

Charity registration number 1166388

Company registration number 09664738 (England and Wales)

NORTHERN DANCE
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

NORTHERN DANCE
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Leonard T Morgan
Charity number	1166388
Company number	09664738
Registered office	C/O RMT Accountants & Business Advisors Ltd Gosforth Park Avenue Newcastle upon Tyne United Kingdom NE12 8EG
Independent examiner	RMT Accountants & Business Advisors Ltd Gosforth Park Avenue Newcastle upon Tyne NE12 8EG

NORTHERN DANCE

(A COMPANY LIMITED BY GUARANTEE)

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NORTHERN DANCE

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2022

The trustees present their annual report and financial statements for the year ended 31 July 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles, the Companies Act 2006 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)" (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Charity objective

The charity's objective is the advancement of the arts (the visual and performance art in all its forms including dance, decorative and visual arts, literature, film, theatre, music, sculpture and photography) and the education of the public in the arts particularly but not exclusively by public performances, workshops, exhibitions and other similar activities.

Charity aims

Northern Dance's overall aim is to advance the arts and educate the public with a focus on contemporary dance in the north of England and further afield.

We have a distinctly northern perspective, drawing theme, talent and collaborations from the north of England and celebrating the existing and emerging creative talent in our region. Our ambition is to become a leading dance institution that promotes and represents dance and art in the north, to stand alongside the BALTIC Centre for Contemporary Arts and Sage Gateshead as both charities promote excellence in their fields of contemporary art and music.

Northern Dance will provide opportunities for the public to see, engage and participate in contemporary dance and enrich their lives; for professional and aspiring dancers to stay in the north east; and for our own organisation and other dance organisations to create high quality, excellent work.

Public benefit

The trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

Charitable activities

Our activities will include

- An annual programme of activities for the public to experience and participate in contemporary dance including performances, workshops, exhibitions, talks and other events. We're especially keen to attract new audiences to contemporary dance through our collaborations with other art forms and emerging technology.
- A training and work placement programme for young and upcoming dancers to provide additional training and support on their road to becoming professional dancers, bridging the gap between graduation and professional dancing.
- Regular workshops and dance training plus access to rehearsal and performance space for north east based dancers (professional, semi-professional, talented amateur) for continued professional development, maintaining fitness and developing strong collaborative networks.
- Creating and performing our own original new works with our own dancers and choreographer and/or in collaboration with artists, art forms and emerging technologies. We will hold live performances of our own work and aspire to record all our live performances and make them publically available to broaden access to our works.

NORTHERN DANCE

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2022

ACHIEVEMENTS AND PERFORMANCE

The Charity has completed its sixth year since establishment.

Following disruption caused by the global Covid-19 pandemic it became possible to re-commence activities in the second half of 2021, the first half of the year covered by this report.

A number of dancers and choreographers continue to be engaged on a consultancy basis with development work ongoing for various projects. Northern Dance premiered its first major work "Flores De La Noche" to an invited audience in March 2023 performed by five local dancers. This piece will be performed at future Northern Dance events and is a major new work for the company. A core piece is still "Ephemera" in which the charity is collaborating with others, including experts in innovative digital media from Northumbria University, as a final production. This includes Northern Dance being at the forefront of the real time use of cutting edge motion tracking and projection technology in dance performance. These techniques have been built on as the charity was able to operate again and it has developed its own expertise in this specialist area combining dance and technology. This will be the basis of future projects for the medium term.

Paper Dove Company (the principal donor to Northern Dance to-date) has developed a space under a longer-term lease in a warehouse in the Ouseburn area of Newcastle upon Tyne, part of which is sublet to Northern Dance as a purpose-adapted practice and performance area.

FINANCIAL REVIEW

Financial position

The charity made a net deficit of £9,125 (2021: surplus £482) and at the year end had total funds carried forward of £1,870 (2021: £10,995).

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The charity will seek to build reserves as it becomes fully operational.

Risk factors

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is a company limited by guarantee constituted by Memorandum and Articles incorporated 1 July 2015.

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

D Leonard

T Morgan

How decisions are made

The work of Northern Dance is controlled by its trustees. The trustees will also take professional advice where needed, and use this and other information gathered to make our decisions, which will be in trustee meetings following our constitution and governance best practice. We make decisions about what activity to deliver based on our available resources and those that have the biggest impact and benefit to the public.

NORTHERN DANCE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 JULY 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees, who are also the directors of Northern Dance for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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

The trustees' report was approved by the Board of Trustees.

T Morgan
Trustee

Dated: 27 July 2023

**NORTHERN DANCE
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF NORTHERN DANCE**

I report to the trustees on my examination of the financial statements of Northern Dance (the charity) for the year ended 31 July 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

.....
Stephen Slater (FCA)
for and on behalf of RMT Accountants & Business Advisors Ltd
Gosforth Park Avenue
Newcastle upon Tyne
NE12 8EG

Dated: 28 July 2023

NORTHERN DANCE
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 JULY 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
Income from:			
Donations and legacies	2	34,164	47,046
		<u> </u>	<u> </u>
Expenditure on:			
Charitable activities	3	43,289	46,564
		<u> </u>	<u> </u>
Net (expenditure)/income for the year/ Net movement in funds		(9,125)	482
Fund balances at 1 August 2021		10,995	10,513
		<u> </u>	<u> </u>
Fund balances at 31 July 2022		1,870	10,995
		<u> </u>	<u> </u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

