities Appeals Council (Acting for Others)	<b>20,000</b>	15,000
Individual Donations	<b>800</b>	6,500
Ian Mactaggart Trust	<b>1,000</b>	-
JustGiving/PayPal/Amazon	<b>9,012</b>	1,907
Fundraising Events	<b>2,027</b>	3,875
Sundry Income	<b>540</b>	310
	<b>33,379</b>	27,592

**Notes to the financial statements (continued): Year ended 31 March 2024**

<b>3. Support/Administrative Costs</b>	Unrestricted Income	Expendable Endowment	<b>Total 2024</b>	Total 2023
	£	£	£	£
Secretarial Support	7,200	-	<b>7,200</b>	7,270
Administrative Support Costs	273	-	<b>273</b>	336
Bank Charges	894	-	<b>894</b>	912
JustGiving Charges	448	-	<b>448</b>	274
Travel and Miscellaneous Expenses	17	-	<b>17</b>	427
	<b>8,832</b>	<b>-</b>	<b>8,832</b>	<b>9,219</b>
<b>4. Charitable Activities</b>	Unrestricted Income	Expendable Endowment	<b>Total 2024</b>	Total 2023
	£	£	£	£
Benevolent Assistance for Displaced Syrian Performers	7,000	-	<b>7,000</b>	15,718
5Cs Theatre, Kenya	3,200	-	<b>3,200</b>	8,673
Fragments Theatre, Jenin, Palestinian Authority	3,200	-	<b>3,200</b>	3,205
Thatch House Theatre, Nigeria	3,200	-	<b>3,200</b>	4,703
Hardship Grants, Palestinian Authority	2,900	-	<b>2,900</b>	6,353
Magamba Network, (Umkhathi Theatre), Zimbabwe	2,000	-	<b>2,000</b>	4,216
El Grupo Titirivida (Theatre), and Individual grant, Cuba	1,400	-	<b>1,400</b>	-
Hardship Grants, Displaced Belarusian Performers	1,000	-	<b>1,000</b>	-
Theatre for Everybody, Palestinian Authority	1,000	-	<b>1,000</b>	-
Hardship Grants, Jordan	900	-	<b>900</b>	-
Hardship Grant, Senegal	500	-	<b>500</b>	-
Jos Theatre, Nigeria	-	-	-	4,341
Benevolent Assistance for Individual in Distress (Kenya)	-	-	-	2,500
Hardship Grants, Ukraine	-	-	-	2,066
Anonymous Theatre Group	-	-	-	1,321
<b>Grants for Charitable Purpose</b>	<b>26,300</b>	<b>-</b>	<b>26,300</b>	<b>53,096</b>

**Notes to the financial statements (continued)**  
**Year ended 31 March 2024**

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**5. Trustees' Remuneration and Expenses**

During the year the Trustees received no remuneration and were reimbursed expenses of £17.00 (2023: £172.00).

<b>6. Fixed Asset Investments</b>	<b>2024</b>	2023
	£	£
Market Value at 1st April	<b>10,612</b>	10,184
Additions	-	-
Disposals	-	-
Net unrealised gains (losses)	<b>712</b>	428
<b>Market Value as at 31st March</b>	<b>11,324</b>	10,612
St. James's Place Wealth, Greater European Progressive Fund (Income)	<b>11,324</b>	10,612

<b>7. Debtors</b>	<b>2024</b>	2023
	£	£
Donations Receivable	<b>1,000</b>	806
Grants Recoverable	-	1,245
Gift Aid Recoverable	<b>63</b>	62
	<b>1,063</b>	2,113

**Notes to the financial statements (continued)**  
**Year ended 31 March 2024**

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<b>8. Creditors</b>	<b>2024</b>	2023
	£	£
Grants Payable	500	1,159
Accrued Expenses	-	-
Fundraising Costs	-	152
	<u>500</u>	<u>1,311</u>

**9. Staff costs**

The Trust does not employ staff on a PAYE basis. Secretarial support costs, which includes the costs of part time support for bookkeeping, managing the Trust's correspondence and providing support at meetings and to Trustees, are recorded at Note 3. Other administrative functions are undertaken by volunteers.

**SafetyCurtain**

England & Wales - Charity number 1078612

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# Accounts

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# safetyCurtain

safetycurtain.org.uk

Registered charity no: 1078612

Guild House Upper St Martin's Lane London WC2H 9EG

An international lifeline for performers at risk across a dangerous world



**SafetyCurtain**  
*formerly International Performers' Aid Trust*

**Report and financial statements**

**31 March 2023**

**Report and financial statements**

**Year ended 31 March 2023**

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**Reference and administrative information of the charity, its Trustees and advisors****Year ended 31 March 2023**

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<b>Trustees</b>	Jo Cameron Brown, Chair Nicola Blackman, appointed 15.02.23 Tonia Daley-Campbell, appointed 08.09.22 Souad Faress Charulata Gulati Janet Henfrey Dawn Hope Caron-Jane Lyon Frances McCarthy Matthew Robinson Mary Roscoe, Vice Chair Ian Scott Peter Searles Rosamund Shelley Stephen Skirten Rhashan Stone Timothy Wapshott, retired 31.05.22 David John Williams, appointed 15.02.23
<b>Equity Representative</b>	Dawn Hope (to 08.09.22); Tonia Daley-Campbell (from 08.09.22)
<b>Investment managers</b>	St James's Place PO Box 9034 Essex CM99 2XA CCLA Investment Management Limited 85 Queen Victoria Street London EC4V 4ET
<b>Bankers</b>	Unity Trust Bank Nine Brindley Place Birmingham B1 2HB
<b>Administration address</b>	Guild House Upper St Martin's Lane London WC2H 9EG
<b>Independent Examiner</b>	Paul Daly FCIS 8 Old Mile House Court St Alban's Hertfordshire AL1 1AR
<b>Registered charity number</b>	1078612

**Chair's Statement For the year ended 31 March 2023**

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**Annual Report to March 2023**

I am pleased to report that we were able to support many qualifying applications with grants this year totalling £53,096. These were awarded to theatrical and performance groups as well as to individuals. Page 13 (Note 4) of these statements sets out details of the scope of our activity with beneficiaries including performance practitioners in Kenya, Nigeria, Zimbabwe, Palestine and displaced performance practitioners from Syria, Belarus and Ukraine.

We continue to fully review all applications received and award grants wherever it is possible and appropriate to do so, but remain mindful of the finite resources that we have available. During the year, it has been required to access unrestricted funds resulting in a 25% reduction to our overall balances. This approach was approved as appropriate by the Trustees. We are extremely grateful for the ongoing support from Acting for Others and their continued acknowledgement of the important work we do. With regard to fund raising activity, we have again been presented with some real challenges but I am sure we are not the only charity to be faced with such difficulties. Nevertheless, the fundraising team organised two events over this period: a Lebanese lunch benefit and a book launch with our President, Celia Imrie, who hosted the event. We recognise the importance of all income streams and the exposure that fundraising events provide.

