

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2025**  
**FOR**  
**ACS DANCE CENTRE**

S.D. Garner + Co Limited  
Chartered Certified Accountants  
92 Station Lane  
Hornchurch  
Essex  
RM12 6LX

**ACS DANCE CENTRE**

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**FOR THE YEAR ENDED 31ST MARCH 2025**

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**ACS DANCE CENTRE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The principal activity of the CIO is the teaching of dance and performing arts to the general public of all ages and abilities from beginners to potential professional dancers and dance teachers.

The objects of the Charity are:

- To advance the education of people of all ages in the performing arts, particularly dance, for the benefit of the public, by provision of classes and courses.
- To offer all students the opportunity to gain recognised qualifications and to take part in public performances and competitions.
- To provide teacher training and vocational education to students and teachers to gain recognised teaching qualifications.

**Significant activities**

Numbers in classes are stable, Adult classes particularly have grown and the addition of regular Acrobatic Arts classes has been successful.

We had "Strictly" hiring the studios for some hours during 2024, which added to additional income.

This year we had 12 exam sessions in Tap/modern, 5 sessions of Ballet and 4 sessions of Ballroom/disco ISTD exam sessions both in person and Remote. A total of 325 candidates took ISTD dance examinations with 100% success.

5 Vocational 5 DDE unit 4 teacher training exam modules and 315 grade/medalist amateur examinations.

We have had a new intake of DDE modern candidates start classes September and 3 tap students in January. There was also an intensive 5 week tap course before Christmas.

Theory and contextual DDE studies continued and so 4 students completely finished and qualified as teachers during this year.

There were 4 Christmas shows for the infants and a singing cabaret performance December 2024 with revenue of £926.05

The Main Spectrum show in May 2024. Was well received with revenue of £2523.22 generated.

The ACS Boys Scholarship was shared between current boys to provide free boys classes. The Chance to Dance Bursary Scholars also received funding from ACS.

Sinan took up his place on the Royal Ballet Associate Program in September and successfully auditioned to continue this in September 25 and Elizabeth took up an English National Ballet placement for their Associate program and attained a place for the Royal Ballet JA program for this coming year,

Chris has taken up his place on the BA Acting course at Arts Educational College in September.

Graduate Emily Squibb appeared in the new West end musical "MOZART her Story", in the part of Carline Von Walsegg, as well as in "Bettie Paige Queen of Pin-Ups- The musical" in Mamamia in the West End.

Hakeem appeared in World Tour of Singing in Rain and is now in Young Frankenstein. 4 other alumni students are currently working/dancing professionally for various Cruise lines across the world.

**ACS DANCE CENTRE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

Activities are offered to all ages of the public, with a non-exclusive focus on the Greater London and Essex areas. The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 and have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

In recognising that dance and performance promotes fitness, coordination and physical and mental health and wellbeing as well as fostering excellent team spirit. ACS Dance Centre offers the benefit of generous discounts to all children taking more than 4 classes per week as well as additional bursary 'free' classes and scholarships under certain circumstances to under represented groups as well as the gifted and talented by way of their outreach and bursary programs. Pupils over the last academic year have benefitted from over £10,000 of free classes.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

The charity continued to provide high quality dance and performing arts tuition to the general public.

This year we attended 8 dance competitions throughout the year. 4 ballroom and 4 Disco Competitions Plus those studying at elite level with attended Blackpool Grand Finals.

The charity received donations Easy fundraising £26.30 from the Giving machine £124.48.

The trustees continue to allocate some of the net proceeds from events and donations described above, to the Scholars Fund, to assist gifted and talented students, with additional lessons and are also building reserves for future projects.

The trustees have an ongoing strategic funding plan, to incorporate income from a cross section of sources, normal trading, donations, and bequests and in the future inclusion of grants from external funders for specific new projects.

**FINANCIAL REVIEW**

**Financial position**

The statement of financial activities shows income of £255,676 for the year with net outgoing of resources of £242,568 resulting in net income of £13,108.

**Reserves policy**

All net incoming resources are spent maintaining its charitable objectives through the provision of tuition, maintaining the studios and equipment, or kept as reserve income for emergencies.

The trustees remain committed to maintaining enough reserves in the event of unforeseen circumstances arising such as future pandemics. They are currently targeting an amount equivalent to 3 months operating expenditure. This policy is subject to a regular review of finances. Unfortunately the claim under the business interruption insurance was unsuccessful.

**Going concern**

The accounts are prepared on a going concern basis.

If the CIO is wound up, each Member of the CIO is liable to contribute to the assets of the CIO such amount (but not more than £1) as may be required for payment of the debts and liabilities of the CIO.

**FUTURE PLANS, OBJECTIVES AND ACTIVITIES**

- To continue own projects with the Royal Opera House's 'Chance To Dance' Legacy program.

- Visit Frances Bardsley Academy school for Salsa Workshop day as part of their International Day.

- Pursue Dance funding for projects for those new or unable to access dance in the normal way.

