

Reply to: Rachel Pickup  
Our ref: LUD400/JMC/RP/AA

18 December 2023

Ms R Deadman  
Ludus Dance  
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Dear Rachel

**Accounts for the Year Ended 31 March 2023**

Please find attached the following documents for your formal approval.

- 1 A copy of the full accounts for the year ended 31 March 2023, would you please sign the Trustees' Report and the Balance sheet statement, as indicated.
- 2 An unsigned copy of a Letter of Representation. This draft letter, addressed to ourselves, confirms in writing various aspects of the accounts preparation for which we needed to rely on yourselves for the relevant accounts preparation evidence, please sign as indicated

Finally, I attach our fee account and I look forward to receiving your payment in due course.

Please do not hesitate to contact me if you have any queries about any of the attached or if I can be of any further assistance.

Yours sincerely

*Rachel Pickup*

Rachel Pickup  
Manager – Accounting and Advisory  
[Rachel.pickup@mooreandsmalley.co.uk](mailto:Rachel.pickup@mooreandsmalley.co.uk)

Company registration No. 07729308 (England & Wales)

Charity No. 1144163

# **Ludus Dance**

**Company Limited by Guarantee**

**Trustees' Report and Financial Statements**

**For The Year Ended  
31 March 2023**



**LUDUS DANCE**  
**COMPANY LIMITED BY GUARANTEE**

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**LUDUS DANCE**  
**COMPANY LIMITED BY GUARANTEE**

**CHARITY REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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

**LUDUS DANCE**  
**COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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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 2023, 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 (resigned 14 December 2022)  
A Dangerfield (resigned 16 January 2023)  
E Payne  
L Jasper (appointed 4 May 2022)  
Secretary - R Deadman (appointed 21 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 in 2022-23, 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.

# **LUDUS DANCE**

## **COMPANY LIMITED BY GUARANTEE**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW)**

#### **FOR THE YEAR ENDED 31 MARCH 2023**

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#### **Structure, governance and management**

##### **Governance**

Ludus Dance is a Registered Charity and Company Limited by Guarantee, incorporated on 4<sup>th</sup> 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 2022/23, 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 2022/23 to support senior staff and Trustees as appropriate.

This year 31 freelance artist positions were contracted for project delivery.

##### **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

**LUDUS DANCE**  
**COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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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 challenges caused to business delivery 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 affecting 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

# **LUDUS DANCE COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2023**

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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 its mission, vision & core aims throughout 2021/22 and 2022/23:

- **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.



# **LUDUS DANCE**

## **COMPANY LIMITED BY GUARANTEE**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW)**

#### **FOR THE YEAR ENDED 31 MARCH 2023**

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#### **External partners**

The organisation's principal investors in 2022-23 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. Ludus Dance is keen to develop further volunteering opportunities across the business as we recognise the value of this reciprocal exchange. This year 16 volunteer positions were fulfilled, these helped support several dance projects, events and classes.

#### **Achievements and performance of the Charity during the year**

Highlights from our 2022-23 programme of activity:

- 1823 individual Children and Young People attended a total of 259 Dance Sessions.
- 31 dance artists and creatives fulfilled 144 contracts totalling 109 days of work over the year.
- 875 Children and Young People performed to 6053 audience members in schools, on stage and outdoors.
- Piloted Big Up North as a digital dance platform and commissioned Popular Dance Academic Researcher Dr. Laura Robinson to test the feasibility of Ludus Dance to explore what a digital home for youth dance might look like.
- LYDC's dance performance WeRave was selected to perform as part of the U.Dance National Dance Festival – Live Showcase - in Newcastle in 2023/24.
- Completion of the year-long Artist in Residency (AiR) pilot, which saw 1 local dance artist spend a year in a primary school questioning, how her practice might positively impact the children who attend the school, their families and the staff who work there.
- Commissioned 2 artists (1 choreographer and 1 digital) to create a new commission for Light Up Lancaster, an out-door night-time light-dance event.
- Enabled 26 young dancers aged 9 – 22 to work together over to perform to more than 3000 audience members as part of Light Up Lancaster.
- Maintained relationships with the 6 young people met through the traineeship programme Borderlines (21/22); held 3 x mentoring sessions throughout the year with individuals – resulting in three YP taking up short bespoke volunteering programmes.
- Delivered our new health & education programme, The Alien Needs our Help to 52 key stage two primary school classes, across the Lancaster and Morecambe District, in partnership with More Music.
- Secured a larger, more visible home at The Storey Institute, Lancaster as a permanent creative residence for 2022/23.

