

# Circus Leeds

England & Wales · Charity number 1055291

## Details

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**Other names** LEEDS CHILDREN'S CIRCUS

**Status** Registered

**Legal form** Charitable company

**Company number** [02943849](#)

**Registered** 1996-05-16

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Harehills Lane Baptist Church  
Hilton Place  
Leeds  
LS8 4HE

**Phone** 0754504480

**Email** [info@leedschildrenscircus.org.uk](mailto:info@leedschildrenscircus.org.uk)

**Website** [www.leedschildrenscircus.org.uk](http://www.leedschildrenscircus.org.uk)

## Activities

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**Objects:** THE ADVANCEMENT OF EDUCATION OF THE PUBLIC,AND IN PARTICULAR BUT NOT SO AS TO LIMIT THE GENERALITY OF THE FOREGOING PROMOTING THE EDUCATION AND TRAINING OF YOUNG PEOPLE UNDER THE AGE OF 16,IN THE ARTS,CRAFTS AND SKILLS OF CIRCUS IN AN ACCESSIBLE,SAFE AND SUPPORTIVE ENVIRONMENT

**Activities:** Providing fun and inspirational activities for young people and children in a safe and positive environment via the teaching of circus skills,performance and creative crafts.

## Classification

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- **How:** Other Charitable Activities
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People

## Geography

- Leeds City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£49,218	£52,976	-	-
2024-03-31	£50,071	£48,116	-	-
2023-03-31	£46,601	£39,661	-	-
2022-03-31	£588	£1,870	-	-
2021-03-31	£390	£1,539	-	-

## Trustees

Name	Role	Appointed
Catherine Louisa Cooper O'Neill		2024-11-25
Deborah Jaffer		2021-05-25
Demelza Gallimore		2026-02-12
Dr Nina Rosanne Kane		2026-02-12
Elizabeth Amy Norton		2026-05-21
Emma Catherine Sanderson		2018-06-23
Ruth Louise Faragher		2024-11-25

**Circus Leeds**

England & Wales - Charity number 1055291

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# Accounts

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# **Circus Leeds**

Charity number 1055291

A company limited by guarantee number 02943849

## **Annual Report and Financial Statements for the year ended 31 March 2025**



# **Circus Leeds**

## **Annual Report and Financial Statements for the year ended 31 March 2025**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# Circus Leeds

## Trustees' report for the year ended 31 March 2025

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Hayley Lloyd-Henry		
Emma Sanderson		
Deborah Jaffer		
Kelly Hamilton		Resigned 25 November 2024
Sara Horrocks		Resigned 22 July 2024
Catherine Cooper O'Neill		Appointed 25 November 2024
Ruth Faragher		Appointed 25 November 2024

**Charity number** 1055291 Registered in England and Wales

**Company number** 02943849 Registered in England and Wales

### Registered and principal address

Harehills Baptist Church  
Hilton Place  
Leeds  
LS8 4HE

### Bankers

Lloyds Bank plc  
25 Gresham Street  
London  
EC2V 7HN

### Independent examiner

Katy Sargeant ACA

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a company limited by guarantee and was formed on 29 June 1994. It is governed by a memorandum and articles of association, as amended 24 September 2021. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

### Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

# **Circus Leeds**

## **Trustees' report (continued) for the year ended 31 March 2025**

### **Objectives and activities**

#### **The charity's objects**

The advancement of education of the public, and in particular, but not so as to limit the generality of the foregoing, promoting the education and training of young people under the age of 16, in the arts, crafts and skills of circus in an accessible, safe and supportive environment.

#### **The charity's main activities**

Providing fun and inspirational activities for young people in a safe and positive environment via the teaching of circus skills, performance and creative crafts.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

#### **Achievements and performance**

Circus Leeds has continued to run regular and special classes and events, bringing circus activity to communities across Leeds and Yorkshire. In 2024 – 2025, we ran circus workshops at over 60 events across the region as well as running 7 weekly circus classes from our base at Harehills Lane Baptist Church. In addition to this, we were involved in two major funded projects exploring the benefits of circus practice for young people's mental health and well-being, and enabled four young people to travel to London to meet with young people from across the UK at a weekend of circus events at the National Centre for Circus Arts.

#### **Regular Classes**

The Aerial classes were consistently full, with good retention rates and a steady stream of new students. The adult and older teens class was more successful this year. We also introduced a third Friday class, bringing the total aerial classes to 6 and enabling better organisation of classes by age and ability.

The Circus Club has continued to meet on Fridays, with steady numbers of up to 12, ranging from 8 years to 14.

#### **Additional events for regular members**

We organised a big show at the end of the Summer term in July 2024, bringing the aerial and Circus Club students together for a joint celebration and sharing of their skills. This was a major event for us, organised by Rosie our Programme Manager and involving all of the regular teachers. It was a very positive and celebratory end of term and a brilliant way to bring everyone together.

