

Company number: 2811035

Charity Number: 1020584

# Cheshire Dance Workshop Limited

Report and financial statements  
For the year ended 31<sup>st</sup> March 2017

Cheshire Dance Workshop Limited  
Reference and administrative information  
for the year ended 31<sup>st</sup> March 2017

**Company number** 2811035

**Charity number** 1020584

**Registered office and operational address**

Winsford Library, High Street, Winsford, Cheshire, CW7 2AS

**Trading Name** Cheshire Dance

**Trustees** Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Janet Halloran	(Chair)
Elaine Mclean	(Vice Chair)
Bettina Carpi	
Nina Osbaldeston	(Joined June 2017, Treasurer from Sept 2017)
Evelyn Jamieson	(Resigned March 2017)
Steve Abell	(Resigned March 2017)
Neil Myerson	(Chair, Resigned, April 2016)
Tracey Birch	(Resigned, May 2016)
Lindsay Tilley	(Resigned, May 2016)

**Secretary** Adam Holloway

**Key management personnel** Adam Holloway

**Bankers** Barclays Bank PLC  
21 Dingle Walk, Winsford, Cheshire, CW7 1AG

**Independent examiner** James Gore-Langton FCCA DChA, Slade & Cooper Limited  
Greenfish Resource Centre, 46-50 Oldham St, Manchester, M4 1LE

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Trustees' annual report  
for the year ended 31<sup>st</sup> March 2017

The trustees present their report and the unaudited financial statements for the year ended 31<sup>st</sup> March 2017.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## **Objectives and activities**

The association is established to promote, maintain, improve and advance the education of the public in the arts and in particular (but without prejudice to the generality of the foregoing) the study performance knowledge understanding appreciation and development of the art of dance in all its manifestations.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

## **Achievements and performance**

The charity's main activities and who it tries to help are described below. All its charitable activities focus on Dance and are undertaken to further Cheshire Dance's charitable purposes for the public benefit.

Cheshire Dance is very well recognised in providing public benefit through the advancement of education in dance, related arts activity, community development and health promotion. It does so in a range of different ways. These include:-

- Delivering dance classes in civic spaces engaging a wide spectrum of the community
- Delivering dance both in and out of school, further and higher education settings
- Delivering structured physical activity in the form of movement and dance connected to health settings
- Delivering Continuing Professional Development amongst artists and professionals
- Engaging the public in works of art, both as audience and as participants

Cheshire Dance promotes an open programme amongst 3 key markets for dance: - audiences, participants and learners as well as artists and the professional sector. Some activities promote more mainstream engagement whilst the majority is targeted proactively amongst specific communities and groups who face access issues. Opportunities are promoted most often on an outreach basis ensuring that as many people as possible are able to engage locally to where they live. Additionally opportunities to engage vary in type depending on the target group. These range from regular activity

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to shorter intensive projects, from individual sessions or performance to full days and weeks. Dates and times also vary according to the needs of the target group and include daytime, evening, weekend, term time and holiday time opportunities to engage. Our flexibility to programme in this way is a strength and ensures that more people over a much wider geography and demographic have the opportunity to experience dance than would otherwise be the case through a building based programme. We fully recognise and have evidence of how high quality and creatively rich content extends our reach as an organisation and in support of the independent sector. Cheshire Dance is also active digitally in terms of sharing and distributing creative content whether through film, photography, news and blogs.

