

THEATRE CHAPLAINCY UK

England & Wales · Charity number 207315

Details

| | |
|----------------|---|
| Other names | THE ACTORS' CHURCH UNION INCORPORATED, A C U |
| Status | Registered |
| Legal form | Charitable company |
| Company number | 00215311 |
| Registered | 1962-09-22 |
| Register | View on the Charity Commission register |

Contact

| | |
|---------|--|
| Address | St. Pauls Church Bedford Street London WC2E 9ED |
| Phone | 07501829491 |
| Email | INFO@THEATRECHAPLAINCYUK.COM |
| Website | www.theatrechaplaincyuk.com |

Activities

Objects: FOR THE PUBLIC BENEFIT, TO ADVANCE FAITH AND PRESERVE AND PROTECT THE GOOD MENTAL HEALTH OF MEMBERS OF THE PERFORMING ARTS INDUSTRIES BY PROVIDING CHRISTIAN OR MULTI-FAITH CHAPLAINS TO OFFER PASTORAL, SPIRITUAL AND EMOTIONAL SUPPORT AND CARE TO PEOPLE OF ALL FAITHS AND NONE ENGAGED WITHIN THE PERFORMING ARTS SECTOR, LENDING EMOTIONAL, SPIRITUAL AND PRACTICAL SUPPORT TO THOSE IN NEED.

Activities: Trains and supports Theatre Chaplains to meet the pastoral and spiritual needs of those of all faiths and none, who are engaged in the performing arts.

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Religious Activities, Other Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Throughout England And Wales

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2024-12-31 | £47,074 | £32,466 | - | - |
| 2023-12-31 | £22,981 | £19,721 | - | - |
| 2022-12-31 | £45,869 | £56,564 | - | - |
| 2021-12-31 | £39,539 | £32,731 | - | - |
| 2020-12-31 | £78,561 | £37,915 | - | - |

Trustees

| Name | Role | Appointed |
|-----------------------------|------|------------|
| David Paul Robinson | | 2022-06-28 |
| Harry Coleman | | 2022-06-28 |
| Martin John Ayres | | 2015-09-09 |
| Rev Derek Paul Wood | | 2024-11-19 |
| Rev Georgina Elsey Anson | | 2022-01-18 |
| Rev JENNIFER LINDSAY MEADER | | 2013-08-13 |
| Rev Joseph Andrew Moore | | 2024-06-26 |
| Rev Simon Grigg | | 2015-06-17 |
| Stephanie Wickes | | 2026-01-09 |

Linked charities

- ACTORS' CHURCH UNION CHILDRENS CHARITY (207315-1)

THEATRE CHAPLAINCY UK

England & Wales - Charity number 207315

Accounts

REGISTERED COMPANY NUMBER: 00215311 (England and Wales)
REGISTERED CHARITY NUMBER: 207315

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
THEATRE CHAPLAINCY UK
(A COMPANY LIMITED BY GUARANTEE)

Hartley Fowler LLP
Chartered Accountants
4th Floor Tuition House
27/37 St George's Road
Wimbledon
London
SW19 4EU

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

The Board of Trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Charities Act 2011.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are to meet the pastoral and spiritual needs of those of all faiths and none, who are engaged in the performing arts.

Public benefit

The charity's Board of Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act to have regard to the Charity Commission's general guidance on public benefits 'Charities and Public Benefit'. The charitable purposes of Theatre Chaplaincy (UK) are set out in its constitution and the objects are achieved through supporting members of the theatrical professions in theatres and online.

FINANCIAL REVIEW

Financial position

A summary of the income and expenditure for the year is shown in the statement of financial activities and the financial position is shown on the balance sheet.

Reserves policy

The Board of Trustees seeks to maintain a level of reserves sufficient to cover the normal operating costs as they fall due and any contingencies which may arise.

Details of the amounts of reserves held are given in the notes to the accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charitable company was incorporated as a company limited by guarantee on 28 July 1926 and is governed by its memorandum and articles of association. It was registered as a charity on 22 September 1962. Management of the charitable company's affairs is vested in its Board of Trustees, members of which are regarded as trustees of the charity and also as directors of the charitable company.

Induction and training of new trustees

New Trustees are invited to meet with the Chair of the Board of Trustees to discuss the current operations of the charity and the plans for the future development. New Trustees are also given the details of the regulators of the charity (Companies House and the Charity Commission for England and Wales) so that if they have any concerns that they do not wish to report to the Chair of Trustees, they can inform the suitable regulator directly.

New Trustees are encouraged by the Chair to attend all meetings and events organised by the charity.

New Trustees are invited to meet with the Honorary Treasurer who will brief them on the financial aspects of the charity including the range and amounts of income, expenditure, assets and liabilities. They will then be given the latest Report and Financial Statement. It is also explained that Trustees have access to the financial records of the charity.

New Trustees are advised to acquaint themselves with the Charity Commission web site and especially the areas that deal with the duties and responsibilities of being a charity Trustees and how to raise concerns over the operation of the charity.

Risk management

The Board of Trustees has examined the major strategic, business and operational risks which the charitable company faces and confirm that appropriate controls have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00215311 (England and Wales)

Registered Charity number

207315

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

Registered office
St Paul's Church
Bedford Street
Covent Garden
London
WC2E 9ED

Trustees
Mr M Ayres Honorary Treasurer
Mr H Coleman
Revd G Elsey
Revd S Grigg - Chair
Revd J L Meader
Mr D P Robinson
Revd J A Moore (appointed 26/6/24)
Revd D P Wood (appointed 19/11/24)
Mrs A Gelly (resigned 27/2/24)

Management of the charitable company's affairs is vested in its Board of Trustees members of which are regarded as directors of the charity.