**ACS DANCE CENTRE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The governing document for ACS Dance Centre is the Constitution of a Charitable Incorporated Organisation whose only voting members are its Trustees ('Foundation' Constitution). Mark Lunn - Principal, Operations and Finance.

**Recruitment and appointment of new Trustees**

Any person over the age of 18 years who is willing to act as a Trustee, and who would not be disqualified from acting under the provisions of the Constitution, may be appointed to be a Trustee by a decision of the Trustees.

Trustees are normally appointed by the existing trustees directly from and within the charity's sector of operation. There shall be a minimum of 3 trustees with no maximum. One third of the trustees must retire from office at each Annual Meeting at which the accounts are adopted. Retiring trustees are eligible for re-election. New Trustees receive induction from existing trustees.

A Trustee may not be employed by or receive any remuneration from the CIO as a trustee, but may receive a benefit from the CIO as a beneficiary of the CIO. Trustees may also receive repayment for expenses incurred on charity business and may take part in the normal trading and fundraising activities of the CIO on the same terms as members of the public.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Covid Risk assessments have been done and updated as guidance changed throughout this year.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1159627

**Principal address**

66 Albert Road  
Romford  
Essex  
RM1 2PP

**Trustees**

Mr C Jolly  
Mr A Fennell (deceased 15/4/2025)  
Mr R Crowther  
Ms N Moura-Lunn  
Ms R Fennell

**Independent Examiner**

Jamal Arshad, BA(Hons), FCCA  
S.D. Garner + Co Limited  
Chartered Certified Accountants  
92 Station Lane  
Hornchurch  
Essex  
RM12 6LX

**Solicitors**

Bates Wells & Braithwaite London LLP  
10 Queen Street Place  
London  
EC4R 1BE

**ACS DANCE CENTRE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Advisers**

**Bankers :**

CAF Bank Ltd.  
25 Kings Hill Avenue  
Kings Hill, West Malling  
Kent ME19 4JQ

Approved by order of the board of trustees on 29th November 2025 and signed on its behalf by:



Mr R Crowther - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**ACS DANCE CENTRE**

**Independent examiner's report to the trustees of ACS Dance Centre**

I report to the charity trustees on my examination of the accounts of ACS Dance Centre (the Trust) for the year ended 31st March 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jamal Arshad, BA(Hons), FCCA  
The Association of Chartered Certified Accountants

S.D. Garner + Co Limited  
Chartered Certified Accountants  
92 Station Lane  
Hornchurch  
Essex  
RM12 6LX

29th November 2025

**ACS DANCE CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

		2025 Unrestricted fund £	2024 Total funds £
	Notes		
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		151	97
<b>Charitable activities</b>			
Adult Classes		30,337	26,243
Child Classes		187,931	168,847
Teacher Training		11,156	11,050
Studio hires		20,026	24,152
Other trading activities	2	5,358	5,175
Investment income	3	717	567
<b>Total</b>		<u>255,676</u>	<u>236,131</u>
<b>EXPENDITURE ON</b>			
Raising funds	4	242,568	230,990
<b>NET INCOME</b>		13,108	5,141
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		42,494	37,353
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>55,602</u></u>	<u><u>42,494</u></u>

The notes form part of these financial statements



**ACS DANCE CENTRE**

**BALANCE SHEET**  
**31ST MARCH 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	590	1,334
<b>CURRENT ASSETS</b>			
Debtors	9	3,653	3,953
Cash at bank and in hand		55,987	41,477
		<hr/> 59,640	<hr/> 45,430
<b>CREDITORS</b>			
Amounts falling due within one year	10	(4,628)	(4,270)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		55,012	41,160
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		55,602	42,494
		<hr/>	<hr/>
<b>NET ASSETS</b>		55,602	42,494
		<hr/> <hr/>	<hr/> <hr/>
<b>FUNDS</b>	11		
Unrestricted funds		55,602	42,494
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		55,602	42,494
		<hr/> <hr/>	<hr/> <hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 29th November 2025 and were signed on its behalf by:



Mr R Crowther - Trustee

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2025

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and machinery - 10% straight line

Fixtures and Fittings - 10% straight line

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**ACS DANCE CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**2. OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Other income	3,328	3,359
Ticket sales	2,030	1,816
	<u>5,358</u>	<u>5,175</u>

**3. INVESTMENT INCOME**

	2025	2024
	£	£
Deposit account interest	717	567
	<u>717</u>	<u>567</u>

**4. RAISING FUNDS**

**Investment management costs**

	2025	2024
	£	£
Administrative expenses	15,112	14,004
	<u>15,112</u>	<u>14,004</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

**6. STAFF COSTS**

	2025	2024
	£	£
Wages and salaries	159,302	155,870
Social security costs	3,047	1,590
Other pension costs	2,260	1,935
	<u>164,609</u>	<u>159,395</u>

Key management personnel remuneration for the year was £47,140 (2024:£41,697).