## Highlights from the Year

- Cheshire Dance facilitated dance engagement amongst 31 regular dance groups during the year alongside a programme of project based dance development.
- 1,839 places were taken up through our artist and professional development programme and our CPD services were bought in by a range of other organisations across the North
- We supported 17 Primary and Secondary Schools who regularly buy us in to deliver dance programmes.
- Our performance programme attracted audiences of more than 10,000 people.
- During the year we have additionally planned an open and transparent Artist Services offer and will be launching this alongside our new website in Spring 2018
- Cheshire Dance is delivering on a range of Dance and Health programmes, including a new Dance and Dementia project with Cheshire East Council and Mid Cheshire Hospitals NHS Trust, AESOP's Dance to Health programme as well as supporting regular Dance for Parkinson's sessions. Also this year we began collaborating with the Knowing Body Network, Green Candle Dance Co. and 5 new Dance and Falls partners.
- Through Dance Consortia North West, a more strategic journey towards greater understanding, connection and opportunity as developed between dance employers, the HE sector and Artists is underway.
- The annual NOW Dance Platform is a unique opportunity for emerging artists and groups to share new work and alongside the Inquiring Bodies series, Cheshire Dance is developing a new dialogue around Cultural Diversity in Dance.
- During 2016/17 we initiated a new Emerging Dance Artist role alongside our regular programme of hosting numerous placements and shadowing opportunities for young dance artists. We also re-designed our process to ensure a richer and more reflective experience for shadowers and the organisation.
- During 2016/17 we completed a 3<sup>rd</sup> SLiCE project (Specialist Leaders in Cultural Education) in Cheshire working with a cluster of Primary Schools in Ellesmere Port. This SLiCE project was highlighted by Curious Minds as exemplary at a recent Intercultural Dimensions of Cultural Education Conference at the University of Chester.

## Talent and Artist Development

Cheshire Dance has exceeded its target for talent and artist development. By year end Cheshire Dance delivered 207 sessions with attendance of 1,839 artists and other professionals. Our CPD programme is well attended and financially viable. Activity includes Inquiring Bodies, Artists and Student Fora, freelance artist meetings as well as CPD connected to other elements of the artistic programme like Dance & Falls, Dance and Dementia, Inclusive Practice and Safeguarding, which itself has been bought in by other agencies including Yorkshire Dance, Dance Manchester / Co. Chameleon and Movema. The programme involved both Cheshire Dance led CPD and a range of nationally and internationally

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renowned guest Artists such as Fergus Early, Trude Cone, Dan Lowenstein, Yael Flexer, Christopher Owen, Katye Coe, Kate Jackson, Rachel Freeman as well as one-to-one advice and support for a number of artists.

## Reach

Following a 2015/16 year of significant long term absence of a Director, 2016/17 began with a new staff structure of a single directorship, during this period Cheshire Dance has sustained high levels of engagement, falling just short of the stretch target achieved in the previous 2 years of 30,000+ attendance/audience figures. During 2016/17 we achieved 28,496 which remains higher than previous 2013/14 levels. Furthermore, the range of people we have engaged in our programme has remained diverse, particularly in age and ability as well as in areas of low engagement.

Whilst Cheshire Dance develops creative content for more mainstream audiences in Cheshire (e.g. Chester City Centre Christmas Lights Parade, Cheshire East Tour of Britain commission), more than 90% of the locations where Cheshire Dance is able to be proactive in choosing where to programme dance activity are in Lower Super Output Areas (LSOAs) amongst the 20% most deprived in England.

In these areas and amongst the various protected characteristic groups, Cheshire Dance has built a strong body of evidence as to the extent to which our work targets people who are amongst the least engaged in society. More than 70% of participation targets protected characteristic groups who face specific issues relating to inequality of opportunity. Alongside work with young people in areas of deprivation (49% of all participation) this additionally includes significant groups of people with disabilities (36% of all participation) and groups of older people (16% of all participation).

During the year Cheshire Dance worked with 31 groups over extended periods of time, either as ongoing weekly groups or as groups engaging over the course of a specific project period. All these groups engaged in more than 10 sessions during the year and 18 of the groups engaged in more than 30 sessions during the year. In relation to our equality and diversity commitment, 27 of these groups are Protected Characteristic groups. Cheshire Dance sustains the depth of this engagement as a core part of its programme.

