

# GREEN CANDLE DANCE COMPANY LIMITED

England & Wales · Charity number 801774

## Details

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Other names	GREEN CANDLE LIMITED, GREEN CANDLE DANCE COMPANY
Status	Registered
Legal form	Charitable company
Company number	<a href="#">02266864</a>
Registered	1989-07-31
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Oxford House Derbyshire Street London E2 6HG
Phone	02077397722
Email	<a href="mailto:info@greencandledance.com">info@greencandledance.com</a>
Website	<a href="http://www.greencandledance.com">www.greencandledance.com</a>

## Activities

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**Objects:** TO PROMOTE, MAINTAIN, IMPROVE AND ADVANCE EDUCATION PARTICULARLY BY INVOLVING PEOPLE IN DANCE AND THE ENCOURAGEMENT OF THE ART OF DANCE AND TO FORMULATE, PREPARE AND ESTABLISH SCHEMES THEREFORE PROVIDED THAT ALL OBJECTS OF THE COMPANY SHALL BE OF A CHARITABLE NATURE.

**Activities:** The principal object of the Company continues to be to bring dance as performance and as practice to all sections of the community, particularly to those with least access to it; to promote, maintain and advance education and to actively promote the social inclusion of people commonly excluded from full social inclusion by involving people in dance and the encouragement of the art of dance.

## Classification

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- **How:** Provides Services
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

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- **Area of benefit:** NOT DEFINED - IN PRACTICE TOWER HAMLETS LB
- Tower Hamlets

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£24,525	£39,246	-	-
2024-03-31	£47,289	£31,306	-	-
2023-03-31	£48,002	£48,095	-	-
2022-03-31	£46,645	£64,427	-	-
2021-03-31	£39,986	£50,129	-	-

## Trustees

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Name	Role	Appointed
Joe Ellis	Chair	2019-06-11
ANNIE GARGYA		2018-11-20
Devina Cevalita Wynne		2022-03-02
Simon Darren Bedeau		2023-09-01

**GREEN CANDLE DANCE COMPANY LIMITED**

England & Wales - Charity number 801774

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# Accounts

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# **Green Candle Dance Company Limited**

**REPORT AND FINANCIAL STATEMENTS**

**31st March 2024**

**COMPANY REGISTRATION NUMBER: 02266864**

**CHARITY REGISTRATION NUMBER 801774**

**Frank S Lachman  
31 Fairview Way  
Edgware  
Middlesex  
HA8 8JE**

**GREEN CANDLE DANCE COMPANY LIMITED**

**YEAR ENDED 31ST MARCH 2024**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**DIRECTORS & TRUSTEES:**

Trustee and Director	J Ellis	Chair
Trustee and Director	J Galloway	Resigned 1st April 2023
Trustee and Director	A Gargya	
Trustee and Director	D Wynne	
Trustee and Director	S D Bedeau	Appointed 1st September 2023

**COMPANY SECRETARY:** Fergus Early

**REGISTERED OFFICE:** Oxford House  
Bethnal Green  
London  
E2 6NG

**CHARITY REGISTRATION NUMBER:** 801774

**COMPANY REGISTRATION NUMBER:** 2266864

**EXAMINERS:** Frank S Lachman  
31 Fairview Way  
Edgware  
Middlesex  
HA8 8JE

**BANKERS:** Unity Trust  
9 Brindley Place  
Birmingham  
B1 2HB

## DIRECTORS' AND TRUSTEES' REPORT

The directors/trustees present their report and the financial statements for the year ended 31st March 2024.

These accounts replace the original accounts filed at Companies House and are now the Statutory Accounts.

The Statutory information on page 1 forms part of this Report.

## DIRECTORS' RESPONSIBILITIES

Company Law which is also applicable to charitable companies in England and Wales requires the directors, who are also trustees of the company, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the results of the company for that year.

In preparing those financial statements, the directors/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 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

## PRINCIPAL ACTIVITY AND CHARITABLE OBJECTIVE

The principal object of the company continues to be to bring dance as performance and as practice to all sections of the community, particularly to those with least access to it.

## ORGANISATION AND CONSTITUTION

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum and Articles of Association on 13th June 1988. Charity number 801774.

The company is limited by guarantee and has no share capital. The guarantees of individual members are limited to £1 Company number: 02266864

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

One third of the trustees resign at each AGM but are eligible for re-election by the membership.

On election to the board, trustees are inducted by the staff of the company on a one-to-one basis and are given the following; a copy of the Memorandum and Articles of Association; the company handbook containing all written policies and procedures; the booklet *The Responsibility of Charity Trustees*, published by the Charity Commission.

## PUBLIC BENEFIT

In shaping the Charity, the trustees have considered the Charity Commissions Guidance on public benefit.

## STAFF and TRUSTEES

The chief Executive Officer of the company is the Artistic Director who reports to the Board of Trustees and line manages the Creative Producer – a new role, whose responsibilities include those of the Administrator and additional duties in relation to creative productions and projects.

In August 2023, Lynn Maree sadly passed away and in March 2023, Janice Galloway resigned from the Board. Both had been long-standing and invaluable servants of the company. In September 2023, Simon Bedau joined the company as a new Trustee.

The company actively seeks to involve volunteers in its work, accepting student secondments for periods ranging from 6 weeks to 6 months.

## ACHIEVEMENTS AND PERFORMANCE

### 1. Productions

Our older people's dance company, Spinoff, gave several performances, including at the East Barnet Festival and King's College Dance Society's Annual Gala. Working alongside video artist, Hugo Glendinning, Spinoff members choreographed, filmed and edited 'Emerge', a new film which celebrated the end of lockdown.

In the course of the year, the company created a new show, 'Adelaide and Noel', designed to be performed in older people's care homes. This is the work of 3 collaborating artists who together have much creative experience with Green Candle: Composer Martina Schwarz, choreographer Jreena Green and writer/director, Fergus Early. The production will complete its performing since its launch last autumn.

### 2. Participation

Good Company, our innovative 'cultural day care' project, run in Brentwood, Essex, in collaboration with Orchestras Live and Age Exchange continued through the year, led by professional artists with groups of older people living with dementia attending weekly sessions of reminiscence, dance and music activities. Since its launch last autumn, the Good Company project has delivered 200 hours of innovative creative activity. It has supported 100 individuals living with dementia and their family carers through reminiscence theatre, orchestral music, song and dance, exploring participants' identities and celebrating their unique histories. The programme has profoundly impacted those involved, fostering empowerment, improved self-worth, and enhanced physical and mental health.

In our home borough of Tower Hamlets, the company undertook work for THAMES (Tower Hamlets Arts and Music Education Service), including an intergenerational project with Oaklands Secondary School and older people from the nearby Russia Lane Day Centre as well as a project with Stephen Hawkings SEN school.

## Training

The company once again ran its introductory course on leading dance with older people - Moving into Maturity - with good attendance and excellent feedback.

## ACCOUNTANTS

Frank Lachman has agreed to be re-appointed as Independent Examiner to the company, and a resolution proposing his re-appointment will be submitted at the Annual General Meeting.

## ASSETS

The movement in fixed assets is shown in Note 7 to the accounts.

## RISK MANAGEMENT

The company undertakes periodic reviews for different areas of risk including insurance cover, health and safety policies in the workplace and whilst performing, working with young children, financial affairs, personnel practices, ICT technology. The Trustees acknowledge that the management of risks faced by the company is a prime responsibility. The Trustees are satisfied that systems are in place to mitigate the major risks.

**RESERVES POLICY**

The trustees have formulated a policy to ensure that sufficient reserves are retained to meet staff and contingency costs when these arise. These reserves are also available to enable the company to significantly scale down its operations should that be necessary. By the end of the financial year, free reserves were at their highest level for several years and the trustees continue to take steps to ensure that reserves are built to an appropriate level. In calculating the free reserves, the trustees have excluded the restricted reserves and the designated reserves that represent fixed asset.

**DIRECTORS & TRUSTEES**

The directors/trustees set out below have held office during the whole year unless otherwise indicated on page 1 of these accounts:

J Ellis - Chair  
D Wynne A  
Gargya S D  
Bedeau

The Trustees are responsible for the Charitable Company's overall management and control. The Artistic Director and Administrator, who are subject to appointment by the Board, are responsible for the day to day running of the Company and operational matters including finance, employment and artistic performance and strategy. The Board meets regularly, usually at least four times a year.

**GOING CONCERN**

The trustees consider that a going concern basis is appropriate for these accounts, and that the company will be able to continue for at least 12 months from the date of this report.

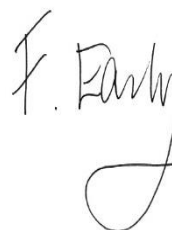
**RESERVES**

The movement in reserves is shown in note 10 to the accounts.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on December 2024 and signed on its behalf by Fergus Early - Secretary

**Fergus Early**



**GREEN CANDLE DANCE COMPANY LIMITED**

**(A Company Limited by Guarantee having no Share Capital)**

**Independent Examiner's Report on the Accounts**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2024 which are set out on pages 6 to 12 .