In addition to this, we were awarded 4 places for young people at London's National Centre for Circus Arts' Youth Circus Event in April 2025. This is a weekend event in London, with young people from youth circus organisation across the UK. We planned this during the 2024-25 financial year, with significant input from trustees and Rosie to organise which young people could attend, and to complete the necessary risk assessments etc.

#### **Other Events**

We continued to run free circus activity at weekend and holiday events, including Otley Show, Breeze, Leeds Pride, Leeds Kirkgate Market and Chapel Allerton Festival, as well as smaller sessions for children's groups and disability groups. A major new partnership with Piglets' Adventure Farm provided to be a good source of income, with three full weeks of activity during this financial year and more planned for Summer 2025.

#### **Funded Projects**

Our Trauma Informed Work in Communities project continued, with regular sessions at Bracken Edge Primary school and the Co-Op Academy, Harehills. This has continued to be a very positive project for us and has enabled us to focus on the benefits of circus practice for young people's health and well-being. At the end of the project, we will create a toolkit for best practice in this specialist area.

# **Circus Leeds**

## **Trustees' report (continued) for the year ended 31 March 2025**

### **Achievements and performance continued**

#### **Funded Projects continued**

Also in this year, we started a project with the University of Leeds and a multi-disciplinary team from the schools of Education, Psychology and Drama. This team is interested in exploring the types of learning afforded by regular circus practice and the impacts on young people's health and wellbeing. In April 2024, we held a day of circus and film-making with a team from the university, beginning a pilot project to explore future research in this area. This included the university team observing additional circus sessions in schools and at our regular circus club. The project will continue into 2025 with a report and application for a major research funding project.

#### **Staffing**

We continue to have a very small but dedicated team of freelance staff. We recruited a new member of aerial staff, Danni, this year who has been very popular with the students. One aerial teacher left this year to start her own business, and another will take maternity leave in Spring 2025.

Rosie's time as Programme Co-ordinator was supported to by University and Trauma Informed (TIWC) funding. Having been unsuccessful with other applications, we had to reduce Rosie's hours from one day per week to one day per month when the TIWC finished in February 2025. We continue to operate without any marketing staff support, with Kate Sanderson taking on this role when possible.

In Autumn 2024, Rosie was awarded Arts Council England Develop Your Creative Practice (DYCP) funding to build specialist knowledge and skills around accessible, inclusive circus. This is very positive for her development as a specialist circus artist and teacher and will involve a period of training and travel to European circus schools in 2025.

#### **Challenges**

We have continued to notice a reduction in bookings for events with many of our regular clients (eg schools, community groups and small charities) facing reduced budgets. This has resulted in shorter gigs and lower fees for us. We have tried to protect our pay to our freelance staff but sometimes this means taking a smaller contribution to our overheads.

Challenges regarding the capacity of trustees and demands of the role on Kate Sanderson in particular have continued. Changes in trustees during this year added to this and reduced our overall capacity for funding applications or to focus on change to the Mem & Arts.

We have continued discussions about updating mem & Arts and involved VAL in the discussion, with advice about changing to a CIO. We will continue this work in 2025.

#### **Financial review**

The net expenditure for the year was £3,758, including net income of £6,641 on unrestricted funds and net expenditure of £10,399 on restricted funds.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £10,283.

As the activity and income for Circus Leeds has grown over recent years, the Trustees are mindful of the need to manage reserves responsibly and to acknowledge current challenges in securing new funding. Our aim is to build sufficient reserves to cover at least 3 months of running costs, which is currently the case.

# **Circus Leeds**

## **Trustees' report (continued) for the year ended 31 March 2025**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity 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 Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 9/12/2025

Emma Sanderson (Trustee)

# **Circus Leeds**

## **Independent examiner's report to the trustees of Circus Leeds**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025, which are set out on pages 7 to 11.

### **Responsibilities and basis of report**

As the charity's trustees of the charitable 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 charitable 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 ('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 material 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 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.

Katy Sargeant ACA

9/12/2025

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Circus Leeds**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2025**

	Notes	2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Income from:</b>					
Grants and donations	(2)	-	1,611	1,611	14,695
Sales and fees		38,927	-	38,927	35,376
Contracts		8,680	-	8,680	-
<b>Total income</b>		<u>47,607</u>	<u>1,611</u>	<u>49,218</u>	<u>50,071</u>
<b>Expenditure on:</b>					
Equipment, materials and maintenance		528	12	540	216
Insurance		419	-	419	414
Freelance and professional fees		34,795	10,140	44,935	35,638
Independent examination		600	-	600	600
Training		152	-	152	-
Marketing		849	-	849	6,342
Website		8	-	8	80
Booking system fees		670	-	670	580
Room hire		1,911	1,858	3,769	3,930
Subscriptions		60	-	60	60
Bank fees		974	-	974	256
<b>Total expenditure</b>		<u>40,966</u>	<u>12,010</u>	<u>52,976</u>	<u>48,116</u>
<b>Net income / (expenditure)</b>		<u>6,641</u>	<u>(10,399)</u>	<u>(3,758)</u>	<u>1,955</u>
<b>Fund balances brought forward</b>		<u>3,642</u>	<u>10,399</u>	<u>14,041</u>	<u>12,086</u>
<b>Fund balances carried forward</b>	(3)	<u>10,283</u>	<u>-</u>	<u>10,283</u>	<u>14,041</u>

All incoming resources and resources expended derive from continuing activities.