Independent Examiner
J Askew FCA
Hartley Fowler LLP
Chartered Accountants
4th Floor Tuition House
27/37 St George's Road
Wimbledon
London
SW19 4EU

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustee's are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 13 May 2025 and signed on its behalf by:

Revd S Grigg - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THEATRE CHAPLAINCY UK

Independent examiner's report to the trustees of Theatre Chaplaincy UK ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

J Askew FCA

Hartley Fowler LLP
Chartered Accountants
4th Floor Tuition House
27/37 St George's Road
Wimbledon
London
SW19 4EU

14 May 2025

THEATRE CHAPLAINCY UK

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024

| | Notes | Unrestricted fund £ | Restricted fund £ | 2024 Total funds £ | 2023 Total funds £ |
|--------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 37,454 | - | 37,454 | 17,594 |
| Investment income | 2 | <u>9,620</u> | - | <u>9,620</u> | <u>5,387</u> |
| Total | | <u>47,074</u> | - | <u>47,074</u> | <u>22,981</u> |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Expenditure on charitable activities | 3 | <u>32,466</u> | - | <u>32,466</u> | <u>9,721</u> |
| Net gains/(losses) on investments | | <u>(129)</u> | - | <u>(129)</u> | <u>240</u> |
| NET INCOME | | 14,479 | - | 14,479 | 13,500 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 240,610 | - | 240,610 | 227,110 |
| TOTAL FUNDS CARRIED FORWARD | | <u>255,089</u> | - | <u>255,089</u> | <u>240,610</u> |

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2024

| | Notes | Unrestricted fund £ | Restricted fund £ | 2024 Total funds £ | 2023 Total funds £ |
|--|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Investments | 8 | - | - | - | 7,639 |
| CURRENT ASSETS | | | | | |
| Cash at bank | | 256,679 | - | 256,679 | 234,411 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 9 | (1,590) | - | (1,590) | (1,440) |
| NET CURRENT ASSETS | | <u>255,089</u> | <u>-</u> | <u>255,089</u> | <u>232,971</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>255,089</u> | <u>-</u> | <u>255,089</u> | <u>240,610</u> |
| NET ASSETS | | <u>255,089</u> | <u>-</u> | <u>255,089</u> | <u>240,610</u> |
| FUNDS | | | | | |
| Unrestricted funds | 10 | | | <u>255,089</u> | <u>240,610</u> |
| TOTAL FUNDS | | | | <u>255,089</u> | <u>240,610</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 Sections 394 and 395 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 applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 May 2025 and were signed on its behalf by:

Revd S Grigg - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Monetary amounts in these financial statements are rounded to the nearest of £1. The presentation currency is £ sterling.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

All voluntary income and subscriptions are included in income upon receipt.

Donations under deeds of covenant together with the associated income tax recovery are recognised as income when the donation is received.

The income from fundraising ventures is shown gross, with the associated costs included in fundraising expenditure.

Other income is accounted for on a receivable basis.

Expenditure

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|-----------------------|---------------|
| Fixtures and fittings | - 10% on cost |
| Computer equipment | - 33% on cost |

Depreciation is charged in full in the year of purchase.

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 funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. INVESTMENT INCOME

| | 2024 | 2023 |
|--------------------------|--------------|--------------|
| | £ | £ |
| Listed investment income | 246 | 273 |
| Interest received | 8,691 | 5,085 |
| Other income | 683 | 29 |
| | <u>9,620</u> | <u>5,387</u> |

3. CHARITABLE ACTIVITIES COSTS

| | Direct Costs | Support costs (see note 4) | Totals |
|--------------------------------------|--------------|----------------------------|---------------|
| | £ | £ | £ |
| Expenditure on charitable activities | <u>9,134</u> | <u>23,332</u> | <u>32,466</u> |

4. SUPPORT COSTS

| | Management | Governance costs | Totals |
|--------------------------------------|---------------|------------------|---------------|
| | £ | £ | £ |
| Expenditure on charitable activities | <u>21,648</u> | <u>1,684</u> | <u>23,332</u> |

Support costs, included in the above, are as follows:

Management

| | 2024 | 2023 |
|--------------------------|--------------------------------------|------------------|
| | Expenditure on charitable activities | Total activities |
| | £ | £ |
| Website maintenance | 1,910 | 93 |
| Tel postage & stationery | 658 | - |
| Consultancy | 18,150 | - |
| Travel Expenses | 798 | - |
| Meeting costs | 132 | - |
| | <u>21,648</u> | <u>93</u> |

Governance costs

| | 2024 | 2023 |
|---|--------------------------------------|------------------|
| | Expenditure on charitable activities | Total activities |
| | £ | £ |
| Independent examiner's fees | 800 | 750 |
| Independent examiner's fees - non independent examination | 850 | 690 |
| Legal fees | 34 | - |
| | <u>1,684</u> | <u>1,440</u> |

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

Expenses reimbursed to members of the Board of Trustees in relation to their role as trustee, amounted to £Nil (2023: £102).

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|--------------------------------------|---------------------------|-------------------------|-----------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 17,594 | - | 17,594 |
| Investment income | 5,387 | - | 5,387 |
| Total | <u>22,981</u> | <u>-</u> | <u>22,981</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Expenditure on charitable activities | <u>9,721</u> | <u>-</u> | <u>9,721</u> |
| Net gains on investments | <u>240</u> | <u>-</u> | <u>240</u> |
| NET INCOME | 13,500 | - | 13,500 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 227,110 | - | 227,110 |
| TOTAL FUNDS CARRIED FORWARD | <u><u>240,610</u></u> | <u><u>-</u></u> | <u><u>240,610</u></u> |

7. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ | Computer equipment £ | Totals £ |
|------------------------|----------------------------------|----------------------------|-------------|
| COST | | | |
| At 1 January 2024 | 569 | 1,396 | 1,965 |
| Disposals | (569) | (1,396) | (1,965) |
| At 31 December 2024 | - | - | - |
| DEPRECIATION | | | |
| At 1 January 2024 | 569 | 1,396 | 1,965 |
| Eliminated on disposal | (569) | (1,396) | (1,965) |
| At 31 December 2024 | - | - | - |
| NET BOOK VALUE | | | |
| At 31 December 2024 | - | - | - |
| At 31 December 2023 | - | - | - |

8. FIXED ASSET INVESTMENTS

During the year the charity disposed of the fixed asset investment with a market value brought forward of £7,639 for £7,510 proceeds resulting in a realised loss of £129.

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 £ | 2023 £ |
|------------------|-----------|-----------|
| Accrued expenses | 1,590 | 1,440 |

10. MOVEMENT IN FUNDS

| | At 1/1/24 £ | Net movement in funds £ | At 31/12/24 £ |
|--------------------|----------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 240,610 | 14,479 | 255,089 |
| TOTAL FUNDS | 240,610 | 14,479 | 255,089 |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|--------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Unrestricted funds | | | | |
| General fund | 47,074 | (32,466) | (129) | 14,479 |
| TOTAL FUNDS | 47,074 | (32,466) | (129) | 14,479 |

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1/1/23 £ | Net movement in funds £ | At 31/12/23 £ |
|--------------------|-------------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 227,110 | 13,500 | 240,610 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>227,110</u> | <u>13,500</u> | <u>240,610</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|--------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Unrestricted funds | | | | |
| General fund | 22,981 | (9,721) | 240 | 13,500 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>22,981</u> | <u>(9,721)</u> | <u>240</u> | <u>13,500</u> |

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

THEATRE CHAPLAINCY UK

England & Wales - Charity number 207315

Accounts

REGISTERED COMPANY NUMBER: 00215311 (England and Wales)
REGISTERED CHARITY NUMBER: 207315

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
THEATRE CHAPLAINCY UK
(A COMPANY LIMITED BY GUARANTEE)**

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THEATRE CHAPLAINCY UK

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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THEATRE CHAPLAINCY UK (REGISTERED NUMBER: 00215311)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The Board of Trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Charities Act 2011.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are to meet the pastoral and spiritual needs of those of all faiths and none, who are engaged in the performing arts.

