



Skylight Circus in Education

T/A Skylight Circus Arts

Report and financial statements

For the year ended 31st March 2024

Registered Charity 1001570

Company Limited by Guarantee 2567143

Skylight Circus in Education

Reference and administrative information for the year ended 31st March 2024

Charity name Skylight Circus in Education

also known as Skylight Circus Arts and Skylight

Company number 2567143

Charity number 1001570

Registered office and operational address: St Chads Fold, Sparrow Hill, Rochdale OL16 1QT

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

J. Riley, Chair

E. Short, Secretary

N. White

J. Macpherson

M. Lee

M. Ramsdale

J. Hurn, Treasurer- resigned 31st March 2024

Key management: David Allen, CEO. Martine Bradford, Creative Director.

Bank: Co-operative Bank plc, 1 Balloon Street, Manchester, M60 4E

Independent Examiner: Teresa Fennell, It Doesn't Have To Cost The Earth Ltd

YEAR IN FOCUS: 2023 - 2024

- The year began with an increase in participation in our classes and projects.
- We completed our project in partnership with The Lowry and Extraordinary Bodies. 'Gallery of Yes' engaged a group of adults with disabilities.
- Outreach (fee paid work) grew steadily over the summer months - in Rochdale, Greater Manchester and beyond.
- Skylight played a role in supporting our local communities through working with organisations like Rochdale Public Health and YourTrust.
- We continued with our active involvement in local support and activity networks such as our local Voluntary, Community and Social Enterprise (VCSE) support organisation's Children, Young People & Families Network, Refugee and Asylum Forum.
- We recruited a new Arts Administrator & Circus Trainer.
- We took a trip with staff, freelance workers and participants to see a delivery partner, Extraordinary Bodies, perform 'Waldos' at The Lowry Theatre.
- We successfully gained National Lottery Heritage Fund (NLHF) and Arts Council England National Lottery (ACE) funding which enabled us to research and create our largest show to date. 'Sparrow Hill' Circus Show explored 1,000 years of local history, performed at St Chad's Parish Church.
- Skylight was commissioned to perform and deliver have-a-go and performance sessions at Rochdale Borough Council's new Feelgood Family Picnic events.
- We worked with new partners such as Salford University.
- We continued to work with Rochdale Borough Council's Early Help and Schools Team to deliver our 'Circus Sparks' train the trainer' programme in local primary schools.
- We were commissioned by Rochdale Borough Council's Early Help and Schools Team to deliver our 'Circus Globe' project for Ukrainian families.
- We worked in partnership with Curious Minds to develop and deliver #BeeWell circus sessions in local secondary schools.



Arts Council, National Lottery Heritage Fund and Rochdale Public Health funded
'Sparrow Hill' circus show cast

St.Chad's Church, Rochdale, March 2024

“It’s all about community and trust. This organisation has it by the bucketload”

Councillor Janet Emsley

Deputy Civic Mayor

Rochdale Borough Council

FOREWORD

Skylight has gone from strength to strength this year- again.

We increased our income from grant makers and our earned income from project commissioners and bookings. However, we made an unplanned operating loss which has had an impact on our free reserves as we go into a new financial year.

Yet, we've delivered some big numbers. HUGE rises in beneficiaries and audiences alike.

Over 9,300 people found their own bit of circus joy at our studio, in schools, at community centres and at events and festivals around Greater Manchester and the North West. A staggering 500 plus workshops from our tiny dedicated team of staff and freelancers led by Skylight's Creative Director, Martine Bradford. More than 14,180 attended a Skylight performance of some sort.

We've also done great work in schools around the impact of COVID - an increasingly urgent need - with fantastic partners like Curious Minds and the amazing Early Help and Schools team at Rochdale Borough Council.

There have been some incredible creative highlights. 'Sparrow Hill'- named for our locale- saw over 80 multi-generational performers take their circus skills to the spectacular St.Chad's Church, thanks to funding from Arts Council England, National Lottery Heritage and lastly, but by no means least, the inspired team at Rochdale Public Health.

There are smaller stories too. Stories of individual joy found in equally valuable projects like Children In Need supported sessions, Holiday At Home and NHS funded workshops in community centres, pupil referral units and special schools.

[It's all there in our latest impact video.](#) A heart-warming, soul-feeding 5 minute reminder of why we all do what we do to support people through life affirming, changing and enriching arts and culture.

