

CIRK HES LTD

England & Wales · Charity number 1106043

Details

Other names	CIRQUE DU CIEL LTD
Status	Registered
Legal form	Charitable company
Company number	04849987
Registered	2004-09-27
Register	View on the Charity Commission register

Contact

Address	Cirk Hes Ltd Unit F8 Helston Business Park Helston Cornwall TR13 8FZ
Phone	01326212276
Email	info.cirkhes@gmail.com
Website	www.cirkhes.co.uk

Activities

Objects: 1. THE PROMOTION OF EDUCATION AND TRAINING IN THE CREATIVE AND ARTISTIC APPLICATION OF CIRCUS SKILLS AND PHYSICAL THEATRE IN ARTISTIC PERFORMANCE. 2. THE PROMOTION OF TRAINING IN CIRCUS SKILLS AND OTHER RECREATIONAL ACTIVITIES IN THE INTERESTS OF SOCIAL WELFARE FOR THE BENEFIT OF THE PUBLIC WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE.

Activities: The promotion of education and training in the creative and artistic application of circus skills and physical theatre in artistic performance. The promotion of training in circus skills and other recreational activities in the interests of social welfare for the benefit of the public with the object of improving the conditions of life.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- Cornwall
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£116,130	£101,188	-	-
2023-09-30	£104,469	£85,644	-	-
2022-09-30	£54,772	£75,185	-	-
2021-09-30	£89,617	£64,861	-	-
2020-09-30	£69,379	£58,372	-	-

Trustees

Name	Role	Appointed
DAVID ELLIS		2012-05-02
Glenna O Rourke		2024-10-04
Helen Ashworth		2026-01-23
Jan Blackler		2024-10-04
Jemma Roberts		2026-01-23
Lark Bridges		2023-06-07
PETER CONGDON		2012-05-02

CIRK HES LTD

England & Wales - Charity number 1106043

Accounts

Charity number: 01106043

Company number: 0484997 (England and Wales)

CIRK HES LTD
(FORMERLY CIRQUE DU CIEL LTD)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30th SEPTEMBER 2024



CIRK HES LTD. (formerly CIRQUE DU CIEL Ltd.)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

Trustees	C Gwenapp Mr P Congdon Mr D Ellis Mrs L Bridges Mrs C Faust
Secretary	Mr D Ellis
Charity registered number	01106043
Company number	04849987
Principal office	Unit F8, Helston Business Park, Clodgey Lane, Helston, Cornwall TR13 8FZ
Accountants	Wordsley Associates Ltd. Wordsley House, 41 Tankerville Street, Hartlepool TS26 8DT

CIRK HES LTD (Formerly Cirque Du Ciel Ltd)

The trustees present their report and accounts for the year ended 30th September 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Articles and Memorandum, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2019. The charity operated under its previous name of 'Cirque du Ciel' for the first part of period under review, changing name to 'Cirk Hes'.

Structure, governance and management

The charity is a company limited by guarantee and is governed by its memorandum and articles of association. The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs A Bridges (Treasurer) (resigned 15/04/2024)
Mr P Congdon
Mr D Ellis (Secretary)
Ms L Bridges
Ms C Gwennap (Chair)
Ms C Faust (co-opted 06/03/2024)

The Trustees (minimum 5 in number), who are volunteers, are responsible for the overall control of finance and operation of the charity. Suitable individuals are either identified by the existing trustees on the basis of their skills and knowledge and are invited to become trustees, or may be nominated by the members. New trustees are inducted into the workings of the charity after due checks, according to the charity's procedures.

Employees. At the year end, the Charity employs one Charity Manager and one part-time staff administrator.

Bookkeeping duties are provided on a freelance basis by Georgy Hopwood, who became Treasurer as a volunteer in April 2024 upon retirement of the previous incumbent.

The Charity Manager position, responsible for all the day-to-day running and contact, is now a salaried position and is currently filled by Naomi Lewis.

Project Leadership. The management and administration of long-term funded projects is the responsibility of the appointed leaders of individual projects. The charity has no employees for the delivery of services but has an established network of freelance workshop leaders, assistants and volunteers involved with the delivery of the various programmes. New volunteers, potential assistants and leaders are identified, checked, trained and introduced to the workings of the charity, in accordance with the charity's procedures.

The charity has a **membership** scheme to enable supporters and volunteers to contribute (and have a say in the running of the charity) through participation at general meetings as well as subscriptions and donations, and to be kept informed through a newsletter. Member's liability is limited to £1.00.

Cirk Hes Ltd is an individual entity and there are no related parties.

Core costs include rent, insurance, web-hosting, annual examination of accounts and salaries. The organisation is run by volunteers and therefore has relatively low running costs, and readily capable of expansion to suit opportunities. It is therefore a cost-effective deliverer of quality youth work and support to the circus / performance arts community. Cirk Hes (previously Cirque du Ciel) had its registered office at the Circus Works, Devoran for the first months and latterly on site at Cirk Hes in Helston during the reporting period.

Risk. The trustees have assessed the perceived major risks to which the charity is exposed, and are satisfied that there are sufficient systems in place to mitigate exposure. The trustees will continue to identify and review potential risks on an ongoing basis.

Training and development. Certification of the workshop leaders and volunteers was kept under review and appropriate training and DBS checks facilitated. The core freelance project leaders all have Safeguarding and First Aid training in addition to updated DBS checks.



Objectives and activities

The objects of the charity, as stated in the Memorandum of Association, are:

- The promotion of education and training in the creative and artistic application of circus skills and physical theatre in artistic performance.
- The promotion of training in circus skills and other recreational activities in the interests of social welfare for the benefit of the public with the object of improving the conditions of life.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake to ensure public benefit. Whilst each project targets individuals and groups of one sort or another often in isolated or deprived locations, working with sufficient sections of the public is ensured by excluding nobody for circumstances of poverty, gender, disability, race, etc. Opportunities for groups from differing backgrounds to meet and work together are also actively sought.

Since making the decision to take on the premises of the Circus Works at Devoran, Cirk Hes now fulfils its objectives in two ways:

- Exclusive use of a building allows Cirk Hes to make a purpose-designed space available to a range of circus and physical theatre-related freelancers, individuals and groups for training, development and tuition at affordable hourly rates. There are no age limitations so that many more people can benefit from the health and mental well-being associated with these types of activities as well as providing proper grounding and infrastructure for career development.
- Using the medium of circus skills workshops to inspire, challenge, encourage and support children, young people and adults alike across Cornwall in their physical, personal and inter-personal development, we aim to nurture the self-esteem, confidence and courage of the disadvantaged and isolated to join in with and to ensure acceptance by their peers, and to become involved with community through peer-mentoring and performance opportunities.

Circus Skills and Circus-Play workshops, flexibly tailored to the needs of differing groups, are offered for:

- 1) Social Circus - for the disadvantaged, isolated, victims of abuse or in care. Also in this category are workshops designed to aid children's physical and developmental issues and also home-educated children.
- 2) Youth Circus - mainly after-schools clubs, some of which are designed to facilitate transition between schools, and all are suitable, safe places to receive those from group 1).
- 3) Community Circus – providing healthy activities for community participation and safe environments for those from groups 1 and 2, especially families, to integrate.

Taking part in a variety of performance opportunities is encouraged for all groups, and the workshops of groups 2 & 3 are also used to provide specific training of children and young people for participation in public events, e.g. stilt-walking for carnivals, and shows for other community events and festivals.

It should readily be understood that the charity's overall mission is to provide an infrastructure that is capable of reaching anyone, whatever their circumstances – while recognising the practical limitations imposed by our responsibility to provide a safe environment for all participants - and giving them the opportunity to develop personally to be able to take their place in and have some ownership of their community. If our ambition is not to let personal or social circumstances be a barrier to participation, then we are committed to stretch ourselves to achieve safe and successful participation as widely as possible.

The lease of the Circus Works in Devoran expired in February 2024 and a new project was commenced in Helston called 'Cirk Hes' in a new property leased for the purpose. This represents a significant step forward, both in terms of the suitability of the building and the location.

Achievements and performance



This year marked a period of significant challenge, change, growth and community engagement for our organisation. We relocated to Helston upon the expiry of our Devoran premises lease in mid-February 2024, after first securing a lease on a new premises there, and conditional planning permission for a 3-year period to ensure our organisation’s appropriate use of the building. We then proceeded to fit this premises (leased at ‘shell and core’ stage) with lighting, safety lighting, heating, and industry-standard specialist equipment (trussing, rigging etc). The Board and Members also agreed in the majority to changing the name of our organisation from ‘Cirque Du Ciel Ltd’ to ‘Cirk Hes Ltd’, passed a resolution, and received the approval and certification to do so from Companies House and the Charity Commission. Cirk Hes being Cornish for ‘Shoal Circus’, we also changed our digital identity and presence, branding, and website in sync with the changes.

I am moved to report that on moving day over 40 members of our community showed up with various vehicles—from a 12.5-ton flatbed truck to the smallest mini—to help us ‘move house’, managing the whole move from our old space to the new, in less than 4 hours! Thanks to continued support from funders such as Awards for All, Public Health via Cornwall Council, and Cornwall Community Foundation, and thanks to a small number of corporate and parish donations, corporate and community commissions, we have continued to move forward with both resilience and joy into a new home in an area better suited to serve our complete catchment area—being more central, in a larger town, and much easier to get to via road or public transport from all the surrounding areas we serve.

Our commitment to making circus arts accessible and inclusive throughout the last year, and being valued by our community for this, has been equally evident through increasing attendance numbers, positive feedback from provision users, and the widening progression and development of our various programs, events, and collaborations. Since opening post-refit (which took approximately 6 weeks to be fit for purpose) at the start of April 2024, our organisation has been able to:

- Provide locally based and touring freelance creatives with paid performance and coaching opportunities on a regular basis.
- Provide them with the resources to research & develop new works, to train and rehearse, and pilot new works for feedback.
- Upskill them via creative practice sessions and masterclasses.
- Improve their knowledge and experience of aerial circus rigging and safety.

Below is a breakdown of how we’ve been working post-refit, and significant milestones on our journey up until the end of September 2024.

CIRK HES LTD (Formerly Cirque Du Ciel Ltd)

Community Engagement and Outreach

- **Weekly Classes and Workshops:** We continued to offer a diverse range of classes, including aerial silks, trapeze, and acrobatics, catering to all age groups and skill levels. Our concession scheme ensured that individuals from low-income backgrounds could participate, reinforcing our mission of inclusivity, some users attending free of charge when needed.
- **Holiday Activity and Food Programs:** We were once again successful in applying for funding to be approved providers for the Cornwall Council 'Holiday Activities and Food' program (AKA 'Time2Move'), providing children from low-income families with a hot meal, nutritious snacks, and engaging circus experiences during the Christmas break.
- **Outreach Initiatives:** Our outreach programs brought circus arts to schools and community centres across Cornwall, allowing us to connect with new audiences, create positive experiences in youth, social and community contexts, and foster a love for movement, physicality and the performance arts.
- In 2024, outreach was also embedded into our Quirky Circus and Circo Neuro projects, in line with our Good Growth funding goals, to raise awareness and offer inclusive circus experiences for participants with higher or more complex support needs.