Public benefit

The charity's Board of Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act to have regard to the Charity Commission's general guidance on public benefits 'Charities and Public Benefit'. The charitable purposes of Theatre Chaplaincy (UK) are set out in its constitution and the objects are achieved through supporting members of the theatrical professions in theatres and online.

FINANCIAL REVIEW

Financial position

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Reserves policy

The Board of Trustees seeks to maintain a level of reserves sufficient to cover the normal operating costs as they fall due and any contingencies which may arise.

Details of the amounts of reserves held are given in the notes to the accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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Induction and training of new trustees

New Trustees are invited to meet with the Chair of the Board of Trustees to discuss the current operations of the charity and the plans for the future development. New Trustees are also given the details of the regulators of the charity (Companies House and the Charity Commission for England and Wales) so that if they have any concerns that they do not wish to report to the Chair of Trustees, they can inform the suitable regulator directly.

New Trustees are encouraged by the Chair to attend all meetings and events organised by the charity.

New Trustees are invited to meet with the Honorary Treasurer who will brief them on the financial aspects of the charity including the range and amounts of income, expenditure, assets and liabilities. They will then be given the latest Report and Financial Statement. It is also explained that Trustees have access to the financial records of the charity.

New Trustees are advised to acquaint themselves with the Charity Commission web site and especially the areas that deal with the duties and responsibilities of being a charity Trustees and how to raise concerns over the operation of the charity.

Risk management

The Board of Trustees has examined the major strategic, business and operational risks which the charitable company faces and confirm that appropriate controls have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

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Registered Company number

00215311 (England and Wales)

THEATRE CHAPLAINCY UK (REGISTERED NUMBER: 00215311)

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FOR THE YEAR ENDED 31 DECEMBER 2022**

Registered Charity number

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Registered office

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Bedford Street
Covent Garden
London
WC2E 9ED

Trustees

Mr M Ayres Honorary Treasurer
Mr H Coleman (appointed 28/6/22)
Rev G Elsey
Ms Z Fincham (appointed 14/9/22)
Mrs A Gelly
Revd S Grigg
Mr D Leeson (appointed 28/6/22)
Revd J L Meader
Revd R Syms (resigned 28/6/22)
Mr A Stirland (resigned 28/6/22)
Revd P Swan (resigned 28/6/22)
The Rt Rev G Annas Assistant Bishop Winchester (resigned 28/6/22)

Management of the charitable company's affairs is vested in its Board of Trustees members of which are regarded as directors of the charity.

Independent Examiner

J Askew FCA
Hartley Fowler LLP
Chartered Accountants
4th Floor Tuition House
27/37 St George's Road
Wimbledon
London
SW19 4EU

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 9 May 2023 and signed on its behalf by:

Revd S Grigg - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THEATRE CHAPLAINCY UK

Independent examiner's report to the trustees of Theatre Chaplaincy UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

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Independent examiner's statement

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

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

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

J Askew FCA

Hartley Fowler LLP
Chartered Accountants
4th Floor Tuition House
27/37 St George's Road
Wimbledon
London
SW19 4EU

25 May 2023

THEATRE CHAPLAINCY UK

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2022 Total funds £ | 2021 Total funds £ |
|--------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 43,564 | - | 43,564 | 39,184 |
| Investment income | 2 | 2,305 | - | 2,305 | 355 |
| Total | | <u>45,869</u> | <u>-</u> | <u>45,869</u> | <u>39,539</u> |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Expenditure on charitable activities | 3 | 25,090 | 30,596 | 55,686 | 32,731 |
| Net gains/(losses) on investments | | (878) | - | (878) | (294) |
| NET INCOME/(EXPENDITURE) | | 19,901 | (30,596) | (10,695) | 6,514 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 207,209 | 30,596 | 237,805 | 231,291 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>227,110</u></u> | <u><u>-</u></u> | <u><u>227,110</u></u> | <u><u>237,805</u></u> |

The notes form part of these financial statements

THEATRE CHAPLAINCY UK (REGISTERED NUMBER: 00215311)**BALANCE SHEET
31 DECEMBER 2022**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2022 Total funds £ | 2021 Total funds £ |
|--|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 9 | - | - | - | 460 |
| Investments | 10 | 7,399 | - | 7,399 | 8,277 |
| | | <u>7,399</u> | <u>-</u> | <u>7,399</u> | <u>8,737</u> |
| CURRENT ASSETS | | | | | |
| Cash at bank | | 246,151 | 30,596 | 276,747 | 236,638 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 11 | (26,440) | (30,596) | (57,036) | (7,570) |
| | | <u>219,711</u> | <u>-</u> | <u>219,711</u> | <u>229,068</u> |
| NET CURRENT ASSETS | | | | | |
| | | <u>227,110</u> | <u>-</u> | <u>227,110</u> | <u>237,805</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | <u>227,110</u> | <u>-</u> | <u>227,110</u> | <u>237,805</u> |
| NET ASSETS | | | | | |
| | | <u>227,110</u> | <u>-</u> | <u>227,110</u> | <u>237,805</u> |
| FUNDS | | | | | |
| | 12 | | | | |
| Unrestricted funds | | | | 227,110 | 207,209 |
| Restricted funds | | | | - | 30,596 |
| TOTAL FUNDS | | | | | |
| | | | | <u>227,110</u> | <u>237,805</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 Sections 394 and 395 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 applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 9 May 2023 and were signed on its behalf by:

Revd S Grigg - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Monetary amounts in these financial statements are rounded to the nearest of £1. The presentation currency is £ sterling.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

All voluntary income and subscriptions are included in income upon receipt.

Donations under deeds of covenant together with the associated income tax recovery are recognised as income when the donation is received.

The income from fundraising ventures is shown gross, with the associated costs included in fundraising expenditure.

Other income is accounted for on a receivable basis.