Diversity is one of Cheshire Dance's 6 core values and high on the Northwest-wide Consortia agenda. Cheshire Dance has a well profiled track record amongst protected characteristics groups, particularly amongst Children and Young People living in deprived areas, Older People, People with Disabilities and we promote a culturally diverse range of dance styles. Additionally work amongst group facing Inequalities of Health and Wellbeing is very strong. Cheshire Dance does not currently work in faith/religious or LGBT contexts. Specifically in terms of BAME focused work our employment recruitment network is strengthening through proactive research and building relationships with key NW based organisations, e.g. Movema. We are increasing the number and broadening the range of culturally diverse sessions. 21% of sessions (increase from 18% last year and 15% the year before) promote culturally diverse styles including African Dance, Capoeira, Bollywood, Indian, Irish, Street/Urban and World Dance.

## Partnerships

Cheshire Dance understands the effectiveness of working with partners in order to enhance its offer. Working with public, private, voluntary and other arts sector partners means we can successfully meet shared priorities and goals. We work collaboratively in our key developmental areas of Health & Wellbeing, Community, Education, Artist and Professional Development.

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- Cheshire Dance works with a range of health partners including Public Health departments, NHS Trusts, many Voluntary and Arts Organisations, residential and day care facilities. The work spans both medical intervention and community wellbeing outcomes across a range of stakeholder groups including older people, people with disabilities and people living in deprived neighbourhoods or facing identified health inequalities.
- Cheshire Dance is an active strategic partner with Curious Minds on Cheshire West's Local Cultural Education Partnership. We connect with Curious Minds both on a Northern Area and North West basis through a focus on Children and Young Peoples' Dance and as a lead dance partner on the renowned SLiCE programme.
- Cheshire Dance is in its third year of working with Theatre in the Quarter, Blacon Education Village and Blacon Avenue Services on the REWIND project providing regular engagement and performance opportunities in an area of deprivation, supporting young people who have low access to the arts.
- Collaborating with Action Transport Theatre in Ellesmere Port to deliver 'Take Over the Hall' a cross-arts project for young people again who have little or no access to the arts for its third year.
- Building partnerships with HE venues, the Storyhouse, Cheshire Rural Touring, St Marys Creative Space, The Barnaby Festival and Northwich Memorial Hall by promoting platforms and professional performance work across our community, education and professional networks.
- Progressing audience development further across the North West and Northern area, again by promoting dance platforms and performances in collaboration with theatres, venues and other promoters.
- Working with the HE institutions engaging students across our professional development and delivery programme including shadowing, placement and volunteering opportunities.

By working in deeply embedded partnerships such as these and by attracting private sources of investment into dance, Cheshire Dance is a strong contributor to the goals and priorities of our Public Sector partners in the Arts, Local Government, Health and Education.

## Dance Consortia North West

Partnership working is high on the agenda of Dance Consortia North West (DCNW), which includes the NW HE Dance Consortium, the Artists Led for Artists group ALFA, regional Agencies, Dance Employers and Venues. Led by Cheshire Dance, DCNW regional co-ordination was directly called for through a stakeholder survey and a series of network and partner meetings that have taken place throughout the year. On bringing partners together, its purpose is to create the right conditions to attract inward investment and enable more opportunities for artist and talent development, dance production and touring, collaborative dance programming and audience development, all the while increasing sector knowledge and an open culture of collaboration in the region.

## Beneficiaries of our services

Cheshire Dance delivers/promotes dance engagement pro-actively amongst specifically targeted groups:

- People from Protected Characteristic groups, including
  - Age - Early Years, Young People, Older People
  - Disability - People with physical disabilities and learning difficulties
  - Race - Participants, dance genres and artists from BAME communities
  - Gender - Girls/Women, Boys/Men specific

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- And less so amongst groups identified by religion or belief, sexual orientation, gender reassignment, marriage and civil partnership, pregnancy or maternity
- Other specifically target groups
  - Artists
  - People on low incomes and/or living in disadvantaged areas
  - Excluded young people
  - Young people choosing dance as a formal training route into the profession
  - People with health concerns: Cheshire Dance is becoming increasingly recognised as a specialist in Dance and Health working regularly in areas such as Dementia, Parkinsons and Falls.