**Responsibilities and basis of report**

As the charity's 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 charity'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 report**

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:

- (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 accounting 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 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 accounts to be reached.



Frank S Lachman  
Chartered Accountant  
Independent Examiner

31 Fairview Way  
Edgware  
Middlesex  
HA8 8JE

**GREEN CANDLE DANCE COMPANY LIMITED**

**Statement of Financial Activities  
(incorporating an Income and Expenditure Account)  
For the Year Ended 31st March 2024**

	Notes	Restricted Funds Income	Unrestricted Funds Designated	Unrestricted Funds General	Total Funds 2024	Restricted Funds Income	Unrestricted Funds Designated	Unrestricted Funds General	Total Funds 2023
<b>Income</b>									
- Legacies and donations	2	-	26,607	-	26,607	-	28,640	-	28,640
<b>Charitable activities</b>	3	-	20,682	-	20,682	-	19,362	-	19,362
		-	47,289	-	47,289	-	48,002	-	48,002
<b>Expenditure</b>									
<b>Charitable Activity Costs</b>	5	-	31,306	-	31,306	-	48,095	-	48,095
		-	31,306	-	31,306	-	48,095	-	48,095
Net Income/(Expenditure)		-	15,983	-	15,983	-	(93)	-	(93)
Total Funds brought forward		-	2,190	-	2,190	-	2,283	-	2,283
Transfers between funds		-	-	-	-	-	-	-	-
<b>Total Funds carried forward</b>	10	-	18,173	-	18,173	-	2,190	-	2,190

**GREEN CANDLE DANCE COMPANY LIMITED**

**Balance Sheet at 31st March 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		1,481		1,975
<b>Current assets</b>					
Debtors	8	140	-		
Cash at bank and in hand		<u>20,102</u>	<u>7,081</u>		
<b>Total current assets</b>		20,242	7,081		
<b>Creditors due within one year</b>	9	<u>3,550</u>	<u>6,866</u>		
<b>Net current assets</b>			16,692		215
<b>Net assets</b>			<u><u>18,173</u></u>		<u><u>2,190</u></u>

**The Funds of the Charity**

Unrestricted Funds - General		-	-
- Designated		18,173	2,190
<b>Total Charity Funds</b>	<b>10</b>	<u><u>18,173</u></u>	<u><u>2,190</u></u>

a) For the year ended 31 March 2024 the company was entitled to exemption under section 477(2) of the Companies Act 2006.

(b) No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

(c) The directors acknowledge their responsibility for:

- i. ensuring the company keeps accounting records which comply with section 386; and
- ii. preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the

(d) The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime under Companies Act 2006.

Approved by the directors on    December 2024 , and signed on their behalf by J Ellis

**J Ellis**

**Notes to the Financial Statements  
For the Year Ended 31st March 2024**

**1 Accounting Policies**

(a) The financial statements have been prepared in accordance with 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 2022) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Green Candle Dance Company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**(b) Tangible Fixed Assets**

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Office and Production equipment	25% Reducing Balance
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**(c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from grants, whether capital or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants has been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**(d) Expenditure**

All expenditure is accounted for on an accruals basis. 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.

Costs are allocated to a category either because such costs are directly incurred in relation to such category, or because they are support costs in respect of which an apportionment has been made between the categories.

Support costs consist of infrastructure costs for salaries, premises, office administration. Such costs are apportioned on a reasonable and consistent basis to the various categories with a view to determining, as accurately as possible, the total resources expended for each category. The basis of apportionment used is either a function of staff time applied to a given activity, or an estimate of the proportion of costs associated with the same, or a combination of both.

Direct and Support costs are separately shown by natural classification in Note 5 to these accounts for each category of cost.

**(e) Taxation**

The company as a registered charity ( number 801774 ) is exempt from taxation on most investment income insofar as it is applied for charitable purposes. The company is also exempt from taxation on capital gains.

**(f) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**(g) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**GREEN CANDLE DANCE COMPANY LIMITED**

**Notes to the Financial Statements  
For the Year Ended 31st March 2024**

**2 Grants and donations**

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>2024</b>	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>2023</b>
<b>Grants for General Running Costs</b>						
- Arts Council England	-	26,607	<b>26,607</b>	-	28,640	<b>28,640</b>
	-	26,607	<b>26,607</b>	-	28,640	<b>28,640</b>

**3 Charitable activities**

	<b>Restricted Income Funds</b>	<b>Unrestricted Funds</b>	<b>2024</b>	<b>Restricted Income Funds</b>	<b>Unrestricted Funds</b>	<b>2023</b>
<b>Grants and donations</b>						
- ECC Arts and Cultural Fund	-	-	-	-	5,000	<b>5,000</b>
- East End Community Fund	-	-	-	-	5,000	<b>5,000</b>
- Wakefield Dance	-	4,144	<b>4,144</b>	-	-	-
- Donations	-	1,000	<b>1,000</b>	-	2,260	<b>2,260</b>
	-	5,144	5,144	-	12,260	12,260
<b>Fees, commissions, co-productions</b>	-	15,538	<b>15,538</b>	-	7,102	<b>7,102</b>
	-	20,682	<b>20,682</b>	-	19,362	<b>19,362</b>

**4 Net income**

	<b>2024</b>	<b>2023</b>
Net Income is after charging		
Independent Examiner's fee	800	800
Depreciation of tangible assets	4,945	658

**Notes to the Financial Statements**  
**For the Year Ended 31st March 2024**

**5 Charitable activity costs**

	Support Costs	Charitable Activity Costs	Charitable Activity Costs	Governance Costs	Total 2024
	Unrestricted	Restricted	Unrestricted		
<b>Direct costs</b>					
Staff fees and salaries (note 6)	-	-	-	-	-
Creative team fees and salaries	-	-	12,633	-	12,633
Props and resources	-	-	2,400	-	2,400
Publicity and marketing	-	-	1,500	-	1,500
Studio and rehearsal room hires	-	-	1,577	-	1,577
Telecommunications, postage and stationery	-	-	802	-	802
Consumable equipment, repairs and IT support	-	-	-	-	-
Subscriptions	-	-	192	-	192
Insurance	-	-	2,549	-	2,549
<b>Support costs</b>					
Administration fees	7,300	-	-	-	7,300
Office supplies	357	-	-	-	357
Accountancy	-	-	-	800	800
Finance manager fees	250	-	-	-	250
Hospitality	380	-	-	-	380
Bank and other charges	-	-	-	72	72
Depreciation	-	-	-	494	494
<b>Total 2024</b>	<b>8,287</b>	<b>-</b>	<b>21,653</b>	<b>1,366</b>	<b>31,306</b>
					<b>Total</b>
<b>Comparatives 2023</b>					<b>2023</b>
<b>Direct costs</b>					
Staff fees and salaries (note 6)	-	-	22,043	-	22,043
Creative team fees and salaries	-	-	4,980	-	4,980
Publicity and marketing	-	-	132	-	132
Studio and rehearsal room hires	-	-	2,815	-	2,815
Telecommunications, postage and stationery	-	-	1,019	-	1,019
Consumable equipment, repairs and IT support	-	-	172	-	172
Subscriptions	-	-	-	-	-
Insurance	-	-	2,142	-	2,142
<b>Support costs</b>					
Administration fees	13,012	-	-	-	13,012
Accountancy	-	-	-	800	800
Finance manager fees	250	-	-	-	250
Bank and other charges	-	-	-	72	72
Depreciation	-	-	-	658	658
<b>Total 2023</b>	<b>13,262</b>	<b>-</b>	<b>33,303</b>	<b>1,530</b>	<b>48,095</b>

Notes to the Financial Statements  
For the Year Ended 31st March 2024

**6 Employees**

There were no employees during the year ( 2023 None)

**7 Tangible fixed assets**

	<b>Office &amp; production equipment</b>	<b>Total</b>
<b>Cost</b>		
At 1st April 2023	59,608	<b>59,608</b>
Additions	-	-
At 31st March 2024	<u>59,608</u>	<u><b>59,608</b></u>
<b>Depreciation</b>		
At 1st April 2023	57,633	<b>57,633</b>
Charge for the year	494	<b>494</b>
At 31st March 2024	<u>58,127</u>	<u><b>58,127</b></u>
<b>Net book values</b>		
At 31st March 2024	<u>1,481</u>	<u><b>1,481</b></u>
At 31st March 2023	<u>1,975</u>	<u><b>1,975</b></u>

**8 Debtors**

	<b>2024</b>	<b>2023</b>
Trade debtors	140	-
Other debtors and prepayments	-	-
	<u>140</u>	<u>-</u>

**GREEN CANDLE DANCE COMPANY LIMITED**

**Notes to the Financial Statements  
For the Year Ended 31st March 2024**

**9 Creditors due within one year**

	<b>2024</b>	<b>2023</b>
Trade creditors	2,500	5,816
Accruals	1,050	1,050
	<b>3,550</b>	<b>6,866</b>

**10 Reconciliation of movements in Funds**

	<b>Balance at</b>				<b>Balance at</b>
	<b>1 April 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>31 March 2024</b>
Restricted Funds - General	-	-	-	-	-
Unrestricted Funds - General	-	-	-	-	-
- Designated	2,190	47,289	(31,306)	-	18,173
	2,190	47,289	(31,306)	-	18,173

**The above funds comprise:**

**General Fund:** are moneys which can be used by the Trustees at their discretion for any purpose and which have not been designated by them previously

**Transfers to Restricted Funds** represent the company's contribution to projects funded by Restricted grants.

**11 Analysis of net assets between Funds**

	<b>Tangible Fixed Assets</b>	<b>Net Current Assets</b>	<b>Total 2024</b>	<b>Total 2023</b>
Unrestricted Funds:				
- General	-	-	-	-
- Designated	1,481	16,692	18,173	2,190
	-	16,692	18,173	2,190

**12 Trustees**

During the year none of the trustees received any remuneration from the trust and no expenses were reimbursed to any of them or paid on their behalf.