NORTHERN DANCE
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 JULY 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	8		-		2,973
Current assets					
Debtors	9	390		333	
Cash at bank and in hand		4,801		13,501	
		<u>5,191</u>		<u>13,834</u>	
Creditors: amounts falling due within one year	10	<u>(3,321)</u>		<u>(5,812)</u>	
Net current assets			1,870		8,022
Total assets less current liabilities			<u>1,870</u>		<u>10,995</u>
Income funds					
Unrestricted funds	12		1,870		10,995
			<u>1,870</u>		<u>10,995</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accounts were approved by the Trustees on 27 July 2023

T Morgan
Trustee

Company Registration No. 09664738

NORTHERN DANCE

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies

Charity information

Northern Dance is a private company limited by guarantee incorporated in England and Wales. The registered office is C/O RMT Accountants & Business Advisors Ltd, Gosforth Park Avenue, Newcastle upon Tyne, NE12 8EG, United Kingdom. In the event of the charity being wound up, the liability in respect of guarantee is limited to £1 per member of the charity.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's memorandum and articles, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements. The Board has concluded that the going concern assumption is appropriate in preparing these financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those cost incurred that assist the work of the charity but are not directly incurred by the charitable activities. These cost are allocated between cost of raising funds and charitable activities. The basis on which support costs are allocated are set out in note 4.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

NORTHERN DANCE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 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 the contractual provisions of the instrument.

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.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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 payments 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.

Derecognition of financial liabilities

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

NORTHERN DANCE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2022

2 Donations and legacies

	2022	2021
	£	£
Donations and gifts	29,616	21,400
Government grants received	4,548	25,646
	<u>34,164</u>	<u>47,046</u>

3 Charitable activities

	2022	2021
	£	£
Dancers	34,415	35,875
Pension costs	683	683
Clothing and equipment	-	2,100
	<u>35,098</u>	<u>38,658</u>
Share of support costs (see note 4)	6,991	6,706
Share of governance costs (see note 4)	1,200	1,200
	<u>43,289</u>	<u>46,564</u>

NORTHERN DANCE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2022

4 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Depreciation	2,973	-	2,973	2,971	-	2,971
Telephone	779	-	779	821	-	821
Insurance	430	-	430	445	-	445
Bank charges	90	-	90	-	-	-
Repairs and maintenance	727	-	727	633	-	633
Travelling and subsistence	398	-	398	-	-	-
Legal and professional fees	684	-	684	1,836	-	1,836
General expenses	910	-	910	-	-	-
Accountancy	-	1,200	1,200	-	1,200	1,200
	<u>6,991</u>	<u>1,200</u>	<u>8,191</u>	<u>6,706</u>	<u>1,200</u>	<u>7,906</u>
Analysed between Charitable activities	<u>6,991</u>	<u>1,200</u>	<u>8,191</u>	<u>6,706</u>	<u>1,200</u>	<u>7,906</u>

All cost incurred have been in the pursuit of the objectives of the charity and thus all support costs have been allocated to charitable activities.

The examiner's remuneration amounts to an Independent examiner's fee of £1,200 (2021: £1,200).

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

6 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>1</u>	<u>2</u>
Employment costs	2022 £	2021 £
Wages and salaries	29,975	33,500
Other pension costs	683	683
	<u>30,658</u>	<u>34,183</u>

NORTHERN DANCE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2022

6 Employees **(Continued)**

There were no employees whose annual remuneration was more than £60,000.

7 Taxation

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.

8 Tangible fixed assets

Fixtures and fittings
£

Cost

At 1 August 2021 14,857

At 31 July 2022 14,857

Depreciation and impairment

At 1 August 2021 11,884

Depreciation charged in the year 2,973

At 31 July 2022 14,857

Carrying amount

At 31 July 2021 2,973

9 Debtors

2022 **2021**
£ **£**

Amounts falling due within one year:

Other debtors 36 -

Prepayments and accrued income 354 333

390 333

10 Creditors: amounts falling due within one year

2022 **2021**
£ **£**

Other taxation and social security 455 543

Trade creditors 291 3,101

Other creditors 133 968

Accruals and deferred income 2,442 1,200

3,321 5,812

NORTHERN DANCE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2022

11 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charity contributed £683 (2021: £683) to the personal schemes of employees.

These contributions are charged to the Statement of Financial Activities. At the balances sheet date there were £57 (2021: £57) outstanding.

12 Unrestricted funds

Current financial year

The income funds of the charity include unrestricted funds comprising the following unexpended balances of donations and grants held for charitable purposes:

	Balance at 1 August 2021 £	Movement in funds		Balance at 31 July 2022 £
		Incoming resources £	Resources expended £	
General funds	10,995	34,164	(43,289)	1,870

Prior financial year

	Balance at 1 August 2020 £	Movement in funds		Balance at 31 July 2021 £
		Incoming resources £	Resources expended £	
General funds	10,513	47,046	(46,564)	10,995

13 Related party transactions

Transactions with related parties

During the year the charity received donations totalling £25,116 (2021: £21,400) from Paper Dove Limited, a company controlled by Trustee D Leonard. These donations are included as unrestricted donations as no restriction or conditions have been imposed by the donor.