Cheshire Dance delivers continuing professional development in dance and social justice which not only advances knowledge of the artform, facilitation and dance development but also the effects of physical activity on the body and the duty of care to participants and practitioners. People that engage in Cheshire Dance's continuing professional development activity include:-

- Artists
- Teachers in both formal and informal educational settings
- Care, health and youth workers and early years practitioners
- Students and young people

Cheshire Dance seeks to engage the public in works of art as audiences. Particular target groups include:-

- People become audience members following their engagements through wider programmes of participation and continuing professional development
- Families, friends, colleagues and communities connected to the groups we work with
- People with an interest in dance and the arts targeted through social media, print and by working in partnership with other organisations

## Financial review

The results for the year are set out in the Statement of Financial Activities, incorporating the Income and Expenditure Account. The income and expenditure account shows a surplus of unrestricted income (including designated income) over expenditure for the year of £18,735 that increases the accumulated unrestricted reserves at 31st March 2017 to £64,167.

### Reserves policy

Cheshire Dance requires unrestricted reserves for costs contingent to skeleton operating costs, net debtor/creditor balances and contractual agreements with staff. e.g. Maternity leave, redundancies, long term sick leave cover. In the event of insolvency, the board would instruct the Director of the company to produce a balanced budget during an insolvency period.

Cheshire Dance currently holds £35,993 of unrestricted, undesignated reserves and it is estimated that £20,000 is required to cover 3 months skeleton running costs and a further £24,000 to cover contractual agreements, particularly redundancy costs.

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## **Structure, governance and management**

The organisation is a charitable company limited by guarantee, incorporated in 1993 and registered as a charity in 1983. The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31<sup>st</sup> March 2017 was 4 (2016:5). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts. The trustees themselves have absolute discretion as to the admission of any person onto the board. Trustees advertise openly for positions, selecting those whose skills and experience best fits the charitable objects and the skills and experience of existing trustees.

Since the last report there have been two resignations, those of Steve Abell and Evelyn Jamieson as well as one appointment Nina Osbaldeston, meaning there are currently 4 board members (There were 5 in 2016).

During the early part of 2016, the trustees of Cheshire Dance conducted a formal review of the staffing structure. The trustees considered various options around how the organisation should be structured in order to better support our ambitions whilst becoming more sustainable and resilient for the future. It agreed to rationalise the structure to a single Director position with a focus on both artistic and social outcomes central to the role.

### **Related parties and relationships with other organisations**

The trustees maintain an accurate Register on Interests covering both trustees and staff. Where conflicts of interest arise in decision-making, specific interests are noted and interested parties step out of the decision-making process.

The trustees recognise the importance of including practicing artists in its number. During the year two trustees received payment work as freelance artists. They are Jan Halloran and Bettina Carpi.

### **Remuneration policy for key management personnel**

Trustees maintain knowledge of competitive salary levels in the sector. It assesses all staff salaries each year and implements appropriate rises as part of its overall responsibility for financial control and long term resilience.

### **Risk management**

The trustees monitor major risks on a quarterly basis as a standard part of trustee meetings. Equally all key programmes are reviewed alongside financial performance. Key partners engage as observers to these meetings and the Director and staff meet separately with key partners to ensure shared objectives are achieved and plans for the future set out and agreed far in advance.



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for the year ended 31<sup>st</sup> March 2017

## Statement of responsibilities of the trustees

The trustees (who are also directors of Cheshire Dance Workshop Limited for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice 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 charity will continue in operation

The trustees are responsible for keeping proper 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. 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.