**GREEN CANDLE DANCE COMPANY LIMITED**

England & Wales - Charity number 801774

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# Accounts

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# **Green Candle Dance Company Limited**

**REPORT AND FINANCIAL STATEMENTS**

**31st March 2023**

**COMPANY REGISTRATION NUMBER: 02266864**

**CHARITY REGISTRATION NUMBER 801774**

**Frank S Lachman  
16b North End Road  
Golders Green  
London  
NW11 7PH**

**GREEN CANDLE DANCE COMPANY LIMITED**

**YEAR ENDED 31ST MARCH 2023**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**DIRECTORS & TRUSTEES:**

Director	J Ellis	Chair
Trustee and Director	L Maree	Resigned 1st June 2022
Trustee and Director	J Galloway	
Trustee	Councillor P Golds	
Trustee and Director	A Gargya	
Director	D Wynne	

**COMPANY SECRETARY:** Fergus Early

**REGISTERED OFFICE:** Oxford House  
Bethnal Green  
London  
E2 6NG

**CHARITY REGISTRATION NUMBER:** 801774

**COMPANY REGISTRATION NUMBER:** 2266864

**EXAMINERS:** Frank S Lachman  
16b North End Road  
Golders Green  
London  
NW11 7PH

**BANKERS:** Unity Trust  
9 Brindley Place  
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Company number: 02266864

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

One third of the trustees resign at each AGM but are eligible for re-election by the membership.

On election to the board, trustees are inducted by the staff of the company on a one-to-one basis and are given the following; a copy of the Memorandum and Articles of Association; the company handbook containing all written policies and procedures; the booklet *The Responsibility of Charity Trustees*, published by the Charity Commission.

## PUBLIC BENEFIT

In shaping the Charity, the trustees have considered the Charity Commissions Guidance on public benefit.

## **STAFF and TRUSTEES**

The chief executive officer of the company is the Artistic Director, who reports to the Board of Trustees and line manages the Creative Producer

Performers, workshop leaders, administrative assistants, composers and musicians, designers and PR personnel are employed on time-limited freelance contracts.

The role of Administrator has been redesignated as Creative Producer to reflect more accurately the nature of the work. The job description has also been amended accordingly. Georgia Smith remains in post as Creative Producer.

The company actively seeks to involve volunteers in its work. It has a long association with certain universities and colleges, accepting student secondments for periods ranging from 6 weeks to 6 months. Volunteers are also recruited for specific projects and can be recent graduates seeking experience as well as more mature volunteers who might, for instance, be exploring a change of career paths

In the course of the year, one new Trustee, Devina Wynne, has been elected to the Board of Trustees

## **ACHIEVEMENTS AND PERFORMANCE**

### **Productions and Participation**

Inevitably, much energy was spent during the year on recovering from the worst effects of the Covid 19 pandemic. The company undertook a major review of its finances and of its modus operandi. This resulted in:

- Closing our office at Oxford House, while retaining OH as our postal address and renting space for storage and for the delivery of some projects, including Spinoff.
- Negotiating the termination of expensive service contracts
- Continuing to deliver our |Moving into Maturity training course remotely
- Creating a new role of Creative |Producer in place of Administrator
- Converting Artistic Director's contract to a freelance post.

Some of our regular projects continued, including Spinoff, who were involved in performances at the Bull, Barnet, at Kings College annual dance Gala, at English National Ballet, and in an intergenerational project with Oaklands secondary school. The company's popular training course, 'Moving into Maturity' was held twice in the year in its new, online format. Remember to Dance continued to be delivered remotely until the end of July, when its funding finished; it had been running for 10 years continuously.

## **PRINCIPAL FUNDING SOURCES**

During the course of the year, the company's rehabilitation continued to be aided by the Arts Council's Covid Recovery fund. Other income was earned through projects from sources including Essex County Council, Age Exchange, Tower Hamlets Arts and Music Education Service, Wakefield and Tetley Trust, King's College Dance Society and East End Community Foundation.

## **ACCOUNTANTS**

Frank Lachman has agreed to be re-appointed as Independent Examiner to the company, and a resolution proposing his re-appointment will be submitted at the Annual General Meeting.

## **ASSETS**

The movement in fixed assets is shown in Note 7 to the accounts.

## **RISK MANAGEMENT**

The company undertakes periodic reviews for different areas of risk including insurance cover, health and safety policies in the workplace and whilst performing, working with young children, financial affairs, personnel practices, ICT technology. The Trustees acknowledge that the management of risks faced by the company is a prime responsibility. The Trustees are satisfied that systems are in place to mitigate the major risks.

## **RESERVES POLICY**

The trustees have formulated a policy to ensure that sufficient reserves are retained to meet staff and contingency costs when these arise. These reserves are also available to enable the company to significantly scale down its operations should that be necessary. By the end of the financial year, free reserves were at their highest level for several years and the trustees continue to take steps to ensure that reserves are built to an appropriate level. In calculating the free reserves, the trustees have excluded the restricted reserves and the designated reserves that represent fixed asset.

## **DIRECTORS & TRUSTEES**

The directors/trustees set out below have held office during the whole year unless otherwise indicated on page 1 of these accounts:

J Ellis - Chair  
L Maree  
Councillor P Golds  
D Wynne

J Galloway  
R Simmons  
A Gargya

The Trustees are responsible for the Charitable Company's overall management and control. The Artistic Director and Administrator, who are subject to appointment by the Board, are responsible for the day to day running of the Company and operational matters including finance, employment and artistic performance and strategy. The Board meets regularly, usually at least four times a year.

## **GOING CONCERN**

The trustees consider that a going concern basis is appropriate for these accounts, and that the company will be able to continue for at least 12 months from the date of this report.

## **RESERVES**

The movement in reserves is shown in note 10 to the accounts.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 14th December 2023 and signed on its behalf by Fergus Early - Secretary

Fergus Early

**GREEN CANDLE DANCE COMPANY LIMITED**

**(A Company Limited by Guarantee having no Share Capital)**

**Independent Examiner's Report on the Accounts**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2023 which are set out on pages 6 to 12 .

**Responsibilities and basis of report**

As the charity's 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 charity'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 report**

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:

(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 accounting 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 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 accounts to be reached.



Frank S Lachman  
Chartered Accountant  
Independent Examiner

9th December 2023

16b North End Road  
London NW11 7PH

**GREEN CANDLE DANCE COMPANY LIMITED**

**Statement of Financial Activities  
(incorporating an Income and Expenditure Account)  
For the Year Ended 31st March 2023**

	Notes	Restricted Funds		Unrestricted Funds		Total Funds	Restricted Funds		Unrestricted Funds		Total Funds
		Income	Designated	General	2023	Income	Designated	General	2022		
<b>Income</b>											
- Legacies and donations	2	-	28,640	-	<b>28,640</b>	-	-	-	-	-	-
- Investment income		-	-	-	-	-	-	-	-	-	-
<b>Charitable activities</b>	<b>3</b>	-	19,362	-	<b>19,362</b>	-	-	46,645		<b>46,645</b>	
		-	48,002	-	<b>48,002</b>	-	-	46,645		<b>46,645</b>	
<b>Expenditure</b>											
<b>Charitable Activity Costs</b>	<b>5</b>	-	48,095	-	<b>48,095</b>	-	-	64,427		<b>64,427</b>	
		-	48,095	-	<b>48,095</b>	-	-	64,427		<b>64,427</b>	
Net Income/(Expenditure)		-	(93)	-	<b>(93)</b>	-	-	(17,782)		<b>(17,782)</b>	
Total Funds brought forward		-	2,283	-	<b>2,283</b>	-	11,448	8,617		<b>20,065</b>	
Transfers between funds		-	-	-	-	-	(9,165)	9,165		-	
<b>Total Funds carried forward</b>	<b>10</b>	-	2,190	-	<b>2,190</b>	-	2,283	-		<b>2,283</b>	

**GREEN CANDLE DANCE COMPANY LIMITED**

**Balance Sheet at 31st March 2023**

	Notes			2023			2022
		£	£	£	£	£	£
<b>Fixed assets</b>							
Tangible assets	7		1,975			2,633	
<b>Current assets</b>							
Debtors	8	-		-			
Cash at bank and in hand		7,081		3,600			
<b>Total current assets</b>		<u>7,081</u>		<u>3,600</u>			
<b>Creditors due within one year</b>	9	<u>6,866</u>		<u>3,950</u>			
<b>Net current assets</b>			215			(350)	
<b>Net assets</b>			<u><u>2,190</u></u>			<u><u>2,283</u></u>	

**The Funds of the Charity**

Unrestricted Funds	- General		-		-
	- Designated		2,190		2,283
<b>Total Charity Funds</b>	<b>10</b>		<u><u>2,190</u></u>		<u><u>2,283</u></u>

a) For the year ended 31 March 2023 the company was entitled to exemption under section 477(2) of the Companies Act 2006.