Project & Artistic Development and Collaborations

- **Residency Programs:** We hosted several artists-in-residence, including collaborations with Airfish Circus Collective, Scary Little Girls, and Yskynna Aerial Dance. These residencies facilitated the creation of new works and provided our community with exposure to diverse artistic expressions.
- **Masterclasses:** Renowned circus professionals conducted masterclasses, offering advanced training opportunities for our students and local artists. Notable instructors included Leo Hedman and members of Mimbire Acro.
- **NextGen Youth Circus –** continued to move from strength to strength, with the addition of another of its members to the National Circus Centre CAT scheme, cementing our standing as the region's Centre for Advanced Training for this joint UK Government / NCCA national scheme.
- **Aerial Circus Rigging and Safety:** We ran two aerial rigging and safety courses in collaboration with Rigging South West.

Performances and Events

- **Showcases and Performances:** Our students and resident artists participated in various self-produced and commissioned performances throughout the year, both within our facilities and at external venues. These events not only showcased their talents, and provided them with valuable experience, career development, and opportunity, but also strengthened community ties. This included the first pilot intergenerational 'Cirk Hes' circus project Screen, with its first R&D performative exploration taking place at The Acorn, Penzance on August 2.
- **Festival Participation:** We were proud to have representation at regional festivals, further highlighting the skills and dedication of our performers. Our youth circus also received another commission from Glastonbury Festival of Performing Arts to perform in the Big Top and on the Outside Circus Stage—a huge privilege yet again. They once again did Cirk Hes extremely proud.

Facility Enhancements

- **Upgraded Equipment:** Investments were made to enhance our training facilities, including the addition of a new super-efficient infrared heating system, and good quality plumbing/electricals, as well as aerial rigs and safety equipment, ensuring a safe and professional environment for all participants.
- **Accessibility Improvements:** Efforts were undertaken to make our venues more accessible, aligning with our goal to accommodate individuals of all abilities.
- **Office and Toilet Facilities:** A new office and toilet space was fitted within the new unit in Feb/March 2024.
- **Good Growth Funding:** Thanks to a successful 2024 application to Cornwall Council's Good Growth Levelling Up Fund, we secured staged funding to upgrade our resources and safety provisions specifically for our adult disabled sessions 'Quirky Circus' and our 'Circo Neuro' sessions for neurodivergent young people aged 5–15. This allowed us to begin work from August, with first-stage funds arriving in early September.
- As a result, we were able to upgrade in-house trussing, safety matting, and adaptive harnessing, significantly improving participant safety and widening access.
- The funding also supports local outreach, quieter sensory sessions, and an expanded capacity to serve neurodiverse tots and families with a wider range of access needs.



Attached at the bottom of this report is a breakdown of our engagement with our users for the financial year. We're incredibly proud of the success we've had and the increases in engagement, particularly in relation to lower income families and those users with higher accessibility requirements.

Looking Ahead

As we reflect on the achievements of this year, we remain dedicated to expanding our reach and impact. Plans for the upcoming year include:

- Expanded Outreach: Increasing the number of community workshops and school programs to bring circus arts to a broader audience.
- Enhanced Training Programs: Introducing new classes and training modules to cater to evolving interests and skill levels.
- Community Events: Organizing more community-centric events to foster engagement and celebrate the joy of circus arts.
- Promoting and supporting professional creative practice.
- Additional Rigging and Safety Training Courses.
- Upgrade our Quirky Circus and Circo Neuro projects to 2.0 delivering on the outcomes set out in our Good Growth Fund agreement by increasing capacity, outreach, and the range of support we can offer to neurodivergent and disabled children, teens, and adults.
- Developing the next age range youth circus (create the Gen A group).
- Continue to develop the Screen 'intergenerational' Cirk Hes creative performance project.
- Start engaging with the European Circus community.
- Research and consider facilitating BTEC/other vocational/educational pathways.
- Widen our volunteer base and upskill it.
- Widen our UK network and range of resources/opportunities.

We extend our heartfelt gratitude to our staff, volunteers, partners, and the community for their unwavering support. Together, we continue to build a vibrant and inclusive circus arts community in Cornwall. Having relocated, we have begun the process of establishing ourselves in this new location, providing freelance work opportunities, and—finally, since April 2024—we have been able to pay our manager, and also obtain paid admin, project development, and accounting support.

We already well on the way to fulfilling the criteria of our conditional temporary planning permission.

And finally...

We are extremely grateful for the flow of positive feedback, support and encouragement from parents and guardians, schools, event organisers, funders and all the other ways in which we hear that our services are welcomed and well received. Whilst 'fun' is the hook to involvement and the outward hallmark of our work, it is a strong social work principle that underpins what we do and why and, ultimately, for the results of which we receive our most heart-felt endorsement. As a majority voluntary organisation, Cirk Hes is indeed indebted to all those individuals who freely give their time to make it all happen. A particularly special recognition is due of the vision, dedication and professionalism of the Charity Manager, Naomi, who steered us through the turbulence of the move and without whom none of this could be achieved. Thank you.

CIRK HES LTD (Formerly Cirque Du Ciel Ltd)

Financial review

The financial position of the charity remains satisfactory; the charity is solvent and has traded within its means, posting a retained surplus of unrestricted funds at the year end.

The costs associated with the building lease, salary and payments to freelancers are the major costs for the charity.

We are pleased to report a positive financial performance for the fiscal year 2024–2025. Both our in-house generated income and restricted funds income saw a significant increase compared to the previous year. This growth reflects the ongoing support from our community and stakeholders, as well as the effectiveness of our fundraising and income-generating initiatives.

- In-house Generated Income:
Increased by £6,000, reflecting improved returns from internal fundraising events, community partnerships, and session attendance. This growth allows us to cover a larger portion of operational costs without relying so heavily on external funding.
Our self-generated income made up 33% of overall income. We were particularly pleased with the increase in our in-house generated fund streams as due to the move to our new premises, we were effectively shut to the public for almost 4 months, and it is clear that our new location has significantly increased our capacity to generate income, sustain ongoing projects, and plan future initiatives with greater confidence.
- Restricted Funds Income:
Also increased by £6,000, thanks to successful grant applications and dedicated donor contributions for specific projects. These funds have enabled us to expand the reach and impact of our targeted programs. While some of the restricted grants we received this year were awarded to help us support our core costs, most of them were targeted towards specific projects, all of which came in on budget. Some of our restricted grants spanned two financial years and were either granted in the previous financial year and spent this year, or granted this year and finalised in the year 24-25.

Restricted funds managed:

- Crisis Fund
- National Lottery People's Project
- Time2Move Adult Volunteer Training
- Winter Fuel Fund
- Claire Milne
- Cornwall Levelling Up Project
- Duchy Health Charity
- Foyle Foundation
- National Lottery Salary grant
- Time2Move Easter
- Time2Move Summer
- Time2Move Christmas

Short term projects all covered their own costs, or in cases when Cirk Hes provided funding from unrestricted reserves, they were delivered to budget.

Reserves

It is the policy of the trustees that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Compliance with this policy has been maintained through the majority of the year, with the move being recognised as a special situation.



TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- 1 select suitable accounting policies and then apply them consistently;
- 2 observe the methods and principles in the Charities SORP;
- 3 make judgements and accounting estimates that are reasonable and prudent;
- 4 state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 5 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 are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 was approved by the Trustees on 18/07/2025, and signed on their behalf by:

David Ellis
Trustee/Secretary

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating income and expenditure account)
FOR THE YEAR ENDED 30th SEPT 2024

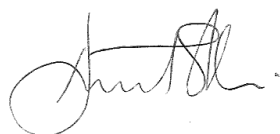
	Notes	Restricted funds £	Unrestricted funds £	Total 2024 £	Total 2023 £
Incoming resources					
Incoming resources from generated funds					
Donations & Grants	2	75,717	1,744	77,460	71,633
Incoming Resources from Charitable Activities	3	0	38,387	38,387	32,797
Investment Income	4	0	283	283	40
Total incoming resources		<u>75,717</u>	<u>40,415</u>	<u>116,131</u>	<u>104,469</u>
Resources expended					
Cost of generating funds	5	18,732	19,681	38,413	37,811
Governance costs	6	42,702	20,072	62,774	47,833
Total resources expended		<u>61,435</u>	<u>39,753</u>	<u>101,188</u>	<u>85,644</u>
Net (outgoing)/incoming resources for the year/net (expenditure)/income for the year		<u>14,282</u>	<u>662</u>	<u>14,943</u>	<u>18,825</u>
Total funds brought forward		<u>17,583</u>	<u>19,601</u>	<u>37,184</u>	<u>18,359</u>
Total funds carried forward		<u><u>31,865</u></u>	<u><u>20,263</u></u>	<u><u>52,127</u></u>	<u><u>37,184</u></u>

CIRK HES LTD (Formerly Cirque Du Ciel Ltd)

**BALANCE SHEET
FOR THE YEAR ENDED 30th SEPT 2024**

		2024		2023	
		£	£	£	£
Fixed assets	<i>Notes</i> 11	29,374	-	6,727	-
Current assets					
Cash at bank & in hand		9,810		9,809	
Prepayments		11,638		3,211	
Debtors		950		4,972	
		<u>22,398</u>		<u>17,992</u>	
Creditors: amounts falling due within one year	9	<u>21,737</u>		<u>5,271</u>	
Net current assets			<u>661</u>	<u>12,721</u>	
Total assets less current liabilities			30,035	19,447	
Accruals and deferred income	9		558	338	
Net assets			<u>29,478</u>	<u>19,109</u>	
Funds	12				
Restricted funds			28,597	17,583	
Unrestricted funds			<u>23,531</u>	<u>19,601</u>	
Total funds			<u>52,127</u>	<u>37,184</u>	

The financial statements were approved by the trustees on 18/07/2025 and signed on their behalf by:



David Ellis
Trustee/Secretary

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPT 2024

1. ACCOUNTING POLICIES

1.1. BASIS OF PREPARATION OF FINANCIAL STATEMENT

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2019 and applicable accounting standards.

1.2. FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3. INCOMING RESOURCES

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.4. RESOURCES EXPENDED

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.5. TANGIBLE FIXED ASSETS AND DEPRECIATION

All assets costing more than £100 are capitalised

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Long-term leasehold property	-	Over life of lease
Session equipment	-	10% per annum
Plant & Machinery	-	10% per annum
Computer Equipment	-	33% per annum

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th SEPT 2024**
2 DONATIONS & REVENUE

	Restricted funds	Unrestricted funds	Total 2024	Total 2023
	£	£	£	£
General donations	0	1,019	1,019	3,688
Grants	75,717	725	76,442	67,945
	<u>75,717</u>	<u>1,744</u>	<u>77,460</u>	<u>71,633</u>

3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Restricted funds	Unrestricted funds	Total 2024	Total 2023
	£	£	£	£
Events & Fundraising	0	6,581	6,581	4,884
Membership Fees	0	35	35	60
Generated Revenue	0	31,772	31,772	27,853
	<u>0</u>	<u>38,387</u>	<u>38,387</u>	<u>32,797</u>

4 INVESTMENT INCOME

	Restricted funds	Unrestricted funds	Total 2024	Total 2023
	£	£	£	£
Interest Income	0	283	283	40
	<u>0</u>	<u>283</u>	<u>283</u>	<u>40</u>

5 COSTS OF GENERATING VOLUNTARY INCOME

	Restricted funds	Unrestricted funds	Total 2024	Total 2023
	£	£	£	£
Direct donations & costs	4,046	0	4,046	7,234
Cost of generating donations & revenue	14,686	19,681	34,367	30,577
	<u>18,732</u>	<u>19,681</u>	<u>38,413</u>	<u>37,810</u>

6 GOVERNANCE COSTS

	Restricted funds	Unrestricted funds	Total 2024	Total 2023
	£	£	£	£
Accountancy and bookkeeping	0	529	529	200
Legal & Professional Fees	0	4,799	4,799	613
General Administrative Costs	42,702	14,744	57,446	47,020
	<u>42,702</u>	<u>20,072</u>	<u>62,774</u>	<u>47,833</u>

CIRK HES LTD (Formerly Cirque Du Ciel Ltd)

7 NET INCOME

None of the trustees (or any persons connected with them) received expenses during the year and no remuneration was paid to trustees (or any persons connected with them) as workshop leaders. During the year, no Trustees received any benefits in kind.

