

Ludus Dance

Company Limited by Guarantee

Trustees' Report and Financial Statements

**For The Year Ended
31 March 2022**



LUDUS DANCE
COMPANY LIMITED BY GUARANTEE

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CHARITY REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2022

Registered charity name	Ludus Dance
Charity registration number	1144163
Company registration number	07729308
Registered office	The Storey Meeting House Lane Lancaster LA1 1TH
Trustees	J Wareing S Mansfield H Machell A Dangerfield E Payne
Secretary	R Deadman
Independent Examiner	MHA Moore and Smalley Chartered Accountants Priory Close St Mary's Gate Lancaster Lancashire LA1 1XB

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TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW)
FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ending 31 March 2022, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Trustees

The directors who served during the year were:

J Wareing
S Mansfield
H Machell
A Dangerfield
E Payne

Secretary - R Deadman (appointed 21st July 2021)

Independent Examiner - MHA Moore & Smalley

Introduction

Founded in 1975, Ludus Dance North West Dance in Education Ltd was constituted as a co-operative trading as Ludus Dance. In 2011/12 the company became a registered charity and company limited by guarantee.

Ludus brings the joy of dance to Children & Young People in Lancaster & across Lancashire, to embed creative dance and wellbeing practices where cultural opportunities are limited & demand for statutory services is high. As an NPO of Arts Council England our programmes are designed to contribute to changing the national/regional landscapes of who gets to participate, progress in dance & become creative leaders of the future.

We create pathways of engagement, to widen accessibility for people to continue making, performing and/or experiencing dance for:

- Children and Young People (audiences/participants)
- Dance Artists and Creatives (workforce)
- Members of the Public (audiences/participants)

We commission dance artists with wide ranging movement styles whose approach to practice is grounded in mindfulness and awareness. These enable CYP to be present in their bodies and with others, so that they might let go of self-criticism, judgment of peers & as a result learn how to be accepting, curious & open to their own potential & that of others. We have established long-term relationships with statutory partners, with shared ambition, in education, local authorities, social & mental health services within the NHS. Through these we develop programmes that contribute to how dance can be part of the solution to support CYP to live healthier & happier lives.

With the success of the Arts Council England National Portfolio Organisation (NPO) application in 2017, a four-year business plan and suite of strategy documents were developed. The programme of activity constituted six core strands of work and was designed to drive targeted delivery, financial investment and stakeholder/partnership development.

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Structure, governance and management

Governance

Ludus Dance is a Registered Charity and Company Limited by Guarantee, incorporated on 4th August 2011. A Board of Directors controls the overall strategic direction of the organisation and ensures regulatory and legal compliance. Board members are recruited for the balance of skills that they can bring to the organisation. These are:

- Business planning
- Entrepreneurial skills
- HR
- Equality and Diversity
- Finance
- Fundraising
- Governance
- Education

The Board meets quarterly alongside subgroup meetings, which are developed alongside the developmental needs of the Charity, there are currently finance & policy review subgroups.

Staffing

Ludus Dance employs a core team to deliver projects and to develop the organisation's offer to ensure ongoing financial and operational sustainability. In 2021/22, Ludus Dance operated with the equivalent of 4 full time members of staff.

Over the last year, staff had the opportunity to attend a number of training programmes, including: Safeguarding, Chaperoning Children, Adapting to Motherhood as a Dancer, Youth Mental Health First Aid, Governance Now and Marketing for Small Businesses.

External Human Resource Company *Elcons* were retained in 2021/22 to support senior staff and Trustees as appropriate.

This year 30 freelance artists were contracted for project delivery, a significant increase to the 11 contracted in 20/21 due to Covid-19. Ludus Dance also piloted its first accredited traineeship and apprenticeship programmes.

Charitable Objects

The company is established to:

Encourage and advance the appreciation of the art of dance and its associated art forms by the public particularly by providing opportunities for people to create, watch and take part in dance predominantly but not exclusively in the North West of England.

These objects are supported by the core organisational mission of Ludus Dance: - To inspire, engage and empower through dance.

Ludus Dance's values are:

- Collaboration
- Innovation
- Authenticity

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The charitable objects, organisational mission and values provide the framework for all of the activities of Ludus Dance. These are articulated through the vision.

The vision is of a world where everyone has the right and ability to access high quality dance experiences produced to the highest standard leading to a lifelong engagement in the arts. This vision centres on the essential aims of:

- **Cultural Engagement and Progression** A connected offer, targeting communities and individuals in areas where the arts are under-represented. Adopting a needs led approach, maximizing potential to help young people develop life skills.
- **Artistic Excellence in Production** High quality facilitation to amplify the youth voice through practice and training.
- **Diverse People and Practices** Co-creating socially, culturally, politically and environmentally relevant work that belongs to everyone.
- **Financial Rigour** Stable and ethically driven.
- **Operational Rigor** Robust systems, processes, staffing and policies in place to underpin all aspects of delivery and development.