The Trustees also supported fundraising events organised by Acting For Others throughout the year which raise money for their umbrella charities.

We are pleased to report we have updated the Charity's Deed of Trust and I'm grateful for the work of our Trustee, Frances McCarthy, and for the steer provided by the Charity Commission.

In summary, I am pleased to report that this year the Charity was able to respond to a large number of applications, providing support where it was appropriate to many beneficiaries. We have plans for further fundraising with the continued support from our Presidents, Patrons, donors and, as mentioned, Acting for Others.

I am confident that SafetyCurtain will continue to be able to stand with our fellow performers wherever they may be in this troubled, war-torn world.

Finally, I am pleased to present our annual accounts below, and extend our thanks to our Honorary Treasurer and Charity Secretary for their diligent and careful organisation of our accounts.

**Jo Cameron Brown, Chair**

## **Report of the Trustees for the year ended 31 March 2023**

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The Trustees have pleasure in presenting their report together with the financial statements for the year ended 31 March 2023, which have been prepared in accordance with the requirements of the Charities Act 2011 and the Statement of Recommended Practice “Accounting and Reporting by Charities” (SORP 2005).

### **Reference and administrative details of the charity, its trustees and advisors**

The charity number, present Trustees and advisors of SafetyCurtain (“the Trust”) are set out on page 3 of this report.

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

The Trust was created by deed dated 20 September 1999 for general charitable purposes but with particular regard for the relief of poverty amongst people involved in the performing arts in distress in all parts of the world with the exception of the UK where performers have the support of other charities.

The Trustees have power to pay or apply all or part of the income and capital of the funds to any one or more of the charitable objects in such manner as they see fit.

The Trustees’ current policy is to identify groups and performers they wish to support and consider applications made by those groups and performers based on fact finding and information provided. The Trustees meet quarterly to consider applications for grants and use their contacts both in the UK and overseas to ensure they are as fully informed about potential needs as possible.

#### *Appointment of Trustees*

The statutory power of appointment is exercisable by the Trustees at their discretion, subject to the nomination of one of their number by the Council of Equity, so that the total number of Trustees shall not exceed fifteen until 15th February 2023 when the Declaration of Trust was amended by Deed of Variation to provide that there is no maximum number.

#### *Risk management statement*

The Trustees assess annually the risks facing the Trust and review the effectiveness of the controls to monitor and mitigate them. The Trustees are aware of the risks associated with making grants to overseas beneficiaries and take steps to monitor their bona fides.

### **Objectives and activities**

The Trustees’ primary aim is the relief of poverty amongst people involved in the performing arts in distress in all parts of the world.

#### *Public benefit*

The Trustees have had regard to the Charity Commission guidance on public benefit. The public benefit of the Trust’s grant making is clearly identifiable from the donations made to the organisations and individuals set out on page 13 (Note 4) of the financial statements. Applications are only accepted when demonstrably consistent with the

charitable objectives of the Trust.

## **Report of the Trustees (continued) For the year ended 31 March 2023**

---

### **Achievements and Performance**

During the year the Trust has been able to support a broad range of individuals and organisations in accordance with its recent policy, choosing to award a level of donations that will ensure the Trust remains solvent in future years. The Trustees have reviewed the budget and cash flows for the coming year and have determined that there are no material uncertainties that may cast significant doubt on the Trust's ability to continue as a going concern.

### **Financial review**

During the year ended 31 March 2023 the Trustees received income of £27,592 (2022: £50,587) from generous donations and successful fundraising activities. The Trustees provided funding for charitable purposes totalling £53,096 (2022: £51,348).

The Trust balances at 31 March 2023 are £103,537 (2022: £137,873). It is anticipated that the Trustees will approve a level of distributions for charitable purposes during the course of the forthcoming financial year that shall recognise this level of balances and utilise reserves where appropriate.

### *Reserves policy*

The Trustees regularly review the level of reserves relative to the requests for funding received by the Trust and income flows from donations and fundraising. This year, Trustees agreed that it was necessary to access reserves in order to maintain our charitable activity. Trustees also consider economic factors and how these may influence the future demand for funding, the level of donations and fundraising opportunities.

### **Risk Management**

The Trustees have identified that the Trust is exposed to incurring losses in the investment portfolio and have limited the Trust's exposure to such investments (31 March 2023: 10.25% of total current assets). The investment performance is kept under regular review by the Trustees.

### **Plans for Future**

The Trustees intend to continue providing grants in a similar manner to that followed in recent years, with the emphasis on culture and arts but retaining complete flexibility as to the timing and scale of donations made.

## Report of the Trustees (continued) For the year ended 31 March 2023

---

### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Annual Report of the Trustees 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 Settlement and of the incoming resources and application of resources of the Settlement for that period. 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 judgments 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 a going concern basis unless it is inappropriate to presume that the Trust will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Settlement 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 Settlement and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf:



**Jo Cameron Brown**  
Chair

## **Report of the Independent Examiner for the year to 31 March 2023**

---

I report to the Trustees on my examination of the accounts of SafetyCurtain ('the Trust') for the year ended 31 March 2023.

### **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'). You consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

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.

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.

### **Paul Daly FCIS**

8 Old Mile House Court  
St Alban's  
Hertfordshire  
AL1 1AR

Signed:



Date: 22nd January 2024

## Statement of financial activities

### Year ended 31 March 2023

		Unrestricted Income	Expendable endowment	2023 Total	2022 Total
Income:	Notes	£	£	£	£
Donations	2	27,592	-	27,592	50,587
Investment Income:					
<ul style="list-style-type: none"> <li>Dividends and interest received from UK investments</li> </ul>		-	82	82	67
<ul style="list-style-type: none"> <li>Bank Interest</li> </ul>		1,270	-	1,270	30
<b>Total Income</b>		28,862	82	28,944	50,684
<b>Expenditure:</b>					
Cost of generating funds: Fundraising costs		1,393	-	1,393	1,371
Support/Administrative costs	3	9,219	-	9,219	7,659
Charitable Activities	4	53,096	-	53,096	51,348
<b>Total Expenditure</b>		63,708	-	63,708	60,378
<b>Net incoming(outgoing) resources before transfers</b>		(34,846)	82	(34,764)	(9,694)
<b>Transfers:</b>					
Transfers between Funds		82	(82)	-	-
<b>Net incoming(outgoing) resources before other recognised gains and (losses)</b>		(34,764)	-	(34,764)	(9,694)
<b>Other recognised gains and (losses)</b>					
Gains (losses) on Investment Assets		-	428	428	(44)
<b>Net Movement in Funds</b>		(34,764)	428	(34,336)	(9,738)
Fund Balances Brought Forward		127,689	10,184	137,873	147,611
<b>Fund Balances Carried Forward</b>		92,925	10,612	103,537	137,873