## Compliance

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

The trustees' annual report has been approved by the trustees on 7<sup>th</sup> November 2017 and signed on their behalf:-

Jan Halloran  
Chair

Independent examiner's report  
to the trustees of  
Cheshire Dance Workshop Limited

I report on the accounts of the company for the year ended 31 March 2017 which are set out on pages 10 to 23.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

James Gore-Langton FCCA DChA  
Slade & Cooper Ltd, Chartered Certified Accountants  
46-50 Oldham Street, Manchester M4 1LE  
22<sup>nd</sup> November 2017

Cheshire Dance Workshop Limited  
Statement of Financial Activities  
(including Income and Expenditure account)  
for the year ended 31 March 2017

	Note	Unrestricted funds £	Restricted funds £	Total funds 2017 £	<i>Total funds 2016 £</i>
<b>Income</b>					
Charitable activities	3	175,737	39,061	214,798	218,916
Investments	4	98	-	98	63
<b>Total income</b>		<b>175,835</b>	<b>39,061</b>	<b>214,896</b>	<b>218,979</b>
<b>Expenditure</b>					
Charitable activities:	5	153,181	24,387	177,568	236,242
<b>Total expenditure</b>		<b>153,181</b>	<b>24,387</b>	<b>177,568</b>	<b>236,242</b>
<b>Net income/(expenditure) for the year</b>	7	<b>22,654</b>	<b>14,674</b>	<b>37,328</b>	<b>(17,263)</b>
Transfer between funds		(3,914)	3,914	-	-
<b>Net movement in funds for the year</b>		<b>18,740</b>	<b>18,588</b>	<b>37,328</b>	<b>(17,263)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		45,427	10,193	55,620	72,883
<b>Total funds carried forward</b>		<b>64,167</b>	<b>28,781</b>	<b>92,948</b>	<b>55,620</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

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Company number 2811035  
Balance sheet as at 31 March 2017

	Note	2017	2016
		£	£
<b>Fixed assets</b>			
Tangible assets	10	1,662	1,100
<b>Total fixed assets</b>		<b>1,662</b>	<b>1,100</b>
<b>Current assets</b>			
Debtors	11	4,855	2,330
Cash at bank and in hand		98,573	81,952
<b>Total current assets</b>		<b>103,428</b>	<b>84,282</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	12	(12,142)	(29,762)
<b>Net current assets</b>		<b>91,286</b>	<b>54,520</b>
<b>Total assets less current liabilities</b>		<b>92,948</b>	<b>55,620</b>
<b>Net assets</b>		<b>92,948</b>	<b>55,620</b>
<b>The funds of the charity:</b>			
Restricted income funds	13	28,781	10,193
Unrestricted income funds	14	64,167	45,427
<b>Total charity funds</b>		<b>92,948</b>	<b>55,620</b>

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 13 to 23 form part of these accounts.

Approved by the trustees on 7th November 2017 and signed on their behalf by:

J Halloran  
(Chair)

Cheshire Dance Workshop Limited  
Statement of Cash Flows  
for the year ending 31 March 2017

	Note	2017 £	2016 £
<b>Cash provided by/(used in) operating activities</b>	16	<b>17,937</b>	<b>25,829</b>
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		98	63
Purchase of tangible fixed assets		(1,414)	(459)
<b>Cash provided by/(used in) investing activities</b>		<b>(1,316)</b>	<b>(396)</b>
Increase/(decrease) in cash and cash equivalents in the year		16,621	25,433
Cash and cash equivalents at the beginning of the year		81,952	56,519
<b>Cash and cash equivalents at the end of the year</b>		<b>98,573</b>	<b>81,952</b>

# Cheshire Dance Workshop Limited

## Notes to the accounts for the year ended 31 March 2017

### 1 Accounting policies

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

#### a Basis of preparation

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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cheshire Dance Workshop Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

#### Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

#### b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

#### c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

# Cheshire Dance Workshop Limited

## Notes to the accounts for the year ended 31 March 2017 (continued)

### **d Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

### **e Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

### **f Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

### **g Expenditure and irrecoverable VAT**

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.

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

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## Notes to the accounts for the year ended 31 March 2017 (continued)

### **h Tangible fixed assets**

Individual fixed assets costing £400 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset Category	Annual rate
Equipment	25%

### **i 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.

### **j Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **k 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.

### **l Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### **m Pensions**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 8. There were outstanding contributions at the year end of £105 (2016 - £nil).