To deliver our mission, vision and core aims, activity has been split across six core strands:

- Inclusion
- Artist Development
- Cultural Education and Heritage
- Youth Dance and Talent Development
- Studio Programme
- Central Events

As part of an organisational restructure, caused by the unexpected departure of the CEO in the first quarter of 2021, the appointed Interim-Senior Leadership Team worked with the trustees to analyse the 6 core strands. Using Arts Council England's supporting transitional documents, designed to guide NPOs towards the next NPO investment period 2023-26, an analysis was undertaken. Where the current strands were successful in enabling Ludus to secure NPO investment in 2018, both the micro & macro landscape of Ludus Dance had shifted considerably. Largely due to the change in SLT and organisational restructure alongside the shifting needs of our clients, partners, workers & funders due to the impact of the global pandemic.

One such change was Arts Council England, Ludus' primary funder, who invited all current NPO holders to apply for a year-long extension to their current funding agreement in light of the huge challenges caused by Covid-19.

To secure further investment Ludus Dance successfully wrote a new one-year business plan, the key purpose of which was to outline:

- how the charity was responding to the pandemic (financial & structural)
- any significant changes with the business as a result of the pandemic
- the direction of travel for Ludus Dance in regards Arts Council England's defined Outcomes and Investment Principles, as per the national cultural strategy: Let's Create

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The new business planning document did not remove any of the 6 core strands but brought them together. The following strands are how Ludus delivered our mission, vision & core aims in 2021/22:

- **Workforce Development:**
Supporting emerging, developing & established artists to realise creative potential
- **CYP Dance Development:**
Working in consultation to embed dance as a wellbeing tool for CYP where need is high & opportunity underdeveloped
- **Live & Digital Performance:**
Commissioning & Producing accessible dance events (live and digital)

Public benefit

In setting Ludus Dance policies, the Board gives consideration to the guidance issued by the Charities Commission regarding the provision of public benefit. Ludus Dance achieves public benefit by delivering its charitable objectives in a number of ways:

- The provision of free and/or subsidised workshops and projects which contribute directly to the social, physical and mental health and wellbeing of children and young people
- The provision of paid work for freelance dance artists based in the North West, thus supporting and developing the sector and local economy
- The co-production of dance performances, small festivals and other events to bring communities together, reduce isolation and share intergenerational experiences
- Partnership working to develop robust arts programmes that engage local communities, especially those with limited access to cultural provision
- Targeted career support, mentoring and guidance for emerging dance artists to sustain the regional dance ecology and raise aspirations
- Fostering a culture of celebration, providing activity that creates pride in place, belonging and civic responsibility.

Trustees

No remuneration is paid to any Trustee for their services as a trustee, nor did any trustee have a material interest in any of the charity's contracts during the year.

Induction and training of Trustees

Board members are selected based upon their professional skills to complement those of existing Board members and to ensure a range of different voices and backgrounds shape the organisation. Induction includes meetings with the CEO and the Board, receiving copies of policies, business plans and accounts and attending Board meetings prior to appointment. New trustees also receive a Trustee welcome pack.

Share Capital

The charity is limited by guarantee and as such does not have a share capital.

Risk management

The Trustees and staff of Ludus Dance conduct a quarterly review of the major risks to which the charity is exposed, and systems established to mitigate them are laid down by a written risk assessment strategy as appropriate to current circumstances. The strategy specifies actions to be taken to guard against a variety of risks with potential to impact on funding or activity. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and ensuring consistently high quality of delivery. These procedures are regularly reviewed and updated as necessary.

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External partners

The organisation's principal investors in 2021-22 were:

- Arts Council England (ACE)
- Lancaster City Council
- Francis C Scott Charitable Trust

Contribution of volunteers

The Charity is supported by highly experienced and dedicated volunteer Board members as well as a small number of additional volunteers who support the organisation more generally through events support such as ushering crowds through to research for youth programmes). Ludus Dance is keen to develop new and additional volunteers who can offer support to the organisation both with specific projects and more generally as and when needed. This year 10 individuals volunteered to help support a number of projects.

Achievements and performance of the Charity during the year

Ludus Dance continued to build on its reputation as an organisation that focuses on Children & Young People (CYP). Work was targeted towards people and places in Lancaster and Lancashire with the least existing opportunity for engagement with the creative arts. Project aims were focussed on exploring how dance, when used as a tool for children & young people to experience and realise creative potential, wellbeing and life chances might be improved. A number of new pilots were developed to explore these aims alongside our established dance programmes, all of which are detailed later.

During the last year the Interim-Senior Leadership Team continued to respond to the ongoing pandemic, securing available funding through new and existing partners, including:

- a traineeship incentive grant to enable Ludus to pilot Borderlines Creative Traineeship for NEET CYP
- an apprenticeship incentive grant to offer a 6-month apprenticeship to an emerging dance artist
- 3-years of continued funding from Children In Need and a one-off grant from Peter Harrison, to develop our Lancaster based wellbeing hub for young people experiencing poor mental health
- a large commission from the City Council's Public Health Directorate to develop a Primary School public health dance and music project to up to 40 schools in the Lancaster & Morecambe District, with our partner More Music.

In addition to the funded programmes above, the trustees committed the unfulfilled Dance Development Officer salary to be used to pilot an Artist in Residence scheme with Lancaster based dance artist Louise Gibbons. This built upon a project she had developed with Ludus Dance through her Occupied associate artist residency in 2019/20. The project culminates in 22/23, in the first year of the residency Louise explored how dance might support children in Year 2 (who were most affected by the pandemic) to feel more confident in their personal learning and better able to communicate with their peers.