The notes on pages 11 to 15 form part of these financial statements

**Balance sheet  
As at 31 March 2023**

		2023	2022
	Notes	£	£
<b>Fixed Assets</b>			
Investment Assets	6	10,612	10,184
<b>Current Assets</b>			
Debtors	7	2,113	722
Cash on Deposit		72,866	71,596
Bank Current Account		18,774	47,213
PayPal		483	8,158
<b>Total Current Assets</b>		<b>94,236</b>	127,689
<b>Current Liabilities</b>			
Creditors	8	1,311	-
<b>Net Current Assets</b>		<b>92,925</b>	127,689
<b>Net Assets</b>		<b>103,537</b>	137,873
<b>Funds: Unrestricted Funds</b>			
Expendable Endowment		10,612	10,184
Unrestricted Income		92,925	127,689
		<b>103,537</b>	137,873

These financial statements were approved by the Trustees and authorised for issue on 29th January 2024 and signed on their behalf:



Jo Cameron Brown, Chair

## Notes to the financial statements

Year ended 31 March 2022

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### 1.0 Accounting policies

#### 1.1 Basis of accounting and assessment of going concern

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of fixed asset investments, and 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) (effective 1 January 2015) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Trust constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties over the Trust's ability to continue as a going concern.

The Trust has taken advantage of the size criteria exemption in Financial Reporting Standard No.1 from the requirement to produce a cashflow statement.

#### 1.2 Funds

The Trust comprises two funds being:

**Expendable endowment** A capital fund representing investments held in income-producing units as set out in note 6.

**Unrestricted income account** This fund represents the balance of unexpended income and is available for charitable objects, subject to the working requirements of the charity.

#### 1.3 Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using their closing quoted market price. Realised and unrealised gains and losses are shown in the statement of financial activities together as net gains on revaluation and disposals of investment assets

The Trust does not acquire put options, derivatives or other complex financial instruments.

Realised and Unrealised profits and losses are taken through the statement of financial activities.

#### 1.4 Income

All income is recognised in the Statement of Financial Activities when the conditions for receipt have been met and there is reasonable assurance of receipt.

Interest receivable on deposit and securities is accounted for as it accrues. Dividend income receivable on securities is accounted for on a cash basis.

## Notes to the financial statements (continued)

### Year ended 31 March 2023

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#### Accounting policies (continued)

##### 1.5 Expenditure

Grants are accounted for when they are committed and have been communicated to the recipient so as to create a constructive obligation.

Governance costs comprise all costs involving the public accountability of the Trust and its compliance with regulation and good practice.

##### 1.6 Taxation

No provision for taxation is made in the accounts as the Trust is a charity, as defined by Section 519 of the Income Tax Act 2007. Where income tax has been deducted or tax credits relating to interest and investment income is recoverable credit is taken for such sums in the accounting period for which it is recoverable.

##### 1.7 Debtors

Debtors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method, less any impairment losses.

##### 1.8 Creditors

Creditors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method.

##### 1.9 Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and balances with banks, and investments in money market instruments which are readily convertible, being those with original maturities of three months or less.

<b>2. Donations</b>	<b>2023</b>	2022
	£	£
The Combined Theatrical Charities Appeals Council (Acting for Others)	<b>15,000</b>	25,000
Individual Donation	<b>5,000</b>	-
Individual Donation	<b>1,500</b>	
Legacy	-	14,602
JustGiving / PayPal / Amazon Smile	<b>1,907</b>	4,209
Fundraising events	<b>3,875</b>	6,572
Sundry Income	<b>310</b>	204
	<b>27,592</b>	50,587

Notes to the financial statements (continued): Year ended 31 March 2023

<b>3. Support/Administrative Costs</b>	Unrestricted Income	Expendable Endowment	<b>Total 2023</b>	Total 2022
	£	£	£	£
Secretarial Support	7,270	-	<b>7,270</b>	6,500
Administrative Support Costs	336	-	<b>336</b>	-
Bank Charges	912	-	<b>912</b>	809
JustGiving Charges	274	-	<b>274</b>	288
Travel and Miscellaneous Expenses	427	-	<b>427</b>	62
	<b>9,219</b>	<b>-</b>	<b>9,219</b>	<b>7,659</b>

<b>4. Charitable Activities</b>	Unrestricted Income	Expendable Endowment	<b>Total 2023</b>	Total 2022
	£	£	£	£
5Cs Theatre, Kenya	8,673	-	<b>8,673</b>	5,000
Benevolent Assistance for Individual in Distress (Kenya)	2,500	-	<b>2,500</b>	1,000
Fragments Theatre, Jenin, Palestinian Authority	3,205	-	<b>3,205</b>	3,200
Jos Theatre, Nigeria	4,341	-	<b>4,341</b>	2,684
Benevolent Assistance for Displaced Performers	15,718	-	<b>15,718</b>	17,440
Magamba Network, (Umkhathi Theatre) Zimbabwe	4,216	-	<b>4,216</b>	3,800
Anonymous Theatre Group	1,321	-	<b>1,321</b>	5,992
Thatch House Theatre, Nigeria	4,703	-	<b>4,703</b>	3,400
Individual Hardship Grants, Palestinian Authority	6,353	-	<b>6,353</b>	4,832
Individual Hardship Grants, Ukraine	2,066	-	<b>2,066</b>	-
Gitameit Musicians, Myanmar	-	-	-	3,250
Performer, Senegal	-	-	-	750

Grants for Charitable Purpose	53,096	<b>53,096</b>	51,348
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**Notes to the financial statements (continued)**  
**Year ended 31 March 2023**

**5. Trustees' Remuneration and Expenses**

During the year the Trustees received no remuneration and were reimbursed expenses of £172.00 (2022: £0).

<b>6. Fixed Asset Investments</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Market Value at 1st April	<b>10,184</b>	10,228
Additions	-	-
Disposals	-	-
Net unrealised gains/(losses)	<b>428</b>	(44)
<b>Market Value as at 31st March</b>	<b>10,612</b>	10,184
St. James's Place Wealth Greater European Progressive Fund (Income)	<b>10,612</b>	10,184

<b>7. Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Gift Aid Recoverable	<b>62</b>	720
Donations Receivable	<b>806</b>	2
Grants Recoverable	<b>1,245</b>	-
	<b>2,113</b>	722

<b>8. Creditors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Grants Payable	<b>1,159</b>	-
Accrued Expenses	-	-
Fundraising Costs	<b>152</b>	-
	<b>1,311</b>	-

**Notes to the financial statements**  
**Year ended 31 March 2023**

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**9. Staff costs**

The Trust does not employ staff on a PAYE basis. Secretarial support costs, which includes the costs of part time support for bookkeeping, managing the Trust's correspondence and providing support at meetings and to Trustees, are recorded at Note 3. Other administrative functions are undertaken by volunteers.