8 STAFF COSTS

The charity has two employees, paid on a monthly basis, alongside the Trustees, who did not receive any remuneration.

No employee received remuneration amounting to more than £60,000 in the year.

9 CREDITORS

	2024	2023
	£	£
Trade creditors	17,945	5,013
PAYE/Pensions/Wages Payable	3,792	258
Accruals and deferred income	558	338
	<u>22,294</u>	<u>5,609</u>

10 DEBTORS

	2024	2023
	£	£
Trade Debtors	950	4,972
Prepayments	11,638	3,211
	<u>12,588</u>	<u>8,183</u>

11 TANGIBLE FIXED ASSETS

	Computer Equipment	Plant & Machinery	Session Equipment	Leasehold Improvements	Total
	£	£	£	£	£
Cost					
At 30th Sept 2023	0	738	7,305	0	8,043
Additions	0	0	9,682	16,965	26,647
Disposals	0	516	0	0	516
As at 30th Sept 2024	<u>0</u>	<u>222</u>	<u>16,987</u>	<u>16,965</u>	<u>34,173</u>
Depreciation					
At 30th Sept 2023	0	222	1,094	0	1,316
Charge for the year	0	516	1,787	1,696	4,000
As at 30th Sept 2024	<u>0</u>	<u>738</u>	<u>2,881</u>	<u>1,696</u>	<u>5,316</u>
Net book value					
At 30th Sept 2023	<u>0</u>	<u>516</u>	<u>6,211</u>	<u>0</u>	<u>6,727</u>
As at 30th Sept 2024	<u>0</u>	<u>0</u>	<u>14,106</u>	<u>15,268</u>	<u>29,374</u>

12 STATEMENT OF FUNDS

	Brought Forward	Incoming resources	Resources Expended	Carried Forward
	£	£	£	£
General fund	19,601	40,415	39,753	23,531
Restricted funds	<u>17,583</u>	<u>75,717</u>	<u>61,435</u>	<u>28,597</u>
Total of funds	<u>37,184</u>	<u>116,131</u>	<u>101,188</u>	<u>52,127</u>



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of Name
Cirk Hes Ltd

On accounts for the year ended 30th September 2024 Charity no (if any) 1106043

Set out on pages 1 - 2
(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/09/2024

Responsibilities and basis of report As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

** Please delete the words in the brackets if they do not apply.*

Signed: R Gabbatiss **Date:** 15/07/25

Name: Ralph Gabbatiss

Relevant professional qualification(s) or body (if any):

Address: Wordsley House, 41 Tankerville Street

Hartlepool
TS26 8DT

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



Cirk Hes 2024

A new circus centre in Helston
Charity No. 1106043



Cirk Hes

Learn, Train, Perform
Circus in Cornwall



Audience Reach

Indirect Participants

16,000+ ↑ 35% from 2023



Direct Engagements

in practicing circus arts

6,850 Total Monthly Av. ↑ 30%

49%
Of adults using Cirk Hes for professional training.
10% with SEND

310 HOURS
of free circus arts
for disabled children

116
People using the Cirk Hes
Circus Space every week

Cirk Hes In-House Concession Scheme



Category	Percentage
Full Paying	40%
Free Access	26%
Half Price	34%





A Circus for Everyone!

Engaging the Community
in Cornwall & beyond

- 59% @ The Cirk Hes Circus Centre
- 41% Through Outreach
- 27 Festivals & Events
- 33 Partner Organisations



www.cirkhes.co.uk

CIRK HES LTD

England & Wales - Charity number 1106043

Accounts

CIRK HES LTD
(FORMERLY CIRQUE DU CIEL LTD)

Charity Number: 01106043
Company Number: 04849987

Registered Address:
Unit F8, Helston Business Park
Clodgey Lane, Helston
Cornwall, TR13 8FZ

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30th SEPTEMBER 2023



CIRK HES LTD (formerly CIRQUE DU CIEL Ltd)

CONTENTS

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Trustees' report	2 - 8
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

Trustees	Mr P Congdon Mr D Ellis Mrs A Bridges Ms C Gwenapp Ms L Bridges
Secretary	Mr D Ellis
Charity registered number	01106043
Company number	04849987
Principal Office	Unit 1, Greenbank Road Devoran, Truro Cornwall, TR3 6PQ
Accountants	Wordsley Associates Ltd Wordsley House 41 Tankerville Street Hartlepool TS26 8DT

The trustees present their report and accounts for the year ended 30th September 2023. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Articles and Memorandum, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005. The charity operated under its previous name of 'Cirque du Ciel' for the entire period under review.

Structure, governance and management

The charity is a company limited by guarantee and is governed by its memorandum and articles of association. The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs A Bridges	(Treasurer)
Mr D Ellis	(Secretary)
Ms C Gwenapp	(Chair)
Mr P Congdon	
Ms L Bridges	(Co-opted 07/06/2023)
Mrs S Miller	(Resigned 07/07/2023)

The trustees (minimum 5 in number), who are volunteers, are responsible for the overall control of finance and operation of the charity. Suitable individuals are either identified by the existing trustees on the basis of their skills and knowledge and are invited to become trustees, or may be nominated by the members. New trustees are inducted into the workings of the charity after due checks, according to the charity's procedures.

Employees. The Charity employs one part-time staff administrator and a retained freelance bookkeeper.

The Charity Manager position, responsible for all the day-to-day running and contact, is also a voluntary position and is currently filled by Naomi Lewis.

Project Leadership. The management and administration of long-term funded projects is the responsibility of the appointed leaders of individual projects. The charity has no employees for the delivery of services but has an established network of freelance workshop leaders, assistants and volunteers involved with the delivery of the various programmes. New volunteers, potential assistants and leaders are identified, checked, trained and introduced to the workings of the charity, in accordance with the charity's procedures.

The charity has a **membership** scheme to enable supporters and volunteers to contribute through participation at general meetings as well as subscriptions and donations, and to be kept informed through a newsletter. Member's liability is limited to £1.00.

Cirk Hes Ltd is an individual entity and there are no related parties.

Core costs include rent, insurance, web-hosting, annual examination of accounts and salaries. The organisation is run by volunteers and therefore has relatively low running costs, and readily capable of expansion to suit opportunities. It is therefore a cost-effective deliverer of quality youth work and support to the circus / performance arts community. Cirk Hes (previously Cirque du Ciel) had its registered office at the Circus Works in Devoran, near Truro during the reporting period.

Risk. The trustees have assessed the perceived major risks to which the charity is exposed, and are satisfied that sufficient systems are in place to mitigate exposure. The trustees will continue to identify and review potential risks on an ongoing basis.

A 'Report of Serious Incident' was filed with the Charity Commission due to the landlord's attempt to curtail the lease by issue of a Section 146 Notice, based on spurious and un-evidenced allegations of breaches of the terms of the lease. Legal advice was taken, and the lease successfully defended. However, the relationship with the landlord remained unsatisfactory.

As the lease of the Devoran site will come to an end next year in 2024 without the possibility to be extended or renewed, much effort continued to be put into deciding how to follow up and build on the success of the 'Circus Works' project.

Training and development. Meanwhile, certification of the workshop leaders and volunteers was kept under review and appropriate training and DBS checks facilitated. The core freelance project leaders all have Safeguarding and First Aid training in addition to updated DBS checks. A Charity Governance course was completed by the Treasurer, Bookkeeper and Charity Manager.

Objectives and activities

The objects of the charity, as stated in the Memorandum of Association, are:

- The promotion of education and training in the creative and artistic application of circus skills and physical theatre in artistic performance.
- The promotion of training in circus skills and other recreational activities in the interests of social welfare for the benefit of the public with the object of improving the conditions of life.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake to ensure public benefit. Whilst each project targets individuals and groups of one sort or another often in isolated or deprived locations, working with sufficient sections of the public is ensured by excluding nobody for circumstances of poverty, gender, disability, race, etc. Opportunities for groups from differing backgrounds to meet and work together are also actively sought.

Since making the decision to take on the premises of the Circus Works at Devoran, Cirk Hes now fulfils its objectives in two ways:

- Exclusive use of the building allows Cirk Hes to make a purpose-designed space available to a range of circus and physical theatre-related freelancers, individuals and groups for training, development and tuition at affordable hourly rates. There are no age limitations so that many more people can benefit from the health and mental well-being associated with these types of activities as well as providing proper grounding and infrastructure for career development.
- Using the medium of circus skills workshops to inspire, challenge, encourage and support children, young people and adults alike across Cornwall in their physical, personal and inter-personal development, we aim to nurture the self-esteem, confidence and courage of the disadvantaged and isolated to join in with and to ensure acceptance by their peers, and to become involved with community through peer-mentoring and performance opportunities.

Circus Skills and Circus-Play workshops, flexibly tailored to the needs of differing groups, are offered for:

1. Social Circus - for the disadvantaged, isolated, victims of abuse or in care. Also in this category are workshops designed to aid children's physical and developmental issues and also home-educated children.
2. Youth Circus - mainly after-schools clubs, some of which are designed to facilitate transition between schools, and all are suitable, safe places to receive those from group 1).
3. Community Circus – providing healthy activities for community participation and safe environments for those from groups 1 and 2, especially families, to integrate.

Taking part in a variety of performance opportunities is encouraged for all groups, and the workshops of groups 2 & 3 are also used to provide specific training of children and young people for participation in public events, e.g. stilt-walking for carnivals, and shows for other community events and festivals.

It should readily be understood that the charity's overall mission is to provide an infrastructure that is capable of reaching anyone, whatever their circumstances – while recognising the practical limitations imposed by our responsibility to provide a safe environment for all participants - and giving them the opportunity to develop personally to be able to take their place in and have some ownership of their community. If our ambition is not to let personal or social circumstances be a barrier to participation, then we are committed to stretch ourselves to achieve safe and successful participation as widely as possible.

During this year of operations, the charity put its awards scheme into stasis, as monitoring post Covid highlighted the need to develop this scheme in accordance with current evaluation of existing need. Opting instead to implement the development of the 'Take My Talent Further' scheme. To be implemented at the earliest opportunity post the organisation's lease agreement expiry date (Feb 2024).