**Circus Leeds**  
**Balance sheet**  
**as at 31 March 2025**

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Current assets</b>				
Debtors and prepayments	(4) 246	-	246	243
Cash at bank	10,637	-	10,637	14,398
<b>Total current assets</b>	<u>10,883</u>	<u>-</u>	<u>10,883</u>	<u>14,641</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(5) 600	-	600	600
<b>Total current liabilities</b>	<u>600</u>	<u>-</u>	<u>600</u>	<u>600</u>
<b>Net current assets / (liabilities)</b>	<u>10,283</u>	<u>-</u>	<u>10,283</u>	<u>14,041</u>
<b>Net assets</b>	<u>10,283</u>	<u>-</u>	<u>10,283</u>	<u>14,041</u>
<b>Funds</b>				
Unrestricted funds	10,283	-	10,283	3,642
Restricted funds	-	-	-	10,399
<b>Total funds</b>	<u>10,283</u>	<u>-</u>	<u>10,283</u>	<u>14,041</u>

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 9/12/2025

Emma Sanderson (Trustee)

# **Circus Leeds**

## **Notes to the accounts**

### **for the year ended 31 March 2025**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

**Circus Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 March 2025**

2 Grants and donations	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Leeds Community Foundation (LCF)	-	1,611	1,611	14,695
	<u>-</u>	<u>1,611</u>	<u>1,611</u>	<u>14,695</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
LCF - Flint Family Fund	36	-	36	-	-
LCF - Trauma Informed Work	10,363	1,611	11,974	-	-
	<u>10,399</u>	<u>1,611</u>	<u>12,010</u>	<u>-</u>	<u>-</u>

**Fund name**

LCF - Flint Family Fund

**Purpose of restriction**

Towards costs of bringing circus to young people across Leeds through taster sessions, workshops and classes.

LCF - Trauma Informed Work

To work with local schools in Harehills to develop and test a model for using circus practice as a way to build protective factors in children and young people who have experienced or are at risk of experiencing adversity and trauma.

4 Prepayments	2025 £	2024 £
Prepayments	246	243
	<u>246</u>	<u>243</u>

5 Accruals	2025 £	2024 £
Accruals	600	600
	<u>600</u>	<u>600</u>

**6 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

## Circus Leeds

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Income</b>						
Grants and donations	-	-	1,611	14,695	1,611	14,695
Sales and fees	38,927	35,376	-	-	38,927	35,376
Contracts	8,680	-	-	-	8,680	-
<b>Total income</b>	<b>47,607</b>	<b>35,376</b>	<b>1,611</b>	<b>14,695</b>	<b>49,218</b>	<b>50,071</b>
<b>Expenditure</b>						
Equipment, materials and maintainan	528	-	12	216	540	216
Insurance	419	414	-	-	419	414
Freelance and professional fees	34,795	24,923	10,140	10,715	44,935	35,638
Independent examination	600	600	-	-	600	600
Volunteer expenses	-	-	-	-	-	-
Training	152	-	-	-	152	-
Marketing	849	6,342	-	-	849	6,342
Website	8	80	-	-	8	80
Booking system fees	670	580	-	-	670	580
Room hire	1,911	1,370	1,858	2,560	3,769	3,930
Subscriptions	60	60	-	-	60	60
Bank fees	974	256	-	-	974	256
<b>Total expenditure</b>	<b>40,966</b>	<b>34,625</b>	<b>12,010</b>	<b>13,491</b>	<b>52,976</b>	<b>48,116</b>
<b>Net income / (expenditure)</b>	<b>6,641</b>	<b>751</b>	<b>(10,399)</b>	<b>1,204</b>	<b>(3,758)</b>	<b>1,955</b>
<b>Fund balances brought forward</b>	<b>3,642</b>	<b>2,891</b>	<b>10,399</b>	<b>9,195</b>	<b>14,041</b>	<b>12,086</b>
<b>Fund balances carried forward</b>	<b>10,283</b>	<b>3,642</b>	<b>-</b>	<b>10,399</b>	<b>10,283</b>	<b>14,041</b>

**Circus Leeds**

England & Wales - Charity number 1055291

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# Accounts

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**RECORDED DELIVERY**

Registrar of Companies (England and Wales)  
Companies House  
Crown Way  
Cardiff  
CF14 3UZ

4<sup>th</sup> December 2024

Dear Sir/Madam

**Filing of Accounts – Circus Leeds - Charity number 1055291 - A company limited by guarantee number 02943849**

Please find attached the Annual Report and Financial Statements for Circus Leeds for the year end 31 March 2024.