**SafetyCurtain**

England & Wales - Charity number 1078612

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# Accounts

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# safetyCurtain

safetycurtain.org.uk

Registered charity no: 1078612

Guild House Upper St Martin's Lane London WC2H 9EG

An international lifeline for performers at risk across a dangerous world



**SafetyCurtain**  
*formerly International Performers' Aid Trust*

**Report and financial statements**

**31 March 2022**

**Report and financial statements**

**Year ended 31 March 2022**

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**Reference and administrative information of the charity, its Trustees and advisors**

**Year ended 31 March 2022**

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<b>Trustees</b>	Jo Cameron Brown, Chair Tonia Daley-Campbell, appointed 08.09.22 Souad Faress Charulata Gulati Janet Henfrey Dawn Hope, appointed 29.04.21 Caron-Jane Lyon Frances McCarthy Matthew Robinson Mary Roscoe, Vice Chair from 21.01.22 Rhashan Stone, appointed 29.04.21 Ian Scott Peter Searles Rosamund Shelley Stephen Skirten Timothy Wapshott, Vice Chair until 21.01.22. Retired 31.05.22
<b>Equity Representative</b>	Dawn Hope to 08.09.22 Tonia Daley-Campbell from 08.09.22
<b>Investment managers</b>	St James's Place PO Box 9034 Chelmsford Essex CM99 2XA CCLA Investment Management Limited 85 Queen Victoria Street London EC4V 4ET
<b>Bankers</b>	Unity Trust Bank Nine Brindley Place Birmingham B1 2HB
<b>Administration address</b>	Guild House Upper St Martin's Lane London WC2H 9EG
<b>Independent Examiner</b>	Paul Daly FCIS 42 South Drive Brentwood Essex CM14 5DL
<b>Registered charity number</b>	1078612

## **Chair's Statement For the year ended 31 March 2022**

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### **Annual Report to March 2022**

This year saw the continuation of Covid pandemic restrictions and our Charity, and the beneficiaries that we support, continued to be affected by restrictions. However, I'm extremely pleased to report that we were able to support very many qualifying applications, with grants this year totalling £51,348. These were awarded to theatrical and performance groups as well as to individuals. Page 13 of these statements sets out details of the scope of our activity with beneficiaries including performance practitioners in Kenya, Nigeria, Zimbabwe, Syria, and Myanmar, and displaced performance practitioners from Syria and Belarus. Unfortunately and alarmingly, as our financial year drew to a close, events in Ukraine saw further significant pressures and demands from that region that (as we now know) have not abated.

We continue to fully review all applications received and award grants wherever it is possible and appropriate to do so, but remain mindful of the finite resources that we have available. We are extremely grateful for the continued support from Acting for Others, and their continued acknowledgement of the important work we do. We were also grateful to receive a generous legacy this year. With regard to fund raising activity, we have again been presented with some real challenges but I am sure we are not the only charity to be faced with such difficulties. With the enormous help of our Trustee Mia Gulati, we engaged with the Big Give fundraising event and hosted a very successful evening raising over £5,200. We recognise the importance of these income streams, and the exposure these events provide to raise the profile of our Charity and have established a fundraising group. I am very grateful to our new Vice Chair, Mary Roscoe, who is heading up this group, bringing with her a wealth of experience in this area. The group meets regularly to explore new ways of increasing our fundraising revenue, including our online presence, so that we can respond positively to the increasing number of enquiries.

Administratively we started work to update the Charity's Deeds of Trust in line with revised guidance in this area, and I'm grateful for the work of our Trustee Frances McCarthy and for the steer provided by the Charity Commission. With some final amendments in progress, I'm looking forward to these being submitted to and accepted by the Charity Commission.

In conclusion, I'm pleased to report that this year the Charity was able to respond to an increased number of applications, providing support where it was needed to many beneficiaries. With our plans for further fundraising, and the continued support of our umbrella charity Acting for Others, I am confident that SafetyCurtain will continue to be able to stand with our fellow performers wherever they may be in this troubled, war torn and climate challenged world.

I commend our honorary treasurer, Stephen Skirten's annual accounts, which are enclosed below, and extend our thanks to Stephen for his diligent and careful organisation of our finances.

**Jo Cameron Brown, Chair**

## **Report of the Trustees for the year ended 31 March 2022**

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The Trustees have pleasure in presenting their report together with the financial statements for the year ended 31 March 2022, which have been prepared in accordance with the requirements of the Charities Act 2011 and the Statement of Recommended Practice “Accounting and Reporting by Charities” (SORP 2005).

### **Reference and administrative details of the charity, its trustees and advisors**

The charity number, present Trustees and advisors of SafetyCurtain (“the Trust”) are set out on page 2 of this report.

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

The Trust was created by deed dated 20 September 1999 for general charitable purposes but with particular regard for the relief of poverty amongst people involved in the performing arts in distress in all parts of the world with the exception of the UK where performers have the support of other charities.

The Trustees have power to pay or apply all or part of the income and capital of the funds to any one or more of the charitable objects in such manner as they see fit.

The Trustees’ current policy is to identify groups and performers they wish to support and consider applications made by those groups and performers based on fact finding and information provided. The Trustees meet quarterly to consider applications for grants and use their contacts both in the UK and overseas to ensure they are as fully informed about potential needs as possible.

#### *Appointment of Trustees*

The statutory power of appointment is exercisable by the Trustees at their discretion, subject to the nomination of one of their number by the Council of Equity, so that the total number of Trustees shall not exceed fifteen.

#### *Risk management statement*

The Trustees assess annually the risks facing the Trust and review the effectiveness of the controls to monitor and mitigate them. The Trustees are aware of the risks associated with making grants to overseas beneficiaries and take steps to monitor their bona fides.

### **Objectives and activities**

The Trustees’ primary aim is the relief of poverty amongst people involved in the performing arts in distress in all parts of the world.

#### *Public benefit*

The Trustees have had regard to the Charity Commission guidance on public benefit. The public benefit of the Trust’s grant making is clearly identifiable from the donations made to the organisations and individuals set out on page 12 (Note 4) of the financial statements. Applications are only accepted when demonstrably consistent with the charitable objectives of the Trust.