# Cheshire Dance Workshop Limited

## Notes to the accounts for the year ended 31 March 2017 (continued)

### 2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

### 3 Income from charitable activities

	Unrestricted £	Restricted £	Total 2017 £	Total 2016 £
Grants and Contracts				
Arts Council England	88,208	-	88,208	89,358
Cheshire East Council	15,000	-	15,000	25,000
Cheshire West & Chester	39,606	-	39,606	39,606
Cheshire Community Foundation	-	-	-	5,000
Earned income	32,502	39,061	71,563	59,952
Other income	421	-	421	-
<b>Total</b>	<b>175,737</b>	<b>39,061</b>	<b>214,798</b>	<b>218,916</b>
<i>Total by fund 31 March 2016</i>	<i>192,645</i>	<i>26,271</i>	<i>218,916</i>	

### 4 Investment income

	Unrestricted £	Restricted £	2017 £	2016 £
Income from bank deposits	98	-	98	63

# Cheshire Dance Workshop Limited

## Notes to the accounts for the year ended 31 March 2017 (continued)

### 5 Analysis of expenditure on charitable activities

	Total 2017 £	Total 2016 £
Salaries	102,494	160,082
Other Staff Costs/Contracted Staff	51,586	51,588
Other Core Costs/Resources & Venue/Office	17,552	18,484
Marketing	1,339	1,700
Other Community/Contracts (not inc Salaries)	-	-
Capital Projects/Depreciation	852	499
Other/Insurance	1,825	2,079
Governance costs (see note 6)	1,920	1,810
	<hr/>	<hr/>
	177,568	236,242
	<hr/>	<hr/>
	2017 £	2016 £
Restricted expenditure	24,387	35,810
Unrestricted expenditure	153,181	200,432
	<hr/>	<hr/>
	177,568	236,242
	<hr/>	<hr/>

### 6 Analysis of governance costs

	2017 £	2016 £
Accountancy and independent examination	1,920	1,810
	<hr/>	<hr/>
	1,920	1,810
	<hr/>	<hr/>

# Cheshire Dance Workshop Limited

## Notes to the accounts for the year ended 31 March 2017 (continued)

### 7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2017 £	2016 £
Depreciation	852	499
Independent examiner's remuneration -		
Independent examination	500	500
Accountancy	1,000	1,000
	<hr/> <hr/>	<hr/> <hr/>

### 8 Staff costs

Staff costs during the year were as follows:

	2017 £	2016 £
Wages and salaries	96,909	131,206
Social security costs	5,135	9,005
Pension costs	450	-
Redundancy and termination costs	-	19,871
	<hr/>	<hr/>
	102,494	160,082
	<hr/> <hr/>	<hr/> <hr/>

No employees has employee benefits in excess of £60,000 (2016: Nil).

The average number of staff employed during the period was 5 (2016: 5).

The average full time equivalent number of staff employed during the period was 3.8 (2016: 4.5).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £37,276 (2016: £32,989).

### 9 Trustee remuneration and expenses, and related party transactions

Two (2016: No) trustees claimed reimbursed expenses during the year of £68 (2016: Nil).

Two trustees (2016: two) received fees as artists supplying services to the charity, as permitted by the charity's governing document:

	2017 £	2016 £
Bettina Carpi	1,345	5,342
Jan Halloran	55	4,843

Elaine McLean, a trustee, is the mother of Jane McLean who is employed as Creative Director. Jane McLean received actual salary of £15,423 during the year.

Apart from the above transactions, no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2016: nil).

# Cheshire Dance Workshop Limited

## Notes to the accounts for the year ended 31 March 2017 (continued)

### 10 Fixed assets: tangible assets

<b>Cost</b>	Computer equipment £	Total £
At 1 April 2016	28,849	28,849
Additions	1,414	1,414
Disposals	-	-
	<hr/>	<hr/>
At 31 March 2017	30,263	30,263
	<hr/>	<hr/>
<b>Depreciation</b>		
At 1 April 2016	27,749	27,749
Charge for the year	852	852
Disposals	-	-
	<hr/>	<hr/>
At 31 March 2017	28,601	28,601
	<hr/>	<hr/>
<b>Net book value</b>		
At 31 March 2017	1,662	1,662
	<hr/>	<hr/>
<i>At 31 March 2016</i>	<i>1,100</i>	<i>1,100</i>
	<hr/>	<hr/>