Achievements and performance

The 2022 – 2023 year has seen a steady growth in demand for our services and footfall for the Circus Works Devoran project. It was also the last full year period here, as the lease ends in February 2024. The year has also seen a noticeable shift in people's ability to afford activities as the relief from the pandemic recovery turned into a cost-of-living crisis: the trend towards the need for subsidised or free provision to enable participation was marked, and the ratio of funds raised and grants to self-generated income has needed to rise in order to maintain the growth in activity.



The following provisions remained ongoing, or have been reinstated in slightly different formats to meet our evaluation of current community needs post Covid restrictions, and due to the cost-of-living crisis.

- Open Training to our existing proficient students and local and touring circus professionals, along with semi-professionals and other physical performers.
- 1 or 2 to 1 sessions for young people with special needs continued to be provided.
- On site sessions in collaboration with CN4C's Why Don't You Youth Club provision conducted by Rosi Jolly at The Circus Works Devoran.
- We continued to work in collaboration with Maria Osvalds, a Masters student in Journalism at the London University of Art to support reporting on, documenting and evidencing what we do, particularly in relation to our youth work in, with and for the community provisions.
- Allocation of the remainder of the Surviving Winter Hardship Provision and Crisis Provision ring fenced funding to those in need within our community was completed during the winter of 2022, as it was provided for winter use by and for the people of Cornwall via Cornwall Community Foundation.
- The number of young teens volunteering to coach and perform with us increased to 8, age range 14-18 yrs. Adult volunteers currently number 35 from all walks of life and demographics within the community.

- The number of freelancers we could offer temporary contracts to, and who we could support to create their own income via venue hire resources and off-site works has also grown since last reporting. We now have the support of a bank of 20 available freelancers.
- On site after school and out of school provisions continue for young people, and evening sessions continued for the adult community throughout the year.
- We again successfully produced a Halloween fundraiser with the help of Airfish Circus.
- We had to expand our Xmas student gala to cover two nights to accommodate 31 performers, and add an additional Spring Gala to cover the remaining keen students wishing to help us raise funds and to showcase the skills they are proud of. Age range of the performing students for these shows 6-44 yrs.
- Our Youth Circus performed at Penlee Park Open Air Theatre, with the support of Airfish Circus Crew.
- Our after-school provisions at the Acorn Theatre in Penzance also continued throughout the year, facilitated by Ruth Hawkey, and Eliza Bindle Jones with volunteered help from Rosenwyn Lynch, one of the Next Gen Youth Circus.
- We again produced a family friendly 'Wacky Raceway' day with a big top and more at United Downs Raceway.

Projects in the pipeline last year that came to fruition in 2022-23, successfully achieved on budget and with great positive impact, in line with our objects, were as follows:

- Family friendly 'Circo Micro', and 'Circo Neuro' sessions facilitated by Ross proved to be a complete hit with local Neuro Diverse individuals and their families, and young families with young children.
- Similarly, the planned development of a provision for Neuro Diverse adults ('Quirky Circus'), has been successfully facilitated by Ross into a regular weekly fixture for 18-35 years.
- Developing our Youth Circus 'Next Gen', via Masterclasses, and increased performance activity touring the community, adding to local events, and working with touring creative professionals to commission. Masterclass instruction came from professional internationally famous all women acro company Mimbire Acro, from National Circus Centre Rope Instructor, and nationally renowned performer Leo Hedman and from Circomedia's legendary instructor Michael Wright.
- Our working relationship with Cornwall Council was expanded as a positive resource for change via their Time2Move Holiday Activities and Food Program, through which local young people from low-income families can access fun, healthy pursuits and a hot meal over the Easter, Summer and Xmas Holidays. Also, advantage of staff and volunteer training opportunities was taken from the council to better support all our ongoing work with young people, and vulnerable adults. We provided 2-4 days of 'Make A Circus In A Day' sessions every holiday week, from 10am-3pm with a hot healthy lunch and snacks provided through the day. These sessions booked up completely within 2 days of going live usually, and we saw at least 75-80% re-engagement from the same youngsters every holiday period.
- We successfully became one of National Circus Centre's 'Centres for Advanced Training', thanks to the success of one of our NextGen YC members to be enrolled on the UK Governments DCMS 'CAT Scheme'. Only 2000 kids nationwide succeed at this annually between the ages of 14-16yrs.

Further projects and workshops during the period included:

- In March at the Circus Works 11am-4pm - Stilt Dancing Workshop conducted by Hotchpotch Circus.
- 9-11 April, at Retallack Woodland - A Mossy Dreaming, a promenade show for local youngsters with, an evening show in the barn.
- Over the Easter Holidays - Detritus of the Deep and the Washed-Up Mermaid at the National Maritime Museum in Falmouth run by Ross and Laura.
- 22-23 April, Porthleven Food and Music Festival saw our street performers and youngsters perform.
- 19 May, Circus Workshops for 30 Primary School Youngsters at Devoran School.
- 20-27 June, the Youth Circus and Airfish Circus performed for Glastonbury Arts Commissions at the Glastonbury Festival of Performing Arts on the Circus Big Top and outdoor stages.
- 9 July, Circus Works Devoran third anniversary open day celebrations. Local folk will be able to try a variety of sessions and skills, and learn more about who we are and what we do.
- We also returned to Devoran Quay to support the Quay Society's fundraising event by popular demand to provide aerial and ground-based circus workshops, with performances during the day.
- 22-24 July, Bangers and Mash Up - Community event Circus Shows.
- 3 September CdC's event Wacky Races 2 at Banger Track United Downs, box car Derby, Circus Shows, workshops and games.
- 28 October Airfish Circus Halloween Fundraiser at the Acorn.

- 21 December Montol 2022 in Penzance.

Other new developments for CdC in 2022-23:

- Our Youth Circus successfully garnered the votes of the South West public and won funding to tour between July 2023 and 2024 from the 'People's Project' - one of only three organisations from Gloucester to the Isles of Scilly to win. The first half of this mini tour culminated in the summer of 2023 with big top shows and workshops for 3 days at Heartlands, incorporating their 'Community Day', which saw more than 400 people engage daily with their workshops, performances and on-site activities. The second half of this tour will fall into next year's report.
- We also won Awards for All Funding to support our core costs in project delivery.
- We worked both on and off site with various youth groups and for various community events, including 'Hellfire Kernow', Youth clubs in the Bodmin and Redruth areas, Devoran scouts, Looe and Grampond schools. Illogan community day, Portreath Gardens on November 5th, and Porthleven, creating a show on the beach for the Queen's Jubilee.
- We were contracted as 'Circus Co-ordinator' by the BBC for an episode of Malory Towers, the third most popular children's programme the BBC broadcast internationally. The episode is due to air in April 2024. This led to a very exciting experience for some of our local professionals, and our upcoming young talent alike as they got to work on location and alongside some of their national circus heroes for the day, also experiencing work on location for a high calibre TV production company.
- September 2023 also saw us become Cornwall's regional 'Centre for Advanced Training' in the Circus Arts, as our first ever teen volunteer Jaia Peppiatt was accepted onto this government scheme facilitated by National Circus Centre, as one of only 2000 exceptional youngsters nationwide to qualify.



And finally...

We are extremely grateful for the flow of positive feedback, support and encouragement from parents and guardians, schools, event organisers, funders and the other ways in which we hear that our services are welcomed and well received. Whilst 'fun' is the hook to involvement and the outward hallmark of our work, it is a strong social work principle that underpins what we do and why and, ultimately, for the results of which we receive our most heart-felt endorsement. As a majority voluntary organisation, Cirque du Ciel is indeed indebted to all those individuals who freely give their time to make it all happen, with a particularly special recognition of the vision, dedication and professionalism of the Charity Manager, Naomi, without whom none of this could be achieved. Thank you.

Financial review

The financial position of the charity remains satisfactory; the charity is solvent and has traded within its means, posting a retained surplus of unrestricted funds at the year end.

The costs associated with the building lease, salary and payments to freelancers are the major costs for the charity. Income generated from activities made up about 22% of overall income, however successful funding campaigns provided the necessary to support increasing levels of attendance, along with some of our core costs being included as part of some the restricted grants won this year.

Restricted funds managed:

- Awards for All Social Circus
- CCF Hardship Grant
- National Lottery People's Project Next Gen
- Winter Fuel Fund
- Time2Move
 - o Adult Volunteer Training
 - o Easter 23 in-house sessions
 - o Summer 23 in-house sessions
 - o February 23 outreach
 - o Teen volunteer coaching
 - o Christmas 22 in-house sessions
 - o Youth Circus Fund

Unrestricted funds:

It remains challenging to secure unrestricted funding, and while some of the restricted grant funders have been willing to support core costs as part of funded projects, we did secure a small amount of unrestricted funding from The Charities Trust and Charitable Giving during the year.

Short term projects all covered their costs, or in cases when CdC provided funding from unrestricted reserves, were delivered to budget.

Reserves

It is the policy of the trustees that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. Compliance with this policy has been maintained throughout the year.



TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

1. Select suitable accounting policies and then apply them consistently;
2. Observe the methods and principles in the Charities SORP;
3. Make judgements and accounting estimates that are reasonable and prudent;
4. State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
5. 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 are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 was approved by the Trustees on 21/07/2024, and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'David Ellis'.

David Ellis
Trustee/Secretary

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating income and expenditure account)
FOR THE YEAR ENDED 30th SEPT 2023

	<i>Notes</i>	Restricted funds £	Unrestricted funds £	Total 2023 £	Total 2022 £
Incoming resources					
Incoming resources from generated funds					
Donations & Grants	2	62,996	8,637	71,633	8,304
Incoming Resources from Charitable Activities	3	0	32,797	32,797	27,685
Investment Income	4	0	40	40	4
Total incoming resources		<u>62,996</u>	<u>41,474</u>	<u>104,469</u>	<u>35,993</u>
Resources expended					
Cost of generating funds	5	26,624	11,187	37,811	19,036
Governance costs	6	20,693	27,140	47,833	56,148
Total resources expended		<u>47,317</u>	<u>38,327</u>	<u>85,644</u>	<u>75,184</u>
Net (outgoing)/incoming resources for the year/net (expenditure)/income for the year		<u>15,679</u>	<u>3,146</u>	<u>18,825</u>	<u>-39,190</u>
Total funds brought forward		<u>5,173</u>	<u>13,187</u>	<u>18,359</u>	<u>38,800</u>
Total funds carried forward		<u>20,851</u>	<u>16,333</u>	<u>37,184</u>	<u>-390</u>

**BALANCE SHEET
 FOR THE YEAR ENDED 30th SEPT 2023**

		£	2023 £	£	2022 £
Fixed assets	<i>Notes</i> 11	6,727	-	3,337	-
Current assets					
Cash at bank & in hand		9,810		9,810	
Prepayments		3,211		4,846	
Debtors		4,972		2,345	
		<u>17,992</u>		<u>17,001</u>	
Creditors: amounts falling due within one year	9	<u>5,271</u>		<u>1,307</u>	
Net current assets			<u>12,721</u>		<u>15,694</u>
Total assets less current liabilities			19,448		19,030
Accruals and deferred income	9		338		670
Net assets			<u>19,110</u>		<u>18,360</u>
Funds	12				
Restricted funds			17,583		5,144
Unrestricted funds			<u>19,601</u>		<u>13,215</u>
Total funds			<u>37,184</u>		<u>18,359</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPT 2022

