

Charity number : 01106043

Company number : 0484997 (England and Wales)

CIRQUE DU CIEL Ltd.

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30th SEPTEMBER 2020



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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30TH SEPTEMBER 2020**

Trustees

Mr P Congdon
Mr D Ellis
Mrs D Bridges
Mr W Hughes
C Gwenapp
S Miller

Secretary Mr D Ellis

**Charity registered
number** **01106043**

Company number **04849987**

Principal office Unit No. 1, Greenbank Road,
Devoran,
Truro,
Cornwall.
TR3 6PQ

Accountants Wordsley Associates Ltd.,
Wordsley House,
41 Tankerville Street,
Hartlepool,
TS26 8DT

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30th SEPTEMBER 2020**

The trustees present their report and accounts for the year ended 30th September 2020.

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:

Mr P Congdon
Mr D Ellis (Secretary)
Ms N Roberts (appointed 25.10.2019 - resigned 09.08.2020)
Mrs D Bridges (Treasurer)
Ms L Yates (Co-Chair) (resigned 25.10.2019)
Mr W Hughes (Co-Chair)
Ms C Gwenapp (appointed 25.10.2019)
Mrs S Miller (appointed 25.10.2019)

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

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

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

Apart from the obvious overheads such as rent, insurance, web-hosting, annual examination of accounts, etc., the organisation is run by volunteers and has very low running costs, is capable of surviving low levels of funding and activity, but readily capable of expansion to suit opportunities. It is therefore an extremely cost-effective deliverer of quality youth work. 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 news letter. 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-schools clubs, some of which are designed to facilitate transition between schools, and all are suitable, safe places to receive those from group 1).
- 3) Community Circus – providing healthy activities for community participation and safe environments for those from groups 1 and 2, especially families, to integrate.

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

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

The 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 2019 - 2020 year started well for CdC by building on the developments of the summer. Naomi Lewis, Charity Manager, enhanced the network of freelancers and volunteers further and formed mutually beneficial relationships with a number of organisations (CN4C, Tarq's Ark etc). The freelance circus and related practitioners had all expanded their numbers and timetable allocations were well used. Much work was done to the interior of the building to make it an inviting, bright and vibrant space. The timetable was further developed balancing youth work, tuition, training, artistic R&D and rehearsal. Positive links with the Devoran community were being fostered and the trustees feel very positive about the potential for public benefit that this expanding circus network has to offer.

As well as the demographic reach of the freelancers using the Circus Works, CdC has enjoyed the participation of young people and families from across Cornwall in clubs and events during 2019 – 2020.

The Covid-19 pandemic hit us in March 2020. CdC's response has been to follow and ensure compliance with the law and relevant public health guidelines whilst being actively creative in adapting our offering to meet identified demand.

In-House Service Provisions

Between 01/10/2019 to 22/03/2020 CdC continued to provide in-house workshops & coaching for young people between 7-16 yrs old, both out of school sessions & after school sessions.

Through the same period CdC continued to provide for local freelance instructors and Circus Artists to hire the Circus Works at realistic rates, to support their viability and creation of works, maintenance & development of skill-sets. Thus enabling *Pokya Entertainment* to R&D three productions (Alice Formally of Wonderland, The Grunch, BERT), *Airfish Circus* to R&D three productions (Mordros, Naughty & Nice, Soiree 5), and CdC to support the R&D for Circus Works Adult & Young students annual Gala at the Acorn theatre, and the Out of School kids to create, & produce their own show, also at the Acorn, (Our Circus).

Between 23/03/20 to Mid September 2020 our in-house services were restricted, due to the C-19 pandemic first national lockdown and subsequent related Government legislation/restrictions, solely to the following:

- Sessions for Children of Essential Workers only
- Pro & Semi-Pro training
- Foodbank – see separate section
- Allocation of ring-fenced funding – see separate section

All **off-site** workshops, productions and performances were not permitted during this period.

Food Bank

From the end of March 2020 through to September 2020 CdC volunteers liaised with Sparkle Foundation & Bristol Fare Share to facilitate an in-house foodbank, and food collection & delivery service to the local circus-related and wider community. CdC provided space (made available due to restricted activity) for storage of supplies free of charge.

Many members of the local community also deposited items for the foodbank, many asking us to inform them of our referrals' needs, thereby enabling support of specific dietary and health requirements, additional child needs and personal care items, as well as general provisions.

