

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

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019  
FOR  
THEATRE CHAPLAINCY UK  
(A COMPANY LIMITED BY GUARANTEE)**

Hartley Fowler LLP  
Chartered Accountants  
44 Springfield Road  
Horsham  
West Sussex  
RH12 2PD

# **THEATRE CHAPLAINCY UK**

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# **THEATRE CHAPLAINCY UK**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019**

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The Board of Trustees present their report with the financial statements of the charity for the year ended 31 December 2019. 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 Charitable company was incorporated as a private company, on 28 July 1962, limited by guarantee and constitutes a limited company as defined by the Companies Act 2006. The Charitable company registered as a charity. The memorandum and articles of association govern the Charitable company. Management of the Charitable company's affairs is vested in its Board of Trustees members of which are regarded as trustees of the charity. The objectives of the Charitable company are to meet the spiritual needs of members of the theatrical professions. The Charitable company is a member of the Combined Theatrical Charities.

The objectives of the charity are to meet the pastoral and spiritual needs to those of all faiths, and none, who are engaged in the performing arts. The subsidiary charity, Actors' Church Union Children's Charity, funded grants to children of those in the acting profession, who require educational support. The subsidiary was closed in 2016 and its remaining assets were transferred to the Actors' Children's Trust.

#### **Public benefit**

The charities 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 training chaplains to meet the pastoral and spiritual needs to those of all faiths, and none, who identify as members of the theatrical professions in theatres.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

##### **GRANTS**

During the year, no grants were awarded (2018 - nil).

### **FINANCIAL REVIEW**

#### **Financial position**

Theatre Chaplaincy UK (the 'Funds' on page 5 of the accounts) produced expenditure in excess of income of £1,154.

#### **Investment policy and objectives**

Under the memorandum and articles of association, the charitable company has the power to make any investment the Board of Trustees see fit.

#### **Reserves policy**

The Board of Trustees has established a policy whereby the unrestricted funds held in the Charity's Current Account and not committed or invested in fixed assets and investments ('the free reserves') should be between 12 and 18 months of resources expended. At the accounting date the free reserves amounted to £190,547.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

# **THEATRE CHAPLAINCY UK**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019**

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### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **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

#### **Registered office**

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

#### **Trustees**

The Rt Revd G Annas, Assistant Bishop in the Diocese of Winchester, Chair of the Board of Trustees  
Mr M Ayres Honorary Treasurer  
Mrs A Gelly  
Revd S Grigg  
Revd J L Meader Senior Chaplain  
Mr A Stirland  
Revd P Swan  
Revd P Taylor  
Revd R Syms (appointed 12/6/19)  
Mrs A Woodnutt (resigned 23/1/19)

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

#### **Independent Examiner**

P R Collins ACA  
Hartley Fowler LLP  
Chartered Accountants  
44 Springfield Road  
Horsham  
West Sussex  
RH12 2PD

# THEATRE CHAPLAINCY UK

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019

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### 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 Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on .....28 August 2020 and signed on its behalf by:

+ Geoffrey Annas

.....  
The Rt Revd G Annas, Assistant Bishop in the Diocese of Winchester - Trustee

**THEATRE CHAPLAINCY UK  
CHARTERED ACCOUNTANTS' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**Chartered accountant's report to the board of trustees on preparation of the unaudited statutory accounts of Theatre Chaplaincy UK ('the Company')**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Theatre Chaplaincy UK for the year ended 31 December 2019 as set out on pages 5 to 12 from the company's accounting records and from information and explanations you have given us.

As a member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at

<http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

**Responsibilities and basis of report**

This report is made to the Board of Directors/Trustees, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of the company and state those matters that we have agreed to state to them in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at [icawe.com/compilation](http://icawe.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Board of Directors/Trustees, as a body, for our work or for this report.

It is your duty to ensure that Theatre Chaplaincy UK has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and surplus/deficit of the company. You consider that Theatre Chaplaincy UK is exempt from the statutory audit requirement for the year.

**Chartered accountant's statement**

We have not been instructed to carry out an audit or a review of the accounts of the company. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



P R Collins ACA  
Hartley Fowler LLP  
Chartered Accountants  
44 Springfield Road  
Horsham  
West Sussex  
RH12 2PD

Date: .....

*pm* September 2020

# THEATRE CHAPLAINCY UK

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2019

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		2019 Unrestricted fund £	2018 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		3,768	5,370
Investment income	2	<u>1,560</u>	<u>1,599</u>
<b>Total</b>		5,328	6,969
<b>EXPENDITURE ON</b>			
Raising funds	3	2,788	2,206
<b>Charitable activities</b>	4		
Expenditure on charitable activities		<u>3,825</u>	<u>4,034</u>
<b>Total</b>		6,613	6,240
Net gains/(losses) on investments		<u>131</u>	<u>(325)</u>
<b>NET INCOME/(EXPENDITURE)</b>		(1,154)	404
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<u>191,701</u>	<u>191,297</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>190,547</u>	<u>191,701</u>

The notes form part of these financial statements

# THEATRE CHAPLAINCY UK

## STATEMENT OF FINANCIAL POSITION 31 DECEMBER 2019

	Notes	2019 Unrestricted fund £	2018 Total funds £
<b>FIXED ASSETS</b>			
Investments	9	8,473	8,341
<b>CURRENT ASSETS</b>			
Cash at bank		183,394	184,680
<b>CREDITORS</b>			
Amounts falling due within one year	10	(1,320)	(1,320)
<b>NET CURRENT ASSETS</b>		<u>182,074</u>	<u>183,360</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>190,547</u>	<u>191,701</u>
<b>NET ASSETS</b>		<u>190,547</u>	<u>191,701</u>
<b>FUNDS</b>	11		
Unrestricted funds		<u>190,547</u>	<u>191,701</u>
<b>TOTAL FUNDS</b>		<u>190,547</u>	<u>191,701</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2019 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 28 August 2020 and were signed on its behalf by:

  
.....  
The Rt Revd G Annas, Assistant Bishop in the Diocese of Winchester - Trustee

  
.....  
Revd S Grigg - Trustee

The notes form part of these financial statements



# THEATRE CHAPLAINCY UK

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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### 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.