Should any issues arise, please contact Hayley Lloyd-Henry on 07963724607.

Kind regards

A handwritten signature in black ink, appearing to read "Hayley Lloyd-Henry".

*Hayley Lloyd-Henry*

*Trustee – Circus Leeds*

**Circus Leeds**

Charity number 1055291

A company limited by guarantee number 02943849

**Annual Report and Financial Statements**  
**for the year ended 31 March 2024**



# Circus Leeds

## Annual Report and Financial Statements for the year ended 31 March 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

## Circus Leeds

### Trustees' report for the year ended 31 March 2024

#### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Hayley Lloyd-Henry		
Emma Sanderson		
Louise Harvey		Resigned 11 Sept 2023
Deborah Jaffer		
Kelly Hamilton		
Sara Horrocks		Appointed 11 Sept 2023, resigned 22 July 2024

**Charity number** 1055291 Registered in England and Wales

**Company number** 02943849 Registered in England and Wales

Registered and principal address	Bankers
Harehills Baptist Church	Lloyds Bank plc
Hilton Place	25 Gresham Street
Leeds	London
LS8 4HE	EC2V 7HN

#### Independent examiner

Katy Sargeant

#### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
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LS10 2QW

#### Structure, governance and management

The charity is a company limited by guarantee and was formed on 29 June 1994. It is governed by a memorandum and articles of association, as amended 24 September 2021. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

#### Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

## **Circus Leeds**

### **Trustees' report (continued) for the year ended 31 March 2024**

#### **Objectives and activities**

##### **The charity's objects**

The advancement of education of the public, and in particular, but not so as to limit the generality of the foregoing, promoting the education and training of young people under the age of 16, in the arts, crafts and skills of circus in an accessible, safe and supportive environment.

##### **The charity's main activities**

Providing fun and inspirational activities for young people in a safe and positive environment via the teaching of circus skills, performance and creative crafts.

##### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

##### **Achievements and performance**

This has been a busy year for Circus Leeds with regular classes and workshops, our programme of events and partnership projects and the development of our Trauma Informed Practice project.

We have continued to work with the same team of staff, led by freelance circus artist and teacher Rosie Kelly, as our Programme Coordinator. Rosie's specialist knowledge and professional experience of working with children and adults with disabilities and complex needs has proved to be hugely valuable, both in terms of delivering workshops and activities for groups, and in supporting the development of our trauma informed practice project. During 2023-24 we worked with an increasing number of disability groups and charities, including Aspire Leeds, SCOPE and Mencap, often delivering regular sessions and working with groups over a period of time. We worked with SCOPE to complete their Inclusion Mark, acknowledging our specialist knowledge and skills in inclusive circus.

This focus on inclusion and access has also been crucial to our trauma informed practice project. During this year, we continued to deliver weekly sessions for Bracken Edge Primary School and the Co-op Academy in Harehills. These were highly targeted, small group sessions working with children who had experienced or were at risk of experiencing trauma responses to challenging life events or ongoing family circumstances. Introducing circus skills as a way to increase the 'protective factors' for children has proved to be highly successful in supporting the children to continue to attend school and engage positively with their peers and teachers. Supported by Forum Central and peer support through regular meetings with the project team, this project has helped to steer Circus Leeds towards a focus on specialist inclusive circus and to ensuring all our activities are conducted in a trauma informed way, including our regular classes and workshops. This has led to further conversations with the University of Leeds and to a pilot project which we planned in early 2024 and delivered in April 2024. This project will inform a major funding bid for Circus Leeds and the University of Leeds to the AHRC (Arts & Humanities Research Council) for a research project exploring the wider benefits of circus as a trauma-informed, inclusive practice.

Our regular programme of classes at Harehills Lane Baptist Church has continued during term time, with 5 regular aerial classes on Wednesdays and Fridays, and our weekly Circus Club for 8 – 16 year olds on Fridays. The work undertaken in the previous year to improve our aerial space and increase our class capacity enabled us to increase class sizes and opportunities for trainee support teachers. Numbers have steadily increased, though remain small for the Circus Club.

## **Circus Leeds**

### **Trustees' report (continued) for the year ended 31 March 2024**

#### **Achievements and performance continued**

We delivered a large number of workshops and events this year, including Otley Show, the Canal & River Trust, Leeds City Council's Breeze events, Harehills Indian Women's Group and schools including Harehills, Bankside, Gledhow and Talbot Primaries. We also presented a full day of circus activity for the Leeds NHS Young People's Mental Health conference at Pudsey Town Hall and ran a Juggling for Mindfulness session for teachers at Rosebank Primary. We were delighted to be part of LEEDS2023, running events in Seacroft and Harehills. In total during this year, we ran 68 events, reaching an estimated 7,000 young people, in addition to our regular classes and funded projects. Much of this work was supported by our funding from the Flint Family Fund through Leeds Community Foundation, which continued until January 2024. This funding supported Rosie's role as well as contributing to the costs of running workshops and classes both at Harehills Lane and across the city, with a particular focus on reaching new communities.

