

# B.T.D.A. LIMITED

England & Wales · Charity number 1073094

## Details

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Other names	BRITISH THEATRE DANCE ASSOCIATION, BRITISH THEATRE DANCE ASSOCIATION LIMITED, BTDA
Status	Registered
Legal form	Charitable company
Company number	<a href="#">01132914</a>
Registered	1998-12-23
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address Garden Street  
Leicester  
LE1 3UA

Phone 01162622279

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Website [www.btda.org.uk](http://www.btda.org.uk)

## Activities

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**Objects:** FOR THE ADVANCEMENT OF THE EDUCATION OF THE PUBLIC IN THE UNITED KINGDOM IN THE ART OF DANCING AND ASSOCIATED ARTS

**Activities:** Promotion and encouragement of the art of dance through education and vocational training

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

## Geography

- **Area of benefit:** UNITED KINGDOM
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£889,276	£912,327	£109,917	7
2024-03-31	£1,049,481	£1,029,340	£115,509	7
2023-03-31	£906,046	£886,879	£105,933	8
2022-03-31	£566,361	£686,326	£86,766	8
2021-03-31	£277,254	£494,324	-	-

## Trustees

Name	Role	Appointed
<b>ANN OLIVER</b>	Chair	2012-10-02
Darren John Chadwick		2021-09-05
JANE CARVER		
John Stuart		2024-10-23
Kelly Chater		2021-09-05
NEIL ALLEN		

**B.T.D.A. LIMITED**

England & Wales - Charity number 1073094

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# Accounts

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**REGISTERED COMPANY NUMBER: 01132914 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1073094**

**Unaudited Financial Statements  
for the Year Ended  
31 March 2025**

**for**

**B.T.D.A. Limited  
(A Company Limited by Guarantee)  
Trading as  
British Theatre Dance Association**

**The Rowleys Partnership Ltd  
Chartered Accountants  
Charnwood House  
Harcourt Way  
Meridian Business Park  
Leicester  
Leicestershire  
LE19 1WP**

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Trading as British Theatre Dance Association**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2025**

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**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Trading as British Theatre Dance Association**

**Reference and Administrative Details**  
**for the Year Ended 31 March 2025**

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<b>OFFICERS</b>	A Oliver President for Life H Mence General Secretary/Treasurer
<b>TRUSTEES</b>	N J Allen J E Carver D Ramsden (resigned 21.8.24) M Hankinson (resigned 6.6.24) D J Chadwick K Chater J Stuart (appointed 23.10.24)
<b>COMPANY SECRETARY</b>	H Mence
<b>REGISTERED OFFICE</b>	The International Arts Centre Garden Street Leicester Leicestershire LE1 3UA
<b>REGISTERED COMPANY NUMBER</b>	01132914 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1073094
<b>INDEPENDENT EXAMINER</b>	The Rowleys Partnership Ltd Chartered Accountants Charnwood House Harcourt Way Meridian Business Park Leicester Leicestershire LE19 1WP
<b>BANK</b>	Virgin Money Symington House 7-8 North Avenue Clydebank G81 2NT

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objectives of the Association are to promote and encourage the art of dance through education and vocational training. The Association achieves this objective by offering a wide range of syllabi, a performance award system, festivals, technicons, scholarships, grants and gala events.

The Association makes grants to talented students attending its courses and undertaking its examinations. The level of grant is discretionary and depends on the availability of funds.

The Association takes steps to encourage children with special needs to integrate, where possible, into mainstream classes.

### **Public benefit**

The trustees have had due regard to the Charity Commission guidance on public benefit.

The main activities undertaken to further the charity's purposes for the public benefit are as follows:

- Promotion of dance education and training to all members of the public regardless of colour, race, disability or age.
- Fee paying arrangements are made to grant aid gifted students and due consideration is given to those on low incomes.
- Dance education and training provides a platform for achievement and a programme of study leading to graded qualifications. The Association is constantly improving the quality and breadth of its curriculum.

Theatre dance is recognised worldwide thus allowing the Association to benefit its members on the international stage.

A range of activities is organised, designed to benefit all social groups, such as festivals, gala days, scholarships, championships, fun days, special needs programmes, performance awards and specialised dance activities.

**Report of the Trustees**  
**for the Year Ended 31 March 2025**

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**STRATEGIC REPORT**

**Achievement and performance**

Scholarships reverted back to live classes and assessments, these were a great success and students thoroughly enjoyed being back in the classroom. In total 300 candidates took place over 5 areas across England. The event were very successful resulting in over £25,000 of awards being given out.

Graded Qualifications Alliance submitted its annual 'Statement of Compliance' to both the Office of Qualifications and Examinations Regulation (Ofqual), Qualifications Wales and the CCEA (Council for the Curriculum, Examinations and Assessment) in time to meet the published deadlines.

We are pleased to advise that during this financial year all results and certificates were issued and dispatched within the published deadlines.

We continue to participate in the Comparability Study exercise conducted by the CDMT along with other awarding organisations. This year concentrated on Grade 1 and we choose to show the new Grade 1 Tap.

An examiner travelled to New Zealand to preside over live examinations which is the first time since before covid.

We were pleased to welcome back entries from Portugal following the re-opening of the centre over there.

We were pleased to hold Gala Weekend again during this financial year. The event was well attended, and we welcomed some new choreographers.