(b) No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

(c) The directors acknowledge their responsibility for:

- i. ensuring the company keeps accounting records which comply with section 386; and
- ii. preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the

(d) The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime under Companies Act 2006.

Approved by the directors on 14th December 2023, and signed on their behalf by J Ellis - Director

J Ellis

**Notes to the Financial Statements  
For the Year Ended 31st March 2023**

**1 Accounting Policies**

**(a)** The financial statements have been prepared in accordance with 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 2022) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Green Candle Dance Company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**(b) Tangible Fixed Assets**

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Office and Production equipment	25% Reducing Balance
---------------------------------	----------------------

**(c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from grants, whether capital or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants has been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**(d) Expenditure**

All expenditure is accounted for on an accruals basis. 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.

Costs are allocated to a category either because such costs are directly incurred in relation to such category, or because they are support costs in respect of which an apportionment has been made between the categories.

Support costs consist of infrastructure costs for salaries, premises, office administration. Such costs are apportioned on a reasonable and consistent basis to the various categories with a view to determining, as accurately as possible, the total resources expended for each category. The basis of apportionment used is either a function of staff time applied to a given activity, or an estimate of the proportion of costs associated with the same, or a combination of both.

Direct and Support costs are separately shown by natural classification in Note 5 to these accounts for each category of cost.

**(e) Taxation**

The company as a registered charity ( number 801774 ) is exempt from taxation on most investment income insofar as it is applied for charitable purposes. The company is also exempt from taxation on capital gains.

**(f) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**(g) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Notes to the Financial Statements  
For the Year Ended 31st March 2023

2 Grants and donations

	Restricted Funds	Unrestricted Funds	2023	Restricted Funds	Unrestricted Funds	2022
<b>Grants for General Running Costs</b>						
- Arts Council England	-	28,640	<b>28,640</b>	-	-	-
	-	28,640	<b>28,640</b>	-	-	-

3 Charitable activities

	Restricted Income Funds	Unrestricted Funds	2023	Restricted Income Funds	Unrestricted Funds	2022
<b>Grants and donations</b>						
- Arts Council England	-	-	-	-	8,054	<b>8,054</b>
- ECC Arts and Cultural Fund	-	5,000	<b>5,000</b>	-	20,000	<b>20,000</b>
- East End Community Fund	-	5,000	<b>5,000</b>	-	-	-
- Unlocking Life	-	-	-	-	3,875	<b>3,875</b>
- Studio 3 Arts	-	-	-	-	3,875	<b>3,875</b>
- Donations	-	2,260	<b>2,260</b>	-	605	<b>605</b>
	-	12,260	12,260	-	36,409	36,409
<b>Fees, commissions, co-productions</b>	-	7,102	<b>7,102</b>	-	10,236	<b>10,236</b>
	-	19,362	<b>19,362</b>	-	46,645	<b>46,645</b>

4 Net income

Net Income is after charging	2023	2022
Independent Examiner's fee	800	1,900
Depreciation of tangible assets	658	878

**Notes to the Financial Statements**  
**For the Year Ended 31st March 2023**

**5 Charitable activity costs**

	Support Costs Unrestricted	Charitable Activity Costs Restricted	Charitable Activity Costs Unrestricted	Governance Costs	Total 2023
<b>Direct costs</b>					
Staff fees and salaries (note 6)	-	-	22,043	-	22,043
Creative team fees and salaries	-	-	4,980	-	4,980
Publicity and marketing	-	-	132	-	132
Studio and rehearsal room hires	-	-	2,815	-	2,815
Telecommunications, postage and stationery	-	-	1,019	-	1,019
Consumable equipment, repairs and IT support	-	-	172	-	172
Subscriptions	-	-	-	-	-
Insurance	-	-	2,142	-	2,142
<b>Support costs</b>					
Administration fees	13,012	-	-	-	13,012
Accountancy	-	-	-	800	800
Finance manager fees	250	-	-	-	250
Board expenses	-	-	-	-	-
Bank and other charges	-	-	-	72	72
Depreciation	-	-	-	658	658
<b>Total 2023</b>	<b>13,262</b>	<b>-</b>	<b>33,303</b>	<b>1,530</b>	<b>48,095</b>
					<b>Total 2022</b>
<b>Comparatives 2022</b>					
<b>Direct costs</b>					
Staff fees and salaries (note 6)	-	-	21,600	-	21,600
Creative team fees and salaries	-	-	16,809	-	16,809
Publicity and marketing	-	-	-	-	-
Studio and rehearsal room hires	-	-	590	-	590
Telecommunications, postage and stationery	-	-	594	-	594
Consumable equipment, repairs and IT support	-	-	3,813	-	3,813
Subscriptions	-	-	586	-	586
Insurance	-	-	2,049	-	2,049
<b>Support costs</b>					
Administration fees	15,145	-	-	-	15,145
Accountancy	-	-	-	1,900	1,900
Finance manager fees	250	-	-	-	250
Board expenses	-	-	-	130	130
Bank and other charges	-	-	-	83	83
Depreciation	-	-	-	878	878
<b>Total 2022</b>	<b>15,395</b>	<b>-</b>	<b>46,041</b>	<b>2,991</b>	<b>64,427</b>

**Notes to the Financial Statements  
For the Year Ended 31st March 2023**

<b>6 Employees</b>	<b>2023</b>	<b>2022</b>
Wages and salaries	-	-
Social security costs	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>
<b>Staff numbers</b>	<b>2023</b>	<b>2022</b>
Administration	0	0
Production	1	1
	<hr/>	<hr/>
There were no employees during the year ( 2022 None)	<b>1</b>	<b>1</b>
	<hr/>	<hr/>
<b>7 Tangible fixed assets</b>		
	<b>Office &amp; production equipment</b>	<b>Total</b>
<b>Cost</b>		
At 1st April 2022	59,608	<b>59,608</b>
Additions	-	-
	<hr/>	<hr/>
At 31st March 2023	59,608	<b>59,608</b>
	<hr/>	<hr/>
<b>Depreciation</b>		
At 1st April 2022	56,975	<b>56,975</b>
Charge for the year	658	<b>658</b>
	<hr/>	<hr/>
At 31st March 2023	57,633	<b>57,633</b>
	<hr/>	<hr/>
<b>Net book values</b>		
At 31st March 2023	<b>1,975</b>	<b>1,975</b>
	<hr/>	<hr/>
At 31st March 2022	<b>2,633</b>	<b>2,633</b>
	<hr/>	<hr/>

**GREEN CANDLE DANCE COMPANY LIMITED**

**Notes to the Financial Statements  
For the Year Ended 31st March 2023**

**8 Debtors**

	<b>2023</b>	<b>2022</b>
Trade debtors	-	-
Other debtors and prepayments	-	-
	-	-

**9 Creditors due within one year**

	<b>2023</b>	<b>2022</b>
Trade creditors	5,816	1,800
Accruals	1,050	2,150
	<b>6,866</b>	<b>3,950</b>

**10 Reconciliation of movements in Funds**

	<b>Balance at</b>				<b>Balance at</b>
	<b>1 April 2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>31 March 2023</b>
Restricted Funds - General	-	-	-	-	-
Unrestricted Funds - General	-	-	-	-	-
- Designated	2,283	48,002	(48,095)	-	2,190
	2,283	48,002	(48,095)	-	2,190

**The above funds comprise:**

**General Fund:** are moneys which can be used by the Trustees at their discretion for any purpose and which have not been designated by them previously

**Transfers to Restricted Funds** represent the company's contribution to projects funded by Restricted grants.

**11 Analysis of net assets between Funds**

	<b>Tangible Fixed Assets</b>	<b>Net Current Assets</b>	<b>Total 2023</b>	<b>Total 2022</b>
Unrestricted Funds:				
- General	-	-	-	-
- Designated	1,975	215	2,190	2,283
	-	215	2,190	2,283

**12 Trustees**

During the year none of the trustees received any remuneration from the trust and no expenses were reimbursed to any of them or paid on their behalf.