Without the Flint Family funding, this level of activity is proving challenging, and we are noticing the impact of reduced funding on our client organisations across the city, many of whom are also facing financial challenges. Although our overheads remain deliberately low, like most small charities we are finding it increasingly difficult to invest in staff training, marketing and new activities unless this is supported by project funding. This sort of project funding is proving increasingly competitive to secure. Time-consuming applications written by our volunteer Trustees to the National Lottery Community Fund, Pears Youth Fund, Mayor's Fund for Safer Communities and Leeds City Council's Play Enabling Grant all received positive feedback this year but were ultimately unsuccessful. Building new partnerships, eg. with the University of Leeds, ensuring we develop a specialism around disability and inclusive practice, managing our outgoings carefully and developing a robust business model for our regular classes and events have ensured we remain financially stable. But the focus on survival rather than development and growth remains frustrating.

We appointed a new trustee, Kelly Hamilton, LEEDS2023 Community Host for Harehills and Gipton, in March 2023. Sara Horrocks, School Counsellor and Mental Health Lead for the Co-op Academy in Harehills joined the board in September 2023, but stepped down in July 2024, and Lou Harvey stood down as a Trustee in September 2023.

#### **Financial review**

The net income for the year was £1,955, including net income of £751 on unrestricted funds and net income of £1,204 on restricted funds after transfers.

#### **Reserves policy**

The charity's free reserves at the year end were £3,642.

As the activity and income for Circus Leeds has grown over recent years, the Trustees are mindful of the need to manage reserves responsibly and to acknowledge current challenges in securing new funding. Our aim is to build sufficient reserves to cover at least 3 months of running costs, which is currently the case.

## Circus Leeds

### Trustees' report (continued) for the year ended 31 March 2024

#### Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and 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 have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity 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 Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 25 November 2024

Signed:  (Trustee)

Name: Hayley Lloyd-Henry

## Circus Leeds

### Independent examiner's report to the trustees of Circus Leeds

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024, which are set out on pages 7 to 12.

#### Responsibilities and basis of report

As the charity's trustees of the charitable 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').

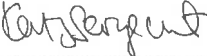
Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 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 material 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 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.

Signed: 

Name: Katy Sargeant

2/12/2024

#### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Circus Leeds**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2024**

	Notes	2024	2024	2024	2023
		Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
<b>Income from:</b>					
Grants and donations	(2)	-	14,695	14,695	23,345
Sales and fees		35,376	-	35,376	23,256
<b>Total income</b>		<u>35,376</u>	<u>14,695</u>	<u>50,071</u>	<u>46,601</u>
<b>Expenditure on:</b>					
Equipment, materials and maintenance		-	216	216	3,677
Insurance		414	-	414	172
Freelance and professional fees		24,923	10,715	35,638	23,498
Independent examination		600	-	600	600
Volunteer expenses		-	-	-	379
Training		-	-	-	528
Marketing		6,342	-	6,342	6,934
Website		80	-	80	273
Booking system fees		580	-	580	463
Room hire		1,370	2,560	3,930	2,860
Subscriptions		60	-	60	62
Bank fees		256	-	256	215
<b>Total expenditure</b>		<u>34,625</u>	<u>13,491</u>	<u>48,116</u>	<u>39,661</u>
<b>Net income / (expenditure)</b>		<u>751</u>	<u>1,204</u>	<u>1,955</u>	<u>6,940</u>
<b>Fund balances brought forward</b>		<u>2,891</u>	<u>9,195</u>	<u>12,086</u>	<u>5,146</u>
<b>Fund balances carried forward</b>	(3)	<u>3,642</u>	<u>10,399</u>	<u>14,041</u>	<u>12,086</u>

All incoming resources and resources expended derive from continuing activities.

**Circus Leeds**  
**Balance sheet**  
**as at 31 March 2024**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Current assets</b>				
Debtors and prepayments	(4) 243	-	243	2,530
Cash at bank	3,999	10,399	14,398	13,533
<b>Total current assets</b>	<u>4,242</u>	<u>10,399</u>	<u>14,641</u>	<u>16,063</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(5) 600	-	600	3,977
<b>Total current liabilities</b>	<u>600</u>	<u>-</u>	<u>600</u>	<u>3,977</u>
<b>Net current assets / (liabilities)</b>	<u>3,642</u>	<u>10,399</u>	<u>14,041</u>	<u>12,086</u>
<b>Net assets</b>	<u>3,642</u>	<u>10,399</u>	<u>14,041</u>	<u>12,086</u>
<b>Funds</b>				
Unrestricted funds	3,642	-	3,642	2,891
Restricted funds	-	10,399	10,399	9,195
<b>Total funds</b>	<u>3,642</u>	<u>10,399</u>	<u>14,041</u>	<u>12,086</u>

For the year ending 31 March 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on .....25 November 2024.....