**Report of the Trustees (continued) For the year ended 31 March 2022**

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**Achievements and Performance**

During the year the Trust has been able to support a broad range of individuals and organisations in accordance with its recent policy, choosing to award a level of donations that will ensure the Trust remains solvent in future years. The Trustees have reviewed the budget and cash flows for the coming year and have determined that there are no material uncertainties that may cast significant doubt on the Trust's ability to continue as a going concern.

**Financial review**

During the year ended 31 March 2022 the Trustees received income of £50,587 (2021: £29,529) from generous donations and successful fundraising activities. The Trustees provided funding for charitable purposes totalling £51,348 (2021: £21,168).

The Trust balances at 31 March 2022 are £137,873 (2021: £147,611). It is anticipated that the Trustees will approve a level of distributions for charitable purposes during the course of the forthcoming financial year that shall recognise this level of balances and utilise reserves where appropriate.

*Reserves policy*

The Trustees review regularly the level of reserves relative to the requests for funding received by the Trust and income flows from donations and fundraising. Trustees also consider economic factors and how these may influence the future demand for funding, the level of donations and fundraising opportunities.

**Risk Management**

The Trustees have identified that the Trust is exposed to incurring losses in the investment portfolio and have limited the Trust's exposure to such investments (31 March 2022: 7.39% of total current assets). The investment performance is kept under regular review by the Trustees.

**Plans for Future**

The Trustees intend to continue providing grants in a similar manner to that followed in recent years, with the emphasis on culture and arts but retaining complete flexibility as to the timing and scale of donations made.

## Report of the Trustees (continued) For the year ended 31 March 2022

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### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Annual Report of the Trustees 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 Settlement and of the incoming resources and application of resources of the Settlement for that period. 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 judgments 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 a going concern basis unless it is inappropriate to presume that the Trust will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Settlement 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 Settlement and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf:



**Jo Cameron Brown**  
Chair

## **Report of the Independent Examiner for the year to 31 March 2022**

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I report to the Trustees on my examination of the accounts of SafetyCurtain ('the Trust') for the year ended 31 March 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'). You consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

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.

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.

### **Paul Daly FCIS**

42 South Drive  
Brentwood  
Essex  
CM14 5DL

Signed:



Date: 16th January, 2023

## Statement of financial activities

### Year ended 31 March 2022

		Unrestricted Income	Expendable endowment	<b>2022 Total</b>	2021 Total
<b>Income:</b>	<b>Notes</b>	£	£	£	£
Donations	<b>2</b>	50,587	-	<b>50,587</b>	29,529
Investment Income:					
• Dividends and interest received from UK investments		-	67	<b>67</b>	25
• Bank Interest		30	-	<b>30</b>	85
<b>Total Income</b>		50,617	67	<b>50,684</b>	29,639
<b>Expenditure:</b>					
Cost of generating funds: Fundraising costs		1,371	-	<b>1,371</b>	452
Support/Administrative costs	<b>3</b>	7,659	-	<b>7,659</b>	6,104
Charitable Activities	<b>4</b>	51,348	-	<b>51,348</b>	21,168
<b>Total Expenditure</b>		60,378	-	<b>60,378</b>	27,724
<b>Net incoming(outgoing) resources before transfers</b>		(9,761)	67	<b>(9,694)</b>	1,915
<b>Transfers:</b>					
Transfers between Funds		67	(67)	-	-
<b>Net incoming(outgoing) resources before other recognised gains and (losses)</b>		(9,694)	-	<b>(9,694)</b>	1,915
<b>Other recognised gains and (losses)</b>					
Gains (losses) on Investment Assets		-	(44)	<b>(44)</b>	2,096
<b>Net Movement in Funds</b>		(9,694)	(44)	<b>(9,738)</b>	4,011
Fund Balances Brought Forward		137,383	10,228	<b>147,611</b>	143,600
<b>Fund Balances Carried Forward</b>		127,689	10,184	<b>137,873</b>	147,611

The notes on pages 10 to 14 form part of these financial statements

**Balance sheet**  
**As at 31 March 2022**

		2022	2021
	Notes	£	£
<b>Fixed Assets</b>			
Investment Assets	6	10,184	10,228
<b>Current Assets</b>			
Debtors	7	722	273
Cash on Deposit		71,596	71,566
Bank Current Account		47,213	60,507
PayPal		8,158	5,037
<b>Total Current Assets</b>		<b>127,689</b>	<b>137,383</b>
<b>Current Liabilities</b>			
Creditors	8	-	-
<b>Net Current Assets</b>		<b>127,689</b>	<b>137,383</b>
<b>Net Assets</b>		<b>137,873</b>	<b>147,611</b>
<b>Funds: Unrestricted Funds</b>			
Expendable Endowment		10,184	10,228
Unrestricted Income		127,689	137,383
		<b>137,873</b>	<b>147,611</b>

These financial statements were approved by the Trustees and authorised for issue on 23rd January 2023 and signed on their behalf:



Jo Cameron Brown, Chair

## Notes to the financial statements

Year ended 31 March 2022

---

### 1.0 Accounting policies

#### 1.1 Basis of accounting and assessment of going concern

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of fixed asset investments, and 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) (effective 1 January 2015) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Trust constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties over the Trust's ability to continue as a going concern.

The Trust has taken advantage of the size criteria exemption in Financial Reporting Standard No.1 from the requirement to produce a cashflow statement.

#### 1.2 Funds

The Trust comprises two funds being:

**Expendable endowment** A capital fund representing investments held in income-producing units as set out in note 6.

**Unrestricted income account** This fund represents the balance of unexpended income and is available for charitable objects, subject to the working requirements of the charity.

#### 1.3 Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using their closing quoted market price. Realised and unrealised gains and losses are shown in the statement of financial activities together as net gains on revaluation and disposals of investment assets

The Trust does not acquire put options, derivatives or other complex financial instruments.

Realised and Unrealised profits and losses are taken through the statement of financial activities.

#### 1.4 Income

All income is recognised in the Statement of Financial Activities when the conditions for receipt have been met and there is reasonable assurance of receipt.

Interest receivable on deposit and securities is accounted for as it accrues. Dividend income receivable on securities is accounted for on a cash basis.

## Notes to the financial statements (continued)

### Year ended 31 March 2022

#### Accounting policies (continued)

##### 1.5 Expenditure

Grants are accounted for when they are committed and have been communicated to the recipient so as to create a constructive obligation.

Governance costs comprise all costs involving the public accountability of the Trust and its compliance with regulation and good practice.

##### 1.6 Taxation

No provision for taxation is made in the accounts as the Trust is a charity, as defined by Section 519 of the Income Tax Act 2007. Where income tax has been deducted or tax credits relating to interest and investment income is recoverable credit is taken for such sums in the accounting period for which it is recoverable.