Supported by the Board of Trustees the SLT led Ludus Dance through a business review and planning process, this resulted in the securing of a further 12-months of funding from Arts Council England (2022-23), through their extension offer for NPOs (as aforementioned on page 4). This put Ludus Dance in a more secure position & enabled the charity to continue testing initiatives whilst delivering upon its objectives, aligned to the 2018-22 business plan.

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Highlights from our 2021-22 programme of activity

- 555 Children and Young People from across Lancashire and the North West attended Ludus Sessions a total of 2685 times, with a total of 270 workshops delivered.
- 30 dance artists and creatives fulfilled 99 contracts totalling 356 days of work over the year.
- Delivered a total of 81 hours of professional development mentoring sessions to 9 individuals.
- Engaged 10 undergraduate / recent graduates / young people not in education through bespoke work placements, paid internships and shadowing opportunities.
- Focussed our work in Lancaster & Morecambe District to pilot dance programmes with local partners in Public Health, Mental Health & Wellbeing, Education & Career Development
- Engaged with young people from 8 districts in Lancashire (Preston, Wigan, Burnley, West Lancashire, Lancaster & Morecambe, Blackpool, Warrington & the Wirral in our dance career development programme Ludus Youth Dance Company (LYDC).
- LYDC's dance film Nature Sentinels was selected for U.Dance National Dance on Screen Festival and was screened in Manchester, Birmingham & London.
- Began first 6-months of year-long Artist in Residency (AiR) pilot for one established artist to question how her practice can positively impact a place through a creative intervention with the people who live and work there.
- Mentored 2 emerging artists to choreograph and produce two community dance events at Lancaster Music Festival & Light Up Lancaster.
- Worked with 17 community & education groups to deliver bespoke programmes of dance
- Delivered 105 inpatient & community creative sessions for 51 young people referred from CAMHS to our State of Flux creative service.
- Piloted a 7-week traineeship for 6 young people struggling to engage / make progress with mainstream education, maintained 100% engagement throughout programme.
- Commissioned the creation of 7 original performance works with and for children and young people through multiple strands of activity.
- Awarded a £50k commission from the Directorate for Public Health (Lancaster & Morecambe) to develop new health & education programme for primary schools across Lancaster and Morecambe in partnership with More Music.
- Increased our total digital reach from 21,636 people in the previous year to 46,089 in 2021/22 via our website, Facebook & Instagram presence.

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WORKFORCE DEVELOPMENT STRAND:

Supporting emerging, developing & established artists to realise creative potential in themselves and others

Ludus Dance plays a key role in developing the next generation of dance facilitators, makers and leaders. The Workforce Development strand builds upon the previous Artist Development Strand. In its pilot year the programme provided a range of training in the form of:

- work experience
- traineeships
- paid apprenticeships
- youth consultancy programmes
- artist in residence schemes (for emerging and established practitioners)

Funding through the DWP and Children in Need was secured to deliver the traineeships and apprenticeships, whilst a combination of a small commission, core staff time, and Ludus reserves were used to deliver & support the Artist in Residence Schemes.

Key highlights

- DWP Kickstarter Scheme: We provided a 6-month apprenticeship to an emerging dance artist who graduated from a vocational dance school during Covid. Her self-esteem was low and sense of professional direction unclear as a result of theatres being closed and performance work being ceased. Through her placement we supported her to reconnect to her dance passion which resulted in her qualifying for the BBC Young Dancer of the Year and moving to London to pursue a career in performance.
- 100% retention on our Traineeship programme and contact remains with young people 12-months on; one trainee successfully recruited to the Arts Council North's Youth Advisory Board. 5 out of 6 of the young people who attended returned to education and training following the programme.
- A former member of LYDC, took on the Dance Apprentice role with the State of Flux programme, following a successful working period, she was then invited to take up an emerging artist in residence role and created a commission for Light Up Lancaster, with our junior youth dance company.
- The concept of a Youth Marketing Board was piloted to establish a way of directly consulting with our young stakeholders in decision making.

CYP DANCE DEVELOPMENT STRAND:

Working in consultation with beneficiaries & stakeholders to embed dance as a wellbeing service for CYP where need is high & opportunity is underdeveloped.

We delivered a number of targeted dance services to enable us to meet the varying access needs of young people and therefore broaden the types of CYP we have previously engaged with. We piloted ways of bringing these diverse groups of young people together through performances and intensive programmes. Through this we encouraged relationships to be built upon a shared love of dancing together, between young people who might not ordinarily meet. The following projects were delivered during the year:

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State of Flux 2.0

The final year of the two-year Children in Need funded programme that used dance, music & film to develop a sense of self-worth in children & young people with complex mental health needs through weekly sessions at mental health unit, 'The Cove' & in the community. Online and In-Person provision developed, for further qualitative feedback, outcomes & films see [here](#).

