

# BROS

THEATRE COMPANY

## SERIOUS INCIDENT REPORT PROCEDURE

*Updated and approved December 2025*

[Serious Incident Reporting form](#)

### **Why this policy exists**

This policy covers serious incident reporting to the charity regulator, the Charity Commission (“the commission”), as it relates to BROS TC. This policy provides BROS TC with an effective and easy to follow process that closely follows the commission’s guidance.

### **Scope**

This policy covers all activities of the charity and its operations. It does not cover or replace the charity’s obligations to report incidents to statutory authorities such as the police, health and safety executive or licensing authority.

However, incidents that are reported to the statutory authorities can become relevant to this policy, for example if the charity is subjected to an investigation by a statutory authority or if it deems itself to be at fault and there is potential reputational damage to the charity as a result.

### **Background**

The commission states that it is vital that charities, whether they work domestically or around the world, report serious incidents to the regulator. The commission also states that data on serious incident reporting allows it to better understand risks facing the sector and take appropriate action.

However, the commission recognises the challenging nature of the work undertaken and the difficult context faced by many charities. It understands that serious incidents will happen, but it is the commission's role to ensure that trustees comply with their legal duties and that the charity manages the incident responsibly. The commission will be looking for assurance that the charity has taken steps to limit the immediate impact of any serious incidents that may occur and, where possible, prevent it from happening again.

The commission acknowledges that many problems can be resolved by trustees themselves. However, sometimes it needs to use its powers to protect a charity. Reporting also means the commission can identify whether other charities might be affected and can give better advice to all charities to help them protect themselves.

### **What is a serious incident?**

The commission defines significant as 'significant in the context of your charity, taking account of its volunteers, operations, finances and / or reputation'; and defines a serious incident as an adverse event, whether actual or alleged, which results in or risks significant:

- Harm to people who come into contact with BROS TC through our work.
- Loss of BROS money or assets.
- Damage to BROS TC's property.
- Harm to BROS TC's work or reputation.

An act of discrimination against any person with a protected characteristic listed in the [Equality Act 2010](#) will also be treated as a serious incident.

The main categories of reportable incidents set out by the commission are:

- Protecting people and safeguarding incidents – incidents that have resulted in or risk significant harm to beneficiaries and other people who come into contact with the charity through its work.
- Financial crimes – fraud, theft, cyber-crime and money laundering.
- Large donations from an unknown or unverifiable source, or suspicious financial activity using the charity's funds.
- Other significant financial loss.
- Links to terrorism or extremism, including 'proscribed' (or banned) organisations.
- Other significant incidents, such as – insolvency, forced withdrawal of banking services without an alternative, significant data breaches / losses or incidents involving partners that materially affect the charity.

### **Policy**

It is BROS's policy to report all 'serious incidents' to the commission within 48 hours of the chair's decision, or if the matter has been referred more widely to some or all the charity's trustees the decision of those trustees, to report a serious incident, providing an appropriate level of information and to respond to any resulting requests for information within five working days.

## **What we will report**

The incidents that we will report and the incidents that it is not necessary to report are detailed in appendix 1, available on request, and is [based on Commission guidance](#). This is not a definitive list of reportable incidents but indicates the type of incidents categorised as 'serious' and reportable and will act as a guide as to [what should and should not be reported](#).

## **Who is responsible for reporting?**

The responsibility for reporting serious incidents rests with the charity's trustees. All trustees bear ultimate responsibility for ensuring their charity makes a report and does so in a timely manner.

All incidents, whether deemed 'serious' or not should be reported to the BROS TC Chair immediately [via this form](#)

The Chair will refer any potentially reportable incident to the other trustees and President immediately either by telephone or email and decide within 48hrs as to whether the incident constitutes a serious incident and requires reporting to the Charity Commission.

The report will then be made to the commission within 48 hours of the decision to report a serious incident.

All discussions and decisions taken will be formally recorded and then minuted at the next available Committee meeting along with any outcomes and further action taken.

## **Actions we will take in response to a serious incident**

If there is a serious incident the trustees, together with the President will:

- As soon as reasonably practicable prevent or minimise any further harm, loss or damage.
- Report it to the commission as a serious incident.
- Report it to the police (and / or other relevant agencies) if we suspect a crime has been committed, and to any other regulators the charity is accountable to and other agencies such as the local authority designated officer (LADO) for safeguarding.
- Put in place a communication plan for staff, volunteers, the public, the media and other stakeholders.
- Review what happened and prevent it from happening again – this may include reviewing internal controls and procedures, internal or external investigation and / or seeking appropriate help from professional advisers.

## **How we will report**

The trustee board delegates formal responsibility for reporting those incidents deemed to be serious incidents to the Chair who will report them to the Charity Commission using its online reporting form.

If the information provided (or which BROS TC wish to provide to the commission) is particularly sensitive or confidential or if a particular exemption applies, we will inform the commission and explain our reasoning.

The charity is required as part of its annual return, to sign a declaration confirming there were no serious incidents during the financial year that should have been reported to the commission. If incidents did occur, but were not reported at the time, we will submit these before we file our charity's annual return, so that we can make the declaration and meet our legal reporting requirements.

## **Further guidance**

Further guidance relating to reporting a serious incident can be found at <https://www.gov.uk/guidance/how-to-report-a-serious-incident-in-your-charity>