

**Company Registration No. 08938843**

**Registered Charity Number 1174828**

**CAP-A-PIE ENGAGEMENTS**  
(A COMPANY LIMITED BY GUARANTEE)

**REPORT AND ACCOUNTS**  
**For the year ending 31 March 2025**

**CAP-A-PIE ENGAGEMENTS**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT**  
*For the year ended 31 March 2025*

The Trustees, who are also Directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered charity name</b>	Cap-a-Pie Engagements
<b>Charity registration number</b>	1174828
<b>Company registration number</b>	08938843
<b>Registered office</b>	Studio 46, B.Box Studios, Stoddart Street, Shieldfield, Newcastle upon Tyne NE2 1AN

**Trustees**

For the purposes of the Companies Act 2006, the Board of Trustees is the Board of Directors of the charitable company and is referred to as the Trustees throughout this report.

The Trustees of Cap-a-Pie Engagements during the period and to the date of signing this report are as follows:

Mr A Carr  
Mr P Cooper  
Ms S Daniels  
Mr J Gardner  
Ms S O'Hara  
Ms S Patterson  
Dr R Raynor

<b>Company Secretary</b>	Ms K Vanden Hehir
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<b>Bankers</b>	Lloyds TSB plc, Grey Street, Newcastle upon Tyne
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<b>Independent Examiner</b>	Pete O'Hara FCA, Chartered Accountant, 26 La Sagesse, Jesmond, Newcastle upon Tyne NE2 3AF
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**CAP-A-PIE ENGAGEMENTS**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT**  
*For the year ended 31 March 2025*

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Documents**

Cap-a-Pie Engagements is a charitable company limited by guarantee, incorporated on 13 March 2014.

The company was registered as a charity on 25 September 2017.

The charity is controlled by its governing document, its Memorandum & Articles of Association, as amended by Special Resolutions dated 22 November 2016 and 16 December 2022.

The Directors of the company are also Trustees of the charity.

Eligibility for membership of the charity, and membership of the Board of Trustees, is governed by the Articles of Association. There are no restrictions in the governing document on the operation of the charity other than those imposed by general charity law.

**Charitable Purpose**

Cap-a-Pie Engagements' charitable objects are to advance the arts and, in particular, the performing arts for the benefit of the public primarily but not exclusively in North East England.

**Structure and Governance**

The charity currently has a board of 7 non-executive Trustees and 2 full-time members of staff, to whom responsibility is delegated for Production and Artistic Direction.

The Board meets a minimum of four times per year.

Detailed written Board reports and an agenda are prepared and circulated in advance of meetings.

**Recruitment and Appointment of Board of Trustees**

Trustees are elected to the Board based on discussions and recommendations offered by Trustees and outside advisors to the organisation, as well as through a range of advertising channels.

**Trustee Induction and Training**

New Trustees are inducted by the Chair of the Board and Director and are provided with a range of resources to support their understanding of Cap-a-Pie Engagements' activities.

**CAP-A-PIE ENGAGEMENTS**  
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**STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)**

**Reserves Policy**

The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission.

The Trustees aim to hold a level of Unrestricted Reserves which enables the charity to have sufficient financial resources to:

- Support the organisation, should it unexpectedly lose one or more key funders, whilst efforts are made to replace these, thus maintaining the long-term viability of the organisation and reducing the risks of unplanned and unmanaged closure and insolvency. We calculate that 4 months' core running costs, or around £32,121, should be held for this purpose – this being a necessary timescale to identify and engage replacement institutional and/or private funding sources.
- Additionally, meet various liabilities which would crystallise if Cap-a-Pie Engagements' search for withdrawn funding was unsuccessful and it was therefore unable to continue operating. At present, the Trustees estimate that the Unrestricted Reserves required for such this purpose would be approximately £36,426.

The Trustees therefore consider the optimum level of free Unrestricted Reserves held to be £68,547.