Thanks to all who helped us along the way. Funders, commissioners, contractors, partners, freelance workers, volunteers and of course all our participants.

Finally, we said goodbye with gratitude to Board member Jane Hurn who has served Skylight for over a decade. Her support will be missed.

David Allen

Chief Executive Officer

Skylight in numbers...

...527 circus sessions

...9,304 participants

...14,182 audience members

...26.1% Global Majority participation

SKYLIGHT CIRCUS IN EDUCATION

TRUSTEES' AND DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2024

The trustees present their report and the unaudited financial statements for the year ended 31st March 2024. Included within the trustees' report is the directors' report as required by company law. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Purposes, Aims, Objectives and Skylight Activities

Purposes and aims in Skylight's original governing document:

'To promote, maintain, improve and advance education for the public benefit by the demonstration and teaching of human circus skills. To relieve the needs of disabled persons by the demonstration and teaching of human circus skills to such persons' (1990)

Charity Commission Activities Overview 2020

Life-changing social circus projects to improve health and well-being. Collaborations: professionals and members to create productions. Specialisms: circus with disability, diversity, mental health, challenging young people. Address challenges in communities with multiple deprivation.

Purposes 2020 Summary. 'Benefiting individuals and communities through circus arts training, performance and workshops. Skylight's base in central Rochdale is in an area of multiple deprivation and activities extend across the region.

Aims, objectives and activities are reviewed by the trustees each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period to March 2024. The trustees ensure the charity remains focused on its stated purposes.



Skylight Freelance Team member, Gil, entertains at Aviva Studios, Manchester

October 2023

Skylight Activities April 2023 to March 2024

A year of ambition, trust and deep connections in our local community.

- We continued to address the urgent needs of children, young people and vulnerable adults. Many participants are negatively affected by pandemic, e.g. our classes have had a large increase in SEND participants. Our Henry Smith Strengthening Communities grant supported us to address local needs.

Highlights included

- NLHF project to research, create & perform with a giant local history book
- Sparrow Hill Circus Show
- Feelgood Family Picnic circus performance and free 'Have-a go'
- Circus Globe for Ukrainian asylum refugee young people
- Circus Sparks train the trainer programme in Rochdale Primary Schools



Youth Circus members with Motionhouse team in a masterclass session at Skylight

May 2023

CIRCUS JOY

'Circus Joy' is our strand of work focussed on circus activities for leisure and entertainment

Skylight's ambition to increase the quality and quantity of performance was taken to the next level with 'Sparrow Hill Circus Show'. Our members took part in a local history research/making project and created a giant pop up book with Artist Kerith Ogden. Prior to the show, storytelling sessions took place in the local community, performed by Skylight's Staff.

'Sparrow Hill Circus Show' had a multi generational cast of community and professional performers. The show enabled Skylight to gain new skills and work with new and established partners eg Salford University, Broadfield Primary School. Three performances took place in the spectacular setting of St Chad's Parish Church.

We were commissioned to deliver performances and 'Have-A-Go' workshops- including aerial circus- at Rochdale Borough Council's 'Feel Good Family Picnics'. Skylight's Youth Circus and Silver Circus seniors groups performed in 4 parks across the Borough.

Darnhill Festival - led by Cartwheel Arts. Youth Circus took part in the parade and we provided 'Have-A-Go' workshop activities.

Middleton Arena - Silver Circus performed as part of Action Together's celebration event for VCSE sector members.

Christmas Show Ho Ho -The Christmas Shows by regular classes/projects were performed over 2 nights.

Outreach Work

Outreach took across Rochdale Borough, Greater Manchester, Lancashire and West Yorkshire.

Sessions included workshops and performance in the community, youth and education and small outdoor events. Highlights include:

Rochdale Culture Coop - 'Have-A-Go' sessions in Middleton

St. Elphin's Park - 'Have-A-Go' workshop at community day in Warrington

Piece Hall- 'Have-A-Go' workshop at public event in Halifax

“I love coming to Skylight. My circus family.”