# **LUDUS DANCE COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2023**

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### **Financial review**

The total income for the year was £178,633, comprising restricted funds (£56,165) and unrestricted funds (£122,458).

Ludus Dance received approximately 60% of its income through core grants from Arts Council England (ACE) 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. Successful diversification of income has meant that the organisation remains stable post the planned withdraw of the ACE NPO funding.

A financial review on expenditure was undertaken in-light of ACE's core funding support period coming to a planned end. To ensure a more economical and environmentally responsible delivery model, Ludus made the decision to take on a larger dance studio office space in The Storey to house its front facing dance programme as well as it's back-office. This dramatically reduced the expenditure of additional room hire and served as visual marketing tool, thanks to the new room being in a prominent, publicly visible space. This move reduced pressure on the Co-CEOs and trustees by allowing room to embed into the new structure, so that an appropriate time in the future - developing an independent home for Ludus Dance can be timed alongside an assessment of growing staff and financial resilience/ability to take positive risk.

In terms of assessing our risks, throughout 2022/23 Ludus Dance continued to make progress through further scrutinising our mission, aims and outcomes. With the ending of core ACE funding, alternative core funders have been investigated and applications are being made in regards the Levelling Up national agenda. As a result Ludus Dance have successfully began to diversify where our funding comes from, both within the creative sector but also wider, with statutory partners including mental health and schools.

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.
- Disruption in regular attendance of face to face classes & workshops as a result of the impact on people's long-term health post-pandemic.
- Financial impact on people, brought about by the Cost-of-Living crisis.

We are aware of the national increase of requests that Trust & Foundations are receiving, this is something we continue to monitor.

### **Reserves policy**

As of 31st March 2023, the unrestricted reserves stood at approximately £143k. Free reserves at the year end stood at £138,800 (2022: £112,858).

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 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.

**LUDUS DANCE**  
**COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Plans for the future**

Ludus Dance are continuing to find ways to streamline activity, reduce overheads and find alternate income streams. During 2022/23 the charity began delivering its 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.

Researching climate anxiety will become a central goal for 2023/24 at a strategic level. It will be placed centrally within our organisation's ambitions to address, and we are seeking a large-scale project with Lancaster University and other local partners in order to do so. Research this far is showing us that potential funders are placing the climate emergency at the centre of their goals, which we believe we help us secure long-term funding from a number of sources.

Alongside, we seek to tackle this issue head on by working creatively with children and young people on both environmental themes and their ability to create positive change, so that they learn of their individual and collective potential impact, within their dancing, their everyday lives, and alongside their audiences to whom they can demonstrating this ethos through performance. Our work will always strive to empower children and young people to experience a healthy and hopeful world, and how they can make informed environmentally responsible choices.

**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.

**TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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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**



**Rachel Deadman**  
**Company Secretary**

20/12/2023

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**LUDUS DANCE  
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LUDUS DANCE  
FOR THE YEAR ENDED 31 MARCH 2023**

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I report on the accounts of the company for the year ended 31 March 2023 which are set out on pages 11 to 26.