The charity's unrestricted Reserves at 31 March 2025 are £59,187 (2024: £52,913). Free Reserves, defined as Unrestricted Reserves, minus any Designated Funds and the value of Tangible Fixed Assets, are £59,187 (2024: £52,289).

The Trustees aim, through their budgeting and financial management processes, to reach the target level of reserves within 2-3 years.

This policy will be reviewed by the Trustees on an annual basis as part of the charity's budgeting processes.

**Grant Making Policy**

The charity does not currently engage in grant-making activity.

**The Contribution of Volunteers**

The charity does not currently use volunteers to support its activities. The charity has partnerships with local universities and their activities are supported by researchers and scientists.

**CAP-A-PIE ENGAGEMENTS**  
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**TRUSTEES' REPORT**  
*For the year ended 31 March 2025*

**OBJECTIVES AND ACTIVITIES**

**Aims & Objectives**

To us Cap-a-Pie means being a theatre company that inspires thinking and learning. Since 1996 we've specialised in bringing people together to take part in a shared creative process. We work with people of all backgrounds, ages and abilities to create touring theatre and community and education projects. We partner with those engaged in thinking, learning and discovery including communities, educators, researchers and scientists.

**Ensuring our Work delivers our Aims**

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remained focused on our stated purposes.

**Public Benefit**

The Trustees understand and have discussed the implications of the provisions of the Charities Act 2006, which state that all charities must demonstrate that they are established for public benefit, and have had due regard to the public benefit guidance issued by the Charity Commission. The Trustees believe that the charity meets both of the key principles.

Principle 1 - There must be an identifiable benefit, or benefits

We are a theatre company that inspires thinking and learning and specialise in bringing people together to take part in a shared creative process.

Long-term, we aim that:

- More people are leading happier, more creatively fulfilled lives
- People in our community are better connected

Principle 2 - Benefit must be to the public, or a section of the public

Each element of our work provides benefit to one or more clearly-identified sections of the public, as follows:

We engage with people from all backgrounds and generations through partnerships with third sector, voluntary, education and statutory organisations. We work with, and bring together, a range of groups including community groups, primary and secondary school students, researchers and scientists.

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**OBJECTIVES AND ACTIVITIES (CONTINUED)**

**Public Benefit (Cont.)**

Cap-a-Pie Engagements' beneficiaries are therefore entirely appropriate to its aims and the public as a whole benefits from its work.

All of these benefits are clear, evidenced and relate directly to Cap-a-Pie Engagements' aims. In addition, the Trustees do not consider that any significant detriment or harm flows from Cap-a-Pie Engagements' work.

**Risk Management**

The Trustees of the charity regularly review the major governance, operational and financial risks which the charity faces as part of its annual business planning process and confirm that systems have been established to mitigate these risks.

Cap-a-Pie Engagements has a risk management strategy in place which comprises:

- an annual review of the strategic risks the charity may face via the business plan
- the establishment of systems and procedures to mitigate those risks identified
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The Trustees are satisfied that appropriate financial systems and controls and employment policies and practices are in place.

The Trustees consider the key risk facing the charity at this time to be as follows:

- Not achieving income targets (trusts and foundations, earned income, individual giving):

The Trustees also manage these financial risks by ensuring that:

- Prudent budgets have been set for the next financial year
- The charity maintains a low cost base
- Regular management accounts are provided, showing the performance against budget
- Contingency plans are in place for the actions which would be taken if income appears unlikely to reach its target
- Reserves policies have been adopted which provide an appropriate amount of uncommitted Reserves which will always enable the charity to meet all its liabilities even if income targets are not achieved

**CAP-A-PIE ENGAGEMENTS**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT**  
*For the year ended 31 March 2025*

**ACHIEVEMENTS AND PERFORMANCE**

**Summary of the main achievements of the charity during the year**

Between April 2024 and March 2025, Cap-a-Pie engaged 1,293 participants. We delivered 99 workshops across 10 schools, prioritising schools serving low-income families, with 51% of participants eligible for Free School Meals (compared to the national average of 24.6%). We also reached almost 100 audience members at a sold-out performance at Northern Stage and engaged families at workshops in community and school settings.