# Cheshire Dance Workshop Limited

## Notes to the accounts for the year ended 31 March 2017 (continued)

### 11 Debtors

	2017 £	2016 £
Fees receivable	3,455	930
Prepayments	1,400	1,400
	<hr/>	<hr/>
	4,855	2,330
	<hr/> <hr/>	<hr/> <hr/>

### 12 Creditors: amounts falling due within one year

	2017 £	2016 £
Taxation & social security	1,856	1,114
Trade creditors	1,395	1,807
Accruals	8,891	26,841
	<hr/>	<hr/>
	12,142	29,762
	<hr/> <hr/>	<hr/> <hr/>

# Cheshire Dance Workshop Limited

## Notes to the accounts for the year ended 31 March 2017 (continued)

### 13 Analysis of movements in restricted funds

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2017 £
Training Community	4,212	35,032	(19,923)	2,500	21,821
Training Prof	5,225	4,029	(3,726)	-	5,528
Capital Grants	756	-	(738)	1,414	1,432
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	10,193	39,061	(24,387)	3,914	28,781
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

<b>Previous reporting period</b>	Balance at 1 April 2015 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2016 £
Training Community	9,747	21,666	(27,201)	-	4,212
Training Prof	8,845	4,605	(8,225)	-	5,225
Capital Grants	1,140	-	(384)	-	756
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	19,732	26,271	(35,810)	-	10,193
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

<b>Name of</b>	<b>Description, nature and purposes of the fund</b>
Training Community	This represents funds to deliver inclusion projects, mainly relating to a Dance and Dementia programme including funds derived from Cheshire East Council and a Dance and Falls programme including funds derived from AESOP.
Training Prof	This represents funds to deliver training and are mainly derived from Arts Council England.
Capital Grants	This represents funds held to be released against depreciation on fixed assets, with funds mainly derived from Cheshire Dance including those transferred from unrestricted funds.

# Cheshire Dance Workshop Limited

## Notes to the accounts for the year ended 31 March 2017 (continued)

### 14 Analysis of movement in unrestricted funds

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers £	As at 31 March 2017 £
General fund	27,258	175,835	(153,181)	(13,914)	35,998
Designated fund	18,169	-	-	10,000	28,169
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	45,427	175,835	(153,181)	(3,914)	64,167
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Previous reporting period</b>	Balance at 1 April 2015 £	Income £	Expenditure £	Transfers £	As at 31 March 2016 £
General fund	26,482	192,708	(200,432)	8,500	27,258
Designated fund	26,669	-	-	(8,500)	18,169
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	53,151	192,708	(200,432)	-	45,427
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Name of</b>	<b>Description, nature and purposes of the fund</b>				
General fund	The free reserves after allowing for all designated funds				
Designated fund	Designate to cover committed core costs, including that for the progression of a feasibility study to establish a residential base for the organisation.				

# Cheshire Dance Workshop Limited

## Notes to the accounts for the year ended 31 March 2017 (continued)

### 15 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Equipment	906	-	756	1,662
Net current assets/(liabilities)	45,092	18,169	28,025	91,286
	<hr/>	<hr/>	<hr/>	<hr/>
Total	45,998	18,169	28,781	92,948
	<hr/>	<hr/>	<hr/>	<hr/>

### 16 Reconciliation of net movement in funds to net cash flow from operating activities

	2017 £	2016 £
<b>Net income/(expenditure) for the year</b>	37,328	(17,263)
<b>Adjustments for:</b>		
Depreciation charge	852	499
Dividends, interest and rents from investments	(98)	(63)
Decrease/(increase) in debtors	(2,525)	23,936
Increase/(decrease) in creditors	(17,620)	18,720
	<hr/>	<hr/>
<b>Net cash provided by/(used in) operating activities</b>	17,937	25,829
	<hr/>	<hr/>