

REGISTERED COMPANY NUMBER: 11937563 (England and Wales)
REGISTERED CHARITY NUMBER: 1186228

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 APRIL 2023
FOR
WORCESTER PASSION PLAY LTD**

WORCESTER PASSION PLAY LTD

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FOR THE YEAR ENDED 30 APRIL 2023**

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WORCESTER PASSION PLAY LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2023.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective January 2019).

Chairman's report

Our second Passion Play was very successfully performed to a huge public crowd in Cathedral Square, Worcester on Good Friday.

The complexities of performing an outdoor production to the public with about 100 actors, a donkey, Roman soldiers, children, sound systems, camera operators and three huge crosses with no time to do a full rehearsal in situ were immense. So much thanks go to all the many people who gave liberally of their time and skills in bringing it to fruition.

A huge thank you goes to our supporters, great and small, whose encouragement and donations mean so, so much. Through our marketing and tremendous interest from individuals and churches from across the county we are very excited about the future of the Worcester Passion Play which is planned to take place again in 2024.

OBJECTIVES AND ACTIVITIES

Purposes and activities

The purposes of the charity are to advance the Christian religion in the Worcester area mainly but not exclusively by promoting religious narratives and / or doctrines through producing and performing musical and theatrical liturgy. This will mainly be done by producing a Passion Play open to the public.

Review of Public Benefit

In shaping our objectives and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging. The charity's main source of income will be from fund-raising, donations and grants.

WORCESTER PASSION PLAY LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2023

ACHIEVEMENTS AND PERFORMANCE

The charity is incorporated as a company limited by guarantee, trustees were appointed, policies established, it is registered with the Charity Commission and it is registered for gift-aid.

The second Passion Play was performed successfully to another huge audience making a major impact on the City of Worcester. The goodwill generated from the first two productions and the enthusiasm have set a foundation in which to continue.

FINANCIAL REVIEW

Financial performance

The charity raised £27,007 from donations and grants and has £2,003 net assets carried forward.

Reserves Policy and Going Concern

The trustees consider that the level of reserves carried forward at 30 April 2023 is adequate for the company to continue as a going concern but are not adequate in order to fund the Passion Play scheduled for 2024. The budget for a full production is about £30,000. Adequate new funding will be needed in order to stage the Passion Play in 2024 and that funding will be sought during 2023/24.

As a result of the above the trustees consider that the charity is a going concern.

PLANS FOR FUTURE YEARS

The trustees plan to produce a Passion Play each Good Friday in Worcester and carry out sufficient fundraising activities to provide for the costs involved.

As the company has minimal overheads other than to produce the play it is not dependent on regular income to continue in operation.

WORCESTER PASSION PLAY LTD

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number

11937563 (England and Wales)

Registered Charity Number

1186228

Registered Office

New Alphabet House
Carden Street
Worcester
WR1 2AT

Trustees

Mr R James A Hyslop
Mrs Jane L Roberts
Mr Philip Simpson
Mr Stuart M Smith

Independent Examiner

Mr Richard A Bettinson
Somer Barns
Camp Lane
Great Witley
Worcester
WR6 6JQ

Bankers

Lloyds Bank plc

WORCESTER PASSION PLAY LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Worcester Passion Play Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association and was incorporated on 10 April 2019. It is registered as a charity with the Charity Commission.

In the event of the company being wound up members are required to contribute an amount not exceeding £10 per member.

The trustee directors of Worcester Passion Play Ltd form the executive committee and are legally responsible for the overall management, control and strategic direction of Worcester Passion Play Ltd. The executive committee meet on a regular basis, usually once a month.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law.

Under the provisions of the Memorandum and Articles of Association the trustee directors are elected to serve for a term of three years. All extant trustee directors retired at the first Annual General Meeting and were re-elected. A third of the trustee directors will put themselves up for re-election at each Annual General Meeting to promote even changes of the executive committee.

Trustees are encouraged to become familiar with their legal obligations under charity and company law.

Risk Management

The executive committee is responsible for the management of risks faced by Worcester Passion Play Ltd. Risks are identified and assessed, and controls established throughout the year.

The executive committee and general committee have formulated policies in respect of Covid-19 procedures, child protection, safeguarding of vulnerable adults, volunteer applications, equal opportunities, confidentiality and data protection. A grievance procedure is in place in case of issues. These policies will be reviewed and updated each year.

ON BEHALF OF THE BOARD

RJA Hyslop
Trustee

Date: 5 December 2023

WORCESTER PASSION PLAY LTD

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WORCESTER PASSION PLAY LIMITED**

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 April 2023 set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

As the trustees of the charitable company (who are also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

R A Bettinson
Somer Barns
Camp Lane
Great Witley
Worcester
WR6 6JQ

Date: 5 December 2023

WORCESTER PASSION PLAY LTD

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 APRIL 2023**

		Year ended 30 April 2023 Total funds	Year ended 30 April 2022 Total funds
	Notes	£	£
INCOME			
Income from			
Donations and grants	2	27,007	9,835
Fundraising		-	780
Total income		<u>27,007</u>	<u>10,615</u>
EXPENDITURE ON			
Raising funds			
Fundraising activities		-	-
Charitable Activities			
Advancement of Christian religion	3	<u>22,669</u>	<u>25,789</u>
Total expenditure		<u>22,669</u>	<u>25,789</u>
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS	5	4,338	(15,174)
Reconciliation of Funds			
Total (deficit)/funds brought forward		<u>(2,335)</u>	<u>12,839</u>
Total funds/(deficit) carried forward		<u>2,003</u>	<u>(2,335)</u>

