

Ludus Baroque

Scotland · Charity number SC024893

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	1997-11-14
Register	View on the OSCR register

Contact

Address	7 Drummond Place Edinburgh Mid Lothian EH36PH
Website	www.ludusbaroque.co.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of the arts, heritage, culture or science'

What the charity does: Putting on concerts and workshops

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: To promote the study, practice and knowledge of music in Scotland and other musical, literary, artistic, cultural and educational purposes connected therewith, and in particular, but not restricted to, Baroque music and for these purposes to establish, maintain and manage an orchestra.

Geography

- **Main operating location:** City of Edinburgh
- **Geographical spread:** Operations cover all or most of Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£100	£5,859	-	0
2024-07-31	£0	£2,000	-	0
2023-07-31	£100	£4,839	-	0
2022-07-31	£7,600	£3,187	-	0
2021-07-31	£7,600	£5,694	-	0

Ludus Baroque

Scotland - Charity number SC024893

Accounts

Ludus Baroque
(A company limited by guarantee)
Directors' report and
unaudited financial statements

31 July 2025

Registered number SC166115 (Scotland)

Scottish Charity number SC024893

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Company information

Scottish Charity number	SC024893
Company number	SC166115 (Scotland)
Directors	Richard Neville-Towle Caroline Hahn
Registered office and principal address	7 Drummond Place Edinburgh EH3 6PH
Bankers	The Bank of Scotland 75 George Street Edinburgh EH2 3EW
Independent Examiner	Andrew Niblock Henderson Loggie LLP Level 5, The Stamp Office 10-14 Waterloo Place Edinburgh EH1 3EG

Directors' report

The directors, who are also trustees for the purposes of charity law, present their report and unaudited financial statements for the year ended 31 July 2025. These have also been prepared to meet the requirements of a directors' report and accounts for Companies Act purposes.

Objectives and activities

The principal activity of the charitable company is the promotion of the study, practice and knowledge of music in Scotland and other musical, literary, artistic, cultural and educational purposes in connection with, but not restricted to, baroque music and for these purposes if appropriate to maintain and manage an orchestra.

Achievements and performance

Details of the charity's achievements and performance are detailed in the Musical Director's report on page 4 to the financial statements.

Financial review

The net deficit for the year amounted to £5,759 (2024: £2,178) which has been added to the balance on unrestricted funds brought forward to give a surplus on unrestricted reserves of £5,785 carried forward as at 31 July 2025 (2024: £11,544).

Key management personnel

In the opinion of the Board key management personnel are the Board, as directors and trustees of the charitable company. Details of any payments made as permissible under the memorandum and articles of association of the charitable company are disclosed in note 5 to the financial statements.

Reserves policy

It remains the policy of the Board to aim to maintain a small reserves surplus and to manage the charitable company accordingly. At 31 July 2025, the charitable company had a deficit of 'free' unrestricted reserves, being those reserves not invested in fixed assets, of £5,785 (2024: £11,544).

Plans for the future

The trustees have taken the decision to wind up the charity following the end of this financial year, having concluded that the charity has achieved its aims. All liabilities will be settled in full and any remaining funds will be donated to a suitable charitable organisation with similar purposes, in accordance with the charity's governing document.

Directors' report *(continued)*

Structure, governance and management

Ludus Baroque is a company limited by guarantee and a registered Scottish charity. The company number is SC166115 and charity number is SC024893.

The charitable company is governed by a Memorandum and Articles of Association dated 8 January 2008.

The income and property of the charitable company shall be applied solely towards the promotion of the objects of the charity as set out in the Memorandum of Association and no proportion thereof shall be paid or transferred directly or indirectly by way of a bonus or otherwise by way of profit to the members of the charitable company.

A Board of Directors, who meet as and when required, administer the charitable company. Directors are appointed by the Board. Directors have considered the risks to which the charitable company is exposed and are satisfied with the systems in place to mitigate these risks.

