

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 Hawkey.

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

	Notes	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		18,025	36,747	54,772	89,617
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		23,527	51,658	75,185	64,860
Net (outgoing)/incoming resources for the year/net (expenditure)/income for the year		-5,502	-14,910	-20,412	24,757
Total funds brought forward		11,227	27,574	38,801	14,044
Total funds carried forward		5,725	12,664	18,389	38,801

BALANCE SHEET
FOR THE YEAR ENDED 30th SEPT 2022

			2022		2021
		£	£	£	£
	<i>Notes</i>				
Fixed assets	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><u>18,360</u></u>		<u><u>38,801</u></u>
Funds	12				
Restricted funds			5,725		11,227
Unrestricted funds			<u>12,664</u>		<u>27,574</u>
Total funds			<u><u>18,389</u></u>		<u><u>38,801</u></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>7,702</u>	<u>12,082</u>	<u>18,388</u>	<u>38,801</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
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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.