#### **Raising funds**

Fundraising expenditure comprises of costs incurred in inducing people and organisations to contribute financially to the charitable company's work. This includes the cost of advertising for donations, mailing and publications.

#### **Tangible fixed assets**

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

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

#### **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.

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# THEATRE CHAPLAINCY UK

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2019

### 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

	2019 £	2018 £
Listed investment income	191	300
Interest received	1,163	762
Other income	<u>206</u>	<u>537</u>
	<u>1,560</u>	<u>1,599</u>

### 3. RAISING FUNDS

#### Other trading activities

	2019 £	2018 £
Advertising	<u>2,788</u>	<u>2,206</u>

### 4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Expenditure on charitable activities	<u>2,505</u>	<u>1,320</u>	<u>3,825</u>

### 5. SUPPORT COSTS

	Governance costs £
Expenditure on charitable activities	<u>1,320</u>

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

#### Management

	2019 Total activities £	2018 Total activities £
Website maintenance	-	4
Postage and stationery	<u>-</u>	<u>156</u>
	<u>-</u>	<u>160</u>

# THEATRE CHAPLAINCY UK

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2019

### 5. SUPPORT COSTS - continued Governance costs

	2019 Expenditure on charitable activities £	2018 Total activities £
Accountancy and legal fees	<u>1,320</u>	<u>1,320</u>

### 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

#### Trustees' expenses

Expenses reimbursed to members of the Board of Trustees in the normal course of activities, amounted to £285 (2018: £429).

### 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	5,370
Investment income	<u>1,599</u>
<b>Total</b>	6,969
<b>EXPENDITURE ON</b>	
Raising funds	2,206
<b>Charitable activities</b>	
Expenditure on charitable activities	4,034
<b>Total</b>	6,240
Net gains/(losses) on investments	<u>(325)</u>
<b>NET INCOME</b>	404
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	191,297
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>191,701</u>

# THEATRE CHAPLAINCY UK

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2019

### 8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2019 and 31 December 2019	<u>569</u>	<u>1,635</u>	<u>2,204</u>
<b>DEPRECIATION</b>			
At 1 January 2019 and 31 December 2019	<u>569</u>	<u>1,635</u>	<u>2,204</u>
<b>NET BOOK VALUE</b>			
At 31 December 2019	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2018	<u>-</u>	<u>-</u>	<u>-</u>

### 9. FIXED ASSET INVESTMENTS

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2019	8,341
Revaluations	<u>132</u>
At 31 December 2019	<u>8,473</u>
<b>NET BOOK VALUE</b>	
At 31 December 2019	<u>8,473</u>
At 31 December 2018	<u>8,341</u>

There were no investment assets outside the UK.

### 10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Accrued expenses	<u>1,320</u>	<u>1,320</u>

### 11. MOVEMENT IN FUNDS

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

# THEATRE CHAPLAINCY UK

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2019

### 11. MOVEMENT IN FUNDS - continued

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

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

### Comparatives for movement in funds

	At 1/1/18 £	Net movement in funds £	At 31/12/18 £
<b>Unrestricted funds</b>			
General fund	191,297	404	191,701
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>191,297</u>	<u>404</u>	<u>191,701</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	6,969	(6,240)	(325)	404
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>6,969</u>	<u>(6,240)</u>	<u>(325)</u>	<u>404</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/18 £	Net movement in funds £	At 31/12/19 £
<b>Unrestricted funds</b>			
General fund	191,297	(750)	190,547
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>191,297</u>	<u>(750)</u>	<u>190,547</u>

## THEATRE CHAPLAINCY UK

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2019

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#### 11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	12,297	(12,853)	(194)	(750)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>12,297</u>	<u>(12,853)</u>	<u>(194)</u>	<u>(750)</u>

#### 12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2019.

# THEATRE CHAPLAINCY UK

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2019

	2019 £	2018 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,940	3,564
Members Subscriptions	<u>1,828</u>	<u>1,806</u>
	3,768	5,370
<b>Investment income</b>		
Listed investment income	191	300
Interest received	1,163	762
Other income	<u>206</u>	<u>537</u>
	<u>1,560</u>	<u>1,599</u>
<b>Total incoming resources</b>	5,328	6,969
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Advertising	2,788	2,206
<b>Charitable activities</b>		
Hospitality and meeting	2,505	2,554
<b>Support costs</b>		
<b>Management</b>		
Website maintenance	-	4
Postage and stationery	<u>-</u>	<u>156</u>
	-	160
<b>Governance costs</b>		
Accountancy and legal fees	<u>1,320</u>	<u>1,320</u>
Total resources expended	<u>6,613</u>	<u>6,240</u>
<b>Net (expenditure)/income before gains and losses</b>	(1,285)	729
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	<u>131</u>	<u>(325)</u>
<b>Net (expenditure)/income</b>	<u>(1,154)</u>	<u>404</u>

This page does not form part of the statutory financial statements