Directors

Richard Neville-Towle
Dr Caroline Hahn

Directors' responsibilities statement

The directors (who are also trustees of Ludus Baroque for the purposes of charity law) are responsible for preparing the directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income or expenditure, of the charitable company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with FRS 102 and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

On behalf of the Board

Richard Neville-Towle
Richard Neville-Towle - 2026-04-24, 13:05:23 UTC

Richard Neville-Towle
Director

24 April 2026

Independent Examiner's report to the directors of Ludus Baroque

I report on the financial statements of the charitable company for the year ended 31 July 2025 which are set out on pages 5 to 11.

This report is made to the directors, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion set out below and for no other purpose. To the fullest extent permitted by law I do not accept or assume responsibility to anyone other than the directors, as a body, for my work or for this report.

Respective responsibilities of directors and examiner

The charitable company's directors (who are also trustees of the charitable company for the purposes of charity law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charitable company's directors consider that the audit requirement of Regulations 10 (1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeks explanations from the directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent Examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare financial statements which accord with the accounting record and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Andrew Niblock

Andrew Niblock - 2026-04-24, 08:52:11 UTC

Andrew Niblock CA
Henderson Loggie LLP, Independent Examiner
Andrew Niblock
Level 5, The Stamp Office
10-14 Waterloo Place
Edinburgh
EH1 3EG

24 April 2026

Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 July 2025

	<i>Notes</i>	Unrestricted 2025 £	Unrestricted 2025 £	Unrestricted 2024 £	Unrestricted 2024 £
Income from:					
Grants and donations	3	100		100	
Total income		<u>100</u>	100	<u>100</u>	100
Expenditure on:					
Charitable activities	4	(5,859)		(2,278)	
Total expenditure			<u>(5,859)</u>	<u>(2,278)</u>	<u>(2,278)</u>
Net expenditure and net movement in funds for the year			<u>(5,759)</u>		<u>(2,178)</u>
Fund balance brought forward	8		11,544		13,722
Fund balance carried forward	8		<u>5,785</u>		<u>11,544</u>

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

All income and expenditure derive from continuing operations.

Balance sheet
at 31 July 2025

	<i>Notes</i>	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible fixed assets	6		-		-
Current assets					
Cash at bank		7,165		12,144	
		<u>7,165</u>		<u>12,144</u>	
Current liabilities					
Amounts falling due within one year	7	(1,380)		(600)	
Net current assets			<u>5,785</u>		<u>11,544</u>
Net assets			<u>5,785</u>		<u>11,544</u>
Represented by:					
General unrestricted funds	8		<u>5,785</u>		<u>11,544</u>

For the year ended 31 July 2025 the company was entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006.

No notice has been deposited with the company under section 476 of that Act requiring an audit to be carried out.

The directors acknowledge their responsibility for:

- ensuring that the company keeps accounting records in accordance with Sections 386 and 387 of the Companies Act 2006; and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its income and expenditure for that financial year in accordance with the requirements of Sections 394 and 395 of the Companies Act 2006 and which otherwise comply with the accounting requirements of the Act relating to accounts so far as they are applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 to small entities.

Approved and authorised for issue by the Board of Directors on 24 April 2026 and signed on their behalf by:

Richard Neville-Towle
Richard Neville-Towle - 2026-04-24, 13:05:23 UTC
Richard Neville-Towle
Director

Company registration number SC166115

Notes

(forming part of the financial statements)

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The financial statements have been prepared in accordance with the Companies Act 2006, Charities and Trustee Investment (Scotland) Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 the Republic of Ireland (FRS 102) – Charities SORP (FRS 102) and FRS 102 1A.

Ludus Baroque 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).

Going concern

The financial statements have been prepared on a going concern basis on the grounds that the directors consider that the current and future sources of funding or support from the date of approval of these financial statements are expected to be more than adequate for the charitable company's needs. If the charitable company was unable to continue in operational existence for the foreseeable future, adjustments would have to be made to reduce balance sheet values of assets to their recoverable amounts and to provide for such further liabilities as might arise.