Expenditure

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

Grants payable are accounted for on the basis of projects approved by the trustees. All other items of expenditure are accounted for on an accruals basis.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|-----------------------|---------------|
| Fixtures and fittings | - 10% on cost |
| Computer equipment | - 33% on cost |

Depreciation is charged in full in the year of purchase.

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.

THEATRE CHAPLAINCY UK

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. INVESTMENT INCOME

| | 2022 | 2021 |
|--------------------------|--------------|------------|
| | £ | £ |
| Listed investment income | 150 | 170 |
| Interest received | 2,060 | 82 |
| Other income | 95 | 103 |
| | <u>2,305</u> | <u>355</u> |

3. CHARITABLE ACTIVITIES COSTS

| | Direct Costs | Grant funding of activities (see note 4) | Support costs (see note 5) | Totals |
|--------------------------------------|--------------|--|----------------------------|---------------|
| | £ | £ | £ | £ |
| Expenditure on charitable activities | <u>4,649</u> | <u>49,346</u> | <u>1,691</u> | <u>55,686</u> |

4. GRANTS PAYABLE

| | 2022 | 2021 |
|--------------------------------------|---------------|---------------|
| | £ | £ |
| Expenditure on charitable activities | <u>49,346</u> | <u>25,000</u> |

5. SUPPORT COSTS

| | Management |
|--------------------------------------|--------------|
| | £ |
| Expenditure on charitable activities | <u>1,691</u> |

Support costs, included in the above, are as follows:

Management

| | 2022 | 2021 |
|-----------------------------|--------------------------------------|------------------|
| | Expenditure on charitable activities | Total activities |
| | £ | £ |
| Website maintenance | 164 | 1,576 |
| Postage and stationery | 87 | 323 |
| Independent Examiner's fees | 1,440 | 1,320 |
| | <u>1,691</u> | <u>3,219</u> |

THEATRE CHAPLAINCY UK**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022****6. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

| | 2022 | 2021 |
|-----------------------------|------|------|
| | £ | £ |
| Depreciation - owned assets | 460 | 468 |

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

Expenses reimbursed to members of the Board of Trustees in relation to their role as trustee, amounted to £nil (2021: £nil).

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|---|---------------------------|-------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 8,588 | 30,596 | 39,184 |
| Investment income | 355 | - | 355 |
| Total | <u>8,943</u> | <u>30,596</u> | <u>39,539</u> |
| EXPENDITURE ON Charitable activities | | | |
| Expenditure on charitable activities | 32,731 | - | 32,731 |
| Net gains/(losses) on investments | (294) | - | (294) |
| NET INCOME/(EXPENDITURE) | (24,082) | 30,596 | 6,514 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 231,291 | - | 231,291 |
| TOTAL FUNDS CARRIED FORWARD | <u>207,209</u> | <u>30,596</u> | <u>237,805</u> |

THEATRE CHAPLAINCY UK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

9. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ | Computer equipment £ | Totals £ |
|--|----------------------------------|----------------------------|--------------|
| COST | | | |
| At 1 January 2022 and 31 December 2022 | 569 | 1,396 | 1,965 |
| | <u>569</u> | <u>1,396</u> | <u>1,965</u> |
| DEPRECIATION | | | |
| At 1 January 2022 | 569 | 936 | 1,505 |
| Charge for year | - | 460 | 460 |
| | <u>569</u> | <u>1,396</u> | <u>1,965</u> |
| At 31 December 2022 | 569 | 1,396 | 1,965 |
| | <u>569</u> | <u>1,396</u> | <u>1,965</u> |
| NET BOOK VALUE | | | |
| At 31 December 2022 | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| At 31 December 2021 | - | 460 | 460 |
| | <u>-</u> | <u>460</u> | <u>460</u> |

10. FIXED ASSET INVESTMENTS

| | Listed investments £ |
|-----------------------|----------------------------|
| MARKET VALUE | |
| At 1 January 2022 | 8,277 |
| Revaluations | (878) |
| | <u>7,399</u> |
| At 31 December 2022 | 7,399 |
| | <u>7,399</u> |
| NET BOOK VALUE | |
| At 31 December 2022 | 7,399 |
| | <u>7,399</u> |
| At 31 December 2021 | 8,277 |
| | <u>8,277</u> |

There were no investment assets outside the UK.

Cost or valuation at 31 December 2022 is represented by:

| | Listed investments £ |
|-------------------|----------------------------|
| Valuation in 2022 | (878) |
| Valuation in 2021 | (294) |
| Valuation in 2020 | 98 |
| Valuation in 2019 | 8,473 |
| | <u>7,399</u> |

THEATRE CHAPLAINCY UK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 £ | 2021 £ |
|------------------|---------------|--------------|
| Accrued expenses | <u>57,036</u> | <u>7,570</u> |

12. MOVEMENT IN FUNDS

| | At 1/1/22 £ | Net movement in funds £ | At 31/12/22 £ |
|--------------------------------------|----------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 207,209 | 19,901 | 227,110 |
| Restricted funds | | | |
| Diocese of London - Ministry Support | 30,596 | (30,596) | - |
| TOTAL FUNDS | <u>237,805</u> | <u>(10,695)</u> | <u>227,110</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|--------------------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Unrestricted funds | | | | |
| General fund | 45,869 | (25,090) | (878) | 19,901 |
| Restricted funds | | | | |
| Diocese of London - Ministry Support | - | (30,596) | - | (30,596) |
| TOTAL FUNDS | <u>45,869</u> | <u>(55,686)</u> | <u>(878)</u> | <u>(10,695)</u> |

Comparatives for movement in funds

| | At 1/1/21 £ | Net movement in funds £ | At 31/12/21 £ |
|--------------------------------------|----------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 231,291 | (24,082) | 207,209 |
| Restricted funds | | | |
| Diocese of London - Ministry Support | - | 30,596 | 30,596 |
| TOTAL FUNDS | <u>231,291</u> | <u>6,514</u> | <u>237,805</u> |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|--------------------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Unrestricted funds | | | | |
| General fund | 8,943 | (32,731) | (294) | (24,082) |
| Restricted funds | | | | |
| Diocese of London - Ministry Support | 30,596 | - | - | 30,596 |
| TOTAL FUNDS | <u>39,539</u> | <u>(32,731)</u> | <u>(294)</u> | <u>6,514</u> |

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

THEATRE CHAPLAINCY UK

England & Wales - Charity number 207315

Accounts

REGISTERED COMPANY NUMBER: 00215311 (England and Wales)
REGISTERED CHARITY NUMBER: 207315

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
THEATRE CHAPLAINCY UK
(A COMPANY LIMITED BY GUARANTEE)**

Hartley Fowler LLP
Chartered Accountants
4th Floor Tuition House
27/37 St George's Road
Wimbledon
London
SW19 4EU

THEATRE CHAPLAINCY UK

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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| Report of the Trustees | 1 to 2 |
| Independent Examiner's Report | 3 |
| Statement of Financial Activities | 4 |
| Balance Sheet | 5 |
| Notes to the Financial Statements | 6 to 11 |

THEATRE CHAPLAINCY UK (REGISTERED NUMBER: 00215311)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The Board of Trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Charities Act 2011.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are to meet the pastoral and spiritual needs of those of all faiths and none, who are engaged in the performing arts.