Projects in schools were developed in collaboration with teachers and scientists and covered diverse topics. 'Climate Change Catastrophe!' introduced students to climate science through theatre, with support from Newcastle University researchers. 'Cholera – 1831' explored historical and modern cholera outbreaks with insights from Newcastle University Archives and Medical School and the Red Cross. Workshops enhanced teamwork, confidence, and reasoning skills, with teachers noting improved student engagement. We also expanded teacher support through training and observation opportunities.

In May 2024 we created a new workshop for Key Stage 1 children and their grown-ups. 'Marvellous Microbes' engaged young children and families in interactive learning and incorporated Makaton and integrated audio description to increase accessibility. We delivered the workshop in schools in Key Stage 1 classrooms and after school for families as well as at community and cultural venues.

We also remounted our production 'The Vanishing Act' and performed the show to a sold-out audience at Northern Stage, Newcastle.

**Schools Programme**

**Climate Change Catastrophe!**

We delivered our 'Climate Change Catastrophe!' project to 9 classes across our partner schools. The project uses theatre and creativity to share the latest science on climate change and give young people an opportunity to share their concerns and ideas for the future.

The project saw students meet engineers from Newcastle University, Dr Alistair Ford, Professor Jonathan Lee and Professor Hayley Fowler who joined us in the classroom. The engineers' research includes carbon capture, how to make cities more resilient to heatwaves, and predicting extreme rainfall.

Students thought it was valuable to learn about climate change. A student said, "*I feel like I want to do something to stop climate change in the future*".

# **CAP-A-PIE ENGAGEMENTS**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **TRUSTEES' REPORT**

*For the year ended 31 March 2025*

#### **ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

##### **Summary of the main achievements of the charity during the year (Cont.)**

Others said, *"I thought it was important to learn even though it was a bit depressing", "I found it interesting – but kind of opened my eyes to how people aren't showing the planet respect" and "I learnt that climate change is affecting the weather, but we can change the way we live to solve it. I'm going to use less electricity".*

##### **Marvellous Microbes**

In May 2024 we created a new interactive workshop about microbes for children aged 4-7 and their families. We have delivered 'Marvellous Microbes' in schools to Key Stage 1 classes and for families as an after-school activity and in community venues.

We wanted to ensure the workshop was accessible for as many people as possible. We worked with an audio describer to integrate audio description into the workshop and both facilitators included Makaton in their delivery. A participant at one of our workshops for families said, *"My girls are autistic ... I loved the use of Makaton"*. Another said the Makaton was *"so refreshing to see!"*

This project has been particularly successful when delivered as an after-school activity for families at our partner schools. We have been able to meet and build relationships with families as a result. One family member said, *"The workshop was excellent, had a little bit of everything."*

##### **Cholera – 1831**

In November and December 2024, we delivered a project looking at cholera to Year 6 students at Hotspur Primary and Year 5 students at Broadwood Primary School. The project looks at the first outbreak of cholera in Britain, which took place in the North East of England. Newcastle University's archive contains letters and records detailing how the outbreak affected the community of Gateshead around Christmas in 1831.

Scientists at Newcastle University Medical School and the International Red Cross Global Task Force for Cholera Control helped us develop new activities for students. Activities showed what cholera does to the body and how cholera continues to affect communities around the world today.

Students said, *"I liked the freeze frames best. I could be very free."* And it was *"really important to understand about cholera."*

Teachers were surprised by how well less confident students joined in. A teacher said a student they observed, *"collaborated in groups without issues of communication and performed well in teams"* another said their student, *"usually does not participate actively in group discussion but did so today"*.