1. ACCOUNTING POLICIES

1.1. BASIS OF PREPARATION OF FINANCIAL STATEMENT

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards

1.2. FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3. INCOMING RESOURCES

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.4. RESOURCES EXPENDED

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.5. TANGIBLE FIXED ASSETS AND DEPRECIATION

All assets costing more than £100 are capitalised

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Long-term leasehold property	-	Over life of lease
Session equipment	-	10% per annum
Plant & Machinery	-	10% per annum
Computer Equipment	-	33% per annum

**NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30th SEPT 2022**

2 DONATIONS & REVENUE

	Restricted funds	Unrestricted funds	Total 2023	Total 2022
	£	£	£	£
General donations	0	3,688	3,688	8,304
Grants	62,996	4,949	67,945	18,750
	<u>62,996</u>	<u>8,637</u>	<u>71,633</u>	<u>27,054</u>

3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Restricted funds	Unrestricted funds	Total 2023	Total 2022
	£	£	£	£
Events & Fundraising	0	4,884	4,884	4,457
Membership Fees	0	60	60	151
Generated Revenue	0	27,853	27,853	23,077
	<u>0</u>	<u>32,797</u>	<u>32,797</u>	<u>27,685</u>

4 INVESTMENT INCOME

	Restricted funds	Unrestricted funds	Total 2023	Total 2022
	£	£	£	£
Interest Income	0	40	40	4
	<u>0</u>	<u>40</u>	<u>40</u>	<u>4</u>

5 COSTS OF GENERATING VOLUNTARY INCOME

	Restricted funds	Unrestricted funds	Total 2023	Total 2022
	£	£	£	£
Direct donations & costs	7,234	0	7,234	8,738
Cost of generating donations & revenue	19,390	11,187	30,577	10,299
	<u>26,624</u>	<u>11,187</u>	<u>37,811</u>	<u>19,036</u>

6 GOVERNANCE COSTS

	Restricted funds	Unrestricted funds	Total 2023	Total 2022
	£	£	£	£
Accountancy and bookkeeping	0	200	200	769
Legal & Professional Fees	0	613	613	13
General Administrative Costs	20,693	26,327	47,020	55,366
	<u>20,693</u>	<u>27,140</u>	<u>47,833</u>	<u>56,148</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPT 2022

7 NET INCOME

None of the trustees (or any persons connected with them) received expenses during the year and no remuneration was paid to trustees (or any persons connected with them) as workshop leaders. During the year, no Trustees received any benefits in kind.

8 STAFF COSTS

The charity has two employees, paid on a monthly basis, alongside the Trustees, who did not receive any remuneration.

No employee received remuneration amounting to more than £60,000 in the year.

9 CREDITORS

	2023	2022
	£	£
Trade creditors	5,013	1,026
PAYE/Pensions/Wages Payable	258	281
Accruals and deferred income	338	670
	<u>5,609</u>	<u>1,977</u>

10 DEBTORS

	2023	2022
	£	£
Trade Debtors	4,972	2,345
Prepayments	3,211	4,846
	<u>8,183</u>	<u>7,191</u>

**NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30th SEPT 2022**

11 TANGIBLE FIXED ASSETS

	Computer Equipment £	Plant & Machinery £	Session Equipment £	Total £
Cost				
At 30th Sept 2022	870	738	3,071	4,679
Additions	0	0	4,234	4,234
Disposals	0	0	0	0
As at 30th Sept 2023	<u>870</u>	<u>738</u>	<u>7,305</u>	<u>8,913</u>
Depreciation				
At 30th Sept 2022	580	148	614	1,342
Charge for the year	290	74	480	844
As at 30th Sept 2023	<u>870</u>	<u>222</u>	<u>1,094</u>	<u>2,186</u>
Net book value				
At 30th Sept 2022	<u>290</u>	<u>590</u>	<u>2,457</u>	<u>3,337</u>
As at 30th Sept 2023	<u>0</u>	<u>516</u>	<u>6,211</u>	<u>6,727</u>

12 STATEMENT OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
General fund	13,187	41,474	38,327	19,601
Restricted funds	<u>5,173</u>	<u>62,996</u>	<u>47,317</u>	<u>17,583</u>
Total of funds	<u>18,359</u>	<u>104,469</u>	<u>85,644</u>	<u>37,184</u>



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on
the accounts

Report to the trustees/
members of

Name
Cirque du Ciel (Cirk Hes wef 09/2/2024)

On accounts for the year
ended

30th September 2023

Charity no
(if any) 1106043

Set out on pages

1 - 2
(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/09/2022.

Responsibilities and basis
of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

** Please delete the words in the brackets if they do not apply.*

Signed: R Gabbatiss

Date: 11/06/24

Name: Ralph Gabbatiss

Relevant professional
qualification(s) or body (if
any):

Address: Wordsley House, 41 Tankerville Street
Hartlepool
TS26 8DT

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



CIRK HES LTD

England & Wales - Charity number 1106043

Accounts

CIRQUE DU CIEL LTD

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022



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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

Trustees	C Gwenapp Mr P Congdon Mr D Ellis Mrs A Bridges Mr W Hughes S Miller
Secretary	Mr D Ellis
Charity registered number	01106043
Company number	04849987
Principal office	Unit No. 1, Greenbank Road Devoran, Truro, Cornwall, TR3 6PQ
Accountants	Wordsley Associates Ltd. Wordsley House, 41 Tankerville Street, Hartlepool TS26 8DT

The trustees present their report and accounts for the year ended 30th September 2022. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Articles and Memorandum, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The charity is a company limited by guarantee and is governed by its memorandum and articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs A Bridges (Treasurer)
Mr P Congdon
Mr D Ellis (Secretary)
Mr W Hughes (Resigned 18/08/2022)
Ms C Gwennap
Mrs S Miller

The trustees (minimum 5 in number) are responsible for the overall control and operation of the charity. Suitable individuals are either identified by the existing trustees on the basis of their skills and knowledge and are invited to become trustees, or may be nominated by the members. New trustees are inducted into the workings of the charity after due checks, according to the charity's procedures.

The Charity Manager position, responsible for all the day-to-day running and contact, is also a voluntary position and is currently filled by Naomi Lewis.

Workshop Leadership. The management and administration of long-term funded projects is the responsibility of the appointed leaders of individual projects. The charity has no employees for the delivery of services but has an established network of freelance workshop leaders, assistants and volunteers involved with the delivery of the various programmes. New volunteers, potential assistants and leaders are identified, checked, trained and introduced to the workings of the charity, in accordance with the charity's procedures.

Apart from the obvious overheads such as rent, insurance, web-hosting, annual examination of accounts, etc., the organisation is run by volunteers and has very low running costs, is capable of surviving low levels of funding and activity, but readily capable of expansion to suit opportunities. It is therefore an extremely cost effective deliverer of quality youth work and support to the circus / performance arts community. Cirque du Ciel's registered office is at the Circus Works in Devoran, near Truro.

The charity has a membership scheme to enable supporters and volunteers to contribute through participation at general meetings as well as subscriptions and donations, and to be kept informed through a newsletter. Member's liability is limited to £1.00.

Cirque du Ciel is an individual entity and there are no related parties.

The trustees have assessed the perceived major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure. The trustees will continue to identify and review potential risks on an ongoing basis.

Objectives and activities

The objects of the charity, as stated in the Memorandum of Association, are:

- The promotion of education and training in the creative and artistic application of circus skills and physical theatre in artistic performance.
- The promotion of training in circus skills and other recreational activities in the interests of social welfare for the benefit of the public with the object of improving the conditions of life.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake to ensure public benefit. Whilst each project targets individuals and groups of one sort or another often in isolated or deprived locations, working with sufficient sections of the public is ensured by excluding nobody for circumstances of poverty, gender, disability, race, etc. Opportunities for groups from differing backgrounds to meet and work together are also actively sought.

Since making the decision to take on the premises of the Circus Works at Devoran, CdC now fulfils its

objectives in two ways:

- Exclusive use of the building allows CdC to make a purpose-designed space available to a range of circus and physical theatre-related freelancers, individuals and groups for training, development and tuition at affordable hourly rates. This new direction has also had the effect of removing the age limitations so that many more people can benefit from the health and mental well-being associated with these types of activities as well as providing proper grounding and infrastructure for career development.
- Using the medium of circus skills workshops to inspire, challenge, encourage and support children, young people and adults alike across Cornwall in their physical, personal and inter-personal development, we aim to nurture the self-esteem, confidence and courage of the disadvantaged and isolated to join in with and to ensure acceptance by their peers, and to become involved with community through peer-mentoring and performance opportunities.

Circus Skills and Circus-Play workshops, flexibly tailored to the needs of differing groups, are offered for:

1. Social Circus - for the disadvantaged, isolated, victims of abuse or in care. Also in this category are workshops designed to aid children's physical and developmental issues and also home-educated children.
2. Youth Circus - mainly after-school clubs, some of which are designed to facilitate transition between schools, and all are suitable, safe places to receive those from group 1).
3. Community Circus – providing healthy activities for community participation and safe environments for those from groups 1 and 2, especially families, to integrate.

Taking part in a variety of performance opportunities is encouraged for all groups, and the workshops of groups 2 & 3 are also used to provide specific training of children and young people for participation in public events, e.g. stilt-walking for carnivals, and shows for other community events and festivals.

It should readily be understood that the charity's overall mission is to provide an infrastructure that is capable of reaching anyone, whatever their circumstances – while recognising the practical limitations imposed by our responsibility to provide a safe environment for all participants - and giving them the opportunity to develop personally to be able to take their place in and have some ownership of their community. If our ambition is not to let personal or social circumstances be a barrier to participation, then we are committed to stretch ourselves to achieve safe and successful participation as widely as possible.

The charity also runs an Accreditation Scheme to recognise the achievements of young people taking part, with certificates awarded in respect of skills levels learned and personal development.

Achievements and performance

The 2021 - 2022 year started against the backdrop of the uncertain recovery from the Covid-19 pandemic. As most restrictions were only lifted by the end of July, many festivals and other events failed to materialise in 2021. So 2022 was a tentative recovery with much reduced budgets for big events. Our own programme developed in line with increasing demand and confidence.

In-House Service Provisions

Throughout the most heavily restricted periods, we had been able to make provisions for children of essential workers, special needs and local or stranded circus professionals for training to retain their skills in line with guidance from the Local Authority Environmental Health Department. As and when allowed, freelancers began accessing the space for their activities in accordance with guidelines current.

In-house provision was steadily augmented as demand increased, and included:

- Home Ed sessions Mondays for 4-8 year-olds.
- Home Ed sessions Thursdays for 7-16 year-olds.
- After School provisions Mondays and Thursdays by in-house freelancers.
- Adult morning and evening Circus fitness and movement by in-house freelancers.
- Open Training to our existing proficient students and local and touring circus professionals and semi-professionals/ other physical performers.
- 1 – 1 or 2 – 1 sessions for young people with special needs.
- On site sessions in collaboration with CN4C's Why Don't You Youth Club Provision conducted by Rosi Jolly at The Circus Works Devoran.
- In September we began our Next Gen Saturday Youth Circus sessions where we offer free training, performance work support and other opportunities to our existing teen volunteers and also our service users age 14-19 that have the potential and the desire to pursue the circus arts as a career. They received Masterclasses from Mr Michael Wright, Miss Michelle Ross, Miss Kesha Pullum and Mr Leo Hedman during this year, thus allowing them access to coaches of similar standard and skill sets to their urban counterparts.