**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

20/12/2023

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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 2023**

		<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
<b>Income from:</b>					
Donations and legacies	<b>3</b>	<b>111,628</b>	<b>56,175</b>	<b>167,803</b>	148,810
Charitable activities	<b>4</b>	<b>8,419</b>	-	<b>8,419</b>	11,027
Other trading activities	<b>5</b>	<b>2,041</b>	-	<b>2,041</b>	4,600
Other incoming resources	<b>6</b>	<b>370</b>	-	<b>370</b>	10
<b>Total</b>		<b>122,458</b>	<b>56,175</b>	<b>178,633</b>	164,447
<b>Expenditure on:</b>					
Raising funds	<b>8</b>	<b>410</b>	-	<b>410</b>	303
Charitable activities	<b>9</b>	<b>95,491</b>	<b>63,322</b>	<b>158,813</b>	212,154
<b>Total</b>		<b>95,901</b>	<b>63,322</b>	<b>159,223</b>	212,457
<b>Net income/(expenditure)</b>		<b>26,557</b>	<b>(7,147)</b>	<b>19,410</b>	(48,010)
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<b>26,557</b>	<b>(7,147)</b>	<b>19,410</b>	(48,010)
<b>Reconciliation of funds:</b>					
Total funds brought forward		<b>117,314</b>	<b>15,780</b>	<b>133,094</b>	181,104
<b>Total funds carried forward</b>	<b>21</b>	<b>143,871</b>	<b>8,633</b>	<b>152,504</b>	133,094

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 13 to 26 form part of these financial statements.

**LUDUS DANCE**  
**COMPANY LIMITED BY GUARANTEE**

**BALANCE SHEET**

**AS AT 31 MARCH 2023**

		2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	16	5,071		4,456	
			5,071		4,456
<b>Current assets</b>					
Debtors	17	62,049		33,683	
Cash at bank and in hand		141,605		116,874	
		203,654		150,557	
<b>Creditors:</b> amounts falling due within one year	18	(56,221)		(21,919)	
<b>Net current assets</b>			147,433		128,638
<b>Total assets less current liabilities</b>			147,433		128,638
<b>Net assets</b>			152,504		133,094
<b>Funds:</b>					
Restricted funds		8,633		15,780	
General funds		73,871		47,314	
Designated funds		70,000		70,000	
<b>Total funds</b>	21	152,504		133,094	

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

For the year ended 31 March 2023 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

18/12/2023

..... and are signed on their behalf by:



**S Mansfield**  
**Chair of Trustees**  
**Company Registration Number: 07729308**

The notes on pages 13 to 26 form part of these financial statements.

**LUDUS DANCE  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

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**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 2023**

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**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 2023**

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**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 2023**

**3 Income from donations and legacies**

	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Year to 31 March 2023</b>			
Arts Council England: NPO	97,404	-	<b>97,404</b>
BBC Children in Need	500	9,809	<b>10,309</b>
Lancaster City Council	-	40,716	<b>40,716</b>
Lancaster City Council (in kind)	13,100	-	<b>13,100</b>
Donations	124	-	<b>124</b>
More Music	-	900	<b>900</b>
Neighbourhood Grant	-	3,000	<b>3,000</b>
DCNW	-	1,750	<b>1,750</b>
Tesco Community Grant	500	-	<b>500</b>
	<b>111,628</b>	<b>56,175</b>	<b>167,803</b>

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

**LUDUS DANCE**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**4 Income from charitable activities**

	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Year to 31 March 2023</b>			
Provision of dance services	8,419	-	8,419
	<b>8,419</b>	<b>-</b>	<b>8,419</b>

	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Year to 31 March 2022</b>			
Provision of dance services	11,027	-	11,027
	<b>11,027</b>	<b>-</b>	<b>11,027</b>

**5 Income from other trading activities**

	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Year to 31 March 2023</b>			
Events, commissions & venue hire	2,041	-	2,041
	<b>2,041</b>	<b>-</b>	<b>2,041</b>

	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Year to 31 March 2022</b>			
Events, commissions & venue hire	4,600	-	4,600
	<b>4,600</b>	<b>-</b>	<b>4,600</b>

**LUDUS DANCE**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**6 Other incoming resources**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>
<b>Year to 31 March 2023</b>			
Interest received	370	-	<b>370</b>
	<b>370</b>	<b>-</b>	<b>370</b>
	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>
<b>Year to 31 March 2022</b>			
Interest received	10	-	<b>10</b>
	<b>10</b>	<b>-</b>	<b>10</b>

**7 Donated goods, facilities and services**

Donated goods and services with an estimated value of £nil (2022: £nil) 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 2023**