Public benefit

The charity's Board of Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act to have regard to the Charity Commission's general guidance on public benefits 'Charities and Public Benefit'. The charitable purposes of Theatre Chaplaincy (UK) are set out in its constitution and the objects are achieved through supporting members of the theatrical professions in theatres and online.

FINANCIAL REVIEW

Financial position

A summary of the income and expenditure for the year is shown in the statement of financial activities and the financial position is shown on the balance sheet.

Reserves policy

The Board of Trustees seeks to maintain a level of reserves sufficient to cover the normal operating costs as they fall due and any contingencies which may arise.

Details of the amounts of reserves held are given in the notes to the accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charitable company was incorporated as a company limited by guarantee on 28 July 1926 and is governed by its memorandum and articles of association. It was registered as a charity on 22 September 1962. Management of the charitable company's affairs is vested in its Board of Trustees, members of which are regarded as trustees of the charity and also as directors of the charitable company.

Induction and training of new trustees

New Trustees are invited to meet with the Chair of the Board of Trustees to discuss the current operations of the charity and the plans for the future development. New Trustees are also given the details of the regulators of the charity (Companies House and the Charity Commission for England and Wales) so that if they have any concerns that they do not wish to report to the Chair of Trustees, they can inform the suitable regulator directly.

New Trustees are encouraged by the Chair to attend all meetings and events organised by the charity.

New Trustees are invited to meet with the Honorary Treasurer who will brief them on the financial aspects of the charity including the range and amounts of income, expenditure, assets and liabilities. They will then be given the latest Report and Financial Statement. It is also explained that Trustees have access to the financial records of the charity.

New Trustees are advised to acquaint themselves with the Charity Commission web site and especially the areas that deal with the duties and responsibilities of being a charity Trustees and how to raise concerns over the operation of the charity.

Risk management

The Board of Trustees has examined the major strategic, business and operational risks which the charitable company faces and confirm that appropriate controls have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00215311 (England and Wales)

THEATRE CHAPLAINCY UK (REGISTERED NUMBER: 00215311)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

Registered Charity number

207315

Registered office

St Paul's Church
Bedford Street
Covent Garden
London
WC2E 9ED

Trustees

The Rt Rev G Annas Assistant Bishop Winchester
Mr M Ayres Honorary Treasurer
Rev A Elsey (appointed 18/1/22)
Mrs A Gelly
Revd S Grigg
Revd J L Meader
Mr A Stirland
Revd P Swan
Revd R Syms
Revd P Taylor (resigned 14/9/21)

Management of the charitable company's affairs is vested in its Board of Trustees members of which are regarded as directors of the charity.

Independent Examiner

J Askew FCA
ICAEW
Hartley Fowler LLP
Chartered Accountants
4th Floor Tuition House
27/37 St George's Road
Wimbledon
London
SW19 4EU

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 17 May 2022 and signed on its behalf by:

The Rt Rev G Annas Assistant Bishop Winchester - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THEATRE CHAPLAINCY UK

Independent examiner's report to the trustees of Theatre Chaplaincy UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

J Askew FCA
ICAEW
Hartley Fowler LLP
Chartered Accountants
4th Floor Tuition House
27/37 St George's Road
Wimbledon
London
SW19 4EU

18 May 2022

THEATRE CHAPLAINCY UK**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2021 Total funds £ | 2020 Total funds £ |
|--------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 8,588 | 30,596 | 39,184 | 77,589 |
| Investment income | 2 | <u>355</u> | <u>-</u> | <u>355</u> | <u>972</u> |
| Total | | 8,943 | 30,596 | 39,539 | 78,561 |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Expenditure on charitable activities | 3 | 32,731 | - | 32,731 | 37,915 |
| Net gains/(losses) on investments | | <u>(294)</u> | <u>-</u> | <u>(294)</u> | <u>98</u> |
| NET INCOME/(EXPENDITURE) | | (24,082) | 30,596 | 6,514 | 40,744 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 231,291 | - | 231,291 | 190,547 |
| TOTAL FUNDS CARRIED FORWARD | | <u>207,209</u> | <u>30,596</u> | <u>237,805</u> | <u>231,291</u> |

The notes form part of these financial statements

THEATRE CHAPLAINCY UK (REGISTERED NUMBER: 00215311)**BALANCE SHEET
31 DECEMBER 2021**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2021 Total funds £ | 2020 Total funds £ |
|--|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 9 | 460 | - | 460 | 928 |
| Investments | 10 | 8,277 | - | 8,277 | 8,571 |
| | | <u>8,737</u> | <u>-</u> | <u>8,737</u> | <u>9,499</u> |
| CURRENT ASSETS | | | | | |
| Debtors: amounts falling due within one year | 11 | - | - | - | 18,750 |
| Cash at bank | | 206,042 | 30,596 | 236,638 | 205,861 |
| | | <u>206,042</u> | <u>30,596</u> | <u>236,638</u> | <u>224,611</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 12 | (7,570) | - | (7,570) | (2,819) |
| | | <u>198,472</u> | <u>30,596</u> | <u>229,068</u> | <u>221,792</u> |
| NET CURRENT ASSETS | | | | | |
| | | <u>207,209</u> | <u>30,596</u> | <u>237,805</u> | <u>231,291</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | <u>207,209</u> | <u>30,596</u> | <u>237,805</u> | <u>231,291</u> |
| NET ASSETS | | | | | |
| | | <u>207,209</u> | <u>30,596</u> | <u>237,805</u> | <u>231,291</u> |
| FUNDS | | | | | |
| | 13 | | | | |
| Unrestricted funds | | | | 207,209 | 231,291 |
| Restricted funds | | | | 30,596 | - |
| TOTAL FUNDS | | | | | |
| | | | | <u>237,805</u> | <u>231,291</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 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 Sections 386 and 387 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 Sections 394 and 395 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 applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 May 2022 and were signed on its behalf by:

Revd J L Meader - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Monetary amounts in these financial statements are rounded to the nearest of £1. The presentation currency is £ sterling.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

All voluntary income and subscriptions are included in income upon receipt.