Key highlights

- 51 YP engaged throughout annual programme of delivery
 - 168 hours of project delivery
 - 6 young people took part in an intensive dance project where they created a dance film together which celebrated how people can help each other grow
 - An online magazine was created to document the learning & achievements of the project
- Young people between the ages of 8 – 19 took part in 155 sessions.

LYDC

Annual Talent Development Programme for young people interested in developing a career in dance, outputs / achievements for the year include:

- 20 diverse* young people recruited from across Lancashire and Yorkshire
**diverse defined by socio economic, gender, neurodiversity, disability markers*
- 2 new commissions created (1 live and 1 digital) outputted live in a: public park, city centre, music venue; and digitally in 2 national theatres (The Lowry and the MAC Birmingham)
- Lancashire Partnership Against Crime awarded their Young Citizen Award to LYDC member Jess Bennett for her volunteering as part of the Borderlines Traineeship programme.

Borderlines Creative Traineeship

Pilot initiative to test methodology of 7-week dance traineeship intensive. Delivered in partnership with Lancaster & Morecambe College, the programme supported trainees using a responsive and adaptive approach to delivery. The trainees planned and drove decision making, fostering a sense of ownership, impacting positively on self-esteem, pride and belonging. The traineeship mirrored the working day of a performing arts professional; trainees worked together to devise a new dance work, developed their knowledge of dance through: practical movement classes & performance skills, watching & reviewing professional dance performances alongside planning their own creative event.

- 6 young people recruited & retained throughout programme
- £6k investment via DWP traineeship incentive programme
- Successful model piloted, ready for upscaling to other colleges across Lancashire.

Studio Programme (Studio Training Hub)

Following the temporary closure of the studio programme Ludus relaunched its community dance classes for 2 – 14 years olds at The Gregson Community Centre from the Autumn of 2021. The SLT invested their time to support the redevelopment of this programme to ensure Ludus could develop a unique and accessible offer for families. Throughout the 2021/22 year a variety of approaches were trialled, including dance styles, approaches to delivery, guest artist sessions and trainee dance artist roles - to understand how this programme could best serve Ludus' beneficiaries and own interests. The learning from this research informed the redesign of the programme, now renamed Studio Training Hub.

- 102 sessions delivered
- 47 YP participated (despite interruption of covid due to lockdowns)
- 10 visiting artists sharing their practice with the Studio Training Hub Families

Nature of Dance

Awarded £6,580 by Areti Charitable trust, the programme provided access to dance activity in school through a funded programme of environmentally themed work.

Year 2 and 4 pupils in primary schools in Lancashire & Cumbria learnt first-hand about pollution through local walks and outdoor movement workshops using their findings as stimulus to inspire them to respect and look after their local wildlife. It also introduced the possibility that creative dance can be delivered outside as a means of helping young people to explore, experience & articulate their natural world.

Linked to the national curriculum, children learnt how quickly plastic amasses, linking local pollution and patterns of behaviour, whilst improving their local area. Back in school, pupils were guided to move and form physical narratives to mobilise their thoughts, learning through physical creative play.

- 53 children completed Arts Awards alongside the project
- 90 family members watched their children share their learning through 4 live performances
- 2 freelance Visual Artists were contracted to enhance the visual delivery of the work
- 1 emerging dance artist supported the project

Adhoc Schools & Community Programme

Many children's first experience of the arts is at school. In 2021-22, we continued to work with schools across the Lancaster & Morecambe District to supplement their cultural offer. This area of business has notably declined over the years and was exasperated by the pandemic. The SLT addressed this downturn by redeveloping Ludus' cultural offer for schools, through the Nature of Dance Project above and the city-wide primary school commission below/ Despite the decline in adhoc school booking Ludus did still deliver a variety of curriculum based learning packages, the highlights of which are as follows:

- 75 sessions delivered across the Morecambe and Lancaster District.
- 35 hours of delivery time for freelance dance artists
- 25 CYP engaged

Lancaster City Council Public Health Commission: The Alien Needs our Help

The Alien Needs Our Help is a creative health and wellbeing programme, from Ludus Dance and More Music, commissioned by Lancaster City Council's Public Protection, for 40 primary schools across the Lancaster & Morecambe district.

Designed to support teachers to deliver aspects of the science and PSHE curriculum alongside key messages from Public Health, The Alien Needs our Help, is a FREE, one-hour-a-week workshop, run over 6 weeks. For

During 2021/22 the project was developed with a team of artists, with input from the commissioner and SLT at Ludus Dance / More Music; to support the development of the project it was piloted at one school at the end of March 2022. It is being upscaled and delivered across the district to up to 40 schools in 2022/23/24. To see the project in action, click [here](#).

LIVE & DIGITAL PERFORMANCE STRAND:

Commissioning & producing accessible dance events

As a means to bring people together through the sharing of our dance practice Ludus Dance presented dance performances to audiences in both digital and live settings:

- Live:
 - Nature of Dance end of project outdoor dance performances at North Road and Ryelands Primary Schools, featuring 120 young dancers, aged 8 – 9 years old.
 - Williamsons Park & Market Square (Lancaster) outdoor dance performances by LYDC members, new commission Nature's Calling, viewed by 500+ local audiences
 - Sun Square (Lancaster) Participatory Ceilidh Performance with LYDC and LYDC Juniors and members of the public, as part of Lancaster Music Festival
 - Light Up Lancaster Shop Window Commission for our LYDC Junior Dance Company.
- Digital:
 - We were commissioned to produce One Dance UK's NW regional event U.Dance as an Online Digital Dance Festival on behalf of The Lowry; engaging over 200 young people during the festival weekend in May 2021.
 - Our Dance Film Nature's Sentinel's – was selected for U.Dance 2022 as part of the regional showcase event at The Lowry.