**GREEN CANDLE DANCE COMPANY LIMITED**

England & Wales - Charity number 801774

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# Accounts

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# **Green Candle Dance Company**

**REPORT AND FINANCIAL STATEMENTS**

**31st March 2022**

**COMPANY REGISTRATION NUMBER: 02266864**

**CHARITY REGISTRATION NUMBER 801774**

**Frank S Lachman  
16b North End Road  
Golders Green  
London  
NW11 7PH**

**GREEN CANDLE DANCE COMPANY**

**YEAR ENDED 31ST MARCH 2022**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**DIRECTORS & TRUSTEES:**

Director	J Ellis	Chair
Trustee and Director	L Maree	
Trustee and Director	R Howarth	Resigned 10th September 2021
Trustee and Director	J Galloway	
Trustee	Councillor P Golds	
Director	R Simmons	
Trustee and Director	A Gargya	
Director	D Wynne	Appointed 2nd March 2022

**COMPANY SECRETARY:** Fergus Early

**REGISTERED OFFICE:** Oxford House  
Bethnal Green  
London  
E2 6NG

**CHARITY REGISTRATION NUMBER:** 801774

**COMPANY REGISTRATION NUMBER:** 2266864

**EXAMINERS:** Frank S Lachman  
16b North End Road  
Golders Green  
London  
NW11 7PH

**BANKERS:** Unity Trust  
9 Brindley Place  
Birmingham  
B1 2HB

## **DIRECTORS' AND TRUSTEES' REPORT**

The directors/trustees present their report and the financial statements for the year ended 31st March 2022.

These accounts replace the original accounts filed at Companies House and are now the Statutory Accounts.

The Statutory information on page 1 forms part of this Report.

## **DIRECTORS' RESPONSIBILITIES**

Company Law which is also applicable to charitable companies in England and Wales requires the directors, who are also trustees of the company, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the results of the company for that year.

In preparing those financial statements, the directors/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 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

## **PRINCIPAL ACTIVITY AND CHARITABLE OBJECTIVE**

The principal object of the company continues to be to bring dance as performance and as practice to all sections of the community, particularly to those with least access to it.

## **ORGANISATION AND CONSTITUTION**

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum and Articles of Association on 13th June 1988. Charity number 801774.

The company is limited by guarantee and has no share capital. The guarantees of individual members are limited to £1 Company number: 02266864

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

One third of the trustees resign at each AGM but are eligible for re-election by the membership.

On election to the board, trustees are inducted by the staff of the company on a one-to-one basis and are given the following; a copy of the Memorandum and Articles of Association; the company handbook containing all written policies and procedures; the booklet *The Responsibility of Charity Trustees*, published by the Charity Commission.

## **PUBLIC BENEFIT**

In shaping the Charity, the trustees have considered the Charity Commissions Guidance on public benefit.

## GREEN CANDLE DANCE COMPANY

### STAFF and TRUSTEES

Performers, workshop leaders, administrative assistants, composers and musicians, designers and PR personnel are employed on time-limited freelance contracts.

The company actively seeks to involve volunteers in its work. It has a long association with certain universities and colleges, accepting student secondments for periods ranging from 6 weeks to 6 months. Volunteers are also recruited for specific projects and can be recent graduates seeking experience as well as more mature volunteers who might, for instance, be exploring a change of career paths.

### ACHIEVEMENTS AND PERFORMANCE

#### Productions and Participation

The company's work continued to be somewhat affected by the Covid 19 pandemic. Some work continued to be lost due to lock-down restrictions, but other projects were successfully completed in an unrestricted format. Spinoff reverted to face-to-face sessions and created a celebratory film – 'Emerge', which they both choreographed and filmed under the supervision of video-maker Hugo Glendinning.

In spring 2021, the Artistic Director was commissioned by Studio 3 Arts, based in Barking and Dagenham, to make a work for their older people's group, Guild of Experience, with Green Candle's regular musician/composer, Martina Schwarz. Initial devising took place online, moving to live rehearsals in the summer. The piece 'Unlocking Life' was performed in the Becontree 100 Festival in August 2021. The company's popular training course, 'Moving into Maturity' was held twice in the year in its new, online format.

### PRINCIPAL FUNDING SOURCES

During the course of the year, the company received Recovery funding from Arts Council England which provided much needed funds to help recovery from the damage sustained by the pandemic. Other income was earned through projects, with Arts Council also providing funding for the Spinoff film 'Emerge' – a project which was completed in Summer 2021.

### ACCOUNTANTS

Frank Lachman has agreed to be re-appointed as Independent Examiner to the company, and a resolution proposing his re-appointment will be submitted at the Annual General Meeting.

### ASSETS

The movement in fixed assets is shown in Note 7 to the accounts.

### RISK MANAGEMENT

The company undertakes periodic reviews for different areas of risk including insurance cover, health and safety policies in the workplace and whilst performing, working with young children, financial affairs, personnel practices, ICT technology. The Trustees acknowledge that the management of risks faced by the company is a prime responsibility. The Trustees are satisfied that systems are in place to mitigate the major risks.

### RESERVES POLICY

The trustees have formulated a policy to ensure that sufficient reserves are retained to meet staff and contingency costs when these arise. These reserves are also available to enable the company to significantly scale down its operations should that be necessary. By the end of the financial year, free reserves were at their highest level for several years and the trustees continue to take steps to ensure that reserves are built to an appropriate level. In calculating the free reserves, the trustees have excluded the restricted reserves and the designated reserves that represent fixed asset.

# GREEN CANDLE DANCE COMPANY

## DIRECTORS & TRUSTEES

The directors/trustees set out below have held office during the whole year unless otherwise indicated on page 1 of these accounts:

J Ellis	J Galloway
L Maree - Chair	R Simmons
R Howarth - Treasurer	A Gargya
Councillor P Golds	D Wynne

The Trustees are responsible for the Charitable Company's overall management and control. The Artistic Director and Administrator, who are subject to appointment by the Board, are responsible for the day to day running of the Company and operational matters including finance, employment and artistic performance and strategy. The Board meets regularly, usually at least four times a year.

## GOING CONCERN

The trustees consider that a going concern basis is appropriate for these accounts, and that the company will be able to continue for at least 12 months from the date of this report.

## RESERVES

The movement in reserves is shown in note 10 to the accounts.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 12<sup>th</sup> December 2022 and signed on its behalf by Fergus Early - Secretary



Fergus Early



Joe Ellis (Chair)

## GREEN CANDLE DANCE COMPANY

(A Company Limited by Guarantee having no Share Capital)

### Independent Examiner's Report on the Accounts

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2022 which are set out on pages 6 to 12 .

#### Responsibilities and basis of report

As the charity's 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 charity'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 report

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:

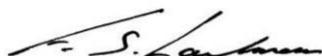
(1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

(2) the accounts do not accord with those accounting 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 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 accounts to be reached.



Frank S Lachman  
Chartered Accountant  
Independent Examiner

16b North End Road  
London NW11 7PH

**GREEN CANDLE DANCE COMPANY**

**Statement of Financial Activities  
(incorporating an Income and Expenditure Account)  
For the Year Ended 31st March 2022**

		Restricted Funds	Unrestricted Funds		Total Funds	Restricted Funds	Unrestricted Funds		Total Funds
	Notes	Income	Designated	General	2022	Income	Designated	General	2021
<b>Income</b>									
- Legacies and donations	2	-	-	-	-	-	-	30,000	<b>30,000</b>
- Investment income		-	-	-	-	-	-	36	<b>36</b>
<b>Charitable activities</b>	<b>3</b>	-	-	46,645	<b>46,645</b>	-	-	9,950	<b>9,950</b>
		-	-	46,645	<b>46,645</b>	-	-	39,986	<b>39,986</b>
<b>Expenditure</b>									
<b>Charitable Activity Costs</b>	<b>5</b>	-	-	64,427	<b>64,427</b>	-	-	50,129	<b>50,129</b>
		-	-	64,427	<b>64,427</b>	-	-	50,129	<b>50,129</b>
Net Income/(Expenditure		-	-	(17,782)	<b>(17,782)</b>	-	-	(10,143)	<b>(10,143)</b>
Total Funds brought forward		-	11,448	8,617	<b>20,065</b>	-	11,448	18,760	<b>30,208</b>
Transfers between funds		-	(9,165)	9,165	-	-	-	-	-
Total Funds carried forward	<b>10</b>	-	2,283	-	<b>2,283</b>	-	11,448	8,617	<b>20,065</b>

**GREEN CANDLE DANCE COMPANY**

**Balance Sheet at 31st March 2022**

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		2,633		3,511
<b>Current assets</b>					
Debtors	8	-		-	
Cash at bank and in hand		<u>3,600</u>		<u>21,507</u>	
<b>Total current assets</b>		3,600		21,507	
<b>Creditors due within one year</b>	9	<u>3,950</u>		<u>4,953</u>	
<b>Net current assets</b>			(350)		16,554
<b>Net assets</b>			<u><u>2,283</u></u>		<u><u>20,065</u></u>

**The Funds of the Charity**

Unrestricted Funds - General			-		8,617
- Designated			2,283		11,448
<b>Total Charity Funds</b>	10		<u><u>2,283</u></u>		<u><u>20,065</u></u>

a) For the year ended 31 March 2022 the company was entitled to exemption under section 477(2) of the Companies Act 2006.

(b) No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

(c) The directors acknowledge their responsibility for:

- i. ensuring the company keeps accounting records which comply with section 386; and
- ii. preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the

(d) The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime under Companies Act 2006.

