

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)

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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 Grampound 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:

David Ellis
Trustee/Secretary

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

	Notes	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	<u>20,693</u>	<u>27,140</u>	<u>47,833</u>	<u>56,148</u>
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 £
	<i>Notes</i>				
Fixed assets	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	5,271		1,307	
		<u></u>		<u></u>	
Net current assets			12,721		15,694
			<u></u>		<u></u>
Total assets less current liabilities			19,448		19,030
Accruals and deferred income	9		338		670
Net assets			19,110		18,360
			<u></u>		<u></u>
Funds	12				
Restricted funds			17,583		5,144
Unrestricted funds			19,601		13,215
			<u></u>		<u></u>
Total funds			37,184		18,359
			<u></u>		<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 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

IER

Oct 2018

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.