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Financial review

The total income for the year was £164,447, comprising restricted funds (£34,076) and unrestricted funds (£130,731).

Ludus Dance received approximately 70% of its income through core grants from Arts Council England (ACE), Francis C Scott and Lancaster City Council to develop and deliver a rich programme of activity. This was supplemented by additional restricted grants and earned income vital for the viability of the organisation. Earned income was achieved from a range of dance activities and generated £17,562 an improvement on the £7,244 earned in the previous year (2020/21).

Following the departure from our building in 2020/21 we relocated our dance studio-office to The Storey in Lancaster and located our delivery in school, university and community buildings, this reduced our overheads significantly. Where possible venue usage was donated in-kind through working with educational partners to house our work.

We continued to diversify our income by applying to Trust & Foundations. With success coming from Children In Need and Peter Harrison Ludus generated significant income for 2021-23 through a large public health commission from the City Council.

Throughout 2022/22 Ludus Dance have continued to make progress during a difficult year through tightening our focus on our core delivery including continued work in schools, growing the numbers in our youth dance company and widening access into dance for young people who have been emotionally affected by the pandemic. Our studio programme recommenced from September 2021, and we were able to pilot a traineeship and apprenticeship scheme through funding from the DWP.

Main areas of difficulty include:

- Increased pressure on the team brought about by a reduction in staff capacity, unexpected senior staff resignation & the adjustment to remote working
- A reduction in earned income from not being able to run the usual amount of face to face classes & workshops during the pandemic

We are aware of the national increase of requests that Trust & Foundations are receiving, this is something we will continue to monitor. We are also placing a focus on the ways we diversify our funding streams, such as Borderlines securing funding through a government traineeship scheme.

Reserves policy

As of 31st March 2022, the unrestricted reserves stood at approximately £117k.

The agreed target for unrestricted reserves at Ludus Dance will continue to be to three months' running costs. The board are confident that running at three months would still provide continuity of services to its beneficiaries, whilst fulfilling obligations towards employees and funders. Remaining unrestricted reserves will be designated for relocation, as a match for capital investment and unplanned closure. This reserves policy and the analysis of income and expenditure is reviewed on an annual basis. However, in light of current circumstances regarding the Coronavirus pandemic, the board will be closely monitoring reserves in response to the organisational impact of Covid-19 and the Cost of Living Crisis.

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Plans for the future

In the context of current economic and social challenges brought on by the Pandemic and exasperated by the cost-of-living crisis, there are considerable challenges which have specific implications for arts and cultural provision nationally. With Arts Council England facing considerable competition for its NPO portfolio and pressure to demonstrate diverse investment across the country Ludus Dance are continuing to find ways to streamline activity, reduce overheads and find alternate income streams. During 2021/22 Ludus Dance built a new business plan, focussing our work on designing dance programmes that support children & young people experiencing poor mental health to emerge into the world healthier and happier; this area becomes a key focus for the Charity in 2022/23 with the development of our weekly well-being hub, traineeship programme, primary school public health commission and Refugee respite programme.

In 2022 Ludus Dance will continue to:

- Draw up new, innovative operational models in the short, mid and long term to ensure the future of Ludus Dance
- Reduce overheads to make the organisation nimble and fleet of foot in response to Covid-19 & Cost of Living Crisis
- Redefine the USP aligned with the mission and charitable objectives in the context of dance as a tool to improve the mental health of children and young people
- Ensure governance is robust and diverse
- Sit on a number of strategic groups/consortia's, driving forward local and regional policy around dance, cultural education and youth provision; including Dance Consortia North West, the Northern Children and Young People's Network, Lancaster Arts Partners, Lancaster, LCEP.
- Strive for deeper and more meaningful engagement with individuals, schools and communities
- Prioritise the health and wellbeing of children and young people
- Reduce social isolation through co-creation and togetherness
- Develop the self-worth, communication skills and aspirations of young people experiencing acute mental health issues
- Actively prioritise the development of new work in areas of deprivation across Lancaster & Morecambe
- Invest in our digital offer as an engagement tool, distribution channel, creative outlet and evaluation method
- Consult with children, young people, families & communities to listen and respond to their needs, programming relevant activity
- Over-haul LYDC, considering who it attracts - to ensure it is inclusive and representative of the CYP we work with through our dance programmes.

Equal Opportunities

The charity is committed to equal opportunities at all levels and has a Single Equality and Diversity Policy and Action Plan which supports the promotion of equal opportunities.

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Responsibilities of the Trustees

The Trustees (who are also the directors of Ludus Dance for the purposes of Company Law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and Applicable Law). Under Company Law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charitable company and the income and expenditure of the charitable company for the year.