Signed:  (Trustee)

Name: ...Hayley Lloyd-Henry.....

# **Circus Leeds**

## **Notes to the accounts**

### **for the year ended 31 March 2024**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

**Circus Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 March 2024**

2 Grants and donations	2024	2024	2024	2023
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Leeds Community Foundation (LCF)	-	14,695	14,695	14,695
Sport England	-	-	-	8,600
Other donations	-	-	-	50
	<u>-</u>	<u>14,695</u>	<u>14,695</u>	<u>23,345</u>

3 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
LCF - Flint Family Fund	3,000	4,700	7,664	-	36
LCF - Trauma Informed Work	6,195	9,995	5,827	-	10,363
	<u>9,195</u>	<u>14,695</u>	<u>13,491</u>	<u>-</u>	<u>10,399</u>

**Fund name**

LCF - Flint Family Fund

**Purpose of restriction**

Towards costs of bringing circus to young people across Leeds through taster sessions, workshops and classes.

LCF - Trauma Informed Work

To work with local schools in Harehills to develop and test a model for using circus practice as a way to build protective factors in children and young people who have experienced or are at risk of experiencing adversity and trauma.

4 Debtors and prepayments	2024	2023
	£	£
Debtors	-	2,290
Prepayments	243	240
	<u>243</u>	<u>2,530</u>

**Circus Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 March 2024**

<b>5 Creditors and accruals</b>	2024	2023
	£	£
Creditors	-	2,842
Accruals	600	1,135
	<u>600</u>	<u>3,977</u>

**6 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

## Circus Leeds

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2024

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Grants and donations	-	50	14,695	23,295	14,695	23,345
Sales and fees	35,376	23,256	-	-	35,376	23,256
<b>Total income</b>	<b>35,376</b>	<b>23,306</b>	<b>14,695</b>	<b>23,295</b>	<b>50,071</b>	<b>46,601</b>
<b>Expenditure</b>						
Equipment, materials and maintenanc	-	1,206	216	2,471	216	3,677
Insurance	414	172	-	-	414	172
Freelance and professional fees	24,923	9,498	10,715	14,000	35,638	23,498
Independent examination	600	600	-	-	600	600
Volunteer expenses	-	279	-	100	-	379
Training	-	328	-	200	-	528
Marketing	6,342	6,634	-	300	6,342	6,934
Website	80	123	-	150	80	273
Booking system fees	580	463	-	-	580	463
Room hire	1,370	1,260	2,560	1,600	3,930	2,860
Subscriptions	60	62	-	-	60	62
Bank fees	256	215	-	-	256	215
<b>Total expenditure</b>	<b>34,625</b>	<b>20,840</b>	<b>13,491</b>	<b>18,821</b>	<b>48,116</b>	<b>39,661</b>
<b>Net income / (expenditure)</b>	<b>751</b>	<b>2,466</b>	<b>1,204</b>	<b>4,474</b>	<b>1,955</b>	<b>6,940</b>
<b>Fund balances brought forward</b>	<b>2,891</b>	<b>425</b>	<b>9,195</b>	<b>4,721</b>	<b>12,086</b>	<b>5,146</b>
<b>Fund balances carried forward</b>	<b>3,642</b>	<b>2,891</b>	<b>10,399</b>	<b>9,195</b>	<b>14,041</b>	<b>12,086</b>

**Circus Leeds**

England & Wales - Charity number 1055291

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# Accounts

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## **Circus Leeds**

Charity number 1055291

A company limited by guarantee number 02943849

# **Annual Report and Financial Statements for the year ended 31 March 2023**



**WYCAS**

COMMUNITY ACCOUNTING  
WEST YORKSHIRE

# **Circus Leeds**

## **Annual Report and Financial Statements for the year ended 31 March 2023**

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Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 to 12

**Prepared by West Yorkshire Community Accountancy Service CIO**

# Circus Leeds

## Trustees' report for the year ended 31 March 2023

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Hayley Lloyd-Henry Emma Sanderson Louise Harvey Deborah Jaffer Lorna Mackinder-Clark Kelly Hamilton Sara Horrocks		Resigned 11 Sept 2023  Resigned 20 Feb 2023 Appointed 3 Mar 2023 Appointed 11 Sept 2023
<b>Charity number</b>	1055291	Registered in England and Wales
<b>Company number</b>	02943849	Registered in England and Wales

### Registered and principal address

Harehills Baptist Church  
Hilton Place  
Leeds  
LS8 4HE

### Bankers

HSBC Bank plc  
PO Box 105  
33 Park Row  
Leeds  
LS1 1LD

### Independent examiner

Katy Sargeant

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a company limited by guarantee and was formed on 29 June 1994. It is governed by a memorandum and articles of association, as amended 24 September 2021. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

### Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

# **Circus Leeds**

## **Trustees' report (continued) for the year ended 31 March 2023**

### **Objectives and activities**

#### **The charity's objects**

The advancement of education of the public, and in particular, but not so as to limit the generality of the foregoing, promoting the education and training of young people under the age of 16, in the arts, crafts and skills of circus in an accessible, safe and supportive environment.