**CAP-A-PIE ENGAGEMENTS**  
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**TRUSTEES' REPORT**  
*For the year ended 31 March 2025*

**ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

**Summary of the main achievements of the charity during the year (Cont.)**

**The Vanishing Act**

In February and March 2025 we developed and rehearsed our production 'The Vanishing Act' culminating in a sold-out performance at Northern Stage, Newcastle.

The show was created with young people in Newcastle as well as insect scientist Dr Vivek Nityanada from Newcastle University. The performance explores the recent decline in insect numbers and diversity, as well as what makes insects so special.

The show features songs and performances inspired by the latest discoveries about insects from researchers at Newcastle University and beyond, and brilliantly imaginative ideas from students at Hotspur and Christ Church CE Primary Schools in Newcastle.

During rehearsals we captured footage of the songs from the show which will be released as part of the legacy from the project. We worked also with animator Kate Sweeney to create an animation about Dr Vivek Nityananda's work on bees and praying mantises.

**Support for Teachers**

We have been expanding our support for teachers to enable them to use our approaches across the curriculum. We want the impact of our work to be felt beyond the workshops we lead.

Activities have included after school workshops, support for teachers to use drama approaches in their upcoming teaching, and opportunities for teachers to observe our facilitators and their students' responses during our projects.

**Developing skills to work with others**

Feedback from teachers and students shows our work helps develop young people's skills in working collaboratively.

Many teachers commented on how positive it was for their students to have the opportunity to practise working creatively with each other.

*"The class really struggle with this kind of unstructured activity, but that's why it's important to do it. One student was on the verge of internal exclusion but has really responded well this week."* – Year 4 Teacher

Another teacher commented on how they thought the project had benefitted a student they were observing, *"They have enjoyed working with others – laughing and smiling."*

**CAP-A-PIE ENGAGEMENTS**  
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**TRUSTEES' REPORT**  
*For the year ended 31 March 2025*

**ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

**Summary of the main achievements of the charity during the year (Cont.)**

**Building Confidence**

Our workshops build young people's confidence as they have the opportunity to take part in new activities and step out of their comfort zone.

One student said, *"At the start [of the project] it was nerve wracking but by the end I was confident."*

A teacher commented that they were surprised by the opportunities one of their students was taking and how they had *"the confidence to stand up in front of others and perform story pieces"*. During Drama and English lessons, this child would usually refuse.

**Reasoning**

We use drama and structured discussions to give young people an opportunity to develop their reasoning and critical thinking.

A Year 1 teacher commented on how emotional she felt at seeing her students' reasoning during the project as they had the opportunity to explore how they cared for animals.

A Year 2 teacher said *"Our school driver is oracy and we have invested a great deal into developing children's oracy skills throughout school. This project lent itself very well to what we are doing to develop this. The children were able to articulate very well their thoughts and ideas, and most children were confident to share their ideas."*

**Being creative and having fun**

Students and teachers value our workshops for the chance to have fun being creative and working with each other.

Students always tell us how much they enjoy the creative theatre aspects of our projects. A student said, *"I liked the freeze frames, seeing how bodies can show things."* Another said, *"I really liked working together in a group. We were supportive."*

A teacher told us that *"A parent stopped me to say how much their child had got out of the Cap-a-Pie sessions. How they rarely talk about school, but had talked of nothing else other than Cap-a-Pie since the workshops began."*

**CAP-A-PIE ENGAGEMENTS**  
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**TRUSTEES' REPORT**  
*For the year ended 31 March 2025*

**ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

**Summary of the main achievements of the charity during the year (Cont.)**

**Financial Review**

All funding received is project-related and the charity currently receives no core funding.

The out-turn for the year is an unrestricted surplus of £6,274 (2024: Surplus £6,184). The surplus will be added to Unrestricted Funds which now stand at 31 March 2025 at £59,187.

The Trustees consider the financial performance of the charity to be satisfactory.