In preparing these financial statements, the council members are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting 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; and
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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. They 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.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Signed on behalf of the Board of Trustees

John Wareing

J Wareing
Chair of Trustees

7th December 2022

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LUDUS DANCE
FOR THE YEAR ENDED 31 MARCH 2022**

I report on the accounts of the company for the year ended 31 March 2022 which are set out on pages 16 to 31.

Responsibilities and basis of report

As the charity Trustees of the company (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 company'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 that in any material respect:

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 and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.



Richard Hall FCCA
MHA Moore and Smalley
Chartered Accountants
Priory Close
St Mary's Gate
Lancaster
LA1 1XB

08/12/2022
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LUDUS DANCE
COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	114,734	34,076	148,810	195,892
Charitable activities	4	11,027	-	11,027	6,535
Other trading activities	5	4,600	-	4,600	709
Other incoming resources	6	10	-	10	44
Total		130,371	34,076	164,447	203,180
Expenditure on:					
Raising funds	8	-	303	303	22
Charitable activities	9	177,545	34,609	212,154	190,123
Total		177,545	34,912	212,457	190,145
Net income/(expenditure)		(47,174)	(836)	(48,010)	13,035
Transfers between funds		39,027	(39,027)	-	-
Net movement in funds		(8,147)	(39,863)	(48,010)	13,035
Reconciliation of funds:					
Total funds brought forward		125,461	55,643	181,104	168,069
Total funds carried forward	21	117,314	15,780	133,094	181,104

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.

All of the above amounts relate to continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 18 to 31 form part of these financial statements.

LUDUS DANCE
COMPANY LIMITED BY GUARANTEE

BALANCE SHEET

AS AT 31 MARCH 2022

		2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	16	4,456		6,683	
		4,456		6,683	
Current assets					
Debtors	17	33,683		1,379	
Cash at bank and in hand		116,874		204,190	
		150,557		205,569	
Creditors: amounts falling due within one year	18	(21,919)		(31,148)	
Net current assets		128,638		174,421	
Total assets less current liabilities		128,638		174,421	
Net assets		133,094		181,104	
Funds:					
Restricted funds		15,780		55,643	
General funds		47,314		119,211	
Designated funds		70,000		6,250	
Total funds	21	133,094		181,104	

The financial statements have been prepared in accordance with the provisions for small entities.

For the year ended 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

The trustees have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts were approved by the members of the council and authorised for issue on the 7 December 2022. and are signed on their behalf by:

John Wareing

J Wareing
Chair of Trustees

Company Registration Number: 07729308

The notes on pages 18 to 31 form part of these financial statements.

**LUDUS DANCE
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Legal form

The charity constitutes a limited company, limited by guarantee as defined by the Companies Act 2006, incorporated in England and Wales. The address of the charity, the nature of its operations and its principal activities are all detailed in the Trustees' report and charity administrative details pages in these financial statements.

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with the accounting policies set out in note to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Preparation of the accounts on a going concern basis

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operating existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Taxation

The charity is recognised by the Inland Revenue as a UK Charity and is entitled to exemptions from corporation tax.

Income

All income is recognised in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable certainty. No income is shown net of expenditure.

Voluntary income is received by way of grants, donations and gifts and is included in the SOFA when receivable. Grants, where entitled is not conditional on delivery of specific performance by the Charity, are recognised when the Charity becomes unconditionally entitled to the grant.

Investment income is recognised when receivable.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

Support costs are those which assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly to support the objectives of the charity.

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (continued)

Tangible fixed assets

Fixed assets including equipment, fixtures and fittings are recorded at cost less accumulated depreciation. Depreciation is provided at the following annual rates in order to write the cost of assets off over their estimated useful lives using the reducing balance method:-

Equipment, fixtures and fittings - 20%-33% straight line

Debtors and creditors

Debtors and creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash held by the charity includes amounts held on call at banks.

Accumulated funds

The Charity has three distinct types of fund: Unrestricted, or general, funds arising from the accumulated surplus from its various activities. Restricted funds represent balances to be spent on particular activities as specified by the donor. Designated funds, included within unrestricted funds, are those set aside by the Board of Trustees for a specific purpose.

Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Financial assets are assessed for indicators of impairment at each reporting end date.

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (continued)

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

2 Judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key assumptions, judgements and estimates

In the opinion of the Trustees' there have been no significant judgements made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

LUDUS DANCE
COMPANY LIMITED BY GUARANTEE

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2022 £
Year to 31 March 2022			
Arts Council England: NPO	97,404	-	97,404
BBC Children in Need	-	11,352	11,352
Francis C Scott Charitable Trust	8,000	-	8,000
Lancaster City Council	-	3,000	3,000
Lancaster City Council (in kind)	9,225	-	9,225
Donations	105	-	105
Coronavirus Job Retention Scheme Grant	-	1,577	1,577
Lancaster & Morecambe college - Kickstart	-	7,147	7,147
Education & Skills Partnership	-	6,000	6,000
Peter Harrison Foundation	-	5,000	5,000
	114,734	34,076	148,810