‘Silver Circus’ for over 60s Participant

CIRCUS FOR WELLBEING

‘Circus For Wellbeing’ is our strand of work which specifically supports physical and mental health and wellbeing

Skylight is inclusive. Projects this year covered people with a variety of needs and disadvantages:

- Registered with physical disabilities and learning disabilities
- Attending special schools and Pupil Referral Units
- Young people from asylum seeker, refugee Roma families
- Elders at risk of isolation, with disabilities
- Young and vulnerable: trauma, mental health
- Adults/children with additional needs and conditions

Circus Globe project for refugee/asylum families was re-commissioned. Circus Friends, for Ukrainian families, took place at Skylight.

Middleton Holidays at Home Funding from HAF for young people 6 -12 years in socially disadvantaged areas. Skylight provided circus activities and healthy food at Burnside Community Centre.

Waldos Gallery of Yes project for adults with disabilities, concluded with a very special celebration of the group's clowning photoshoot which is now displayed in our foyer.

Extraordinary Bodies continued their partnership work with Skylight. ‘Waldos Circus of Magic and Terror’ inspired participants on our ‘Gallery of Yes’ project. Our members took a trip to see the Extraordinary Bodies production at The Lowry. Martine Bradford, Creative Director, also continued her training as an ‘Unexpected Leader’ in developing inclusive creative projects for neurodiverse and disability engagement.

Seniors Silver Circus for over 60’s, continues to flourish. In addition to their regular sessions, members of the group performed in Sparrow Hill Circus Show and at local events. Members of the group also made a huge contribution to local history research and the making of our pop up book and show costumes.



Children in Need “Spring Into Circus”

Throughout the year

BBC Children in Need funded SPRING 3. A 3 year project in partnership with Special Education Schools. Activities were with:

Springside School

Brownhill School

Broadfield Primary School

CCG Projects (Side-by-Side) Family Sessions for young people aged 11-16 with physical, emotional wellbeing and social needs resumed. Some are in Care or living in poverty. Some are affected by trauma, Autism, ADHD, or behavioural disorders and mental health issues. They are often socially isolated through bullying, anxiety, poor communication skills or financial circumstances. Rochdale Connections Trust and other organisations refer young people. Side-by-Side attracted many more young people than expected this year.

CIRCUS PATHWAYS ACTIVITIES

'Pathways' is our strand of work which encompasses education and career development work

Our work in schools finally returned to normality? following the lengthy impact on delivery in-situ due to COVID. We worked in 40 schools in this period.

Circus Sparks, Skylight's 'train the trainer' programme developed with Rochdale Council's Early Help & Schools team was slightly curtailed this year due to a lack of funds. However, the project continued to deliver stellar results in supporting primary school children deprived of key learning development opportunities due to lockdown in the schools that did participate.

Curious Minds #BeeWelll Youth Health Champions project helped us develop the 'train the trainer' idea further with a micro commission by local secondary school, Falinge Park High School. We provided training, learning resources and equipment to a targeted group of Year 10 'Youth Health Champion' students who then successfully cascaded skills to their peers.

Other highlights included a Circus Taster session for students at Bolton University. We are hopeful of further commissions.



Curious Minds' #BeeWell Youth Health Champions' participant

St.Cuthbert's High School, Rochdale

September 2023

PERFORMANCE AGAINST OBJECTIVES

At the end of the previous reporting period the Trustees set out the following areas for development:

- Artistic Development

Skylight reaffirmed our commitment to working with sector-leading talent for staff and freelance worker's CPD and to inspire participants. The ACE Project Grant bid included involvement with director and performer Grania Pickard and Artist Kerith Ogden.

Thanks to our partnership with HOME Manchester and world-renowned circus dance company, Motion House, we provided an acrobatic and movement masterclass for participants involved with the 'Sparrow Hill' project at our Circus Studio.

- Programme development: quality projects and performance to meet need in GM

We consolidated working relationships with major arts centres such as HOME, Factory International in Manchester and long time supporter The Lowry Centre in Salford. This led to commissions and fee-paid work.

Skylight's CEO took a role on the Steering Committee for Children & Young People in Greater Manchester Council & NHS funded Creative Health network. The objective is to bring our Circus For Wellbeing work to a wider audience.

- Funding and Financial sustainability

We successfully consolidated our foundational grant making support with larger grants from fewer organisations. Arts Council England became our biggest funder which reflected the Board and Executive Team's desire to place artistic endeavour at the core of what we do.

We successfully increased earned income from booking and project commissions to the level where our income split created less reliance on the increasingly competitive grant bidding process.