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

WORCESTER PASSION PLAY LTD

The notes form part of these financial statements

BALANCE SHEET AT 30 APRIL 2023

	Note	2023 £	2022 £
Current assets			
Debtors	6	2,579	2,812
Cash at bank and in hand		<u>242</u>	<u>1,494</u>
		2,821	4,306
Current liabilities			
Creditors: amounts due in less than one year	7	(818)	(6,641)
Net assets/(liabilities)		<u>2,003</u>	<u>(2,335)</u>
The funds of the charity:			
Unrestricted income funds	8	<u>2,003</u>	<u>(2,335)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 30 April 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Section 386 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 396 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard 102 (effective January 2019).

The financial statements were approved by the Board of Trustees on 5 December 2023 and were signed on its behalf by RJA Hyslop - Trustee.

The notes form part of these financial statements

WORCESTER PASSION PLAY LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Worcester Passion Play Ltd meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going Concern

The trustees consider that the level of reserves carried forward at 30 April 2023 is adequate for the company to continue as a going concern. The reserves at 30 April 2023 are, however, not adequate in order to fund the Passion Play scheduled for 2024. The budget for a full production is about £30,000. Adequate new funding will be needed in order to stage the Passion Play in 2024 and that funding will be sought during 2023/24. As a result of the above the trustees consider that the charity is a going concern.

Cashflow statement

The charitable company qualifies as a small charity and has taken the available exemption for small charities not to prepare a cashflow statement.

Income recognition policies

Items of income are recognised once the charity has entitlement to the funds, it is probable that the income will be received, and the monetary value of funds can be measured with sufficient reliability.

Voluntary income is received by way of donations and fundraising activities and is included in full in the Statement of Financial Activities when receivable.

Grants are recognised when receivable and allocated between restricted and unrestricted activities as appropriate. Deferred income relates to grants received in respect of future periods.

Donated goods and services are included at the value to the charity where this can be quantified. The value of service provided by volunteers has not been included in these financial statements.

Investment income is included when receivable.

WORCESTER PASSION PLAY LTD

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 30 APRIL 2023

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party or it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Costs of raising funds comprise all costs incurred in fundraising activities.
- Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs which support the charity's activities.

Irrecoverable VAT

The charity is not VAT registered and irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

Stock

Stock is included at the lower of cost or net realisable value. Stock is valued on a first in first out basis.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted donations and grants have been utilised in accordance with the donors' wishes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

WORCESTER PASSION PLAY LTD

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 APRIL 2023

2. INCOME FROM DONATIONS AND GRANTS

	2023	2022
	£	£
Donations and grants	10,364	8,465
Donations: Gift-aided	13,324	1,000
Gift aid reclaimable	3,319	370
	<hr/>	<hr/>
Total voluntary income	<u>27,007</u>	<u>9,835</u>

3. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	2023	2022
	£	£
Passion play production costs		
Room hire	-	141
Equipment hire	16,518	10,806
Props	-	725
Costumes	742	7,348
Storage	-	565
Security	4,700	4,111
Publicity	276	1,036
Refreshments	-	250
Support costs (see note 4)	433	807
	<hr/>	<hr/>
	<u>22,669</u>	<u>25,789</u>

4. ANALYSIS OF SUPPORT COSTS

	2023	2022
	£	£
Administration costs	48	69
Insurance	302	448
Printing	83	290
	<hr/>	<hr/>
	<u>433</u>	<u>807</u>

WORCESTER PASSION PLAY LTD

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 APRIL 2023**

5. NET INCOME FOR THE YEAR

	2023	2022
	£	£
This is stated after charging:		
Cost of Independent examination	<u>-</u>	<u>-</u>

The charity had no employees in the year (2022: nil).

The charity trustees were not paid during the year (2022: £nil) and no charity trustee received any emolument or payment for professional or other services (2022: £nil). Some trustees received reimbursement for costs incurred on behalf of the charity.

6. DEBTORS

	2023	2022
	£	£
Other debtors	2,579	2,446
Gift aid reclaimable	<u>-</u>	<u>366</u>
	<u>2,579</u>	<u>2,812</u>

7. CREDITORS: DUE IN LESS THAN ONE YEAR

	2023	2022
	£	£
Loan	-	2,500
Accruals	<u>818</u>	<u>4,141</u>
	<u>818</u>	<u>6,641</u>

The loan was interest-free and had no fixed term of repayment.

8. MOVEMENT IN FUNDS

	Income	Expenditure	Funds
	£	£	30 April 2023
			£
General fund			
At 1 May 2022			(2,335)
Movement in			
the year	<u>27,007</u>	<u>22,669</u>	<u>4,338</u>
At 30 April 2023			<u>2,003</u>

WORCESTER PASSION PLAY LTD

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 APRIL 2023**

Name of fund	Description, nature and purposes of the fund
Unrestricted funds:	
General fund	The “free” reserves after allowing for all designated funds.
Restricted fund	There are no restricted funds at this time

9. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1.