**8 Fundraising costs**

	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Year to 31 March 2023</b>			
Staff and related costs	410	-	<b>410</b>
	<b>410</b>	<b>-</b>	<b>410</b>
	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Year to 31 March 2022</b>			
Staff and related costs	-	303	<b>303</b>
	<b>-</b>	<b>303</b>	<b>303</b>

**9 Analysis of Charitable Expenditure by type**

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Staff costs	63,649	32,638	<b>96,287</b>	123,428
Direct costs	7,084	26,684	<b>33,768</b>	47,182
Support costs	24,758	4,000	<b>28,758</b>	41,544
	<b>95,491</b>	<b>63,322</b>	<b>158,813</b>	212,154

**LUDUS DANCE**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**10 Support costs**

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Premises	<b>14,949</b>	7,715
Communications	<b>770</b>	454
Information Technology	<b>497</b>	2,723
Insurance	<b>3,640</b>	2,183
Marketing	<b>503</b>	1,485
Professional expenses	<b>5,218</b>	19,923
Depreciation	<b>2,526</b>	2,228
Sundry expenses	<b>655</b>	4,833
	<b>28,758</b>	41,544

**11 Operating Surplus/(Deficit) is stated after charging**

	<b>2023 £</b>	<b>2022 £</b>
Depreciation on tangible fixed assets	<b>2,526</b>	2,227
Independent examination fee	<b>1,848</b>	1,680
	<b>4,374</b>	3,907

**12 Staff Costs**

	<b>Note</b>	<b>2023 £</b>	<b>2022 £</b>
Wages and salaries		<b>92,540</b>	117,265
Social security costs		<b>1,880</b>	4,109
Pension costs		<b>1,867</b>	2,054
	<b>9</b>	<b>96,287</b>	123,428

There were no employees (2022: 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 2023**

**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 £27,355 (2022: £37,545). The key management personnel were reimbursed expenses totalling £55 (2022: £6,681) during the year.

The Charity Trustees were not paid or received any other benefits from employment with the Charity in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity Trustee received payment for professional or other services supplied to the Charity (2022: £nil).

The average monthly number of employees during the year was 6 (2022: 8). The Charity relies on support from unpaid volunteers in various parts of the charity.

<b>Staff and volunteers average head count in the year</b>		<b>2023</b>	<b>2022</b>
		<b>Number</b>	<b>Number</b>
The parts of the charity in which the employees work	Fundraising	1	1
	Charitable Activities	4	2
	Governance	1	2
	Other	-	3
Total		<b>6</b>	<b>8</b>

**13 Defined contribution pension scheme**

		<b>£</b>	<b>£</b>
Amount of contributions recognised in the SOFA as an expense	<b>12</b>	<b>1,867</b>	<b>2,054</b>

**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 2023**

**16 Tangible fixed assets**

	Office Equipment £	Plant & Machinery £	Total £
<b>Cost</b>			
As at 1 April 2022	8,406	17,485	<b>25,891</b>
Additions	3,141	-	<b>3,141</b>
Disposals	-	-	-
<b>As at 31 March 2023</b>	<b>11,547</b>	<b>17,485</b>	<b>29,032</b>
<b>Depreciation</b>			
As at 1 April 2022	5,092	16,343	<b>21,435</b>
Charge for the year	2,149	377	<b>2,526</b>
Eliminated on disposal	-	-	-
<b>As at 31 March 2023</b>	<b>7,241</b>	<b>16,720</b>	<b>23,961</b>
<b>Net book value</b>			
<b>As at 31 March 2023</b>	<b>4,306</b>	<b>765</b>	<b>5,071</b>
As at 1 April 2022	3,314	1,142	4,456

**17 Debtors falling due within 1 year**

	2023 £	2022 £
Trade debtors	<b>49,740</b>	4,081
Prepayments and accrued income	<b>12,309</b>	29,602
	<b>62,049</b>	33,683

**LUDUS DANCE**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**18 Creditors: amounts falling due within 1 year**

	<b>2023</b>	2022
	£	£
Trade creditors	<b>19,530</b>	9,922
Social security and other taxes	<b>5,348</b>	2,511
Accruals and deferred income	<b>31,343</b>	9,486
	<b>56,221</b>	21,919

**Deferred income:**

	<b>2023</b>	2022
	£	£
As at 1 April 2022	-	-
Released in the year	-	-
Additions in the year	<b>27,970</b>	-
<b>As at 31 March 2023</b>	<b>27,970</b>	-

Deferred income comprises of grant money received at the year end for activities in the next financial year.