An unforeseen downside of this was the unexpected loss of some expected commissions which led to an unplanned operating loss of £20,992.

- Brand Development and Marketing

On the back of the roll out of our new, contemporary brand identity in the previous period we invested focus and funds in improving our presentation both at our circus studio and at events and festivals. Small changes with significant impact were made to our foyer with the help of volunteers.

We purchased new event equipment such as , bunting and branded flags in our 'corporate' colours to augment the high quality branded marquee we purchased in the previous period.

- Building Development

Thanks to Arts Council England funding we purchased new DMX lighting equipment. Which was used as part of our Sparrow Hill show. Following training for staff and freelance workers, these new assets will improve the production presentation of future in-house performances.

- Environmental sustainability

Our stated aim was to purchase an electric or hybrid vehicle to facilitate outreach (fee paid) work while minimising our impact on the environment. However, we have not been able to secure funding and nor is it currently viable to find this much needed asset from income.



Local folk musicians 'Chords & Fiddles' playing live during 'Sparrow Hill' circus show

St.Chad's Church, March 2024

EMPLOYMENT & TRAINING

We made efforts to augment our existing pool of freelance delivery workers and we were successful in finding three new people with varying levels of experience.

We were able to fill the much needed Arts Administrator position which will enable the Delivery Team to focus on working with participants, spending less time on the admin necessary to facilitate sessions. The new recruit- who came through our Youth Circus programme- returned to Skylight from a career as a teacher in a local primary school. Her advanced circus tutoring skills are a welcome addition to the DeliveryTeam which will give us flexibility in peak outreach periods.

Full Time Staff x 3

Creative Director, Funding Development Manager, Arts Administrator

Part Time Staff x 4

CEO, Finance, Project Coordinator/Circus Tutor, cleaner

Freelance Team x 9

Artists ranging from aerial to music & choreography. We contract additional specialists as needed

TRAINING

Skylight continued its efforts to support our staff team, volunteers and freelance team in skills development. By paying freelance workers to train with us, we ensure that professionals continue to be available to support the sector in general.

Safeguarding - all staff, volunteers and trustees

First aid at work - Charma Force, Martine Bradford, Mick Chapman

National Arts Fundraising School - Dawn Pierson

Marketing and social media - Charma Force

Fire Marshall - Mick Chapman

Fire Performance Training - Charma Force, Martine Bradford

Circus and the brain with psychologist Louise Mansell - All staff and core freelancers

Circus rigging - Martine Bradford

Media training (ongoing-) Dawn Pierson

OUTPUTS

The number of outputs and beneficiaries increased dramatically compared with the previous financial period:

Total Sessions Delivered 527

Individual participants 9,304

Total global majority participants 2,424 (26.1%)

Project participants with Special Educational Needs 287

Number of Interventions

Classes 2,183

Projects 3,089

Outreach 7,309

Total Interventions 12,581

Audiences 14,182



Aerial Circus Have-A-Go with Freelance Team member, Annette

Rochdale Feel Good Family Picnics, July 202

FINANCIAL REVIEW

During the period the charity increased its income through a mixture of improved grant fundraising, commissioned projects and earned income. Income increased compared with the previous financial period by nearly by just over 14% to £240,056

Expenditures increased by just over 7% to £261,037

The operating loss of £20,982 was unplanned and as noted elsewhere was largely the result of the cancellation of some expected schools activity late in the financial year.

FUNDRAISING PERFORMANCE

A strong year with grant income increasing over the previous period, despite a very competitive bidding environment. Highlights include:

- Arts Council England National Lottery "Sparrow Hill" Project Grant (Secured in FY 21/22 for this financial period)	£48,150
- Henry Smith Charity 'Strengthening Communities' (Continuation funding- 2nd round) Year 2 of 3	£45,000
- We were re-commissioned by NHS' Integrated Care Partnership (Formerly CCG) Year 2 of 3	£16,063
-BBC Children In Need Year 2 of 3	£15,577
Rochdale Public Health	£10,000
National Lottery Heritage Fund	£9,949
Total grants	£151,986
Total project commissions	£39,860



Middleton Holiday At Home circus activities
Burnside Community Centre, Middleton, August 2023

GOING FORWARD INTO THE NEW FINANCIAL YEAR (FY 24-25)

The Board and Executive Team anticipate a challenging year with reduced reserves.