#### **The charity's main activities**

Providing fun and inspirational activities for young people in a safe and positive environment via the teaching of circus skills, performance and creative crafts.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

#### **Achievements and performance**

This has been an extremely busy year for Circus Leeds with a return to regular classes and workshops, a busy programme of events and partnership projects, some significant new funding awards and the development of a new staff team of freelance circus artists, performers and teachers.

In June 2022, we appointed freelance circus artist and teacher Rosie Kelly to the role of Programme Coordinator. Although this is a part-time role for just one day per week, Rosie has made a huge difference to our level of activities and our capacity to build new partnerships and develop our programme. Our activity restarted with 20+ events during the Summer of 2022, including Summer fairs

Healthy Holidays activities, birthday parties and summer schools, enabling us to reach young people and families across Leeds with over 50 hours of free circus activity.

Also during Summer 2022, we undertook a major programme of works on our aerial circus space at Harehills Lane Baptist Church following a funding award from Sport England. This involved structural surveys of the beams in the aerial gym and additional rigging to enable us to offer a significant increase in the capacity of the space, from 2 rigging points up to 8.

In September 2022, we restarted our regular programme of workshops and classes, based from Harehills Lane Baptist Church. Our new programme includes 3 regular circus skills classes for different ages (early years to adults) and a programme of 4 aerial classes each week for children and adults. We started to use an online booking system, linked to our website. This provides a better customer experience, gives us the opportunity to sell courses as well as individual classes, and to ensure we keep customer records both for safety and for marketing purposes.

These developments have been made possible through funding from Sport England (supporting our work in improving our facilities and reaching young adults for our aerial classes) and from the Flint Family Fund through Leeds Community Foundation. The Flint funding continues until January 2024 and has supported Rosie's role as well as contributing to the costs of running workshops and classes both at Harehills Lane and across the city, with a particular focus on reaching new communities.

In addition to these two funds, we were successful in an application to Leeds Community Foundation to be involved in a new project, managed by Forum Central and aimed at developing Trauma Informed Work in Communities. This is a two-year funding award ending November 2024 and has provided a valuable opportunity for us to think more deeply about the difference circus practice can make, particularly to young people and mental health. We are working with two local schools and are supported by the project and advisors from Leeds University to explore and evaluate the impact of our work. We see this as a particular area of development for Circus Leeds in the future.

Lorna Mackinder-Clark resigned as a trustee in February 2023 and we appointed a new trustee, Kelly Hamilton in March 2023. Kelly is working as a LEEDS2023 Community Host for Harehills and Gipton and has a great network of community and arts organisations which we hope will be beneficial in building new partnerships.

## **Circus Leeds**

### **Trustees' report (continued) for the year ended 31 March 2023**

#### **Financial review**

The net income for the year was £6,940, including net income of £2,466 on unrestricted funds and net income of £4,474 on restricted funds.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £2,891.

As the activity and income for Circus Leeds has increased significantly in the last year, the Trustees hope to be in a position to aim to build sufficient reserves to cover at least 3 months of running costs. This will be discussed and formalised for next year's accounts

# **Circus Leeds**

## **Trustees' report (continued) for the year ended 31 March 2023**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity 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 Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

approved by the board of trustees on 30/10/2023

Emma Sanderson (Trustee)

# **Circus Leeds**

## **Independent examiner's report to the trustees of Circus Leeds**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2023, which are set out on pages 7 to 12.

### **Responsibilities and basis of report**

As the charity's trustees of the charitable 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 charitable 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 ('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 material 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 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.

Katy Sargeant

30/10/2023

**West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Circus Leeds**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2023**

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	50	23,295	23,345	500
Sales and fees		23,256	-	23,256	-
Other income		-	-	-	88
<b>Total income</b>		<u>23,306</u>	<u>23,295</u>	<u>46,601</u>	<u>588</u>
<b>Expenditure on:</b>					
Equipment, materials and maintenance		1,206	2,471	3,677	425
Insurance		172	-	172	412
Freelance and professional fees		16,120	14,000	30,120	80
Independent examination		600	-	600	240
Postage and telephone		-	-	-	63
Volunteer expenses		279	100	379	385
Training		328	200	528	50
Marketing		12	300	312	202
Sundries		-	-	-	13
Website		123	150	273	-
Booking system fees		463	-	463	-
Room hire		1,260	1,600	2,860	-
Subscriptions		62	-	62	-
Bank fees		215	-	215	-
<b>Total expenditure</b>		<u>20,840</u>	<u>18,821</u>	<u>39,661</u>	<u>1,870</u>
<b>Net income / (expenditure)</b>		<u>2,466</u>	<u>4,474</u>	<u>6,940</u>	<u>(1,282)</u>
<b>Fund balances brought forward</b>		<u>425</u>	<u>4,721</u>	<u>5,146</u>	<u>6,428</u>
<b>Fund balances carried forward</b>	(3)	<u>2,891</u>	<u>9,195</u>	<u>12,086</u>	<u>5,146</u>

All incoming resources and resources expended derive from continuing activities.