##### 1.7 Debtors

Debtors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method, less any impairment losses.

##### 1.8 Creditors

Creditors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method.

##### 1.9 Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and balances with banks, and investments in money market instruments which are readily convertible, being those with original maturities of three months or less.

<b>2. Donations</b>	<b>2022</b>	2021
	£	£
Combined Theatrical Charities' Appeals Council	<b>25,000</b>	20,000
Paul Cottingham Trust	-	5,000
Legacy	<b>14,602</b>	-
JustGiving / PayPal / Amazon Smile	<b>4,209</b>	3,457
Fundraising events	<b>6,572</b>	750
Sundry Income	<b>204</b>	322
	<b>50,587</b>	29,529

**Notes to the financial statements (continued)**  
**Year ended 31 March 2022**

<b>3. Support/Administrative Costs</b>	Unrestricted Income	Expendable Endowment	<b>Total 2022</b>	Total 2021
	£	£	£	£
Secretarial Support	6,500	-	<b>6,500</b>	5,500
Bank Charges	809	-	<b>809</b>	384
JustGiving Charges	288	-	<b>288</b>	216
Travel and Miscellaneous Expenses	62	-	<b>62</b>	4
	<b>7,659</b>	-	<b>7,659</b>	6,104

<b>4. Charitable Activities</b>	Unrestricted Income	Expendable Endowment	<b>Total 2022</b>	Total 2021
	£	£	£	£
5Cs Theatre, Kenya	5,000	-	<b>5,000</b>	2,500
Benevolent Assistance for Individual in Distress (Kenya)	1,000	-	<b>1,000</b>	1,000
Fragments Theatre, Jenin, Palestinian Authority	3,200	-	<b>3,200</b>	1,600
Jos Theatre, Nigeria	2,684	-	<b>2,684</b>	1,348
Benevolent Assistance for Displaced Performers	17,440	-	<b>17,440</b>	9,170
Magamba Network, (Umkhathi Theatre) Zimbabwe	3,800	-	<b>3,800</b>	2,850
Anonymous Theatre Group	5,992	-	<b>5,992</b>	2,700
Thatch House Theatre, Nigeria	3,400	-	<b>3,400</b>	-
Individual Hardship Grants, Palestinian Authority	4,832	-	<b>4,832</b>	-
Gitameit Musicians, Myanmar	3,250	-	<b>3,250</b>	-
Performer, Senegal	750	-	<b>750</b>	-
<b>Grants for Charitable Purpose</b>	<b>51,348</b>	-	<b>51,348</b>	21,168

**Notes to the financial statements (continued)**  
**Year ended 31 March 2022**

**5. Trustees' Remuneration and Expenses**

During the year the Trustees received no remuneration and were not reimbursed expenses (2021: £0).

<b>6. Fixed Asset Investments</b>	<b>2022</b>	2021
	£	£
Market Value at 1st April	<b>10,228</b>	8,132
Additions	-	-
Disposals	-	-
Net unrealised gains/(losses)	<b>(44)</b>	2,096
<b>Market Value as at 31st March</b>	<b>10,184</b>	10,228
St. James's Place Wealth Greater European Progressive Fund (Income)	<b>10,184</b>	10,228

<b>7. Debtors</b>	<b>2022</b>	2021
	£	£
Gift Aid Recoverable	<b>720</b>	273
Donations Receivable	<b>2</b>	-
	<b>722</b>	273

<b>8. Creditors</b>	<b>2022</b>	2021
	£	£
Grants Payable	-	-
Accrued Expenses	-	-
	-	-

**Notes to the financial statements**  
**Year ended 31 March 2022**

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**9. Staff costs**

The Trust does not employ staff on a PAYE basis. Secretarial support costs, which includes the costs of part time support for bookkeeping, managing the Trust's correspondence and providing support at meetings and to Trustees, are recorded at Note 3. Other administrative functions are undertaken by volunteers.

**SafetyCurtain**

England & Wales - Charity number 1078612

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# Accounts

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# safetyCurtain

safetycurtain.org.uk

Registered charity no: 1078612

Guild House Upper St Martin's Lane London WC2H 9EG

An international lifeline for performers at risk across a dangerous world



**SafetyCurtain**

*formerly International Performers' Aid Trust; renamed November 2019*

**Report and financial statements**

**31 March 2021**

**Report and financial statements**

**Year ended 31 March 2021**

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**Reference and administrative information of the charity, its Trustees and advisors****Year ended 31 March 2021**

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<b>Trustees</b>	Jo Cameron Brown (Chair) Souad Faress Charulata Gulati Janet Henfrey Dawn Hope (elected 24.07.20) Caron-Jane Lyon Frances McCarthy Matthew Robinson Mary Roscoe Ian Scott Peter Searles Rosamund Shelley Stephen Skirten Timothy Wapshott (Vice Chair)	
<b>Equity Representative</b>	Kelly Burke to 24.07.20 / Dawn Hope from 24.07.20	
<b>Investment managers</b>	St James's Place PO Box 9034 Chelmsford Essex CM99 2XA	CCLA Investment Management Limited 85 Queen Victoria Street London EC4V 4ET
<b>Bankers</b>	Unity Trust Bank Nine Brindley Place Birmingham B1 2HB	
<b>Administration address</b>	Guild House Upper St Martin's Lane London WC2H 9EG	
<b>Independent Examiner</b>	Paul Daly FCIS 42 South Drive Brentwood Essex CM14 5DL	
<b>Registered charity number</b>	1078612	

## **Chair's Statement For the year ended 31 March 2021**

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### **Annual Report to March 2021**

I would like to start by quoting Alan Rickman, our former President. He frequently said: 'It is a basic human need to tell, and be told, stories.' And indeed, we all need to be able to participate in these imaginary narratives: they help us interpret our world, explore our collective experience, attempt to make sense of it all, and to simply escape, and maybe even laugh at it!

This has never been more true than during these last difficult times. After the trials and tribulations that this last year has brought globally, it became increasingly important that we continue our pledge to offer aid and support to our beneficiaries, so that whenever our storytellers, wherever they may be in our dangerous world, are unable to tell their story, for whatever reason, SafetyCurtain can help.

In this last year, amongst other grants made, we have assisted a Zimbabwean comedienne, a Palestinian theatre company run jointly by Israelis and Palestinians, a Nigerian theatre company, a Ukrainian performance artist, a Kenyan Women's Human Rights theatre company, and musicians struggling against a brutal regime in Myanmar. There are also more performance practitioners we have helped who, for reasons of confidentiality and even their own safety, I cannot discuss here.