While significant investment in arts and culture is being made in Rochdale, Skylight is currently in receipt of less support than in the previous year from these public funds. The Executive Team are taking steps to redress this by lobbying for more financial support and by adapting our offer to meet funder goals.

A long time venue hire client has decided to cease using the venue for weekly support sessions due to financial constraints. This revenue made a significant contribution to Skylight's venue lease costs which will be difficult to replace.

Additionally, we enter the final year of our BBC Children In Need, Greater Manchester Integrated Care Partnership (formerly CCG) and Henry Smith Charity multi-year funding. We seek to secure more future funding from these sources but we must have one eye on alternative funds for future sustainability of the charity.

As reserves have been depleted due to the unplanned loss in FY 23-24 special care has been paid to cash flow. The Executive Team presented a budget to the Board which reflects the need to reinstate reserves. This approved plan anticipates reserves returned to normal by the end of the calendar year.

Skylight's Trustees and Executive Team have identified the following areas for progress:

- Continue to explore development of Skylight's facilities. We have had positive initial discussions with our landlord about extending the lease so that we would be eligible for capital funds. The landlord has agreed to invest in new external windows and doors which will reduce energy costs and ?
- Develop the school's 'Train The Trainer' programme as a blueprint for further commissions from Local Authority education service providers. The Executive Team are currently working on a large multi-year bid to develop this work with partners in Rochdale and one additional Greater Manchester borough.
- Expand geographical reach, specifically targeting outreach work and commissions in Greater Manchester boroughs.
- Continued employment of sector-leading artists to inspire staff and participants.
- Strengthening of the Board with new appointments which reflect our local communities and can agitate for support for Skylight in the local area.

RESERVES POLICY

At the end March 2024 the total funds of the charity were £48,902. Of this £23, 954 was restricted with the remainder being unrestricted funds -less fixed assets- of £22,613.

During 2024/25 the Trustees have agreed the designated reserve figure should be returned to £57,000. This figure covers redundancy costs, a minimum of 1 month's running costs and liabilities should the charity become financially unviable.

The approved budget forecasts a return to acceptable levels of reserves by the end of the calendar year.

STRUCTURE, GOVERNANCE & MANAGEMENT

Skylight was registered as a company limited by guarantee and a registered charity in December 1990.

The company has a memorandum of association which established the objects and powers of the charitable company and it is governed under its Articles of Association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

Trustees who are related parties this year: The Chair, J C Riley, is married to Noreen White.

The Board does not currently have a Treasurer. We operate a Finance Sub Group (see 'RISK MANAGEMENT'). This is deemed within acceptable risk as the bank account and formal accountancy services are managed by an external certified management accountancy practice.

Prospective trustees receive induction materials and are voted onto the board. No other person or external body is entitled to appoint trustees.

Trustees' lived experience reflects many communities we serve, including disability and access issues & working class backgrounds. Four of our six trustees are female.

Vacancies exist for artists, input from young people, local diversity groups.



A 'Team Wellbeing' session for staff of Depaul Charity who support young people with housing issues

HOME, Manchester, February 2024

RISK MANAGEMENT

Trustees monitor financial and other risks at quarterly meetings so they can take prompt action when needed.

- Safeguarding is a standing agenda point at Board meetings
- A financial risk policy reflects established practices and strategic approach to income.
- A financial processes policy reflects the move to outsourced bookkeeping services.

Meetings take place in a hybrid format with attendance in person and online via Zoom depending on availability. Attendance from all trustees was strong.

Trustees monitor risks in the subgroups set up at times to address specific needs in addition to full trustee meetings.

Usually, these are:

Employment Sub Group, Finance Sub group and Creative Sub group. Creative business was conducted by the full board.

Statement of responsibilities of the trustees:

The trustees (who are also directors of Skylight Circus in Education for the purposes of company law) are responsible for preparing the trustees annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent

- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation
- The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006.
- The Board 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.
- The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 17th October 2024 and signed on their behalf by:

A handwritten signature in blue ink, appearing to read 'J. Riley', is written over a horizontal line.

J. Riley

Chair of Board of Trustee



Youth Circus participants showcase skills at our 'Christmas Sho-Ho-Ho'

Skylight, December 2023

A BIG THANK YOU TO

All who have volunteered and helped us over the year, including our hard-working staff and the Trustees who contributed far more than their roles demanded.