Approved by the directors on December 2021 , and signed on their behalf by J Ellis - Director



J Ellis

# GREEN CANDLE DANCE COMPANY

## Notes to the Financial Statements For the Year Ended 31st March 2022

### 1 Accounting Policies

(a) The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Green Candle Dance Company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### (b) Tangible Fixed Assets

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Office and Production equipment	25% Reducing Balance
---------------------------------	----------------------

#### (c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from grants, whether capital or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants has been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

#### (d) Expenditure

All expenditure is accounted for on an accruals basis. 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.

Costs are allocated to a category either because such costs are directly incurred in relation to such category, or because they are support costs in respect of which an apportionment has been made between the categories.

Support costs consist of infrastructure costs for salaries, premises, office administration. Such costs are apportioned on a reasonable and consistent basis to the various categories with a view to determining, as accurately as possible, the total resources expended for each category. The basis of apportionment used is either a function of staff time applied to a given activity, or an estimate of the proportion of costs associated with the same, or a combination of both.

Direct and Support costs are separately shown by natural classification in Note 5 to these accounts for each category of cost.

#### (e) Taxation

The company as a registered charity ( number 801774 ) is exempt from taxation on most investment income insofar as it is applied for charitable purposes. The company is also exempt from taxation on capital gains.

#### (f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### (g) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

GREEN CANDLE DANCE COMPANY

Notes to the Financial Statements  
For the Year Ended 31st March 2022

2 Grants and donations

	Restricted Funds	Unrestricted Funds	2022	Restricted Funds	Unrestricted Funds	2021
<b>Grants for General Running Costs</b>						
- Arts Council England	-	-	-	-	30,000	<b>30,000</b>
	-	-	-	-	30,000	<b>30,000</b>

3 Charitable activities

	Restricted Income Funds	Unrestricted Funds	2022	Restricted Income Funds	Unrestricted Funds	2021
<b>Grants and donations</b>						
- Arts Council England	-	8,054	<b>8,054</b>	-	-	-
- ECC Arts and Cultural Fund	-	20,000	<b>20,000</b>	-	-	-
- Unlocking Life	-	3,875	<b>3,875</b>	-	-	-
- Studio 3 Arts	-	3,875	<b>3,875</b>	-	-	-
- Donations	-	605	<b>605</b>	-	305	<b>305</b>
	-	36,409	36,409	-	305	<b>305</b>
<b>Fees, commissions, co-productions</b>	-	10,236	<b>10,236</b>	-	9,645	<b>9,645</b>
	-	46,645	<b>46,645</b>	-	9,950	<b>9,950</b>

4 Net income

Net Income is after charging	2022	2021
Independent Examiner's fee	1,900	1,900
Depreciation of tangible assets	878	1,171

**GREEN CANDLE DANCE COMPANY**

**Notes to the Financial Statements  
For the Year Ended 31st March 2022**

**5 Charitable activity costs**

	<b>Support Costs Unrestricted</b>	<b>Charitable Activity Costs Restricted</b>	<b>Charitable Activity Costs Unrestricted</b>	<b>Governance Costs</b>	<b>Total 2022</b>
<b>Direct costs</b>					
Staff fees and salaries (note 6)	-	-	21,600	-	21,600
Creative team fees and salaries	-	-	16,809	-	16,809
Publicity and marketing	-	-	-	-	-
Studio and rehearsal room hires	-	-	590	-	590
Telecommunications, postage and stationery	-	-	594	-	594
Consumable equipment, repairs and IT support	-	-	3,813	-	3,813
Subscriptions	-	-	586	-	586
Insurance	-	-	2,049	-	2,049
<b>Support costs</b>					
Staff fees and salaries (note 6)	-	-	-	-	-
Administration fees	15,145	-	-	-	15,145
Accountancy	-	-	-	1,900	1,900
Finance manager fees	250	-	-	-	250
Premises and office costs	-	-	-	-	-
Board expenses	-	-	-	130	130
Bank and other charges	-	-	-	83	83
Depreciation	-	-	-	878	878
<b>Total 2022</b>	<b>15,395</b>	<b>-</b>	<b>46,041</b>	<b>2,991</b>	<b>64,427</b>
<b>Comparatives 2021</b>					<b>Total 2021</b>
<b>Direct costs</b>					
Staff fees and salaries (note 6)	-	-	19,800	-	19,800
Creative team fees and salaries	-	-	5,560	-	5,560
Publicity and marketing	-	-	600	-	600
Studio and rehearsal room hires	-	-	-	-	-
Telecommunications, postage and stationery	-	-	4,824	-	4,824
Consumable equipment, repairs and IT support	-	-	1,609	-	1,609
Subscriptions	-	-	139	-	139
Insurance	-	-	-	-	-
<b>Support costs</b>					
Staff fees and salaries (note 6)	10,143	-	-	-	10,143
Administration fees	-	-	-	-	-
Accountancy	-	-	-	1,900	1,900
Finance manager fees	250	-	-	-	250
Premises and office costs	4,039	-	-	-	4,039
Board expenses	-	-	-	-	-
Bank and other charges	-	-	-	94	94
Depreciation	-	-	-	1,171	1,171
<b>Total 2021</b>	<b>14,432</b>	<b>-</b>	<b>32,532</b>	<b>3,165</b>	<b>50,129</b>

**GREEN CANDLE DANCE COMPANY**

**Notes to the Financial Statements  
For the Year Ended 31st March 2022**

<b>6 Employees</b>	<b>2022</b>	<b>2021</b>
Wages and salaries	-	19,800
Social security costs	-	-
	-	<b>19,800</b>

<b>Staff numbers</b>	<b>2022</b>	<b>2021</b>
Administration	0	0
Production	1	1
No employee received a salary in excess of £60,000 ( 2021 - none)	<u>1</u>	<u>1</u>

**7 Tangible fixed assets**

	<b>Office &amp; production equipment</b>	<b>Total</b>
<b>Cost</b>		
At 1st April 2021	59,608	<b>59,608</b>
Additions	-	-
At 31st March 2022	<u>59,608</u>	<u><b>59,608</b></u>
<b>Depreciation</b>		
At 1st April 2021	56,097	<b>56,097</b>
Charge for the year	878	<b>878</b>
At 31st March 2022	<u>56,975</u>	<u><b>56,975</b></u>
<b>Net book values</b>		
At 31st March 2022	<u><b>2,633</b></u>	<u><b>2,633</b></u>
At 31st March 2021	<u><b>3,511</b></u>	<u><b>3,511</b></u>

**GREEN CANDLE DANCE COMPANY**

**Notes to the Financial Statements  
For the Year Ended 31st March 2022**

**8 Debtors**

	<b>2022</b>	<b>2021</b>
Trade debtors	-	-
Other debtors and prepayments	-	-
	-	-

**9 Creditors due within one year**

	<b>2022</b>	<b>2021</b>
Trade creditors	1,800	2,803
Accruals	2,150	2,150
	<b>3,950</b>	<b>4,953</b>

**10 Reconciliation of movements in Funds**

	<b>Balance at</b>				<b>Balance at</b>
	<b>1 April 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>31 March 2022</b>
Restricted Funds - General	-	-	-	-	-
Unrestricted Funds - General	8,617	46,645	(64,427)	9,165	-
- Designated	11,448	-	-	(9,165)	2,283
	<b>20,065</b>	<b>46,645</b>	<b>(64,427)</b>	<b>-</b>	<b>2,283</b>

**The above funds comprise:**

**General Fund:** are moneys which can be used by the Trustees at their discretion for any purpose and which have not been designated by them previously

**Transfers to Restricted Funds** represent the company's contribution to projects funded by Restricted grants.

**11 Analysis of net assets between Funds**

	<b>Tangible Fixed Assets</b>	<b>Net Current Assets</b>	<b>Total 2022</b>	<b>Total 2021</b>
Unrestricted Funds:				
- General	-	-	-	8,617
- Designated	2,633	(350)	2,283	11,448
	<b>-</b>	<b>(350)</b>	<b>2,283</b>	<b>20,065</b>

**12 Trustees**

During the year none of the trustees received any remuneration from the trust and no expenses were reimbursed to any of them or paid on their behalf.

**GREEN CANDLE DANCE COMPANY LIMITED**

England & Wales - Charity number 801774

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# Accounts

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# **Green Candle Dance Company**

**REPORT AND FINANCIAL STATEMENTS**

**31st March 2021**

**COMPANY REGISTRATION NUMBER: 02266864**

**CHARITY REGISTRATION NUMBER 801774**

**Frank S Lachman  
16b North End Road  
Golders Green  
London  
NW11 7PH**

**GREEN CANDLE DANCE COMPANY**

**YEAR ENDED 31ST MARCH 2021**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**DIRECTORS & TRUSTEES:**

Director	J Ellis	Chair
Trustee and Director	L Maree	
Trustee and Director	R Howarth	Treasurer
Trustee and Director	J Galloway	
Trustee	Councillor P Golds	
Director	R Simmons	
Trustee and Director	A Gargya	

**COMPANY SECRETARY:** Fergus Early

**REGISTERED OFFICE:** Oxford House  
Bethnal Green  
London  
E2 6NG

**CHARITY REGISTRATION NUMBER:** 801774

**COMPANY REGISTRATION NUMBER:** 2266864

**EXAMINERS:** Frank S Lachman  
16b North End Road  
Golders Green  
London  
NW11 7PH

**BANKERS:** Unity Trust  
9 Brindley Place  
Birmingham  
B1 2HB

# GREEN CANDLE DANCE COMPANY

## DIRECTORS' AND TRUSTEES' REPORT

The directors/trustees present their report and the financial statements for the year ended 31st March 2021.