**Circus Leeds**  
**Balance sheet**  
**as at 31 March 2023**

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Current assets</b>				
Debtors and prepayments	(4) 2,530	-	2,530	-
Cash at bank	4,338	9,195	13,533	5,386
<b>Total current assets</b>	<b>6,868</b>	<b>9,195</b>	<b>16,063</b>	<b>5,386</b>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(5) 3,977	-	3,977	240
<b>Total current liabilities</b>	<b>3,977</b>	<b>-</b>	<b>3,977</b>	<b>240</b>
<b>Net current assets / (liabilities)</b>	<b>2,891</b>	<b>9,195</b>	<b>12,086</b>	<b>5,146</b>
<b>Net assets</b>	<b>2,891</b>	<b>9,195</b>	<b>12,086</b>	<b>5,146</b>
<b>Funds</b>				
Unrestricted funds	2,891	-	2,891	425
Restricted funds	-	9,195	9,195	4,721
<b>Total funds</b>	<b>2,891</b>	<b>9,195</b>	<b>12,086</b>	<b>5,146</b>

For the year ending 31 March 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 30/10/2023

Emma Sanderson (Trustee)

# **Circus Leeds**

## **Notes to the accounts**

### **for the year ended 31 March 2023**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

**Circus Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 March 2023**

2 Grants and donations	2023	2023	2023	2022
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Leeds Community Foundation (LCF)	-	14,695	14,695	-
Sport England	-	8,600	8,600	-
Magic Little Grant	-	-	-	500
Other donations	50	-	50	-
	<u>50</u>	<u>23,295</u>	<u>23,345</u>	<u>500</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Lottery Community Fund	4,721	-	4,721	-	-
LCF - Trauma Informed Work	-	9,995	3,800	-	6,195
LCF - Flint Family Fund	-	4,700	1,700	-	3,000
Sport England	-	8,600	8,600	-	-
	<u>4,721</u>	<u>23,295</u>	<u>18,821</u>	<u>-</u>	<u>9,195</u>

**Fund name**

Lottery Community Fund

LCF - Trauma Informed Work

LCF - Flint Family Fund

Sport England

**Purpose of restriction**

Towards the costs of events, activities and running costs.

To work with local schools in Harehills to develop and test a model for using circus practice as a way to build protective factors in children and young people who have experienced or are at risk of experiencing adversity and trauma.

Towards costs of bringing circus to young people across Leeds through taster sessions, workshops and classes.

Towards additional equipment and teaching staff to deliver classes in a covid safe way.

4 Debtors and prepayments	2023 £	2022 £
Debtors	2,290	-
Prepayments	240	-
	<u>2,530</u>	<u>-</u>

5 Creditors and accruals	2023 £	2022 £
Creditors	2,842	-
Accruals	1,135	240
	<u>3,977</u>	<u>240</u>

**Circus Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 March 2023**

**6 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

## Circus Leeds

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2023

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Income</b>						
Grants and donations	50	500	23,295	-	23,345	500
Sales and fees	23,256	-	-	-	23,256	-
Other income	-	88	-	-	-	88
<b>Total income</b>	<b>23,306</b>	<b>588</b>	<b>23,295</b>	<b>-</b>	<b>46,601</b>	<b>588</b>
<b>Expenditure</b>						
Equipment, materials and maintenance	1,206	-	2,471	425	3,677	425
Insurance	172	-	-	412	172	412
Freelance and professional fees	16,120	-	14,000	80	30,120	80
Independent examination	600	240	-	-	600	240
Postage and telephone	-	-	-	63	-	63
Volunteer expenses	279	-	100	385	379	385
Training	328	-	200	50	528	50
Marketing	12	-	300	202	312	202
Sundries	-	13	-	-	-	13
Website	123	-	150	-	273	-
Booking system fees	463	-	-	-	463	-
Room hire	1,260	-	1,600	-	2,860	-
Subscriptions	62	-	-	-	62	-
Bank fees	215	-	-	-	215	-
<b>Total expenditure</b>	<b>20,840</b>	<b>253</b>	<b>18,821</b>	<b>1,617</b>	<b>39,661</b>	<b>1,870</b>
<b>Net income / (expenditure)</b>	<b>2,466</b>	<b>335</b>	<b>4,474</b>	<b>(1,617)</b>	<b>6,940</b>	<b>(1,282)</b>
<b>Fund balances brought forward</b>	<b>425</b>	<b>90</b>	<b>4,721</b>	<b>6,338</b>	<b>5,146</b>	<b>6,428</b>
<b>Fund balances carried forward</b>	<b>2,891</b>	<b>425</b>	<b>9,195</b>	<b>4,721</b>	<b>12,086</b>	<b>5,146</b>