The average monthly number of employees during the year was as follows:

	2025	2024
Admin	7	7
	<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

**ACS DANCE CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	97
<b>Charitable activities</b>	
Adult Classes	26,243
Child Classes	168,847
Teacher Training	11,050
Studio hires	24,152
Other trading activities	5,175
Investment income	567
<b>Total</b>	<u>236,131</u>
<b>EXPENDITURE ON</b>	
Raising funds	230,990
<b>NET INCOME</b>	5,141
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	37,353
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>42,494</u></u>

**8. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1st April 2024	5,630	2,800	8,430
Additions	-	110	110
	<u>5,630</u>	<u>2,910</u>	<u>8,540</u>
At 31st March 2025	5,630	2,910	8,540
<b>DEPRECIATION</b>			
At 1st April 2024	4,653	2,443	7,096
Charge for year	563	291	854
	<u>5,216</u>	<u>2,734</u>	<u>7,950</u>
At 31st March 2025	5,216	2,734	7,950
<b>NET BOOK VALUE</b>			
At 31st March 2025	414	176	590
	<u><u>414</u></u>	<u><u>176</u></u>	<u><u>590</u></u>
At 31st March 2024	977	357	1,334
	<u><u>977</u></u>	<u><u>357</u></u>	<u><u>1,334</u></u>

**ACS DANCE CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Other debtors	3,653	3,953
	<u>3,653</u>	<u>3,953</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Taxation and social security	2,528	2,165
Other creditors	2,100	2,105
	<u>4,628</u>	<u>4,270</u>

**11. MOVEMENT IN FUNDS**

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
<b>Unrestricted funds</b>			
General fund	42,494	13,108	55,602
	<u>42,494</u>	<u>13,108</u>	<u>55,602</u>
<b>TOTAL FUNDS</b>	<u>42,494</u>	<u>13,108</u>	<u>55,602</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	255,676	(242,568)	13,108
	<u>255,676</u>	<u>(242,568)</u>	<u>13,108</u>
<b>TOTAL FUNDS</b>	<u>255,676</u>	<u>(242,568)</u>	<u>13,108</u>

**Comparatives for movement in funds**

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	37,353	5,141	42,494
	<u>37,353</u>	<u>5,141</u>	<u>42,494</u>
<b>TOTAL FUNDS</b>	<u>37,353</u>	<u>5,141</u>	<u>42,494</u>

**ACS DANCE CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	236,131	(230,990)	5,141
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>236,131</u>	<u>(230,990)</u>	<u>5,141</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
<b>Unrestricted funds</b>			
General fund	37,353	18,249	55,602
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>37,353</u>	<u>18,249</u>	<u>55,602</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	491,807	(473,558)	18,249
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>491,807</u>	<u>(473,558)</u>	<u>18,249</u>

**12. RELATED PARTY DISCLOSURES**

£36,000 (2024:£36,000) was charged to the SOFA during the period for rental of the property to landlords Mr. & Mrs. Lunn.

Mr & Mrs Lunn control Anthony Clifford Studios Limited. During the year the company provided services for the sum of £13,489 (2024:£14,004).

Mrs Lunn, the daughter of C Jolly is a member of staff and received remuneration during the year from the charity as part of her contract of employment of £32,460 (2024:£32,460).

Mr Lunn, the husband of Mrs Lunn, received remuneration during the year from the Charity as part of his contract of employment of £12,040 (2024:£9,237).

L Crowther, the spouse of R Crowther is a member of staff and received remuneration during the year from the charity as part of her contract of employment of £11,196 (2024:£10,404).

**ACS DANCE CENTRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	151	97
<b>Other trading activities</b>		
Other income	3,328	3,359
Ticket sales	2,030	1,816
	<hr/> 5,358	<hr/> 5,175
<b>Investment income</b>		
Deposit account interest	717	567
<b>Charitable activities</b>		
Income From Adult Classes	30,337	26,243
Income from Child Classes	187,931	168,847
Income from Teacher Training	11,156	11,050
Income from Studio Hires	20,026	24,152
	<hr/> 249,450	<hr/> 230,292
<b>Total incoming resources</b>	255,676	236,131
 <b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Shows & events	(1,419)	840
<b>Investment management costs</b>		
Administrative expenses	15,112	14,004
<b>Support costs</b>		
<b>Management</b>		
Wages	159,302	155,870
Social security	3,047	1,590
Pensions	2,260	1,935
Other operating leases	36,000	36,000
Rates and water	1,738	507
Travelling	50	-
Light and heat	6,958	4,744
Advertising	3,766	4,071
Cleaning	3,567	3,147
Plant and machinery	563	563
Fixtures and fittings	291	279
	<hr/> 217,542	<hr/> 208,706
<b>Finance</b>		
Bank charges	1,807	1,260

This page does not form part of the statutory financial statements

**ACS DANCE CENTRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

	2025 £	2024 £
<b>Finance</b>		
<b>Other</b>		
Repairs and renewals	3,602	1,456
<b>Governance costs</b>		
Accountancy fees	2,100	2,100
Professional fees	3,824	2,624
	<hr/> 5,924	<hr/> 4,724
Total resources expended	<hr/> 242,568	<hr/> 230,990
<b>Net income</b>	<hr/> <hr/> 13,108	<hr/> <hr/> 5,141

This page does not form part of the statutory financial statements