We appreciate the dedication of the freelance workers who make it possible for Skylight to spread the circus joy far and wide.

Our landlord

St Chad's Educational Trust

Our funders & commissioners

Arts Council England

Henry Smith Charity

National Lottery Heritage Fund

Children In Need

Integrated Partnership (previously CCG)

Rochdale Public Health

Your Trust

Our partners (and sometimes commissioners)

Action Together

The Lowry

Salford University

HOME Manchester

Rochdale Development Agency

Extraordinary Bodies

Our fellow Rochdale Borough Culture Network members

Cartwheel Arts

English Folk Expo

M6

Rochdale Library Service

Touchstones Gallery & Museum

Our friends and supporters

Jamie Moran

Janet Emsley

John McLoughlin

And, last but not least, our participants



Supported using public funding by
**ARTS COUNCIL
ENGLAND**

yourtrust





Skylight staff and freelance team with Extraordinary Bodies' "Gallery Of Yes' Project

May 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SKYLIGHT CHARITABLE COMPANY ('THE COMPANY') FOR THE YEAR ENDED 31 MARCH 2024

I report to the trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the 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 the Company's accounts 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 that in any material respect:

1. accounting records were not kept in accordance with section 386 of the Companies Act 2006; 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.

Teresa Fennell

Date: 31/10/2024

Teresa Fennell, ACMA CGMA

It Doesn't Have to Cost the Earth Ltd

47 St Dunstons Close, Worcester, WR5 2AJ

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 March 2024

	Note	Unrestricted 2024 £	Restricted 2024 £	TOTAL 2024 £	Unrestricted 2023 £	Restricted 2023 £	TOTAL 2023 £
INCOME FROM:							
Donations and legacies	2	1,051	-	1,051	2,284	-	2,284
Charitable activities	3	85,989	153,015	239,004	114,627	93,417	208,044
TOTAL INCOME		87,040	153,015	240,055	116,911	93,417	210,328
EXPENDITURE ON:							
Raising Funds		1,051	-	1,051	340	-	340
Charitable activities	4	114,250	145,736	259,986	144,497	98,647	243,144
TOTAL EXPENDITURE		115,301	145,736	261,037	144,837	98,647	243,484
NET (EXPENDITURE)/INCOME		(28,261)	7,279	(20,982)	(27,926)	(5,230)	(33,156)
Transfer between funds		(5,136)	5,136	-	(13,526)	13,526	-
NET MOVEMENT IN FUNDS		(33,397)	12,415	(20,982)	(41,452)	8,296	(33,156)
Fund balances brought forward		58,345	11,539	69,884	99,797	3,243	103,040
TOTAL FUNDS CARRIED FORWARD		24,948	23,954	48,902	58,345	11,539	69,884

The statement of financial activities includes all gains and losses recognised during the year

All income and expenditure derive from continuing activities.

BALANCE SHEET
at 31 March 2024

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible assets	8		2,335		2,956
CURRENT ASSETS					
Debtors	9	26,114		10,590	
Cash at bank and in hand	10	34,375		65,541	
		<u>60,489</u>		<u>76,131</u>	
CREDITORS : amounts falling due within one year	11	<u>(13,922)</u>		<u>(9,203)</u>	
NET CURRENT ASSETS			<u>46,567</u>		<u>66,928</u>
NET ASSETS			<u>48,902</u>		<u>69,884</u>
FUNDS					
Unrestricted			24,948		58,345
Restricted			23,954		11,539
TOTAL FUNDS			<u>48,902</u>		<u>69,884</u>

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to independent examination under the

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with SORP FRS102.

The financial statements were approved and authorised for issue by the Board on 17/10/2024 and signed on its behalf by:



Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are follows:

a. Basis of Preparing Financial Statements

The financial statements have been prepared in accordance with 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)second edition - October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Skylight Circus in Education meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b. Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c. Income recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d. Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f. Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the Costs of commercial trading including running of the café and their associated support costs.
- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

h. Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

i. Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Leasehold improvement	10% straight line method
Circus equipment	25% straight line method
Fixtures and fittings	20% straight line method
Office equipment	20% straight line method
Computer Equipment	33% straight line method
Motor Vehicles	25% straight line method

j. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m. Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

n. Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 7. There were no outstanding contributions at the year end.

o. Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

2. DONATIONS AND LEGACIES

	Unrestricted 2024 £	Restricted 2024 £	TOTAL 2024 £	Unrestricted 2023 £	Restricted 2023 £	TOTAL 2023 £
Donations	1,051	-	1,051	2,284	-	2,284
	<u>1,051</u>	<u>-</u>	<u>1,051</u>	<u>2,284</u>	<u>-</u>	<u>2,284</u>

3. CHARITABLE ACTIVITIES

	Unrestricted 2024 £	Restricted 2024 £	TOTAL 2024 £
Grants and Contracts			
Action Together	-	4,740	4,740
Children in Need	-	15,577	15,577
Greater Manchester Integrated Care	-	16,063	16,063
Henry Smith	-	45,000	45,000
National Heritage Lottery Fund	-	9,949	9,949
Arts Council England National Lottery	-	48,150	48,150
NHS	-	761	761
Rochdale Council	-	12,000	12,000
Commission			
s	39,860	-	39,860
Other	-	(254)	(254)
	39,860	151,986	191,846
Fees and Other Income			
Circus Skills Workshops	21,761	-	21,761
Circus Skills Classes	12,225	-	12,225
Other	12,143	1,029	13,172
	46,129	1,029	47,158
	85,989	153,015	239,004
<i>Previous reporting period</i>			
	Unrestricted 2023 £	Restricted 2023 £	TOTAL 2023 £
Grants and Contracts			
Action Together	-	2,180	2,180
Arts Council	-	32,475	32,475
Children in Need	-	15,762	15,762
Henry Smith	-	43,000	43,000
Your Trust	20,000	-	20,000
The Work Company	12,447	-	12,447
Commissions	30,708	-	30,708
Other	460	-	460
	63,615	93,417	157,032
Fees and Other Income			-
Circus Skills Workshops	31,205	-	31,205
Circus Skills Classes	16,720	-	16,720
Other	3,087	-	3,087
	51,012	-	51,012
	114,627	93,417	208,044

4. CHARITABLE ACTIVITIES

	2024	2023
	Total	Total
	£	£
Staff costs	115,731	110,904
Freelancers	48,498	53,649
Costs of Arts, Activities & Workshops	22,664	20,466
Premises	19,980	12,554
Vehicle Costs	777	1,123
Insurance	5,033	2,691
Office Costs	2,970	3,493
Other Costs	1,308	79
Professional Fees	580	515
Volunteer costs	427	735
Bad debts	180	1,820
Depreciation	621	150
Governance costs (see note 5)	913	713
Support costs (see note 5)	40,305	34,253
	<u>259,987</u>	<u>243,145</u>
	<u><u>259,987</u></u>	<u><u>243,145</u></u>
Restricted expenditure	145,736	98,647
Unrestricted expenditure	114,250	144,497
	<u>259,986</u>	<u>243,144</u>
	<u><u>259,986</u></u>	<u><u>243,144</u></u>

5. ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

	Basis of apportionment	Support £	Governance £	Total 2024 £
Staff costs	Time spent	28,933	-	28,933
Premises	Floor area	4,995	-	4,995
Office costs	Floor area	742	-	742
Accountancy services	Time spent	5,635	750	6,385
Other Governance costs	Governance	-	163	163
		<u>40,305</u>	<u>913</u>	<u>41,218</u>

Previous reporting period

	Basis of apportionment	Support £	Governance £	Total 2023 £
Staff costs	Time spent	27,726	-	27,726
Premises	Floor area	3,138	-	3,138
Office costs	Floor area	873	-	873
Accountancy services	Time spent	2,516	650	3,166
Other Governance costs	Governance	-	63	63
		<u>34,253</u>	<u>713</u>	<u>34,966</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging

	2024	2023
	£	£
Depreciation	621	150
Other Accountancy fees	5,635	3,166
Independent examiners fee	750	650

7. STAFF COSTS AND KEY MANAGEMENT PERSONNEL

	2024 £	2023 £
Wages and salaries	131,389	128,943
Social security costs	6,521	6,081
Employer's pension costs	2,829	2,439
Staff training and other staff costs	3,925	1,167
	<u>144,664</u>	<u>138,630</u>
Allocated as follows:		
Charitable activities	115,731	110,904
Support costs	28,933	27,726
	<u>144,664</u>	<u>138,630</u>

No employee received total employee benefits (excluding employer pension costs) of more than £60,000.