Income

All income is included in the Statement of Financial Activities when the charitable company has entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably. The following specifics are applied to particular categories of income:

Donations and grants for core funding are included in the year in which they are receivable which is when the charitable company becomes entitled to the resource.

Income from charitable activities relates to the delivery of concerts to the charity's beneficiaries and is recognised when the charitable company has delivered the concerts and is therefore entitled to the income.

Expenditure

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. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. The charitable company is not registered for VAT and accordingly expenditure is stated gross of irrecoverable VAT suffered.

Notes *(continued)*
(forming part of the financial statements)

1 Accounting policies *(continued)*

Expenditure *(continued)*

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

Governance costs comprise those costs involving the public accountability of the charity and its compliance with regulations and good practice. They therefore include the cost of independent examination and professional advice for trustees. Other support costs relate to the administrative costs of running the charity and are allocated to charitable activities accordingly.

Fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £100 are not capitalised. Depreciation is provided on all fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life as follows:

Musical instruments	- over four years
Office equipment	- over three years

Debtors

Debtors are recognised at the settlement amount due.

Cash at bank

Cash at bank includes cash and short term highly liquid investments.

Creditors and provisions

Creditors and provisions are recognised where the charitable company has a represent 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.

Financial instruments

The charitable company has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised as transaction value and subsequently measured at their settlement value.

Funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charitable company.

Notes *(continued)*
(forming part of the financial statements)

2 Net expenditure is stated after charging:

	Unrestricted	Unrestricted
	2025	2024
	£	£
Independent Examiner's fee	780	600
	<hr/>	<hr/>

3 Grants and donations

	Unrestricted	Unrestricted
	2025	2024
	£	£
Other donations	100	100
	<hr/>	<hr/>
	100	100
	<hr/>	<hr/>

In addition to the above, thanks are due to the volunteers who continue to contribute their time throughout the year.

4 Charitable expenditure

	Unrestricted	Unrestricted
	2025	2024
	£	£
<i>Direct costs</i>		
Musicians fees	3,800	-
Instrument hire	200	1,300
Donations	1,000	-
	<hr/>	<hr/>
	5,000	1,300
	<hr/>	<hr/>
<i>Support costs</i>		
Other performance costs	-	250
Administrative support	79	94
Governance	780	634
	<hr/>	<hr/>
	859	978
	<hr/>	<hr/>
Total costs	5,859	2,278
	<hr/>	<hr/>
<i>Governance costs comprise:</i>		
Independent examiner's fees	780	600
Companies House filing fees	-	34
	<hr/>	<hr/>
	780	634
	<hr/>	<hr/>

Notes *(continued)*
(forming part of the financial statements)

5 Directors' remuneration

None of the directors received any reimbursed expenses in connection with their duties during the year (2024: None).

Richard Neville-Towle, a director of the charitable company, was awarded a fee of £Nil (2024: £Nil) under the terms of the Memorandum and Articles of Association of the charitable company in respect of his services as Musical Director for concerts.

The average monthly number of persons (including directors) employed by the company during the year was 2 (2024: 2).

6 Tangible fixed assets

	Office equipment £	Musical instruments £	Total £
Cost			
At 31 July 2024 & 31 July 2025	858	13,624	14,482
	=====	=====	=====
Depreciation			
At 31 July 2024 & 31 July 2025	858	13,624	14,482
	=====	=====	=====
Net book value			
At 31 July 2024 & 31 July 2025	-	-	-
	=====	=====	=====

7 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	1,380	600
	=====	=====
	1,380	600
	=====	=====

8 Movement in funds

	Balance at 31 July 2024	Income £	Expenditure £	Balance at 31 July 2025 £
2024/2025				
Unrestricted funds	11,544	100	(5,859)	5,785
	=====	=====	=====	=====
2023/2024				
Unrestricted funds	13,722	100	(2,278)	11,544
	=====	=====	=====	=====

Notes *(continued)*
(forming part of the financial statements)

9 Legal status and control

The charity is a company limited by guarantee and has no share capital. The liability of the members in the event of a winding up is limited to £1. In the opinion of the directors, there is no controlling party.