**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:

	<b>2023</b>	2022
	£	£
Operating leases which expire:		
Within 1 year	<b>6,638</b>	6,201
Within 2 to 5 years	<b>3,725</b>	10,363
	<b>10,363</b>	16,564

**LUDUS DANCE**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**20 Analysis of movements in funds**

*Current year*

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
<b>Unrestricted reserves</b>					
Designated fund	70,000	-	-	-	<b>70,000</b>
General funds	47,314	122,458	(95,901)	-	<b>73,871</b>
<b>Total unrestricted reserves</b>	<b>117,314</b>	<b>122,458</b>	<b>(95,901)</b>	<b>-</b>	<b>143,871</b>
<b>Restricted reserves</b>					
Bounce Back	4,242	-	-	-	<b>4,242</b>
BBC Children in Need	-	9,809	(9,809)	-	-
Shifting Focus	1,500	-	-	-	<b>1,500</b>
Springforward	448	-	-	-	<b>448</b>
Yorkshire Dales Millennium Trust	83	-	-	-	<b>83</b>
LCC PHP	2,360	40,716	(40,716)	-	<b>2,360</b>
Lancaster & Morecambe College Kickstart	7,147	-	(7,147)	-	-
More Music	-	900	(900)	-	-
Neighbourhood Grant	-	3,000	(3,000)	-	-
DCNW	-	1,750	(1,750)	-	-
<b>Total restricted reserves</b>	<b>15,780</b>	<b>56,175</b>	<b>(63,322)</b>	<b>-</b>	<b>8,633</b>
<b>Total reserves</b>	<b>133,094</b>	<b>178,633</b>	<b>(159,223)</b>	<b>-</b>	<b>152,504</b>

**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.

**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.

**LUDUS DANCE**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**20 Analysis of movements in funds (continued)**

**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.

**More Music** - This is 50% contribution towards the payment of filmmaker to create a documentary for our shared project, The Alien Needs our Help.

**Neighbourhood Grant** - A grant to provide summer dance activities to children living on the Ryelands Estate in Lancaster.

**DCNW** - A grant to undertake research into the feasibility of a digital/live hybrid youth dance event for the NW

**Children in Need** - Year one of a multi-year bid to deliver dance and film workshops to children and young people experiencing poor mental health.

**Prior Year:**

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
<b>Unrestricted reserves</b>					
Designated fund	6,250	-	-	63,750	<b>70,000</b>
General funds	119,211	130,371	(177,545)	(24,723)	<b>47,314</b>
<b>Total unrestricted reserves</b>	<b>125,461</b>	<b>130,371</b>	<b>(177,545)</b>	<b>39,027</b>	<b>117,314</b>
<b>Restricted reserves</b>					
ACE Catalyst	1,612	-	-	(1,612)	-
Bounce Back	4,242	-	-	-	<b>4,242</b>
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)	-
Occupied	-	-	-	-	-
Shifting Focus	1,500	-	-	-	<b>1,500</b>
Springforward	448	-	-	-	<b>448</b>
The Areti Charitable Trust	6,081	-	(905)	(5,176)	-
Yorkshire Dales Millennium Trust	83	-	-	-	<b>83</b>
CJRS Grant	-	1,577	(1,577)	-	-
Borderlines	1,494	11,000	(8,606)	(3,888)	-
LCC PHP	-	3,000	(640)	-	<b>2,360</b>
Lancaster & Morecambe College Ki	-	7,147	-	-	<b>7,147</b>
<b>Total restricted reserves</b>	<b>55,643</b>	<b>34,076</b>	<b>(34,912)</b>	<b>(39,027)</b>	<b>15,780</b>
<b>Total reserves</b>	<b>181,104</b>	<b>164,447</b>	<b>(212,457)</b>	<b>-</b>	<b>133,094</b>