Coming out of lock down, we revised our provisions to better meet the needs of the local community. Which led to the creation of Circo Micro and Circo Neuro, and additional classes for adults and older youngsters in flow, parkour and trampolining. Hula hoop classes for adults continue seasonally through the year, and our out of school provision had to alter slightly due to local Steiner Schools and forest schools changing their timetables.

On site, we also facilitated more workshops for e.g. Scout groups and Brownies.

We became official providers of the Cornwall Council Holiday and Food Activities Programme, 'Time2Move', and by the end of September 2021 we had successfully run our first full summer holiday programme for them, providing 4 hours of healthy wholesome active fun, and a hot healthy meal with snacks for at least 25-35 youngsters aged 6-16yrs old daily, from which at least 20 daily were from low income families eligible for free school meals. Thus ensuring that these young people received at least one hot meal per day, and had access to fun, healthy social activities. These activities continued for the Christmas and Easter school holidays, achieving excellent participation.

Allocation of restricted funding from CCF

We continued to facilitate the local community receiving support via a number of Cornwall Community Foundation Grants to alleviate Hardship, assist heating and eating and deal with crisis until the funding was fully allocated, concluding this programme.

Off site

Airfish Circus kindly conducted another two fundraising performances for us in October and February and yet another successful Student Gala took place in December.

Our sessions at the Acorn Theatre Penzance continued to grow in popularity and attendance, and continue to be facilitated by Ruth Hawley.

We also conducted another performance/fundraiser at Penlee Park Open Air Theatre in June. Both Airfish Circus and our Next Gen Youth Circus received Glastonbury Arts Commissions to produce and perform shows in the Big Top at Glastonbury Festival of Performing Arts. The quality of their work was absolutely outstanding and we are justifiably proud of their achievements. The Big Top Stage as a national and regional platform for our work was an invaluable opportunity facilitated by Jade Dunbar, the Big Top Manager, and we are extremely grateful to her.

Off site, the number of workshops we provided to schools in the region saw an increase.

We also provided performances at the Great Estate Festival, and Workshops and shows at Porthleven Food and Music Festival.



Overall our provisions, our staff and our volunteers have stood us in good stead within the community for another year, and they have assisted us to build greater bonds and hold a place of increasing value and respect with, for example, the local Quay Society and the local school. Our work in conjunction with Rosi Jolly of CN4C continues to deliver positive impacts, particularly with the out of school youngsters. It was through the manager and Rosi's combined liaison with the council HAF programme people that local home ed kids and other out of schoolers have been better able to access a program that was primarily targeted only at youngsters in school.

Regarding support for the local professional artists, we have assisted Incandescence Circus and Boom Circus in addition to Airfish and Next Gen Circus' training and R & D for performance works that they have taken out to paying audiences. We have also supported Yskynna Aerial Dance and several solo artists on the national and international circuits to maintain their skill sets and receive support during periods when not in receipt of any income.

We also provided free training and community support to one Ukrainian Circus performer stranded here in the UK since the outbreak of the conflict.

Meanwhile, certification of the workshop leaders was kept under review and appropriate training facilitated. The core freelance project leaders all have Safeguarding and First Aid training in addition to updated DBS checks.

A Charity Governance course was completed by the Treasurer, Bookkeeper and Charity Manager.



And finally...

We are extremely grateful for the flow of positive feedback, support and encouragement from parents and guardians, schools, event organisers, funders and the other ways in which we hear that our services are welcomed and well received. Whilst 'fun' is the hook to involvement and the outward hallmark of our work, it is a strong social work principle that underpins what we do and why and, ultimately, for the results of which we receive our most heart-felt endorsement. As an almost entirely voluntary organisation, Cirque du Ciel is indeed indebted to all those individuals who freely give their time to make it all happen, with a particularly special recognition of the vision, dedication and professionalism of the Charity Manager, Naomi, without whom none of this could be achieved. Thank you.

Financial review

The financial position of the charity remains satisfactory; the charity is solvent and has traded within its means, posting a retained surplus of unrestricted funds at the year end.

The charity took on two employees this year, one of whom is part time and supports the administration of the charity, and another who works on an ad-lib basis helping with fundraising for the charity.

The costs associated with the building lease and payments to freelancers are the two major costs for the charity. Income from intended activities was very significantly reduced during much of the current year, however successful funding campaigns provided sufficient to see us through until levels of activity could be increased.

Restricted grants supporting our core costs and corporate donations of unrestricted funding supported our costs.

Restricted funds managed:

- CCF Crisis Fund
- Winter Fuel Fund
- Worval Fund
- Time 2 Move

Unrestricted funds:

- It was also encouraging to note that unrestricted donations and grants to support core costs, the workshops and development strategy were received from a number of sources, mainly banks. Our thanks to Leigh Yates for providing an effective fundraising service to this end.

Short term projects all covered their costs, or in cases when CdC provided funding from unrestricted reserves, were delivered to budget.

Reserves

It is the policy of the trustees that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Compliance with this policy has been maintained throughout the year.

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating income and expenditure account)
FOR THE YEAR ENDED 30th SEPT 2022

	<i>Notes</i>	Restricted funds £	Unrestricted funds £	Total 2022 £	Total 2021 £
Incoming resources					
Incoming resources from generated funds					
Donations & Grants	2	18,025	9,029	27,054	65,963
Incoming Resources from Charitable Activities	3	0	27,714	27714	23,654
Investment Income	4	0	4	4	1
Total incoming resources		<u>18,025</u>	<u>36,747</u>	<u>54,772</u>	<u>89,617</u>
Resources expended					
Cost of generating funds	5	10,608	8,429	19,036	33,241
Governance costs	6	12,920	43,229	56,148	31,619
Total resources expended		<u>23,527</u>	<u>51,658</u>	<u>75,185</u>	<u>64,860</u>
Net (outgoing)/incoming resources for the year/net (expenditure)/income for the year		<u>-5,502</u>	<u>-14,910</u>	<u>-20,412</u>	<u>24,757</u>
Total funds brought forward		<u>11,227</u>	<u>27,574</u>	<u>38,801</u>	<u>14,044</u>
Total funds carried forward		<u>5,725</u>	<u>12,664</u>	<u>18,389</u>	<u>38,801</u>

**BALANCE SHEET
FOR THE YEAR ENDED 30th SEPT 2022**

			2022		2021
		£	£	£	£
Fixed assets	<i>Notes</i> 11	3,337	-	4,008	-
Current assets					
Cash at bank & in hand		9,810		30,042	
Prepayments		4,846		4,797	
Debtors		2,345		907	
		<u>17,001</u>		<u>35,746</u>	
Creditors: amounts falling due within one year	9	<u>1,307</u>		<u>753</u>	
Net current assets			<u>15,694</u>		<u>34,993</u>
Total assets less current liabilities			19,030		39,001
Accruals and deferred income	9		670		200
Net assets			<u>18,360</u>		<u>38,801</u>
Funds	12				
Restricted funds			5,725		11,227
Unrestricted funds			<u>12,664</u>		<u>27,574</u>
Total funds			<u>18,389</u>		<u>38,801</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPT 2022

1. ACCOUNTING POLICIES

1.1. BASIS OF PREPARATION OF FINANCIAL STATEMENT

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards

1.2. FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3. INCOMING RESOURCES

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.4. RESOURCES EXPENDED

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.5. TANGIBLE FIXED ASSETS AND DEPRECIATION

All assets costing more than £100 are capitalised

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Long-term leasehold property-	Over life of lease
Session equipment	- 10% per annum
Plant & Machinery	- 10% per annum
Computer Equipment	- 33% per annum

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPT 2022

2 DONATIONS & REVENUE

	Restricted funds	Unrestricted funds	Total 2022	Total 2021
	£	£	£	£
General donations	0	9,029	9,029	31,463
Grants	18,025	0	18,025	34,500
	<u>18,025</u>	<u>9,029</u>	<u>27,054</u>	<u>65,963</u>

3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Restricted funds	Unrestricted funds	Total 2022	Total 2021
	£	£	£	£
Events & Fundraising	0	4,457	4,457	924
Membership Fees	0	141	141	0
Generated Revenue	0	23,116	23,116	22,730
	<u>0</u>	<u>27,714</u>	<u>27,714</u>	<u>23,654</u>

4 INVESTMENT INCOME

	Restricted funds	Unrestricted funds	Total 2022	Total 2021
	£	£	£	£
Interest Income	0	4	4	1
	<u>0</u>	<u>4</u>	<u>4</u>	<u>1</u>

5 COSTS OF GENERATING VOLUNTARY INCOME

	Restricted funds	Unrestricted funds	Total 2022	Total 2021
	£	£	£	£
Direct donations & costs	8,738	0	8,738	20,409
Cost of generating donations & revenue	1,870	8,429	10,299	12,832
	<u>10,608</u>	<u>8,429</u>	<u>19,036</u>	<u>33,241</u>

The financial statements were approved by the Trustees on 29th June 2023

and signed on their behalf by:



Dodie Bridges

Trustee/Treasurer

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPT 2022

6 GOVERNANCE COSTS

	Restricted funds £	Unrestricted funds £	Total 2022 £	Total 2021 £
Accountancy and bookkeeping	0	769	769	310
Legal & Professional Fees	0	13	13	13
General Administrative Costs	12,920	42,446	55,366	31,296
	<u>12,920</u>	<u>43,229</u>	<u>56,148</u>	<u>31,619</u>

7 NET INCOME

None of the trustees (or any persons connected with them) received expenses during the year and no remuneration was paid to trustees (or any persons connected with them) as workshop leaders.

During the year, no Trustees received any benefits in kind.

8 STAFF COSTS

The charity has two employees who are paid on a monthly basis alongside the Trustees, who did not receive any remuneration. No employee received remuneration amounting to more than £60,000 in the year.

9 CREDITORS

	2022 £	2021 £
Trade creditors	1,026	753
PAYE/Pensions/Wages Payable	281	0
Accruals and deferred income	670	200
	<u>1,977</u>	<u>953</u>

10 DEBTORS

	2022 £	2021 £
Trade Debtors	2,345	907
Prepayments	4,846	4,797
	<u>7,191</u>	<u>5,704</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th SEPT 2022**
**11 TANGIBLE FIXED
ASSETS**

	Computer Equipment £	Plant & Machinery £	Session Equipment £	Total £
Cost				
At 30th Sept 2021	870	738	3,071	4,679
Additions	0	0	0	0
Disposals	0	0	0	0
As at 30th Sept 2022	<u>870</u>	<u>738</u>	<u>3,071</u>	<u>4,679</u>
Depreciation				
At 30th Sept 2021	290	74	307	671
Charge for the year	290	74	307	671
As at 30th Sept 2022	<u>580</u>	<u>148</u>	<u>614</u>	<u>1,342</u>
Net book value				
At 30th Sept 2021	<u>580</u>	<u>664</u>	<u>2,764</u>	<u>4,008</u>
As at 30th Sept 2022	<u>290</u>	<u>590</u>	<u>2,457</u>	<u>3,337</u>

12 STATEMENT OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
General fund	27,574	36,747	51,658	12,664
Restricted funds	<u>11,227</u>	<u>18,025</u>	<u>23,527</u>	<u>5,725</u>
Total of funds	<u>38,801</u>	<u>54,772</u>	<u>75,185</u>	<u>18,389</u>

Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total 2022 £	Total 2021 £
Current assets	5,725	14,060	20,366	39,754
Current liabilities	<u>0</u>	<u>-1,977</u>	<u>-1,977</u>	<u>-953</u>
	<u><u>7,702</u></u>	<u><u>12,082</u></u>	<u><u>18,388</u></u>	<u><u>38,801</u></u>

**INDEPENDENT EXAMINATION
FOR THE YEAR ENDED 30th SEPT 2022**



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

**Independent examiner's report on the
accounts**

Section A Independent Examiner's Report

**Report to the trustees/
members of**

Name
Cirque du Ciel

**On accounts for the year
ended**

30th September 2022

**Charity no
(if any)** 1106043

Set out on pages

1 - 2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/09/2022.