Donations under deeds of covenant together with the associated income tax recovery are recognised as income when the donation is received.

The income from fundraising ventures is shown gross, with the associated costs included in fundraising expenditure.

Other income is accounted for on a receivable basis.

Expenditure

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

Grants payable are accounted for on the basis of projects approved by the trustees. All other items of expenditure are accounted for on an accruals basis.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|-----------------------|---------------|
| Fixtures and fittings | - 10% on cost |
| Computer equipment | - 33% on cost |

Depreciation is charged in full in the year of purchase.

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.

THEATRE CHAPLAINCY UK

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. INVESTMENT INCOME

| | 2021 £ | 2020 £ |
|--------------------------|------------|------------|
| Listed investment income | 170 | 205 |
| Interest received | 82 | 662 |
| Other income | 103 | 105 |
| | <u>355</u> | <u>972</u> |

3. CHARITABLE ACTIVITIES COSTS

| | Direct Costs £ | Grant funding of activities (see note 4) £ | Support costs (see note 5) £ | Totals £ |
|--------------------------------------|----------------------|---|---------------------------------------|---------------|
| Expenditure on charitable activities | <u>4,512</u> | <u>25,000</u> | <u>3,219</u> | <u>32,731</u> |

4. GRANTS PAYABLE

| | 2021 £ | 2020 £ |
|--------------------------------------|---------------|-----------|
| Expenditure on charitable activities | <u>25,000</u> | <u>-</u> |

5. SUPPORT COSTS

| | Management £ |
|--------------------------------------|-----------------|
| Expenditure on charitable activities | <u>3,219</u> |

Support costs, included in the above, are as follows:

Management

| | 2021 Expenditure on charitable activities £ | 2020 Total activities £ |
|-----------------------------|--|----------------------------------|
| Website maintenance | 1,576 | 500 |
| Postage and stationery | 323 | 521 |
| Independent Examiner's fees | 1,320 | 1,320 |
| | <u>3,219</u> | <u>2,341</u> |

THEATRE CHAPLAINCY UK

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2021 £ | 2020 £ |
|-----------------------------|------------|------------|
| Depreciation - owned assets | <u>468</u> | <u>468</u> |

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

Expenses reimbursed to members of the Board of Trustees in relation to their role as trustee, amounted to £nil (2019: £285).

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|--------------------------------------|---------------------------|-------------------------|-----------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 77,589 | - | 77,589 |
| Investment income | <u>972</u> | <u>-</u> | <u>972</u> |
| Total | 78,561 | - | 78,561 |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Expenditure on charitable activities | 37,915 | - | 37,915 |
| Net gains on investments | <u>98</u> | <u>-</u> | <u>98</u> |
| NET INCOME | 40,744 | - | 40,744 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 190,547 | - | 190,547 |
| TOTAL FUNDS CARRIED FORWARD | <u>231,291</u> | <u>-</u> | <u>231,291</u> |

THEATRE CHAPLAINCY UK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

9. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ | Computer equipment £ | Totals £ |
|--|----------------------------------|----------------------------|--------------|
| COST | | | |
| At 1 January 2021 and 31 December 2021 | 569 | 1,396 | 1,965 |
| | <u>569</u> | <u>1,396</u> | <u>1,965</u> |
| DEPRECIATION | | | |
| At 1 January 2021 | 569 | 468 | 1,037 |
| Charge for year | - | 468 | 468 |
| | <u>569</u> | <u>936</u> | <u>1,505</u> |
| At 31 December 2021 | 569 | 936 | 1,505 |
| | <u>569</u> | <u>936</u> | <u>1,505</u> |
| NET BOOK VALUE | | | |
| At 31 December 2021 | - | 460 | 460 |
| | <u>-</u> | <u>460</u> | <u>460</u> |
| At 31 December 2020 | - | 928 | 928 |
| | <u>-</u> | <u>928</u> | <u>928</u> |

10. FIXED ASSET INVESTMENTS

| | Listed investments £ |
|-----------------------|----------------------------|
| MARKET VALUE | |
| At 1 January 2021 | 8,571 |
| Revaluations | (294) |
| | <u>8,277</u> |
| At 31 December 2021 | 8,277 |
| | <u>8,277</u> |
| NET BOOK VALUE | |
| At 31 December 2021 | 8,277 |
| | <u>8,277</u> |
| At 31 December 2020 | 8,571 |
| | <u>8,571</u> |

There were no investment assets outside the UK.

Cost or valuation at 31 December 2021 is represented by:

| | Listed investments £ |
|-------------------|----------------------------|
| Valuation in 2021 | (294) |
| Valuation in 2020 | 98 |
| Valuation in 2019 | 8,473 |
| | <u>8,277</u> |

THEATRE CHAPLAINCY UK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 £ | 2020 £ |
|--------------------------------|-------------------|-------------------|
| Prepayments and accrued income | - | 18,750 |
| | <u> </u> | <u> </u> |

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 £ | 2020 £ |
|------------------|-------------------|-------------------|
| Accrued expenses | 7,570 | 2,819 |
| | <u> </u> | <u> </u> |

13. MOVEMENT IN FUNDS

| | At 1/1/21 £ | Net movement in funds £ | At 31/12/21 £ |
|--------------------------------------|-------------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 231,291 | (24,082) | 207,209 |
| Restricted funds | | | |
| Diocese of London - Ministry Support | - | 30,596 | 30,596 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>231,291</u> | <u>6,514</u> | <u>237,805</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|--------------------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Unrestricted funds | | | | |
| General fund | 8,943 | (32,731) | (294) | (24,082) |
| Restricted funds | | | | |
| Diocese of London - Ministry Support | 30,596 | - | - | 30,596 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>39,539</u> | <u>(32,731)</u> | <u>(294)</u> | <u>6,514</u> |

Comparatives for movement in funds

| | At 1/1/20 £ | Net movement in funds £ | At 31/12/20 £ |
|---------------------------|-------------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 190,547 | 40,744 | 231,291 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>190,547</u> | <u>40,744</u> | <u>231,291</u> |

THEATRE CHAPLAINCY UK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Unrestricted funds | | | | |
| General fund | 78,561 | (37,915) | 98 | 40,744 |
| TOTAL FUNDS | <u>78,561</u> | <u>(37,915)</u> | <u>98</u> | <u>40,744</u> |

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

THEATRE CHAPLAINCY UK

England & Wales - Charity number 207315

Accounts

REGISTERED COMPANY NUMBER: 00215311 (England and Wales)
REGISTERED CHARITY NUMBER: 207315

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
THEATRE CHAPLAINCY UK
(A COMPANY LIMITED BY GUARANTEE)**

Hartley Fowler LLP
Chartered Accountants
4th Floor Tuition House
27/37 St George's Road
Wimbledon
London
SW19 4EU

THEATRE CHAPLAINCY UK

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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THEATRE CHAPLAINCY UK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The Board of Trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Charities Act 2011.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are to meet the pastoral and spiritual needs of those of all faiths and none, who are engaged in the performing arts.