Working together: Cornish Community Foundation, CN4C, CdC volunteers

From March 2020 our volunteers began working collaboratively to ensure access to food supplies for vulnerable, at risk, low or no income, homeless, asylum seeking individuals, and those in crisis, or with additional mental health issues/ support needs (e.g. domestic violence, substance abuse), while prioritising families, young people, the elderly and the shielding.

Allocation of restricted funding from CCF

From July 2020 CdC began to facilitate the seeking of referrals, and the allocation of the first of three 'Emergency Fund' grants, which CdC ensured was distributed and accounted for effectively. During this financial year CdC allocated £5k for providing provisions and personal care items to local those in crisis during the pandemic.

Off site

Between October 2019 & February 2020 CdC facilitated off-site productions at the Acorn Theatre:

- Our Circus (Oct 2019) – created & performed by the Out of School / Monday Home Ed youngsters.
- Circus Works Devoran Student Gala Spectacular – Nov 28 2019 – Acorn Theatre
- Matinee – Under 18's Gala & Evening Show
- Adult student Gala (over 18's)

CdC also supported Airfish Circus Community Arts Collective (a local Not-For-Profit organisation made up of Pro's, Semi Pro's & enthusiastic amateurs) to produce three Circus shows at the Acorn Theatre between October 2019 to February 2020, by providing them with regular space to train, rehearse & develop their show ideas throughout the period.

Online response

Shortly after the first lockdown of 2020 was announced, it was apparent that the wider circus community needed support once the reality of the Pandemic restrictions hit home. So an online social media group called 'Acting Outside The Box' was created to provide online support, signposting to services, help/advice with obtaining/claiming government aid, food, and financial aid when within the remit of CCF hardship grant allocation criteria. The service also provided the circus community with a point of contact and a sounding board during a period of isolation and great difficulty, financial and otherwise.

Fundraising Activities in the Corporate Sector

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

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.

And finally...

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

Financial review

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

The costs associated with the building lease and payments to freelancers are the two major costs for the charity. It was pleasing to note that the costs were broadly met by the income generated from the users' hourly-rate payments and the Circus and Rainbows school activities in the pre-Covid phase, which bodes well for the future viability of the scheme as use of the space grows after restrictions are lifted.

After March, a Council Rates grant of £10k and corporate donations of unrestricted funding supported our costs.

Restricted funds managed:
- CCF Hardship Grant.

Unrestricted funds:
- It was also encouraging to note that unrestricted donations to support core costs, the workshops and development strategy were received from a number of sources, mainly banks. Our thanks to Leigh Yates for providing an effective fundraising service to this end.
- Cirque Du Ciel received an amount of unrestricted funding from a surplus generated by the Acorn shows put on before lockdown.

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' REPORT (continued)
FOR THE YEAR ENDED 30th SEPTEMBER 2020**

TRUSTEES' RESPONSIBILITIES STATEMENT

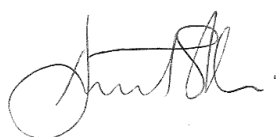
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 29th June 2021, and signed on their behalf by:



David Ellis
Trustee/Secretary

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating income and expenditure account)
FOR THE YEAR ENDED 30th SEPTEMBER 2020

	Notes	Restricted funds £	Unrestricted funds £	2020 Total £	2019 Total £
Incoming resources					
Incoming resources from generated funds					
Donations	2	4,990	38,636	43,626	6,155
Investment income	3	-	2	2	5
Incoming resources from charitable activities	4	-	25,751	25,751	18,005
Total incoming resources		4,990	64,389	69,379	24,165
Resources expended					
Cost of generating funds	5	4,860	240	5,100	35
Charitable activities	6	-	14,233	14,233	7,597
Governance costs	7	-	39,039	39,039	17,479
Total resources expended		4,860	53,512	58,372	25,111
Net (outgoing)/incoming resources for the year/net (expenditure)/income for the year					
		130	10,877	11,007	(947)
Total funds brought forward		-	3,037	3,037	3,984
Total funds carried forward		130	13,914	14,044	3,037

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

CIRQUE DU CIEL**BALANCE SHEET
AS AT 30th SEPTEMBER 2020**

	Notes	£	2020 £	£	2019 £
Fixed assets			1,300		-
Current assets					
Debtors	10	70		1,850	
Prepayments		1,850			
Cash at bank and in hand		13,433		4,240	
			15,535	6,090	
Creditors: amounts falling due within one year	11				
		(1,102)		(518)	
Net current assets			14,251		5,572
Total assets less current liabilities			15,551		5,572
Accruals and deferred income			(1,507)		(2,535)
Net assets			14,044		3,037
Funds	12				
Restricted funds			130		-
Unrestricted funds			13,914		3,037
Total funds			14,044		3,037