	Unrestricted funds £	Restricted funds £	Total 2021 £
Year to 31 March 2021			
Arts Council England: NPO	97,404	-	97,404
BBC Children in Need	-	43,885	43,885
Francis C Scott Charitable Trust	10,000	-	10,000
Lancaster City Council	22,350	-	22,350
Lancaster City Council (in kind)	8,667	-	8,667
Small Trusts & Foundations	-	1,494	1,494
Donations	2,097	-	2,097
Coronavirus Job Retention Scheme Grant	-	9,995	9,995
	140,518	55,374	195,892

LUDUS DANCE
COMPANY LIMITED BY GUARANTEE

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £
Year to 31 March 2022			
Provision of dance services	11,027	-	11,027
	11,027	-	11,027
	Unrestricted funds £	Restricted funds £	Total 2021 £
Year to 31 March 2021			
Provision of dance services	6,535	-	6,535
	6,535	-	6,535

5 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2022 £
Year to 31 March 2022			
Events, commissions & venue hire	4,600	-	4,600
	4,600	-	4,600
	Unrestricted funds £	Restricted funds £	Total 2021 £
Year to 31 March 2021			
Merchandising	-	-	-
Events, commissions & venue hire	709	-	709
	709	-	709

LUDUS DANCE
COMPANY LIMITED BY GUARANTEE

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

6 Other incoming resources

	Unrestricted funds £	Restricted funds £	Total 2022 £
Year to 31 March 2022			
Interest received	10	-	10
	10	-	10
	Unrestricted funds £	Restricted funds £	Total 2021 £
Year to 31 March 2021			
Interest received	44	-	44
	44	-	44

7 Donated goods, facilities and services

Donated goods and services with an estimated value of £nil (2021: £8,667) were received during the year, related to rent. Ludus relies on the contribution of unpaid volunteers to deliver its Programmes.

LUDUS DANCE
COMPANY LIMITED BY GUARANTEE

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

8 Fundraising costs

	Unrestricted funds £	Restricted funds £	Total 2022 £
Year to 31 March 2022			
Staff and related costs	-	303	303
	-	303	303
	Unrestricted funds £	Restricted funds £	Total 2021 £
Year to 31 March 2021			
Staff and related costs	22	-	22
	22	-	22

9 Analysis of Charitable Expenditure by type

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Staff costs	115,162	8,266	123,428	113,778
Direct costs	24,640	22,542	47,182	20,235
Support costs	37,743	3,801	41,544	56,110
	177,545	34,609	212,154	190,123

LUDUS DANCE
COMPANY LIMITED BY GUARANTEE

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

10 Support costs

	Total 2022 £	Total 2021 £
Premises	7,715	39,517
Communications	454	844
Information Technology	2,723	4,563
Insurance	2,183	3,337
Marketing	1,485	203
Professional expenses	19,923	5,556
Depreciation	2,228	1,685
Sundry expenses	4,833	405
	41,544	56,110

11 Operating Surplus/(Deficit) is stated after charging

	2022 £	2021 £
Depreciation on tangible fixed assets	2,227	1,685
Independent examination fee	1,680	1,620
	3,907	3,305

12 Staff Costs

	Note	2022 £	2021 £
Wages and salaries		117,265	113,087
Social security costs		4,109	(563)
Pension costs		2,054	1,254
	9	123,428	113,778

There were no employees (2021: none) who received emoluments (excluding employer pension costs) of more than £60,000.

LUDUS DANCE
COMPANY LIMITED BY GUARANTEE

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

12 Staff Costs (continued)

The key management personnel of the Charity, comprise the Trustees and two interim directors. The total employee benefits of the key management personnel of the charity were £37,545 (2021: £11,486). The key management personnel were reimbursed expenses totalling £6,681 (2021: £nil) during the year.

The Charity Trustees were not paid or received any other benefits from employment with the Charity in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil). No charity Trustee received payment for professional or other services supplied to the Charity (2021: £nil).

The average monthly number of employees during the year was 8 (2021: 9). The Charity relies on support from unpaid volunteers in various parts of the charity.

Staff and volunteers average head count in the year		2022	2021
		Number	Number
The parts of the charity in which the employees work	Fundraising	1	1
	Charitable Activities	2	3
	Governance	2	1
	Other	3	4
Total		8	9

13 Defined contribution pension scheme

	Note	2022	2021
		£	£
Amount of contributions recognised in the SOFA as an expense	12	2,054	1,254

14 Related party transactions

There were no related party transactions requiring disclosure during the current or prior period.

15 Corporation tax

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

LUDUS DANCE
COMPANY LIMITED BY GUARANTEE

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

16 Tangible fixed assets

	Office Equipment £	Plant & Machinery £	Total £
Cost			
As at 1 April 2021	8,406	17,485	25,891
Additions	-	-	-
Disposals	-	-	-
As at 31 March 2022	8,406	17,485	25,891
Depreciation			
As at 1 April 2021	3,436	15,772	19,208
Charge for the year	1,656	571	2,227
Eliminated on disposal	-	-	-
As at 31 March 2022	5,092	16,343	21,435
Net book value			
As at 31 March 2022	3,314	1,142	4,456
As at 1 April 2021	4,970	1,713	6,683