Public benefit

The charity's Board of Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act to have regard to the Charity Commission's general guidance on public benefits 'Charities and Public Benefit'. The charitable purposes of Theatre Chaplaincy (UK) are set out in its constitution and the objects are achieved through members of the theatrical professions in theatres.

FINANCIAL REVIEW

Financial position

A summary of the income and expenditure for the year is shown in the statement of financial activities and the financial position is shown on the balance sheet.

Reserves policy

The Board of Trustees seeks to maintain a level of reserves sufficient to cover the normal operating costs as they fall due and any contingencies which may arise.

Details of the amounts of reserves held are given in the notes to the accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charitable company was incorporated as a company limited by guarantee on 28 July 1926 and is governed by its memorandum and articles of association. It was registered as a charity on 22 September 1962. Management of the charitable company's affairs is vested in its Board of Trustees, members of which are regarded as trustees of the charity and also as directors of the charitable company.

Induction and training of new trustees

New Trustees are invited to meet with the Chair of the Board of Trustees to discuss the current operations of the charity and the plans for the future development. New Trustees are also given the details of the regulators of the charity (Companies House and the Charity Commission for England and Wales) so that if they have any concerns that they do not wish to report to the Chair of Trustees, they can inform the suitable regulator directly.

New Trustees are encouraged by the Chair to attend all meetings and events organised by the charity.

New Trustees are invited to meet with the Honorary Treasurer who will brief them on the financial aspects of the charity including the range and amounts of income, expenditure, assets and liabilities. They will then be given the latest Report and Financial Statement. It is also explained that Trustees have access to the financial records of the charity.

New Trustees are advised to acquaint themselves with the Charity Commission web site and especially the areas that deal with the duties and responsibilities of being a charity Trustees and how to raise concerns over the operation of the charity.

Risk management

The Board of Trustees has examined the major strategic, business and operational risks which the charitable company faces and confirm that appropriate controls have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00215311 (England and Wales)

THEATRE CHAPLAINCY UK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

Registered Charity number
207315

Registered office
St Paul's Church
Bedford Street
Covent Garden
London
WC2E 9ED

Trustees
The Rt Rev G Annas Assistant Bishop Winchester
Mr M Ayres Honorary Treasurer
Mrs A Gelly
Revd S Grigg
Revd J L Meader
Mr A Stirland
Revd P Swan
Revd P Taylor
Revd R Syms

Management of the charitable company's affairs is vested in its Board of Trustees members of which are regarded as directors of the charity.

Independent Examiner
J Askew FCA
ICAEW
Hartley Fowler LLP
Chartered Accountants
4th Floor Tuition House
27/37 St George's Road
Wimbledon
London
SW19 4EU

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustee's are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

THEATRE CHAPLAINCY UK

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 18 May 2021 and signed on its behalf by:

A handwritten signature in blue ink that reads "Jeffrey Annas". The signature is written in a cursive style with a large, looped 'J' and 'A'.

The Rt Rev G Annas Assistant Bishop Winchester - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THEATRE CHAPLAINCY UK

Independent examiner's report to the trustees of Theatre Chaplaincy UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

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


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

Independent examiner's statement

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

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

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


J Askew FCA
ICAEW
Hartley Fowler LLP
Chartered Accountants
4th Floor Tuition House
27/37 St George's Road
Wimbledon
London
SW19 4EU

Date: 21/5/21

THEATRE CHAPLAINCY UK

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2020

| | | 2020 Unrestricted fund £ | 2019 Total funds £ |
|--------------------------------------|-------|-----------------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | Notes | | |
| Donations and legacies | | 77,589 | 3,768 |
| Investment income | 2 | <u>972</u> | <u>1,560</u> |
| Total | | 78,561 | 5,328 |
| | | | |
| EXPENDITURE ON | | | |
| Charitable activities | 3 | | |
| Expenditure on charitable activities | | 37,915 | 6,613 |
| Net gains on investments | | <u>98</u> | <u>131</u> |
| NET INCOME/(EXPENDITURE) | | 40,744 | (1,154) |
| | | | |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 190,547 | 191,701 |
| | | | |
| TOTAL FUNDS CARRIED FORWARD | | <u>231,291</u> | <u>190,547</u> |

The notes form part of these financial statements

THEATRE CHAPLAINCY UK

BALANCE SHEET 31 DECEMBER 2020

| | | 2020 Unrestricted fund £ | 2019 Total funds £ |
|--|-------|-----------------------------------|-----------------------------|
| FIXED ASSETS | Notes | | |
| Tangible assets | 8 | 928 | |
| Investments | 9 | 8,571 | 8,473 |
| | | <u>9,499</u> | <u>8,473</u> |
| CURRENT ASSETS | | | |
| Debtors: amounts falling due within one year | 10 | 18,750 | |
| Cash at bank | | 205,861 | 183,394 |
| | | <u>224,611</u> | <u>183,394</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 11 | (2,819) | (1,320) |
| | | <u>221,792</u> | <u>182,074</u> |
| NET CURRENT ASSETS | | | |
| | | <u>231,291</u> | <u>190,547</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | |
| | | <u>231,291</u> | <u>190,547</u> |
| NET ASSETS | | | |
| | | <u>231,291</u> | <u>190,547</u> |
| FUNDS | 12 | | |
| Unrestricted funds | | <u>231,291</u> | <u>190,547</u> |
| TOTAL FUNDS | | <u>231,291</u> | <u>190,547</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 Sections 394 and 395 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 applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18 May 2021 and were signed on its behalf by:



Revd J L Meader - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Monetary amounts in these financial statements are rounded to the nearest of £1. The presentation currency is £ sterling.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

All voluntary income and subscriptions are included in income upon receipt.

Donations under deeds of covenant together with the associated income tax recovery are recognised as income when the donation is received.

The income from fundraising ventures is shown gross, with the associated costs included in fundraising expenditure.

Other income is accounted for on a receivable basis.