These accounts replace the original accounts filed at Companies House and are now the Statutory Accounts.

The Statutory information on page 1 forms part of this Report.

## DIRECTORS' RESPONSIBILITIES

Company Law which is also applicable to charitable companies in England and Wales requires the directors, who are also trustees of the company, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the results of the company for that year.

In preparing those financial statements, the directors/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 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

## PRINCIPAL ACTIVITY AND CHARITABLE OBJECTIVE

The principal object of the company continues to be to bring dance as performance and as practice to all sections of the community, particularly to those with least access to it.

## ORGANISATION AND CONSTITUTION

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum and Articles of Association on 13th June 1988. Charity number 801774.

The company is limited by guarantee and has no share capital. The guarantees of individual members are limited to £1 Company number: 02266864

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

One third of the trustees resign at each AGM but are eligible for re-election by the membership.

On election to the board, trustees are inducted by the staff of the company on a one-to-one basis and are given the following; a copy of the Memorandum and Articles of Association; the company handbook containing all written policies and procedures; the booklet *The Responsibility of Charity Trustees*, published by the Charity Commission.

## PUBLIC BENEFIT

In shaping the Charity, the trustees have considered the Charity Commissions Guidance on public benefit.

# GREEN CANDLE DANCE COMPANY

## STAFF and TRUSTEES

The chief executive officer of the company is the Artistic Director who reports to the Board of Trustees and line manages the Administrator, who has day to day responsibility for administrative and financial management and for Marketing and Communications. In the course of the year Richard Howarth reigned from the Board of Trustees after many years of invaluable service to the company.

Performers, workshop leaders, administrative assistants, composers and musicians, designers and PR personnel are employed on time-limited freelance contracts.

The company actively seeks to involve volunteers in its work. It has a long association with certain universities and colleges, accepting student secondments for periods ranging from 6 weeks to 6 months. Volunteers are also recruited for specific projects and can be recent graduates seeking experience as well as more mature volunteers who might, for instance, be exploring a change of career paths.

## ACHIEVEMENTS AND PERFORMANCE

### Productions and Participation

All aspects of the company's work were deeply affected by the Covid 19 pandemic. Much work was irrevocably lost due to lock-down restrictions, but some projects were successfully converted to an online format – notably Remember to Dance (chair-based sessions for older people, including those living with dementia) and our older people's performance company Spinoff which maintained weekly Zoom sessions throughout the year and gave an online performance of their repertory dances at Christmas to a virtual audience of over 80 people.

The company was also able to complete some schools work in times when restrictions were eased, including very successful projects with Oaklands Secondary School and Stephen Hawking School for children with moderate to severe learning disabilities.

In some ways lockdown pointed towards new ways of working in a post-pandemic world. So, for example, we translated our Moving into Maturity training course into an online format and found we instantly attracted applications from people living abroad who would not otherwise have attended.

In spring 2021, the Artistic Director was commissioned by Studio 3 Arts, based in Barking and Dagenham, to make a work for their older people's group, Guild of Experience, with Green Candle's regular musician/composer, Martina Schwarz. Initial devising took place online, moving to live rehearsals in the summer. The piece 'Unlocking Life' was performed in the Becontree 100 Festival in August 2021.

## PRINCIPAL FUNDING SOURCES

During the course of the year, the company received emergency funding from Arts Council England which provided some compensation for income lost due to the pandemic. Other income was earned through projects, with Arts Council also providing funding for Spinoff to make a film – a project which was completed in Summer 2021.

## ACCOUNTANTS

Frank Lachman has agreed to be re-appointed as Independent Examiner to the company, and a resolution proposing his re-appointment will be submitted at the Annual General Meeting.

## ASSETS

The movement in fixed assets is shown in Note 7 to the accounts.

## RISK MANAGEMENT

The company undertakes periodic reviews for different areas of risk including insurance cover, health and safety policies in the workplace and whilst performing, working with young children, financial affairs, personnel practices, ICT technology. The Trustees acknowledge that the management of risks faced by the company is a prime responsibility. The Trustees are satisfied that systems are in place to mitigate the major risks.

**PRINCIPAL FUNDING SOURCES**

**RESERVES POLICY**

The trustees have formulated a policy to ensure that sufficient reserves are retained to meet staff and contingency costs when these arise. These reserves are also available to enable the company to significantly scale down its operations should that be necessary. By the end of the financial year, free reserves were at their highest level for several years and the trustees continue to take steps to ensure that reserves are built to an appropriate level. In calculating the free reserves, the trustees have excluded the restricted reserves and the designated reserves that represent fixed asset.

**DIRECTORS & TRUSTEES**

The directors/trustees set out below have held office during the whole year unless otherwise indicated on page 1 of these accounts:

J Ellis		J Galloway
L Maree	- Chair	R Simmons
R Howarth	- Treasurer	A Gargya
Councillor P Golds		

The Trustees are responsible for the Charitable Company's overall management and control. The Artistic Director and Administrator, who are subject to appointment by the Board, are responsible for the day to day running of the Company and operational matters including finance, employment and artistic performance and strategy. The Board meets regularly, usually at least four times a year.

**GOING CONCERN**

The trustees consider that a going concern basis is appropriate for these accounts, and that the company will be able to continue for at least 12 months from the date of this report.

**RESERVES**

The movement in reserves is shown in note 10 to the accounts.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 9th December 2021 and signed on its behalf by Fergus Early - Secretary



Fergus Early



Joe Ellis (Chair)

## GREEN CANDLE DANCE COMPANY

(A Company Limited by Guarantee having no Share Capital)

### Independent Examiner's Report on the Accounts

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2021 which are set out on pages 6 to 13 .

#### Responsibilities and basis of report

As the charity's 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 charity'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 report

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:

- (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 accounting 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 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 accounts to be reached.



Frank S Lachman  
Chartered Accountant  
Independent Examiner

9th December 2021

16b North End Road  
London NW11 7PH

**GREEN CANDLE DANCE COMPANY**

**Statement of Financial Activities  
(incorporating an Income and Expenditure Account)  
For the Year Ended 31st March 2021**

		Restricted Funds		Unrestricted Funds		Total Funds	Restricted Funds	Unrestricted Funds		Total Funds
	Notes	Income	Designated	General	2021	Income	Designated	General	2020	
<b>Income</b>										
- Legacies and donations	2	-	-	30,000	<b>30,000</b>	51,487	-	-	<b>51,487</b>	
- Investment income		-	-	36	<b>36</b>	-	-	-	-	
<b>Charitable activities</b>	<b>3</b>	-	-	9,950	<b>9,950</b>	-	-	18,601	<b>18,601</b>	
		-	-	39,986	<b>39,986</b>	51,487	-	18,601	<b>70,088</b>	
<b>Expenditure</b>										
<b>Charitable Activity Costs</b>	<b>5</b>	-	-	50,129	<b>50,129</b>	67,499	-	11,205	<b>78,704</b>	
		-	-	50,129	<b>50,129</b>	67,499	-	11,205	<b>78,704</b>	
Net Income/(Expenditure)		-	-	(10,143)	<b>(10,143)</b>	(16,012)	-	7,396	<b>(8,616)</b>	
Total Funds brought forward		-	11,448	18,760	<b>30,208</b>	-	11,448	27,376	<b>38,824</b>	
Transfers between funds		-	-	-	-	16,012	-	(16,012)	-	
Total Funds carried forward	<b>10</b>	-	11,448	8,617	<b>20,065</b>	-	11,448	18,760	<b>30,208</b>	

**GREEN CANDLE DANCE COMPANY**

**Balance Sheet at 31st March 2021**

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		3,511		3,810
<b>Current assets</b>					
Debtors	8	-		6,322	
Cash at bank and in hand		21,507		22,904	
<b>Total current assets</b>		21,507		29,226	
<b>Creditors due within one year</b>	9	4,953		2,828	
<b>Net current assets</b>			16,554		26,398
<b>Net assets</b>			<u>20,065</u>		<u>30,208</u>

**The Funds of the Charity**

Unrestricted Funds - General		8,617	18,760
- Designated		11,448	11,448
<b>Total Charity Funds</b>	<b>10</b>	<u>20,065</u>	<u>30,208</u>

a) For the year ended 31 March 2021 the company was entitled to exemption under section 477(2) of the Companies Act 2006.

(b) No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

(c) The directors acknowledge their responsibility for:

- i. ensuring the company keeps accounting records which comply with section 386; and
- ii. preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the

(d) The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime under Companies Act 2006.