The financial statements were approved by the Trustees on 29th June 2021 and signed on their behalf by:



Dodie Bridges
Trustee/Treasurer

The notes on pages 10 to 14 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th SEPTEMBER 2020**

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th SEPTEMBER 2020**

2 DONATIONS

	Restricted funds £	Unrestricted funds £	Total 2020 £	Total 2019 £
General donations	-	38,636	38,636	6,155
Restricted funds	4,990	-	4,990	-
	<hr/> 4,990	<hr/> 38,636	<hr/> 43,626	<hr/> 6,155
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

3 INVESTMENT INCOME

	Restricted funds £	Unrestricted funds £	Total 2020 £	Total 2019 £
Bank interest receivable	-	2	2	5
	<hr/> -	<hr/> 2	<hr/> 2	<hr/> 5
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Restricted funds £	Unrestricted funds £	Total 2020 £	Total 2019 £
Other activities	-	25,751	25,751	18,005
	<hr/> -	<hr/> 25,751	<hr/> 25,751	<hr/> 18,005
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

5 COSTS OF GENERATING VOLUNTARY INCOME

	Restricted funds £	Unrestricted Funds £	Total 2020 £	Total 2019 £
Cost of generating donations	4,860	240	5,100	35
	<hr/> 4,860	<hr/> 240	<hr/> 5,100	<hr/> 35
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th SEPTEMBER 2020**

6. EXPENDITURE BY CHARITABLE ACTIVITY

SUMMARY BY FUND TYPE

	Restricted funds £	Unrestricted Funds £	Total 2020 £	Total 2019 £
Workshop leaders	-	13,933	13,933	5,502
Venue Hire	-	300	300	2,095
	<hr/>	<hr/>	<hr/>	<hr/>
	-	14,233	14,233	7,597
	<hr/>	<hr/>	<hr/>	<hr/>

7. GOVERNANCE COSTS

	Restricted funds £	Unrestricted Funds £	Total 2020 £	Total 2019 £
Accountancy and bookkeeping	-	600	600	375
Legal & professional fees	-	957	957	2,328
Premises costs	-	37,482	37,482	14,401
	<hr/>	<hr/>	<hr/>	<hr/>
	-	39,039	30,039	17,104
	<hr/>	<hr/>	<hr/>	<hr/>

8. NET INCOME

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th SEPTEMBER 2020**

9. STAFF COSTS

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

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

10. DEBTORS

	2020 £	2019 £
Prepayments	1,850	
Trade debtors	70	1,850
	<hr/>	<hr/>
	1,920	1,850
	<hr/> <hr/>	<hr/> <hr/>

11. CREDITORS

	2020 £	2019 £
Trade creditors	1,102	518
Accruals and deferred income	1,507	2,535
	<hr/>	<hr/>
	2,609	3,053
	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th SEPTEMBER 2020

12. STATEMENT OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
General fund	3,037	64,389	(53,512)	3,038
Restricted funds	-	4,990	(4,860)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	<u>3,037</u>	<u>69,379</u>	<u>(58,372)</u>	<u>14,044</u>

Analysis of net assets between funds

	Restricted funds £	Unrestricted Funds £	Total 2020 £	Total 2019 £
Current assets	130	16,523	16,653	6,090
Current liabilities	(152)	(2,457)	(2,609)	(3,053)
	<hr/>	<hr/>	<hr/>	<hr/>
	(22)	14,066	14,044	3,037
	<hr/>	<hr/>	<hr/>	<hr/>

Purpose of restricted funds

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th SEPTEMBER 2020

Report of Independent Examination of the Accounts:



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 2020

Charity no
(if any)

1106043

Set out on pages

1 - 2

(remember to include the page numbers of additional sheets)

**Responsibilities and basis
of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/09/2020.

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: 28/07/21

Name: Ralph Gabbatiss

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

Address: Wordsley House, 41 Tankerville Street

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th SEPTEMBER 2020**

Hartlepool

TS26 8DT

Section B**Disclosure**

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

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

Restricted Funds – Hardship Grants

These funds are being administered through staff with the monies being paid into their personal accounts and then distributed. I would strongly suggest that this practice is changed, possibly by giving them prepaid payment cards.

Mileage Payments

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

Raffle Prizes

There is reference to raffle prizes but I have seen no evidence of raffle income.