17 Debtors falling due within 1 year

	2022 £	2021 £
Trade debtors	4,081	-
Prepayments and accrued income	29,602	1,379
	33,683	1,379

LUDUS DANCE
COMPANY LIMITED BY GUARANTEE

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

18 Creditors: amounts falling due within 1 year

	2022	2021
	£	£
Trade creditors	9,922	2,423
Social security and other taxes	2,511	1,265
Accruals and deferred income	9,486	27,460
	<hr/> 21,919 <hr/>	<hr/> 31,148 <hr/>

19 Commitments under operating leases

In January 2022, the company entered into a new lease agreement that resulted in annual commitments under non-cancellable operating leases as set out below:

	2022	2021
	£	£
Operating leases which expire:		
Within 1 year	6,201	-
Within 2 to 5 years	10,363	-
	<hr/> 16,564 <hr/>	<hr/> - <hr/>

LUDUS DANCE
COMPANY LIMITED BY GUARANTEE

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

20 Analysis of movements in funds

Current year

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Unrestricted reserves					
Designated fund	6,250	-	-	63,750	70,000
General funds	119,211	130,371	(177,545)	(24,723)	47,314
Total unrestricted reserves	125,461	130,371	(177,545)	39,027	117,314
Restricted reserves					
ACE Catalyst	1,612	-	-	(1,612)	-
Bounce Back	4,242	-	-	-	4,242
BBC Children in Need	36,886	11,352	(23,184)	(25,054)	-
Great Place Lakes and Dales	1,454	-	-	(1,454)	-
Inclusion in Motion	250	-	-	(250)	-
Lancaster Arts Partnership	1,593	-	-	(1,593)	-
Shifting Focus	1,500	-	-	-	1,500
Springforward	448	-	-	-	448
The Areti Charitable Trust	6,081	-	(905)	(5,176)	-
Yorkshire Dales Millennium Trust	83	-	-	-	83
CJRS Grant	-	1,577	(1,577)	-	-
Borderlines	1,494	11,000	(8,606)	(3,888)	-
LCC PHP	-	3,000	(640)	-	2,360
Lancaster & Morecambe College Kickstart	-	7,147	-	-	7,147
Total restricted reserves	55,643	34,076	(34,912)	(39,027)	15,780
Total reserves	181,104	164,447	(212,457)	-	133,094

During the year several transfers have been made between restricted and unrestricted funds for restricted fund projects which are fully spent and where the donor has permitted the release of unspent funds to unrestricted reserves.

Designated funds

The charity's designated fund represents a flexible relocation and capital target expenditure target.

Restricted funds

The purpose of the funds carried forward are as follows:

Bounce back fund - Funding to deliver a dance programme for young people needing respite from family members who have a cancer diagnosis.

Shifting focus fund - Shifting Focus - planned as a two-day conference event to bring together integrated dance innovators and trailblazers from across the North West and national dance community.

LUDUS DANCE
COMPANY LIMITED BY GUARANTEE

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

20 Analysis of movements in funds (continued)

Spring forward - Spring Forwards was a small internal fundraising programme based upon paid audiences attending a dance performance by children and young people. at Ludus Dance.

Yorkshire Dales Millennium Trust – Ludus Dance were commissioned to create a dance and film piece about the effects of plastic pollution.

LCC PHP – ‘The Alien Needs Our Help’ is a creative health and wellbeing programme, from Ludus Dance and More Music, commissioned by Lancaster City Council’s Public Protection, we are now offering it to primary schools across the district.

L&M College Kickstart fund – Kickstarter grants were made available from the DWP to support young people aged 18 - 25 and engaged with national job centres into 6-months of employment.

Prior year

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Unrestricted reserves					
Designated fund	6,250	-	-	-	6,250
General funds	133,579	147,806	(162,174)	-	119,211
Total unrestricted reserves	139,829	147,806	(162,174)	-	125,461
Restricted reserves					
ACE Catalyst	1,612	-	-	-	1,612
Bounce Back	4,680	-	(438)	-	4,242
BBC Children in Need	8,625	43,885	(15,624)	-	36,886
Great Place Lakes and Dales	1,769	-	(1,415)	1,100	1,454
Inclusion in Motion	250	-	-	-	250
Lancaster Arts Partnership	1,593	-	-	-	1,593
Occupied	1,100	-	-	(1,100)	-
Shifting Focus	1,500	-	-	-	1,500
Springforward	448	-	-	-	448
The Areti Charitable Trust	6,580	-	(499)	-	6,081
Yorkshire Dales Millennium Trust	83	-	-	-	83
CJRS Grant	-	9,995	(9,995)	-	-
Borderlines	-	1,494	-	-	1,494
Total restricted reserves	28,240	55,374	(27,971)	-	55,643
Total reserves	168,069	203,180	(190,145)	-	181,104

LUDUS DANCE
COMPANY LIMITED BY GUARANTEE

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

21 Analysis of net assets between funds

Current year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2022 are represented by:			
Tangible fixed assets	4,456	-	4,456
Current assets	112,858	15,780	128,638
	117,314	15,780	133,094

Prior year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2021 are represented by:			
Tangible fixed assets	6,683	-	6,683
Current assets	118,778	55,643	174,421
	125,461	55,643	181,104