The average number of staff employed during the period was 7.8 (2023: 8.5)

The key management personnel of the charity comprise the Trustees , the CEO, Creative Director and Business Development Manager. The total employee benefits of the key management personnel of the charity were £101,014 (2023: 95,942)

8. TANGIBLE FIXED ASSETS

	Leasehold Improvements £	Circus Equipment £	Office Equipment £	Fixtures & Fittings £	Total £
Cost :					
At 1 April 2023	7,997	38,739	18,317	3,106	68,159
Additions					-
Disposals					-
At 31 March 2024	<u>7,997</u>	<u>38,739</u>	<u>18,317</u>	<u>3,106</u>	<u>68,159</u>
Depreciation :					
At 1 April 2023	7,997	38,739	18,317	150	65,203
Charge for the year				621	621
Disposals	-	-	-		-
At 31 March 2024	<u>7,997</u>	<u>38,739</u>	<u>18,317</u>	<u>771</u>	<u>65,824</u>
NBV at 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,335</u>	<u>2,335</u>
NBV at 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,956</u>	<u>2,956</u>

Net book value at 31 March 2024 represents fixed assets used for charitable purposes.

9. DEBTORS

	2024 £	2023 £
Trade debtors	17,456	5,832
Prepayments & accrued income	7,908	4,008
Other current assets	750	750
	<u>26,114</u>	<u>10,590</u>

10. CASH AT BANK AND IN HAND

	2024	2023
	£	£
Cash at bank and in hand	34,375	65,541
	<u>34,375</u>	<u>65,541</u>

11. CREDITORS : Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	7,178	8,625
Social security and other taxes	2,974	(72)
Other creditors and accruals	3,770	650
	13,922	9,203

Deferred income

Balance at 1 April 2023	-
Movement in the year	-
Balance at 31 March 2024	-

12. MOVEMENT IN FUNDS

	Balance at 1 Apr 23 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 Mar 2024 £
Restricted Funds					
Action Together	-	4,740	(630)		4,110
Arts Council	-	49,179	(51,593)	2,453	39
Rochdale Council	-	12,000	(12,000)		-
National Lottery Heritage Fund	-	9,949	(12,632)	2,683	-
Greater Manchester Integrated Care Partnership	-	16,824	(15,323)		1,501
Children in Need	3,210	15,577	(12,798)		5,989
Henry Smith	8,328	44,746	(40,759)		12,315
Total Restricted Funds	11,539	153,015	(145,735)	5,136	23,955
Unrestricted Funds	58,345	87,040	(115,301)	(5,136)	24,948
Total Funds	69,884	240,055	(261,036)	-	48,903

ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Net current assets/(liabilities)	3,619	-	34,725	38,344
	3,619	-	34,725	38,344

Previous reporting period

	Balance at 1 Apr 22 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 Mar 2023 £
Restricted Funds					
Action Together	1,161	2,180	(3,341)		-
Skyspark	-	32,475	(46,689)	14,214	-
CCG	699	-	-	(699)	-
Children in Need	-	15,762	(12,552)	-	3,210
Henry Smith	1,383	43,000	(36,055)	-	8,328
Kirkholt Millions	(1)	-	(10)	11	-
Total Restricted Funds	3,243	93,417	(98,647)	13,526	11,539
Unrestricted Funds	99,797	116,911	(144,837)	(13,526)	58,345
Total Funds	103,040	210,328	(243,484)	-	69,884

ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Net current assets/(liabilities)	6,095	52,250	11,539	69,884
	6,095	52,250	11,539	69,884

Description of restricted funds

Action Together: Circus Rainbow

Series of 'circus social' sessions creating a safe space for Rochdale's LGBTQIA+ teens.

Action Together: Globe Refugee	Rochdale Communities Resettlement funding for a series of circus activities for refugee, asylum seeker and immigrants and their families.
Arts Council: Sparrow Hill	Project grant to develop and perform a multi-generational circus show featuring local history stories.
National Lottery Heritage Fund	Project grant to research and animate local history with storytelling events; supports Arts Council Sparrow Hill project
Greater Manchester Integrated Care Partnership	Series of circus sessions for young people who need additional support and their families to learn skills together
Children in Need	Spring 3' Project for young people with disadvantages, disabilities and special educational needs schools.
Henry Smith	Contribution to core costs specifically for work with communities in Rochdale.