**Responsibilities and basis
of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

* Please delete the words in the brackets if they do not apply.

Signed: R Gabbatiss

Date: 26/07/23

Name: Ralph Gabbatiss

**Relevant professional
qualification(s) or body
(if any):**

Address: Wordsley House, 41 Tankerville Street

Hartlepool

TS26 8DT

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

CIRK HES LTD

England & Wales - Charity number 1106043

Accounts

Charity number: 01106043

Company number: 0484997 (England and Wales)

CIRQUE DU CIEL Ltd.

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30th SEPTEMBER 2021



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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

Trustees	Mr P Congdon Mr D Ellis Mrs D Bridges Mr W Hughes C Gwenapp S Miller
Secretary	Mr D Ellis
Charity registered number	01106043
Company number	04849987
Principal office	Unit No. 1, Greenbank Road, Devoran, Truro, Cornwall. TR3 6PQ
Accountants	Wordsley Associates Ltd., Wordsley House, 41 Tankerville Street, Hartlepool, TS26 8DT

Cirque du Ciel

TRUSTEES' REPORT FOR THE YEAR ENDED 30TH SEPTEMBER 2021

The trustees present their report and accounts for the year ended 30th September 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Articles and Memorandum, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The charity is a company limited by guarantee and is governed by its memorandum and articles of association. The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs A Bridges
Mr P Congdon
Mr D Ellis (Secretary)
Mr W Hughes
Ms C Gwennap
Mrs S Miller

The trustees are responsible for the overall control and operation of the charity. Suitable individuals are either identified by the existing trustees on the basis of their skills and knowledge and are invited to become trustees, or may be nominated by the members. New trustees are inducted into the workings of the charity after due checks, according to the charity's procedures.

The Charity Manager position, responsible for all the day-to-day running and contact, is also a voluntary position and is currently filled by Naomi Lewis.

Workshop Leadership. The management and administration of long-term funded projects is the responsibility of the appointed leaders of individual projects. The charity has no employees but has an established network of freelance workshop leaders, assistants and volunteers involved with the delivery of the various programmes. New volunteers, potential assistants and leaders are identified, checked, trained and introduced to the workings of the charity, in accordance with the charity's procedures.

Apart from the obvious overheads such as rent, insurance, web-hosting, annual examination of accounts, etc., the organisation is run by volunteers and has very low running costs, is capable of surviving low levels of funding and activity, but readily capable of expansion to suit opportunities. It is therefore an extremely cost-effective deliverer of quality youth work and support to the circus / performance arts community. Cirque du Ciel's registered office is at the Circus Works in Devoran, near Truro.

The charity has a membership scheme to enable supporters and volunteers to contribute through participation at general meetings as well as subscriptions and donations, and to be kept informed through a newsletter. Member's liability is limited to £1.00.

Cirque du Ciel is an individual entity and there are no related parties.

The trustees have assessed the perceived major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure. The trustees will continue to identify and review potential risks on an ongoing basis.

Objectives and activities

The objects of the charity, as stated in the Memorandum of Association, are:

- The promotion of education and training in the creative and artistic application of circus skills and physical theatre in artistic performance.
- The promotion of training in circus skills and other recreational activities in the interests of social welfare for the benefit of the public with the object of improving the conditions of life.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake to ensure public benefit. Whilst each project targets individuals and groups of one sort or another often in isolated or deprived locations, working with sufficient sections of the public is ensured by excluding nobody for circumstances of poverty, gender, disability, race, etc. Opportunities for groups from differing backgrounds to meet and work together are also actively sought.

Since making the decision to take on the premises of the Circus Works at Devoran, CdC now fulfils its objectives in two ways:

- Exclusive use of the building allows CdC to make a purpose-designed space available to a range of circus and physical theatre-related freelancers, individuals and groups for training, development and tuition at affordable hourly rates. This new direction has also had the effect of removing the age limitations so that many more people can benefit from the health and mental well-being associated with these types of activities as well as providing proper grounding and infrastructure for career development.
- Using the medium of circus skills workshops to inspire, challenge, encourage and support children, young people and adults alike across Cornwall in their physical, personal and inter-personal development, we aim to nurture the self-esteem, confidence and courage of the disadvantaged and isolated to join in with and to ensure acceptance by their peers, and to become involved with community through peer-mentoring and performance opportunities.

Circus Skills and Circus-Play workshops, flexibly tailored to the needs of differing groups, are offered for:

- 1) Social Circus - for the disadvantaged, isolated, victims of abuse or in care. Also in this category are workshops designed to aid children's physical and developmental issues and also home-educated children.
- 2) Youth Circus - mainly after-school clubs, some of which are designed to facilitate transition between schools, and all are suitable, safe places to receive those from group 1).
- 3) Community Circus – providing healthy activities for community participation and safe environments for those from groups 1 and 2, especially families, to integrate.

Taking part in a variety of performance opportunities is encouraged for all groups, and the workshops of groups 2 & 3 are also used to provide specific training of children and young people for participation in public events, e.g. stilt-walking for carnivals, and shows for other community events and festivals.

It should readily be understood that the charity's overall mission is to provide an infrastructure that is capable of reaching anyone, whatever their circumstances – while recognising the practical limitations imposed by our responsibility to provide a safe environment for all participants - and giving them the opportunity to develop personally to be able to take their place in and have some ownership of their community. If our ambition is not to let personal or social circumstances be a barrier to participation, then we are committed to stretch ourselves to achieve safe and successful participation as widely as possible.

The charity also runs an Accreditation Scheme to recognise the achievements of young people taking part, with certificates awarded in respect of skills levels learned and personal development.

Cirque du Ciel

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30TH SEPTEMBER 2021

Achievements and performance

The 2020 - 2021 year started against the backdrop of the ever-changing reaction to the Covid-19 pandemic as the government tried to feel its way out of and back into national lockdowns. The law and guidelines were continuously amended, limiting forward planning and activity levels were uncertain. Naomi Lewis, Charity Manager, successfully followed the changes, ensuring compliance with the law and relevant public health guidelines in everything we did whilst being actively creative in adapting our offering to meet identified demand.

In-House Service Provisions

Throughout the most heavily restricted periods, we were still able to make provisions for children of essential workers, special needs and local or stranded circus professionals to train to retain their skills. As and when allowed, freelancers began accessing the space for their activities in accordance with guidelines current.

As restrictions eased, a new programme of provisions was put into play progressively in order to achieve safe participation:

- Home Ed sessions Mondays for 4-8 year olds
- Home Ed sessions Thursdays for 7-16 year olds
- After School provisions Mondays and Thursdays by in-house freelancers
- Adult morning and evening Circus fitness and movement by in-house freelancers
- Open Training to our existing proficient students and local and touring circus professionals and semi-professionals / other physical performers
- Workshops for vulnerable youth for Dracaena Centre and Devon and Cornwall Constabulary's U+ Project.
- 1 – 1 or 2 – 1 sessions for young people with special needs were again provided.



Cirque du Ciel

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30TH SEPTEMBER 2021

- On site sessions in collaboration with CN4C's Why Don't You Youth Club Provision conducted by Rosi Jolly at The Circus Works Devoran.
- We also now have our first regular volunteer youth coach Jaia Peppiatt who regularly assists on Mondays with both Home Ed and After School Sessions, in return she is part of our Saturday Youth programme and also attends open training sessions FOC.

Food Bank

Initially set up early in the pandemic, volunteers liaised with Sparkle Foundation & Bristol Fare Share to facilitate an in-house foodbank, and food collection & delivery service to the local circus-related and wider community. CdC provided space (made available due to restricted activity) for storage of supplies free of charge. Many members of the local community also deposited items for the foodbank, a number of them asking us to inform them of our referrals' needs, thereby enabling support of specific dietary and health requirements, additional child needs and personal care items, as well as general provisions.

Working together: Cornish Community Foundation, CN4C, CdC volunteers

Our volunteers continued working collaboratively to ensure access to food supplies for vulnerable, at risk, low or no income, homeless, asylum seeking individuals, and those in crisis, or with additional mental health issues/ support needs (e.g. domestic violence, substance abuse), while prioritising families, young people, the elderly and the shielding.

Allocation of restricted funding

Carrying on the work started last year, CdC has continued to facilitate the allocation of "Emergency Fund" grants to help support local people struggling through the ongoing COVID-19 pandemic.

Hardship grant – We received two more rounds of the hardship grant from CCF, £5000 in October 2020 and a further £6000 in February 2021. We were able to effectively distribute and account for these grants to such provisions as food parcels, clothing and personal care packages.

Crisis Fund – We received £500 from CCF which we were able to distribute to people to help them with emergency home repairs, heating of their homes, funding for carers, and food parcels.

Winter Fuel Fund – We received £3000 from CCF to distribute to people in the local area who were struggling with the extra costs that come with the winter. We were able to provide purchases of electricity, gas, solid fuel, hot food and drinks and clothing.

Headstart Kernow – This grant was allocated to us to be able to support people struggling with mental health issues. We were able to provide money to support local individuals who were making face masks for PPE purposes. These individuals were then able to sell the masks to make money to help support themselves.

Community Core Costs – We were awarded this grant by CCF to ensure that the charity was able to support itself through the COVID-19 pandemic, and so that we would be able to continue to provide services and sessions for individuals who were struggling with mental health, and who without the support of CdC would have had a much harder time over the last year.

Cirque du Ciel

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30TH SEPTEMBER 2021

Off site

Collaborations with the United Downs Racetrack – CdC set up the Wacky Race at United Downs Race track where all members of the family could have fun together, build a race vehicle, see a show, race in the games, enter the fancy dress competition or do live graffiti art (or just chill with a pint and a picnic). There were also shows put on by Airfish Circus Community Arts Collective (CdC's resident adult Circus), and CdC's Next Gen Youth Circus.

We also held our Funderdome event at the racetrack which consisted of performances by local performers, workshops where anyone attending could get involved and have a go and various other community based activities. The Funderdome and the Wacky Races were held as fundraising/advertising events.

We also further collaborated with the United Downs Raceway when we worked with CN4C's Why Don't You Youth Club and local artist Cosmik Images to get young people creating art and being inspired to take their art further. An additional day of banger racing was put on for kids who took part in the art project, which was provided for free by the racetrack.

CdC also put on performances and held circus workshops at Love Summer Festival, Porthleven Food & Music Fair and for Devoran Quay Day which anyone attending these events was able to take part in.