**PLANS FOR FUTURE PERIODS**

Next year we plan to continue our work with our partner schools. Activities will include continuing delivery of our work with young people and families and an expansion of our support and development activities with teachers.

We plan to create some new workshops and projects for schools. We will create a new workshop for families and Key Stage 1 students. We are also partnering with Sir Charles Parsons School in Walker to develop a new project for their students.

Our 'Marvellous Microbes' workshop continues to prove popular. We are booked to deliver the workshop at several festivals this summer. We also continue to screen our 'Climate Change Catastrophe!' films in schools and for family audiences.

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**RESPONSIBILITIES OF THE TRUSTEES**

The Trustees (who are also the Directors of Cap-a-Pie Engagements for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed by order of the Trustees



**Ms K Vanden Hehir**  
**Company Secretary**  
**Company Registration Number 08938843**

12 June 2025

# **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF CAP-A-PIE ENGAGEMENTS LIMITED YEAR ENDED 31 MARCH 2025**

I hereby report to the Trustees/Members of Cap-a-Pie Engagements (Charity Registration Number 1174828) on the accounts for the year ended 31 March 2025 set out on pages 14 to 25.

## **Responsibilities and Basis of Report**

As the charity's Trustees (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

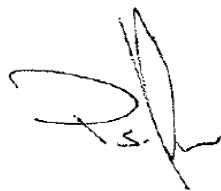
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

## **Independent Examiner's Statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods or principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial reporting Standard applicable in the UK and Republic of Ireland (FRS102)).

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.



**Pete O'Hara, FCA, Chartered Accountant**  
**Fellow of the Institute of Chartered Accountants in England & Wales**  
26 La Sagesse, Jesmond, Newcastle upon Tyne NE2 3AF

12 June 2025

**CAP-A-PIE ENGAGEMENTS**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Income</b>					
Income from Investments	3	2,404	-	2,404	119
Income from Grants, Donations & Legacies	4	22,000	30,396	52,396	204,900
Income from Charitable Activities	5	3,564	-	3,564	33,190
Other Income	6	8,740	-	8,740	-
<b>Total Income</b>		<b>36,708</b>	<b>30,396</b>	<b>67,104</b>	<b>238,209</b>
<b>Expenditure</b>					
Expenditure on Charitable Activities	7	30,434	77,357	107,791	114,932
<b>Total Expenditure</b>		<b>30,434</b>	<b>77,357</b>	<b>107,791</b>	<b>114,932</b>
<b>Net Income/(Expenditure)</b>		<b>6,274</b>	<b>(46,961)</b>	<b>(40,687)</b>	<b>123,277</b>
Balance brought forward at 1 April		52,913	185,400	238,313	115,036
<b>Balance carried forward at 31 March</b>	<b>14</b>	<b>£59,187</b>	<b>£138,439</b>	<b>£197,626</b>	<b>£238,313</b>

The notes on pages 16 to 25 form part of the financial statements.

All of the activities of the company are classed as continuing.

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

**CAP-A-PIE ENGAGEMENTS**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL POSITION/BALANCE SHEET**  
**AS AT 31 MARCH 2025**

	Notes	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible Fixed Assets	10	-	624
<b>Current Assets</b>			
Debtors	11	106,336	150,985
Cash At Bank & In Hand		94,987	88,405
		<u>201,323</u>	<u>239,390</u>
<b>Creditors – Amounts Falling Due Within 1 Year</b>	12	(3,697)	(1,701)
Net Current Assets/(Liabilities)		<u>197,626</u>	<u>237,689</u>
<b>Total Net Assets</b>	13	<u><b>£197,626</b></u>	<u><b>£238,313</b></u>
<b>Represented by:</b>			
Unrestricted Reserves	14	59,187	52,913
Restricted Reserves	14	138,439	185,400
		<u><b>£197,626</b></u>	<u><b>£238,313</b></u>

The notes on pages 16 to 25 form part of the financial statements.