We also continue to support a wonderful puppeteer, courageously performing to street children in the bombed-out ruins of once-thriving communities in Syria, as well as its burgeoning refugee camps. When we first asked him how we could help, he replied: "Give me bread and theatre, and I can bring civilisation." It is a powerful description of the true power of storytelling in the face of such adversity.

I am also impressed by the way many of our beneficiaries have embraced new technologies to combat the necessary restrictions that the pandemic has placed on them. This has enabled them to carry on their creative endeavours in the face of appalling odds. It also sometimes gives us the chance to share their work, which is very encouraging.

Fundraising this past 18 months has been very challenging, as many traditional avenues have not been possible because of Covid distancing restrictions. We have managed to raise some funds, for example through eBay sales of items donated to the charity. We have also signed up for the Amazon Smile campaign. We continue to support as many applicants as possible, and our resolve is to initiate ambitious fundraising schemes, as soon as Covid restrictions allow us.

**Jo Cameron Brown, Chair - SafetyCurtain**

## **Report of the Trustees for the year ended 31 March 2021**

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The Trustees have pleasure in presenting their report together with the financial statements for the year ended 31 March 2021, which have been prepared in accordance with the requirements of the Charities Act 2011 and the Statement of Recommended Practice “Accounting and Reporting by Charities” (SORP 2005).

### **Reference and administrative details of the charity, its trustees and advisors**

The charity number, present Trustees and advisors of SafetyCurtain (“the Trust”) are set out on page 2 of this report.

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

The Trust was created by deed dated 20 September 1999 for general charitable purposes but with particular regard for the relief of poverty amongst people involved in the performing arts in distress in all parts of the world.

The Trustees have power to pay or apply all or part of the income and capital of the funds to any one or more of the charitable objects in such manner as they see fit.

The Trustees’ current policy is to identify groups and performers they wish to support and consider applications made by those groups and performers based on fact finding and information provided. The Trustees meet quarterly to consider applications for grants and use their contacts both in the UK and overseas to ensure they are as fully informed about potential needs as possible.

#### *Appointment of Trustees*

The statutory power of appointment is exercisable by the Trustees at their discretion, subject to the nomination of one of their number by the Council of Equity, so that the total number of Trustees shall not exceed fifteen.

#### *Risk management statement*

The Trustees assess annually the risks facing the Trust and review the effectiveness of the controls to monitor and mitigate them. The Trustees are aware of the risks associated with making grants to overseas beneficiaries and take steps to monitor their bona fides.

### **Objectives and activities**

The Trustees’ primary aim is the relief of poverty amongst people involved in the performing arts in distress in all parts of the world.

#### *Public benefit*

The Trustees have had regard to the Charity Commission guidance on public benefit. The public benefit of the Trust’s grant making is clearly identifiable from the donations made to the organisations and individuals set out on page 12 (Note 4) of the financial statements. Applications are only accepted when demonstrably consistent with the charitable objectives of the Trust.

**Report of the Trustees (continued) For the year ended 31 March 2021**

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**Achievements and Performance**

During the year the Trust has been able to support a broad range of individuals and organisations in accordance with its recent policy, choosing to award a level of donations that will ensure the Trust remains solvent in future years. The Trustees have reviewed the budget and cash flows for the coming year and have determined that there are no material uncertainties that may cast significant doubt on the Trust's ability to continue as a going concern.

**Financial review**

During the year ended 31 March 2021 the Trustees received income of £29,529 (2020: £32,506) from generous donations and successful fundraising activities. The Trustees provided funding for charitable purposes totalling £21,168 (2020: £25,841).

The Trust balances remain largely unchanged (at £147,611). It is anticipated that the Trustees will approve a level of distributions for charitable purposes during the course of the forthcoming financial year that shall recognise this level of balances and utilise reserves where appropriate.

*Reserves policy*

The Trustees review regularly the level of reserves relative to the requests for funding received by the Trust and income flows from donations and fundraising. Trustees also consider economic factors and how these may influence the future demand for funding, the level of donations and fundraising opportunities.

**Risk Management**

The Trustees have identified that the Trust is exposed to incurring losses in the investment portfolio and have limited the Trust's exposure to such investments (currently 7.44% of total current assets). Performance targets are set by the Trustees in relation to the investment portfolio, and the investment performance is kept under regular review by the Trustees.

**Plans for Future**

The Trustees intend to continue providing grants in a similar manner to that followed in recent years, with the emphasis on culture and arts but retaining complete flexibility as to the timing and scale of donations made.

## Report of the Trustees (continued) For the year ended 31 March 2021

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### Statement of Trustees' responsibilities


The Trustees are responsible for preparing the Annual Report of the Trustees 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 Settlement and of the incoming resources and application of resources of the Settlement for that period. 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 judgments 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 a going concern basis unless it is inappropriate to presume that the Trust will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Settlement 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 Settlement and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf:



**Jo Cameron Brown**  
Chair

## **Report of the Independent Examiner for the year to 31 March 2021**

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I report to the Trustees on my examination of the accounts of SafetyCurtain ('the Trust') for the year ended 31 March 2021.

### **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'). You consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

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.

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.

### **Paul Daly FCIS**

42 South Drive  
Brentwood  
Essex  
CM14 5DL

Signed:



Date: 7th October, 2021

## Statement of financial activities

### Year ended 31 March 2021

		Unrestricted Income	Expendable endowment	<b>2021 Total</b>	2020 Total
<b>Income:</b>	<b>Notes</b>	£	£	£	£
Donations	<b>2</b>	29,529	-	<b>29,529</b>	32,506
Investment Income:					
• Dividends and interest received from UK investments		-	25	<b>25</b>	105
• Bank Interest		85	-	<b>85</b>	436
<b>Total Income</b>		<b>29,614</b>	<b>25</b>	<b>29,639</b>	<b>33,047</b>
<b>Expenditure:</b>					
Cost of generating funds: Fundraising costs		452	-	<b>452</b>	1,135
Support/Administrative costs	<b>3</b>	6,104	-	<b>6,104</b>	5,322
Charitable Activities	<b>4</b>	21,168	-	<b>21,168</b>	25,841
<b>Total Expenditure</b>		<b>27,724</b>	<b>-</b>	<b>27,724</b>	<b>32,298</b>
<b>Net incoming(outgoing) resources before transfers</b>		<b>1,890</b>	<b>25</b>	<b>1,915</b>	<b>749</b>
<b>Transfers:</b>					
Transfers between Funds		25	(25)	-	-
<b>Net incoming(outgoing) resources before other recognised gains and (losses)</b>		<b>1,915</b>	<b>-</b>	<b>1,915</b>	<b>749</b>
<b>Other recognised gains and (losses)</b>					
Gains (losses) on Investment Assets		-	2,096	<b>2,096</b>	(1,048)
<b>Net Movement in Funds</b>		<b>1,915</b>	<b>2,096</b>	<b>4,011</b>	<b>(299)</b>
Fund Balances Brought Forward		135,468	8,132	<b>143,600</b>	143,899
<b>Fund Balances Carried Forward</b>		<b>137,383</b>	<b>10,228</b>	<b>147,611</b>	<b>143,600</b>