Online response

The online social media group called 'Acting Outside The Box', created early in the pandemic, continued to provide online support, signposting to services, help/advice with obtaining/claiming government aid, food, and financial aid when within the remit of CCF hardship grant allocation criteria. The service also provided the circus community with a point of contact and a sounding board during periods of isolation and great difficulty, financial and otherwise.

Fundraising Activities in the Corporate Sector

Having obtained essential worker status, our primary fundraiser worked hard throughout the pandemic with her colleagues in the corporate sector to make PPE available to those in essential businesses, and raise funds at the same time. Other Corporate fundraising activities during this time included creating survival packages for homeless individuals, and providing anxiety-reducing items to vulnerable young people during the initial lock down period.

Meanwhile, **Certification** of the workshop leaders was kept under review. No specific training was required within this year as all workshop leaders and others working with CdC were deemed to have the appropriate levels of training.

And finally...

We are extremely grateful for the flow of positive feedback, support and encouragement from parents and guardians, schools, event organisers, funders and the other ways in which we hear that our services are welcomed and well received. Whilst 'fun' is the hook to involvement and the outward hallmark of our youth work, it is a strong social work principle that underpins what we do and why and, ultimately, for the results of which we receive our most heart-felt endorsement. As an entirely voluntary organisation, Cirque du Ciel is indeed indebted to those individuals who freely give their time to make it all happen.

Cirque du Ciel

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30TH SEPTEMBER 2021

Financial review

The financial position of the charity remains satisfactory; the charity is solvent and has traded within its means, posting a retained surplus of unrestricted funds at the year end.

The costs associated with the building lease and payments to freelancers are the two major costs for the charity. Income from intended activities was very significantly reduced during much of the current year, however successful funding campaigns provided sufficient to see us through until levels of activity could be increased.

Council rates grants of £17,431 and unrestricted corporate donations helped to fund our costs.

Restricted funds managed:

- CCF Hardship Grant x 2
- Winter fuel
- Crisis fund
- Core Costs
- Headstart Kernow

Unrestricted funds:

- Regular sessions were held at our premises including sessions for children who are home schooled or who cannot attend school and open training sessions for over 16s.
- Venue hire revenue is generated through regular hire of space to Sequoia Movement, as well as part-time regular hire of small areas of the space to other local groups and freelancers.
- It was also encouraging to note that unrestricted donations to support core costs, the workshops and development strategy were received from a number of sources, mainly banks. Our thanks to Leigh Yates for providing an effective fundraising service to this end.
- Donations were brought in from supporters of CdC and parents of children who attend sessions at the circus.
- We put on several fundraising events and performed at pre-arranged events which also brought in extra funding.
- Off-site workshops brought in a small income which will be built on and increased next year.

Short term projects all covered their costs, or in cases when CdC provided funding from unrestricted reserves, these projects were delivered to budget.

Reserves

It is the policy of the trustees that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Compliance with this policy has been maintained throughout the year.

TRUSTEES' RESPONSIBILITIES STATEMENT

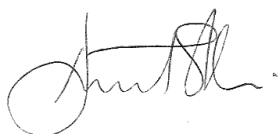
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- 1 select suitable accounting policies and then apply them consistently;
- 2 observe the methods and principles in the Charities SORP;
- 3 make judgements and accounting estimates that are reasonable and prudent;
- 4 state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 5 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 are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 was approved by the Trustees on 29th July 2022, and signed on their behalf by:



David Ellis
Trustee/Secretary

Cirque du Ciel

STATEMENT OF FINANCIAL ACTIVITIES (incorporating income and expenditure account) FOR THE YEAR ENDED 30TH SEPTEMBER 2021

	Notes	Restricted funds £	Unrestricted funds £	Total 2021 £	Total 2020 £
Incoming resources					
Incoming resources from generated funds					
Donations	2	34,500	31,463	5,963	3,626
Investment income	3	-	1	1	2
Incoming resources from charitable activities	4	-	23,654	23,654	25,751
Total incoming resources		<u>34,500</u>	<u>5,117</u>	<u>89,617</u>	<u>69,379</u>
Resources expended					
Cost of generating funds	5	18,761	1,647	20,409	5,100
Charitable activities	6	-	12,832	12,832	14,233
Governance costs	7	4,642	26,978	31,620	39,039
Total resources expended		<u>23,403</u>	<u>41,457</u>	<u>64,861</u>	<u>58,372</u>
Net (outgoing)/incoming resources for the year/net (expenditure)/income for the year		11,097	13,660	24,757	11,007
Total funds brought forward		<u>130</u>	<u>3,914</u>	<u>4,044</u>	<u>3,037</u>
Total funds carried forward		<u>11,227</u>	<u>27,574</u>	<u>38,801</u>	<u>4,044</u>

Cirque du Ciel

BALANCE SHEET AS AT 30TH SEPTEMBER 2021

		2021	2020
		£	£
	<i>Notes</i>		
Fixed assets	10	4,008	1,300
Current assets			
Debtors	11	907	70
Prepayments		4,797	1,850
Cash at bank and in hand		30,042	13,433
		35,746	15,283
Creditors: amounts falling due within one year	12	(753)	(1,102)
Net current assets		34,993	14,251
Total assets less current liabilities		39,001	15,551
Accruals and deferred income		(200)	(1,507)
Net assets		38,801	14,044
Funds	13		
Restricted funds		11,227	130
Unrestricted funds		27,574	13,914
Total funds		38,801	14,044

The financial statements were approved by the Trustees on 29th June 2022 and signed on their behalf by:



Dodie Bridges
Trustee/Treasurer

The notes on pages **11 to 15** form part of these financial statements.

1. ACCOUNTING POLICIES

1.1. BASIS OF PREPARATION OF FINANCIAL STATEMENT

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards

1.2. FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3. INCOMING RESOURCES

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.4. RESOURCES EXPENDED

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.5. TANGIBLE FIXED ASSETS AND DEPRECIATION

All assets costing more than £100 are capitalised

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Long-term leasehold property	-	Over life of lease
Session equipment	-	10% per annum
Plant & Machinery	-	10% per annum
Computer Equipment	-	33% per annum

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021

2 DONATIONS

	Restricted funds	Unrestricted funds	Total 2021	Total 2020
	£	£	£	£
General donations		31,463	31,463	38,636
Restricted funds	<u>34,500</u>		<u>34,500</u>	4,990
	<u>34,500</u>	<u>31,463</u>	<u>65,963</u>	<u>43,626</u>

3 INVESTMENT INCOME

	Restricted funds	Unrestricted funds	Total 2021	Total 2020
	£	£	£	£
Bank interest receivable	<u>-</u>	<u>1</u>	<u>1</u>	<u>2</u>
	<u>-</u>	<u>1</u>	<u>1</u>	<u>2</u>

4 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Restricted funds	Unrestricted funds	Total 2021	Total 2020
	£	£	£	£
Other activities	<u>-</u>	<u>23,654</u>	<u>23,654</u>	25,751
	<u>-</u>	<u>23,654</u>	<u>23,654</u>	<u>25,751</u>

5 COSTS OF GENERATING VOLUNTARY INCOME

	Restricted funds	Unrestricted funds	Total 2021	Total 2020
	£	£	£	£
Cost of generating donations	<u>18,761</u>	<u>1,647</u>	<u>20,409</u>	5,100
	<u>18,761</u>	<u>1,647</u>	<u>20,409</u>	<u>5,100</u>

**6 EXPENDITURE BY
CHARITABLE ACTIVITY
SUMMARY BY FUND
TYPE**

	Restricted funds	Unrestricted funds	Total 2021	Total 2020
	£	£	£	£
Workshop leaders	-	12,832	12,832	13,933
Venue Hire	-	-	-	300
	<u>-</u>	<u>12,832</u>	<u>12,832</u>	<u>14,233</u>

7 GOVERNANCE COSTS

	Restricted funds	Unrestricted funds	Total 2021	Total 2020
	£	£	£	£
Accountancy and bookkeeping	-	310	310	600
Legal & professional fees	-	13	13	957
Premises Costs	4,642	26,655	31,297	37,482
	<u>4,642</u>	<u>26,978</u>	<u>31,620</u>	<u>39,039</u>

8 NET INCOME

None of the trustees (or any persons connected with them) received expenses during the year and no remuneration was paid to trustees (or any persons connected with them) as workshop leaders.

During the year, no Trustees received any benefits in kind.

9 STAFF COSTS

The charity has no employees other than the Trustees, who did not receive any remuneration.

No employee received remuneration amounting to more than £60,000 in the year.

Cirque du Ciel

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

10 TANGIBLE FIXED ASSETS

	Session Equipment £	Plant & Machinery £	Computer Equipment £	Total £
Cost				
At 1st Oct 2020	562	738	-	1,300
Additions	2,508	-	870	3,378
Disposals	-	-	-	-
As at Sept 30th 2021	<u>3,070</u>	<u>738</u>	<u>870</u>	<u>4,678</u>
Depreciation				
At 1st Oct 2020	-	-	-	-
Charge for the year	307	73	290	670
As at Sept 30th 2021	<u>307</u>	<u>73</u>	<u>290</u>	<u>670</u>
Net book value				
As at Sept 30th 2021	<u>2,763</u>	<u>665</u>	<u>580</u>	<u>4,008</u>
As at Sept 30th 2020	<u>562</u>	<u>738</u>	<u>-</u>	<u>1,300</u>

11 DEBTORS

	2021 £	2020 £
Prepayments	4,797	1,850
Trade debtors	<u>907</u>	<u>70</u>
	<u>5,704</u>	<u>1,920</u>

12 CREDITORS

	2021 £	2020 £
Trade creditors	753	1,102
Accruals and deferred income	<u>200</u>	<u>1,507</u>
	<u>953</u>	<u>2,609</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021

13 STATEMENT OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
General fund	13,914	55,117	41,457)	27,574
Restricted funds	<u>130</u>	<u>34,500</u>	<u>(23,403)</u>	<u>11,227</u>
Total of funds	<u>14,044</u>	<u>89,617</u>	<u>(64,861)</u>	<u>38,801</u>

Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total 2021 £	Total 2020 £
Current assets	11,227	28,527	39,754	16,653
Current liabilities	<u>-</u>	<u>(953)</u>	<u>(953)</u>	<u>(2,609)</u>
	<u>11,227</u>	<u>27,574</u>	<u>38,801</u>	<u>14,044</u>

Purpose of restricted funds

Restricted funds are to be used for specified purposes as laid down by the donor.

The trustees believe that sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions.



CHARITY COMMISSION
FOR ENGLAND AND WALES

*Independent examiner's report on the
accounts*

Report to the trustees/
members of

Name
Cirque du Ciel

On accounts for the year
ended

30 th September 2021	Charity no (if any)	1106043
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Set out on pages

1 - 2
(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/09/2021.

Responsibilities and basis
of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

* Please delete the words in the brackets if they do not apply.

Signed: R Gabbatiss

Date: 20/7/2022

Name: Ralph Gabbatiss

Relevant professional qualification(s) or body (if any):

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Address:

Wordsley House, 41 Tankerville Street

Hartlepool

TS26 8DT

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Mileage payments

I understand that these are now authorised by 2 trustees. Detailed records of mileage incurred, the purpose of the trip and mileage claimed for should be maintained.