The Trustees are satisfied that for the year ended 31 March 2025 the charity was entitled to exemption under section 477(2) of the Companies Act 2006.

The Trustees also confirm that the Members have not required the charity to obtain an audit in accordance with section 476 of the Companies Act 2006

The Trustees acknowledge their responsibilities for:

(i) ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act, and

(ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

**These financial statements were approved and signed by a Member of the Board of Trustees on 12 June 2025.**



**Samantha Patterson**  
**Trustee**  
**Company Registration Number 08938843**

**CAP-A-PIE ENGAGEMENTS**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**1. Accounting Policies**

**Basis of Accounting**

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102'), and with the Companies Act 2006 and the Statement of Recommended Practice (Charities SORP FRS 102) "Accounting and Reporting by Charities" and the Charities Act 2011.

The financial statements have been prepared on the historical cost basis, modified to include certain financial instruments at fair value.

Advantage has been taken of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a statement of cashflows.

The financial statements are prepared in sterling, which is the functional currency of the charity.

**Taxation Status**

Cap-a-Pie Engagements is a Charity registered under the 1960 Charities Act and is accorded exemption from liability to taxation on its income under S505 Income and Corporation Taxes Act 1988.

**Going Concern**

There are no material uncertainties about the charity's ability to continue.

**Income**

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

- Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Other income is accounted for when receivable.



**CAP-A-PIE ENGAGEMENTS**  
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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**1. Accounting Policies (Continued)**

**Operating Leases**

The charity classifies the lease of certain types of equipment as operating leases as the title to the equipment remains with the lessor. Rental charges are charged against income on a straight-line basis over the period of the lease.

**Tangible Fixed Assets and Depreciation**

Depreciation is provided on any fixed assets at rates calculated to write off the assets over their remaining useful lives as follows:

IT Equipment	- 33% per annum straight line
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A full year's depreciation charge is applied in the year of acquisition and no charge is made in the year of disposal.

**Impairment of Fixed Assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

**Financial Instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost where there is a material adjustment.

**Fund Accounting**

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

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

**CAP-A-PIE ENGAGEMENTS**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**1. Accounting Policies (Continued)**

**Judgements and Key Sources of Estimation Uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no significant judgements or estimation uncertainty included within the financial statements.

**Pensions**

Cap-a-Pie Engagements contributes to a defined contribution pension scheme. Further details can be found in Note 9.

For the defined contribution scheme, the amount charged to the Statement of Financial Activities in respect of pension costs is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the Balance Sheet.

**2. Legal Status**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1. The company law members of the charity are the members of its Board of Trustees.

**3. Income from Investments**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Interest on Cash Deposits	2,404	-	2,404	119
	<b>£2,404</b>	<b>£-</b>	<b>£2,404</b>	<b>£119</b>

The 2024 total of £119 related wholly to Unrestricted Funds.

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**4. Income from Grants, Donations & Legacies**

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
<b>Grant Income</b>				
Fogo Fund at the Community Foundation	-	-	-	2,500
Garfield Weston	-	-	-	5,000
Hadrian Trust	-	1,000	1,000	-
Malings Community Fund	-	-	-	2,000
Newcastle City Council Community Grants - Newcastle Fund Small Grants	-	3,900	3,900	-
Newcastle Cultural Investment Fund	12,000	-	12,000	12,000
Newcastle University	-	20,000	20,000	-
Newcastle upon Tyne Hospitals NHS Foundation Trust	5,000	-	5,000	-
Paul Hamlyn Foundation	-	-	-	149,000
Platten Family Fund - Climate Change Catastrophe!	-	-	-	9,550
Platten Family Fund - Microbes	-	-	-	9,925
Royal Society of Chemistry Outreach Fund - Microbes	-	-	-	9,925
Shears Foundation - Thinking differently through theatre	-	5,496	5,496	-
Sir James Knott Trust	5,000	-	5,000	5,000
	<b>£22,000</b>	<b>£30,396</b>	<b>£52,396</b>	<b>£204,900</b>

The 2024 total of £204,900 comprises £24,500 Unrestricted Funds and £180,400 Restricted Funds.