Approved by the directors on 9th December 2021 , and signed on their behalf by J Ellis - Director

J Ellis

**Notes to the Financial Statements  
For the Year Ended 31st March 2021**

**1 Accounting Policies**

(a) The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Green Candle Dance Company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**(b) Tangible Fixed Assets**

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Office and Production equipment	25% Reducing Balance
---------------------------------	----------------------

**(c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from grants, whether capital or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants has been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**(d) Expenditure**

All expenditure is accounted for on an accruals basis. 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.

Costs are allocated to a category either because such costs are directly incurred in relation to such category, or because they are support costs in respect of which an apportionment has been made between the categories.

Support costs consist of infrastructure costs for salaries, premises, office administration. Such costs are apportioned on a reasonable and consistent basis to the various categories with a view to determining, as accurately as possible, the total resources expended for each category. The basis of apportionment used is either a function of staff time applied to a given activity, or an estimate of the proportion of costs associated with the same, or a combination of both.

Direct and Support costs are separately shown by natural classification in Note 5 to these accounts for each category of cost.

**(e) Taxation**

The company as a registered charity ( number 801774 ) is exempt from taxation on most investment income insofar as it is applied for charitable purposes. The company is also exempt from taxation on capital gains.

**(f) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**(g) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**GREEN CANDLE DANCE COMPANY**

**Notes to the Financial Statements  
For the Year Ended 31st March 2021**

**2 Grants and donations**

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>2021</b>
<b>Grants for General Running Costs</b>			
- Arts Council England	-	30,000	<b>30,000</b>
<b>Total 2021</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>2020</b>
<b>Grants for General Running Costs</b>			
- Arts Council England	-	-	-
<b>Grants for Specific Purposes</b>			
- Garfield Weston Foundation	15,000	-	<b>15,000</b>
- Anchor Trust	1,000	-	<b>1,000</b>
- Arts Council England	5,000	-	<b>5,000</b>
- East End Community Foundation	5,000	-	<b>5,000</b>
- Charles Hayward Foundation	5,660	-	<b>5,660</b>
- CAF	1,937	-	<b>1,937</b>
<b>Total 2020</b>	<b>33,597</b>	<b>-</b>	<b>33,597</b>

**3 Charitable activities**

	<b>Restricted Income Funds</b>	<b>Unrestricted Funds</b>	<b>2021</b>	<b>Restricted Income Funds</b>	<b>Unrestricted Funds</b>	<b>2020</b>
<b>Grants and donations</b>						
- Donations	-	305	<b>305</b>	-	3,999	<b>3,999</b>
<b>Fees, commissions, co-productions</b>	-	9,645	<b>9,645</b>	-	14,602	<b>14,602</b>
	-	9,950	<b>9,950</b>	-	18,601	<b>18,601</b>

**4 Net income**

Net Income is after charging	<b>2021</b>	<b>2020</b>
Independent Examiner's fee	1,900	1,900
Depreciation of tangible assets	1,171	1,270
	<b>3,071</b>	<b>3,170</b>

**GREEN CANDLE DANCE COMPANY**

**Notes to the Financial Statements  
For the Year Ended 31st March 2021**

**5 Charitable activity costs**

	<b>Support Costs Unrestricted</b>	<b>Charitable Activity Costs Restricted</b>	<b>Charitable Activity Costs Unrestricted</b>	<b>Governance Costs</b>	<b>Total 2021</b>
<b>Direct costs</b>					
Staff fees and salaries (note 6)	-	-	19,800	-	<b>19,800</b>
Creative team fees and salaries	-	-	5,560	-	<b>5,560</b>
Costumes and wardrobe	-	-	-	-	-
Publicity and marketing	-	-	600	-	<b>600</b>
Studio and rehearsal room hires	-	-	-	-	-
Travel, transport and accommodation	-	-	-	-	-
Telecommunications, postage and stationery	-	-	4,824	-	<b>4,824</b>
Consumable equipment, repairs and IT support	-	-	1,609	-	<b>1,609</b>
Subscriptions	-	-	139	-	<b>139</b>
Insurance	-	-	-	-	-
<b>Support costs</b>					
Staff fees and salaries (note 6)	10,143	-	-	-	<b>10,143</b>
Administration fees	-	-	-	-	-
Accountancy	-	-	-	1,900	<b>1,900</b>
Finance manager fees	250	-	-	-	<b>250</b>
Premises and office costs	4,039	-	-	-	<b>4,039</b>
Registration costs	-	-	-	-	-
Volunteer and recruitment expenses	-	-	-	-	-
Bank and other charges	-	-	-	94	<b>94</b>
Depreciation	-	-	-	1,171	<b>1,171</b>
<b>Total 2021</b>	<b>14,432</b>	<b>-</b>	<b>32,532</b>	<b>3,165</b>	<b>50,129</b>

**GREEN CANDLE DANCE COMPANY**

**Notes to the Financial Statements  
For the Year Ended 31st March 2021**

	Support Costs Unrestricted	Charitable Activity Costs Restricted	Charitable Activity Costs Unrestricted	Governance Costs	Total 2020
<b>Direct costs</b>					
Staff fees and salaries (note 6)	-	26,143	-	-	26,143
Creative team fees and salaries	-	17,759	-	-	17,759
Costumes and wardrobe	-	499	-	-	499
Publicity and marketing	-	6,149	-	-	6,149
Studio and rehearsal room hires	-	2,319	-	-	2,319
Travel, transport and accommodation	-	759	-	-	759
Telecommunications, postage	-	2,810	-	-	2,810
Consumable equipment, repairs	-	3,747	-	-	3,747
Subscriptions	-	217	-	-	217
Insurance	-	1,704	-	-	1,704
<b>Support costs</b>					
Staff fees and salaries (note 6)	-	3,622	-	-	3,622
Administration fees	1,020	-	-	-	1,020
Accountancy	-	-	-	1,900	1,900
Finance manager fees	1,715	-	-	-	1,715
Premises and office costs	5,153	-	-	-	5,153
Registration costs	-	1,771	-	-	1,771
Volunteer and recruitment expenses	16	-	-	-	16
Bank and other charges	-	-	-	131	131
Depreciation	-	-	-	1,270	1,270
<b>Total 2020</b>	<b>7,904</b>	<b>67,499</b>	<b>-</b>	<b>3,301</b>	<b>78,704</b>

**6 Employees**

	2021	2020
Wages and salaries	19,800	29,765
Social security costs	-	-
	<b>19,800</b>	<b>29,765</b>
Staff numbers	<b>2021</b>	<b>2020</b>
Administration	0	1
Production	1	2
No employee received a salary in excess of £60,000 ( 2020 - none)	<b>1</b>	<b>3</b>

**GREEN CANDLE DANCE COMPANY**

**Notes to the Financial Statements  
For the Year Ended 31st March 2021**

**7 Tangible fixed assets**

	<b>Office &amp; production equipment</b>	<b>Total</b>
<b>Cost</b>		
At 1st April 2020	58,736	58,736
Additions	872	872
At 31st March 2021	59,608	59,608
<b>Depreciation</b>		
At 1st April 2020	54,926	54,926
Charge for the year	1,171	1,171
At 31st March 2021	56,097	56,097
<b>Net book values</b>		
At 31st March 2021	<b>3,511</b>	<b>3,511</b>
At 31st March 2020	<b>3,810</b>	<b>3,810</b>

**8 Debtors**

	<b>2021</b>	<b>2020</b>
Trade debtors	-	6,250
Other debtors and prepayments	-	72
	<b>-</b>	<b>6,322</b>

**9 Creditors due within one year**

	<b>2021</b>	<b>2020</b>
Trade creditors	2,803	-
Accruals	2,150	2,828
	<b>4,953</b>	<b>2,828</b>

## GREEN CANDLE DANCE COMPANY

### Notes to the Financial Statements For the Year Ended 31st March 2021

#### 10 Reconciliation of movements in Funds

	Balance at 1 April 2020	Income	Expenditure	Transfers	Balance at 31 March 2021
Restricted Funds - General	-	-	-	-	-
Unrestricted Funds - General	18,760	39,986	(50,129)	-	8,617
- Designated	11,448	-	-	-	11,448
	<u>30,208</u>	<u>39,986</u>	<u>(50,129)</u>	<u>-</u>	<u>20,065</u>

#### The above funds comprise:

**General Fund:** are moneys which can be used by the Trustees at their discretion for any purpose and which have not been designated by them previously

**Transfers to Restricted Funds** represent the company's contribution to projects funded by Restricted grants.

#### 11 Analysis of net assets between Funds

	Tangible Fixed Assets	Net Current Assets	Total 2021	Total 2020
Unrestricted Funds:				
- General	3,511	5,106	8,617	18,760
- Designated	-	11,448	11,448	11,448
	<u>3,511</u>	<u>16,554</u>	<u>20,065</u>	<u>30,208</u>

#### 12 Trustees

During the year none of the trustees received any remuneration from the trust and no expenses were reimbursed to any of them or paid on their behalf.