

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
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London
SW19 4EU

THEATRE CHAPLAINCY UK

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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**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)

**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
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London
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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	355	-	355	972
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		(294)	-	(294)	98
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		207,209	30,596	237,805	231,291

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

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

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>

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	468	468

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	972	-	972
Total	78,561	-	78,561
EXPENDITURE ON			
Charitable activities			
Expenditure on charitable activities	37,915	-	37,915
Net gains on investments	98	-	98
NET INCOME	40,744	-	40,744
RECONCILIATION OF FUNDS			
Total funds brought forward	190,547	-	190,547
TOTAL FUNDS CARRIED FORWARD	231,291	-	231,291

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
DEPRECIATION			
At 1 January 2021	569	468	1,037
Charge for year	-	468	468
At 31 December 2021	569	936	1,505
NET BOOK VALUE			
At 31 December 2021	-	460	460
At 31 December 2020	-	928	928

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2021	8,571
Revaluations	(294)
At 31 December 2021	8,277
NET BOOK VALUE	
At 31 December 2021	8,277
At 31 December 2020	8,571

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
	8,277

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

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accrued expenses	7,570	2,819

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
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
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
TOTAL FUNDS	<u>190,547</u>	<u>40,744</u>	<u>231,291</u>

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.