**5. Income from Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Earned Income – Production Fees	3,564	-	3,564	33,190
	<b>£3,564</b>	<b>£-</b>	<b>£3,564</b>	<b>£33,190</b>

The 2024 total of £33,190 related wholly to Unrestricted Funds.

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**6. Other Income**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Theatre Tax Relief	8,740	-	8,740	-
	<b>£8,740</b>	<b>£-</b>	<b>£8,740</b>	<b>£-</b>

**7. Expenditure on Charitable Activities**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Programme Costs</b>				
Production Costs	-	24,241	24,241	39,212
Freelance Fees	-	3,961	3,961	4,868
PR & Marketing	6,041	-	6,041	2,385
	<b>6,041</b>	<b>28,202</b>	<b>34,243</b>	<b>46,465</b>
<b>Support Costs</b>				
Salaries & On Costs	13,566	49,155	62,721	57,329
Premises Costs	3,840	-	3,840	3,840
Administration Costs	5,140	-	5,140	5,290
	<b>22,546</b>	<b>49,155</b>	<b>71,701</b>	<b>66,459</b>
<b>Governance Costs</b>				
Independent Examiner's Fees	1,080	-	1,080	870
Other Accountancy Fees	540	-	540	360
Legal & Professional	227	-	227	778
	<b>1,847</b>	<b>-</b>	<b>1,847</b>	<b>2,008</b>
	<b>£30,434</b>	<b>£77,357</b>	<b>£107,791</b>	<b>£114,932</b>

The 2024 total of £114,932 comprises £51,625 relating to Unrestricted Funds and £63,307 relating to Restricted Funds.

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**8. Staff Costs & Trustees' Remuneration**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Gross Salary Costs	60,341	55,985
Social Security Costs	604	39
Other Pension Costs	1,776	1,305
	<b>£62,721</b>	<b>£57,329</b>

No employee received remuneration of more than £60,000 during the year (2024 – Nil).

	<b>2025</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
The average number of staff employed during the year, calculated as full-time equivalents, was as follows:		
Artistic Production and Support	2	2

No remuneration has been paid to any Trustees/Directors in the year. No Travel and Subsistence expenses (2024: £Nil) were paid on behalf of or reimbursed to Trustees in respect of their attendance at meetings of the charity.

**9. Pension Scheme**

Pension benefits are provided through a Group Personal Pension Scheme, which is a defined contribution scheme. The assets of the scheme are held separately from those of the company in a separately administered fund. In the year to 31 March 2025 the charity made an employer's contribution of 3% of pensionable pay, provided that the employee makes a minimum contribution of 5%.

These amounts are paid over to the scheme on a monthly basis.

No contributions were outstanding at 31 March 2025 (2024: £Nil).

**CAP-A-PIE ENGAGEMENTS**  
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**10. Tangible Fixed Assets**

	<b>IT Equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2024	4,028	4,028
Additions in year	-	-
At 31 March 2025	4,028	4,028
<b>Accumulated Depreciation</b>		
At 1 April 2024	3,404	3,404
Charge for year	624	624
At 31 March 2025	4,028	4,028
<b>Net Book Value</b>		
At 31 March 2025	£-	£-
At 1 April 2024	£624	£624

**11. Debtors**

	<b>2025 £</b>	<b>2024 £</b>
Prepayments	936	-
Accrued Income	105,400	150,985
	<b>£106,336</b>	<b>£150,985</b>

**12. Creditors – Amounts Falling Due Within 1 Year**

	<b>2025 £</b>	<b>2024 £</b>
Trade Creditors	137	-
Accruals	3,560	1,662
Other Taxes & Social Security Costs	-	39
	<b>£3,697</b>	<b>£1,701</b>

