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

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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

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FOR THE YEAR ENDED 31 DECEMBER 2025

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The Board of Trustees present their report with the financial statements of the charity for the year ended 31 December 2025. 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 Objects of the Charity are 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.

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 adopted by Special Resolution on 23 September 2025. 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.

Under the new Articles of Association, Trustees are appointed for a three-year term and may serve a maximum of three consecutive terms.

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.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

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
Revd S Grigg - Chair
Mr M Ayres - Honorary Treasurer
Mr H Coleman
Revd G Elsey
Revd J L Meader
Revd J A Moore
Mr D P Robinson
Ms S Wickes (appointed 9/1/26)
Revd D P Wood

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 19 May 2026 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 2025.

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

Date: 8/6/26

THEATRE CHAPLAINCY UK

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		2,482	-	2,482	37,454
Charitable activities					
Grants		20,000	-	20,000	-
Expenditure on charitable activities		-	1,500	1,500	-
Investment income	2	9,251	-	9,251	9,620
Total		31,733	1,500	33,233	47,074
EXPENDITURE ON					
Raising funds	3	480	-	480	-
Charitable activities	4				
Expenditure on charitable activities		49,347	1,112	50,459	32,466
Total		49,827	1,112	50,939	32,466
Net gains/(losses) on investments		-	-	-	(129)
NET INCOME/(EXPENDITURE)		(18,094)	388	(17,706)	14,479
RECONCILIATION OF FUNDS					
Total funds brought forward		255,089	-	255,089	240,610
TOTAL FUNDS CARRIED FORWARD		236,995	388	237,383	255,089

The notes form part of these financial statements

THEATRE CHAPLAINCY UK (REGISTERED NUMBER: 00215311)

BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Cash at bank		239,485	388	239,873	256,679
CREDITORS					
Amounts falling due within one year	8	(2,490)	-	(2,490)	(1,590)
NET CURRENT ASSETS		236,995	388	237,383	255,089
TOTAL ASSETS LESS CURRENT LIABILITIES		236,995	388	237,383	255,089
NET ASSETS		236,995	388	237,383	255,089
FUNDS	9				
Unrestricted funds				236,995	255,089
Restricted funds				388	-
TOTAL FUNDS				237,383	255,089

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 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 19 May 2026 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.

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.

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.

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.

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

	2025	2024
	£	£
Listed investment income	-	246
Interest received	8,518	8,691
Other income	733	683
	9,251	9,620

3. RAISING FUNDS

Investment management costs

	2025	2024
	£	£
Fundraising activities	480	-

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Expenditure on charitable activities	8,249	42,210	50,459

5. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Expenditure on charitable activities	38,408	40	3,762	42,210

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

Management

	2025 Expenditure on charitable activities	2024 Total activities
	£	£
Website maintenance	1,700	1,910
Tel postage & stationery	323	658
Consultancy	32,820	18,150
Travel Expenses	2,335	798
Meeting costs	1,230	132
	38,408	21,648

5. **SUPPORT COSTS - continued**

Finance

	2025 Expenditure on charitable activities £	2024 Total activities £
Bank charges	40	-

Governance costs

	2025 Expenditure on charitable activities £	2024 Total activities £
Independent examiner's fees	840	800
Independent examiner's fees - non independent examination	834	850
Legal fees	2,088	34
	3,762	1,684

6. **TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

Expenses reimbursed to members of the Board of Trustees in relation to their role as trustee, amounted to £50 (2024: £Nil).

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

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	37,454	-	37,454
Investment income	9,620	-	9,620
Total	47,074	-	47,074
EXPENDITURE ON			
Charitable activities			
Expenditure on charitable activities	32,466	-	32,466
Net gains/(losses) on investments	(129)	-	(129)
NET INCOME	14,479	-	14,479
RECONCILIATION OF FUNDS			
Total funds brought forward	240,610	-	240,610

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	255,089	-	255,089

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accrued expenses	2,490	1,590

9. MOVEMENT IN FUNDS

	At 1/1/25 £	Net movement in funds £	At 31/12/25 £
Unrestricted funds			
General fund	255,089	(18,094)	236,995
Restricted funds			
Home Foundation	-	388	388
TOTAL FUNDS	255,089	(17,706)	237,383

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,733	(49,827)	(18,094)
Restricted funds			
Home Foundation	1,500	(1,112)	388
TOTAL FUNDS	33,233	(50,939)	(17,706)

Comparatives for 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

9. 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	47,074	(32,466)	(129)	14,479
TOTAL FUNDS	47,074	(32,466)	(129)	14,479

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.