The notes on pages 10 to 14 form part of these financial statements

**Balance sheet  
As at 31 March 2021**

		2021	2020
	Notes	£	£
<b>Fixed Assets</b>			
Investment Assets	6	10,228	8,132
<b>Current Assets</b>			
Debtors	7	273	130
Cash on Deposit		71,566	71,481
Bank Current Account		60,507	64,659
PayPal		5,037	3,898
<b>Total Current Assets</b>		<b>137,383</b>	140,168
<b>Current Liabilities</b>			
Creditors	8	-	(4,700)
<b>Net Current Assets</b>		<b>137,383</b>	135,468
<b>Net Assets</b>		<b>147,611</b>	143,600
<b>Funds: Unrestricted Funds</b>			
Expendable Endowment		10,228	8,132
Unrestricted Income		137,383	135,468
		<b>147,611</b>	143,600

These financial statements were approved by the Trustees and authorised for issue on: 14<sup>th</sup> October 2021 and signed on their behalf:



**Jo Cameron Brown, Chair**

## Notes to the financial statements

### Year ended 31 March 2021

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#### 1.0 Accounting policies

##### 1.1 Basis of accounting and assessment of going concern

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of fixed asset investments, and 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) (effective 1 January 2015) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Trust constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties over the Trust's ability to continue as a going concern.

The Trust has taken advantage of the size criteria exemption in Financial Reporting Standard No.1 from the requirement to produce a cashflow statement.

##### 1.2 Funds

The Trust comprises two funds being:

**Expendable endowment** A capital fund representing investments held in income-producing units as set out in note 6.

**Unrestricted income account** This fund represents the balance of unexpended income and is available for charitable objects, subject to the working requirements of the charity.

##### 1.3 Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using their closing quoted market price. Realised and unrealised gains and losses are shown in the statement of financial activities together as net gains on revaluation and disposals of investment assets

The Trust does not acquire put options, derivatives or other complex financial instruments.

Realised and Unrealised profits and losses are taken through the statement of financial activities.

##### 1.4 Income

All income is recognised in the Statement of Financial Activities when the conditions for receipt have been met and there is reasonable assurance of receipt.

Interest receivable on deposit and securities is accounted for as it accrues. Dividend income receivable on securities is accounted for on a cash basis.

## Notes to the financial statements (continued)

### Year ended 31 March 2021

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#### Accounting policies (continued)

##### 1.5 Expenditure

Grants are accounted for when they are committed and have been communicated to the recipient so as to create a constructive obligation.

Governance costs comprise all costs involving the public accountability of the Trust and its compliance with regulation and good practice.

##### 1.6 Taxation

No provision for taxation is made in the accounts as the Trust is a charity, as defined by Section 519 of the Income Tax Act 2007. Where income tax has been deducted or tax credits relating to interest and investment income is recoverable credit is taken for such sums in the accounting period for which it is recoverable.

##### 1.7 Debtors

Debtors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method, less any impairment losses.

##### 1.8 Creditors

Creditors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method.

##### 1.9 Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and balances with banks, and investments in money market instruments which are readily convertible, being those with original maturities of three months or less.

<b>2. Donations</b>	<b>2021</b>	2020
	£	£
Combined Theatrical Charities' Appeals Council	<b>20,000</b>	20,000
Paul Cottingham Trust	<b>5,000</b>	-
JustGiving / PayPal / Amazon Smile	<b>3,457</b>	2,489
Fundraising events and Sundry Income	<b>750</b>	9,750
Sundry Income	<b>322</b>	267
	<b>29,529</b>	32,506

**Notes to the financial statements (continued)**  
**Year ended 31 March 2021**

<b>3. Support/Administrative Costs</b>	Unrestricted Income	Expendable Endowment	<b>Total 2021</b>	Total 2020
	£	£	£	£
Secretarial Support	5,500	-	<b>5,500</b>	4,550
Bank Charges	384	-	<b>384</b>	294
JustGiving Charges	216	-	<b>216</b>	216
Travel and Miscellaneous Expenses	4	-	<b>4</b>	262
	<b>6,104</b>	<b>-</b>	<b>6,104</b>	5,322

<b>4. Charitable Activities</b>	Unrestricted Income	Expendable Endowment	<b>Total 2021</b>	Total 2020
	£	£	£	£
<b>Grants for Charitable Purpose</b>	21,168	-	<b>21,168</b>	25,841
5Cs Theatre, Kenya	2,500	-	<b>2,500</b>	5,600
Benevolent Assistance for Individual in Distress (Kenya)	1,000	-	<b>1,000</b>	-
Fragments Theatre, Jenin, Palestinian Authority	1,600	-	<b>1,600</b>	3,200
Jos Theatre, Nigeria	1,348	-	<b>1,348</b>	2,471
Benevolent Assistance for Displaced Performers	9,170	-	<b>9,170</b>	13,670
Magamba Network, (Umkhathi Theatre) Zimbabwe	2,850	-	<b>2,850</b>	900
Anonymous Theatre Group	2,700	-	<b>2,700</b>	-
	<b>21,168</b>	<b>-</b>	<b>21,168</b>	25,841

**Notes to the financial statements (continued)**  
**Year ended 31 March 2021**

**5. Trustees' Remuneration and Expenses**

During the year the Trustees received no remuneration and were not reimbursed expenses (2019: £0).

<b>6. Fixed Asset Investments</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Market Value at 1st April	<b>8,132</b>	9,180
Additions	-	-
Disposals	-	-
Net unrealised gains/(losses)	<b>2,096</b>	(1,048)
<b>Market Value as at 31st March</b>	<b>10,228</b>	8,132
St. James's Place Wealth Greater European Progressive Fund (Income)	<b>10,228</b>	8,132

<b>7. Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gift Aid Recoverable	<b>273</b>	130
Donations Receivable	-	-
	<b>273</b>	130

<b>8. Creditors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Grants Payable	-	4,700
Accrued Expenses	-	-
	-	4,700

**Notes to the financial statements**  
**Year ended 31 March 2021**

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**9. Staff costs**

The Trust does not employ staff on a PAYE basis. Secretarial support costs, which includes the costs of part time support for bookkeeping, managing the Trust's correspondence and providing support at meetings and to Trustees, are recorded at Note 3. Other administrative functions are undertaken by volunteers.