**CAP-A-PIE ENGAGEMENTS**  
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**13. Analysis of Net Assets between Funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	-	-	-	624
Debtors	936	105,400	106,336	150,985
Cash at Bank and In Hand	61,948	33,039	94,987	88,405
Creditors – Amounts Due Within 1 Year	(3,697)	-	(3,697)	(1,701)
	<b>£59,187</b>	<b>£138,439</b>	<b>£197,626</b>	<b>£238,313</b>

**14. Analysis of Charitable Funds**

	<b>Fund at 1 April 2024</b>	<b>Income in Year</b>	<b>Expenditure in Year</b>	<b>Fund at 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>				
Charity General Fund	<b>52,913</b>	<b>36,708</b>	<b>(30,434)</b>	<b>59,187</b>
<b>Restricted Funds</b>				
Hadrian Trust	-	1,000	(500)	500
Malings Community Fund	2,000	-	(2,000)	-
Newcastle City Council Community Grants - Newcastle Fund Small Grants	-	3,900	-	3,900
Newcastle University – The Vanishing Act	-	20,000	(19,000)	1,000
Newcastle University – Universal Credit	5,000	-	-	5,000
Paul Hamlyn Foundation	149,000	-	(25,957)	123,043
Platten Family Fund - Climate Change Catastrophe!	9,550	-	(9,550)	-
Platten Family Fund - Microbes	9,925	-	(9,925)	-
Royal Society of Chemistry Outreach Fund - Microbes	9,925	-	(9,925)	-
Shears Foundation - Thinking Differently Through Theatre	-	5,496	(500)	4,996
<b>Total Restricted Funds</b>	<b>185,400</b>	<b>30,396</b>	<b>(77,357)</b>	<b>138,439</b>
<b>Total Funds</b>	<b>£238,313</b>	<b>£67,104</b>	<b>£(107,791)</b>	<b>£197,626</b>

**CAP-A-PIE ENGAGEMENTS**  
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**14. Analysis of Charitable Funds (Cont.)**

<b>Name of Restricted Fund</b>	<b>Description, Nature &amp; Purpose of the Restricted Fund</b>
Hadrian Trust	Towards the cost of supporting theatre-based learning with schools, young people & teachers in Newcastle & North Tyneside
Malings Community Fund	Towards the cost of supporting creative workshops for young people in Ouseburn, Newcastle
Newcastle City Council Community Grants - Newcastle Fund Small Grants	Towards the cost of delivering a new theatre project with Year 8 students at Sir Charles Parsons School in Walker
Newcastle University – The Vanishing Act	Towards the cost of The Vanishing Act
Newcastle University - Universal Credit	Towards the cost of Universal Credit
Paul Hamlyn Foundation	Towards the cost of supporting theatre-based learning with schools, young people & teachers in Newcastle & North Tyneside
Platten Family Fund - Climate Change Catastrophe!	Towards the cost of Climate Change Catastrophe!
Platten Family Fund - Microbes	Towards the cost of introducing younger children from Newcastle, North Tyneside, and County Durham to the world of microbes
Royal Society of Chemistry Outreach Fund - Microbes	Towards the cost of introducing younger children from Newcastle, North Tyneside, and County Durham to the world of microbes
Shears Foundation - Thinking Differently Through Theatre	Towards the cost of Thinking Differently Through Theatre



**CAP-A-PIE ENGAGEMENTS**  
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**15. Related Party Transactions**

There were no transactions in the year with related parties, such as are required to be disclosed under the Financial Reporting Standard (FRS) 102 Section 1A Small Entities (2024: Nil).

**16. Taxation**

The company is a registered charity and no provision is considered necessary for taxation.

**17. Financial Commitments**

No material financial commitments have been made in respect of future financial periods.

**18. Company Limited by Guarantee**

The charity is incorporated under the Companies Act 1985 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding £1 as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

There are currently 7 members of the company (2024 - 7 members).