Expenditure

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|-----------------------|---------------|
| Fixtures and fittings | - 10% on cost |
| Computer equipment | - 33% on cost |

Depreciation is charged in full in the year of purchase.

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 funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

THEATRE CHAPLAINCY UK

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES - continued

Fund accounting

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

2. INVESTMENT INCOME

| | 2020 | 2019 |
|--------------------------|------------|--------------|
| | £ | £ |
| Listed investment income | 205 | 191 |
| Interest received | 662 | 1,163 |
| Other income | 105 | 206 |
| | <u>972</u> | <u>1,560</u> |

3. CHARITABLE ACTIVITIES COSTS

| | Direct Costs | Support costs (see note 4) | Totals |
|--------------------------------------|---------------|----------------------------|---------------|
| | £ | £ | £ |
| Expenditure on charitable activities | <u>35,574</u> | <u>2,341</u> | <u>37,915</u> |

4. SUPPORT COSTS

| | Management |
|--------------------------------------|--------------|
| | £ |
| Expenditure on charitable activities | <u>2,341</u> |

Support costs, included in the above, are as follows:

Management

| | 2020 | 2019 |
|-----------------------------|--------------------------------------|------------------|
| | Expenditure on charitable activities | Total activities |
| | £ | £ |
| Website maintenance | 500 | 500 |
| Postage and stationery | 521 | 521 |
| Independent Examiner's fees | <u>1,320</u> | <u>1,320</u> |
| | <u>2,341</u> | <u>1,320</u> |

THEATRE CHAPLAINCY UK

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2020 £ | 2019 £ |
|-----------------------------|------------|--------------|
| Depreciation - owned assets | <u>468</u> | <u>1,000</u> |

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

Expenses reimbursed to members of the Board of Trustees in relation to their role as trustee, amounted to £nil (2019: £285).

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|--------------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 3,768 |
| Investment income | <u>1,560</u> |
| Total | 5,328 |
| EXPENDITURE ON | |
| Charitable activities | |
| Expenditure on charitable activities | 6,613 |
| Net gains on investments | <u>131</u> |
| NET INCOME/(EXPENDITURE) | (1,154) |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 191,701 |
| TOTAL FUNDS CARRIED FORWARD | <u>190,547</u> |

THEATRE CHAPLAINCY UK

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

8. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ | Computer equipment £ | Totals £ |
|------------------------|----------------------------------|----------------------------|--------------|
| COST | | | |
| At 1 January 2020 | 569 | 1,635 | 2,204 |
| Additions | - | 1,396 | 1,396 |
| Disposals | - | (1,635) | (1,635) |
| At 31 December 2020 | <u>569</u> | <u>1,396</u> | <u>1,965</u> |
| DEPRECIATION | | | |
| At 1 January 2020 | 569 | 1,635 | 2,204 |
| Charge for year | - | 468 | 468 |
| Eliminated on disposal | - | (1,635) | (1,635) |
| At 31 December 2020 | <u>569</u> | <u>468</u> | <u>1,037</u> |
| NET BOOK VALUE | | | |
| At 31 December 2020 | <u>-</u> | <u>928</u> | <u>928</u> |
| At 31 December 2019 | <u>-</u> | <u>-</u> | <u>-</u> |

9. FIXED ASSET INVESTMENTS

| | Listed investments £ |
|-----------------------|----------------------------|
| MARKET VALUE | |
| At 1 January 2020 | 8,473 |
| Revaluations | 98 |
| At 31 December 2020 | <u>8,571</u> |
| NET BOOK VALUE | |
| At 31 December 2020 | <u>8,571</u> |
| At 31 December 2019 | <u>8,473</u> |

There were no investment assets outside the UK.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2020 £ | 2019 £ |
|--------------------------------|---------------|-----------|
| Prepayments and accrued income | <u>18,750</u> | <u>-</u> |

THEATRE CHAPLAINCY UK

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2020 £ | 2019 £ |
|------------------|--------------|--------------|
| Accrued expenses | <u>2,819</u> | <u>1,320</u> |

12. MOVEMENT IN FUNDS

| | At 1/1/20 £ | Net movement in funds £ | At 31/12/20 £ |
|---------------------------|----------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 190,547 | 40,744 | 231,291 |
| TOTAL FUNDS | <u>190,547</u> | <u>40,744</u> | <u>231,291</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Unrestricted funds | | | | |
| General fund | 78,561 | (37,915) | 98 | 40,744 |
| TOTAL FUNDS | <u>78,561</u> | <u>(37,915)</u> | <u>98</u> | <u>40,744</u> |

Comparatives for movement in funds

| | At 1/1/19 £ | Net movement in funds £ | At 31/12/19 £ |
|---------------------------|----------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 191,701 | (1,154) | 190,547 |
| TOTAL FUNDS | <u>191,701</u> | <u>(1,154)</u> | <u>190,547</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Unrestricted funds | | | | |
| General fund | 5,328 | (6,613) | 131 | (1,154) |
| TOTAL FUNDS | <u>5,328</u> | <u>(6,613)</u> | <u>131</u> | <u>(1,154)</u> |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

THEATRE CHAPLAINCY UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

| | 2020 £ | 2019 £ |
|---|---------------|----------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 75,905 | 1,940 |
| Members Subscriptions | <u>1,684</u> | <u>1,828</u> |
| | 77,589 | 3,768 |
| Investment income | | |
| Listed investment income | 205 | 191 |
| Interest received | 662 | 1,163 |
| Other income | <u>105</u> | <u>206</u> |
| | 972 | 1,560 |
| Total incoming resources | 78,561 | 5,328 |
| EXPENDITURE | | |
| Charitable activities | | |
| Advertising | 1,039 | 2,788 |
| Hospitality and meeting | 2,817 | 2,505 |
| Contribution towards diocese of London Theatre | | |
| Chaplain's Stipend | 31,250 | |
| Depreciation - Computer equipment | <u>468</u> | |
| | 35,574 | 5,293 |
| Support costs | | |
| Management | | |
| Website maintenance | 500 | |
| Postage and stationery | 521 | |
| Independent Examiner's fees | <u>1,320</u> | <u>1,320</u> |
| | 2,341 | 1,320 |
| Total resources expended | <u>37,915</u> | <u>6,613</u> |
| Net income/(expenditure) before gains and losses | 40,646 | (1,285) |
| Realised recognised gains and losses | | |
| Realised gains/(losses) on fixed asset investments | <u>98</u> | <u>131</u> |
| Net Income/(expenditure) | <u>40,744</u> | <u>(1,154)</u> |

This page does not form part of the statutory financial statements