**LUDUS DANCE**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**21 Analysis of net assets between funds**

***Current year***

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Fund balances at 31 March 2023 are represented by:			
Tangible fixed assets	5,071	-	<b>5,071</b>
Current assets	138,800	8,633	<b>147,433</b>
	143,871	8,633	<b>152,504</b>

***Prior year***

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

## LUDUS DANCE

Registered office address:  
The Storey  
Meeting House Lane  
Lancaster  
La1 1th

Company number: 07729308  
Charity number: 1144163  
Place of incorporation: England & Wales

MHA Moore and Smalley  
Priory Close  
St Mary's Gate  
Lancaster  
LA1 1XB

Dear Sirs

### Financial statements for the year ended 31 March 2023

We confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the following representations to you in connection with your independent examination of the charity's financial statements for the year ended 31 March 2023:

- 1 We have fulfilled our responsibilities as directors and trustees under the Companies Act 2006 and Charities Act 2011 for preparing financial statements in accordance with these acts and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which you have drafted on our behalf, which give a true and fair view of the financial position of the charity and of the results of its operations for the year. All the accounting records have been made available to you for the purpose of your independent examination and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and trustees' meetings, have been made available to you.
- 2 The financial statements are free of material misstatements, including omissions.
- 3 We acknowledge our responsibility for the design and implementation of internal control systems to prevent and detect fraud and error. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysis, regulators or others.
- 4 We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in the notes to the financial statements all guarantees that we have given to third parties.
- 5 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- 6 The charity has not granted any advances or credits to, or made guarantees on behalf of, directors/trustees other than those disclosed in the financial statements.
- 7 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.
- 8 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose affects should be considered when preparing the financial statements.

- 9 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.
- 10 The company has at no time during the year entered into any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for directors, nor to guarantee or provide security for such matters, except as disclosed in the financial statements.
- 11 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.
- 12 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.
- 13 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully



**S Mansfield**

Trustee

On behalf of the board of Trustees

Date .....18/12/2023.....

Our ref: LUD400  
Invoice: 338655  
Tax point: 18 December 2023  
VAT Reg. No: 125 4817 18

Ludus Dance  
The Storey  
Meeting House Lane  
Lancaster  
LA1 1TH

**Moore and Smalley LLP**

Richard House  
9 Winckley Square  
Preston  
PR1 3HP

**T:** 01772 821021

mooreandsmalley.co.uk

**To Professional Services Rendered:**

Preparation of the financial statements in statutory format for the year ended 31 March 2023 in compliance with the Charity SORP. Independent examination of the numbers therein and provision of our report.	1,620.00
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Our inclusive fee	1,620.00
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VAT @ 20%	324.00
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	<hr/>
	£1,944.00
	<hr/>



Please return this remittance advice slip with your payment to:

 **mha**  
**MOORE & SMALLEY**

Moore and Smalley  
Richard House  
9 Winckley Square  
Preston  
PR1 3HP

Client: Ludus Dance  
Our ref: LUD400  
Invoice: 338655  
Tax Point: 18 December 2023  
Amount: £1,944.00

Please see overleaf for details on how to pay  
**Payment is due upon receipt of invoice**



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INVESTORS  
IN PEOPLE



MHA is an independent member of  
**bakertilly**  
INTERNATIONAL



## HOW TO MAKE A PAYMENT

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### DIRECT DEBIT

You can pay your bill in instalments by direct debit. To set this up please contact our Finance Team on 01772 821021.



### INTERNET/TELEPHONE BANKING OR BACS

You will need our sort code 16-28-33 and account number 12844348. You will need your 6 digit client code or invoice number as a payment reference.



### CHEQUE

Send a cheque in the post with this remittance payable to Moore and Smalley. Please can you write your 6 digit ref.no or invoice number on the back of your cheque.



### OVER THE PHONE

To make a debit or credit card payment telephone 01772 821021. You will need your 6 digit client code or invoice number as a payment reference.