Work commenced on the review of the Dance Teaching Qualification with the intention of incorporating the technical side of teaching alongside the theoretical areas.

The Lyrical Artistic Director and her team were pleased to develop the new Class Award for Lyrical which was launched this year and demonstrated to the members in September.

The Acrobatic Artistic Director and her team were pleased to develop the new Preparatory Acrobatic which was launched this year and demonstrated to the members in September.

The Tap Artistic Director and his team continued with the development of the new programme of study for the tap examinations. Grade 2 was launched in September of this year, and the work continues to be well received.

The Modern Jazz Artistic Director and her team were pleased to develop the New Class Award for Modern Jazz which was launched this year and demonstrated to members in February.

Candidates were successfully entered for the new Certificate in Catwalk Modelling and the introduction of an improvised pose section was added to the Modelling programme of Study.

Competitions were held throughout the country; they were well attended and have seen an increase in standards.

The number of candidates performing in the Championship Finals increased due to the introduction of a new area heat in Basingstoke.

**Report of the Trustees**  
**for the Year Ended 31 March 2025**

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BTDA will continue to increase its social media profile and now has over 1,500 followers on Instagram and over 2,200 on Facebook.

BTDA continues to address Cyber security with staff members completing online courses on a monthly basis to ensure they remain vigilant

**Financial review**

**Financial position**

This year a deficit of £23,051 was made, in comparison with a surplus of £27,035 for last year. This year the income resources have decreased considerably due to fall in the examination and area fees as compared to the previous year, therefore has resulted in a deficit as expected for this year.

**Reserves policy**

Reserves are maintained to provide for periods when incoming resources may not be sufficient to meet the costs of activities in furtherance of the objectives. The aim is to cover the overheads for approximately six months. Total unrestricted reserves at 31 March 2025 were £109,917 (2024: £132,968). Current reserves do not cover six months of expenditure, however over the next three years we will endeavour to build these back up to pre Covid figures to ensure the policy is met. We will do this by continuing to develop online provision thereby keeping costs to a minimum.

**Future plans**

To ensure that the Graded Qualifications Alliance continues to meet the requirements of recognition as an awarding organisation and submit its 'Statement of Compliance' by the required deadline.

To realign staff responsibilities, recruit new members and instigate training programmes to manage the retirement of key staff members during the year.

To appoint a new patron from the Musical Theatre profession.

To offer local area workshops which use professional dancers/musical theatre performers thus giving students the opportunity to work with creative people.

To encourage teachers to attend events.

To continue to offer the Gala Weekend year on year.

To promote the Dance Teaching Assistant Qualification to those achieving a Grade 5 Qualification.

To promote the new tap work to a wider audience with the intention of spreading this exciting work further afield and to bring in new members.

To continue to offer live Scholarships in the areas to include 5 events in total.

To further invest in new cameras to ensure that ultimately all examiners have this facility.

To continue to participate in comparability studies with other dance organisations under the direction of the Council for Dance, Drama and Musical Theatre.

To continue our relationship with dance awarding organisations and progress the accreditation of their programmes and institutions under the Graded Qualifications Alliance.

## **STRATEGIC REPORT**

To continue to the review and develop a Dance Teaching Qualification which incorporates both practical and theoretical elements of dance teaching. To include GQAL partners in the development to ensure it fits all dance styles.

To commence the qualification development work required to submit the new Drama programmes as regulated awards.

To take steps to ensure that we are an inclusive organisation and promote inclusion in our social media and advertising.

To recruit new trustees.

To continue to develop our relationship with China.

To welcome and accept examination entries from schools in Hong Kong.

To investigate ways of generating income other than examination fees.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### **Recruitment and appointment of new trustees**

The Officers and General Council are recruited through professional and business contacts. All Officers and General Council are interviewed and references obtained as to their appropriateness for appointment.

### **Organisational structure**

The Association is governed by the Officers and General Council. They meet regularly and determine policy. Day to day administration is devolved upon the President, the General Secretary and the Examination Secretary and staff, all of whom are paid employees.

### **Induction and training of new trustees**

A formal policy of Officer and General Council training and induction operates including charity commission guidance, specialist courses and local specialist seminars. All Officers and the General Council are DBS checked.

### **Key management remuneration**

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings and the level of responsibility required.

### **Risk management**

The Officers and General Council have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The major risk recognised by the Officers and General Council is the aftereffects of the Covid 19 pandemic and the decrease in student intake which may lead to a fall in numbers resulting in a reduction of income.

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Trading as British Theatre Dance Association**

**Report of the Trustees**  
**for the Year Ended 31 March 2025**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Association therefore takes innovative steps to encourage the development of existing and additional disciplines, such as contemporary dance, musical theatre and the introduction of dance discipline to primary education. There is also a policy of development of international operations notably in New Zealand, Dubai, Malta, Portugal, China and Turkey.

The Association maintains a risk register in conjunction with its subsidiary company, GQAL. This is revised periodically.

The Graded Qualifications Alliance has continued its development. This organisation was established as an awarding body to take advantage of the Association's intellectual property in providing graded qualifications and to create opportunities to extend performance related provision into other areas of education and therefore to provide an independent source of income thus reducing risk and ensuring future investment in the Charity's objectives.

This, together with revised work practices and increased technology currently under development, will result in a significant reduction in costs thus contributing to the generation of surpluses in the future and reducing financial risk.

The Officers and General Council adopt a cautious approach to the management of the Charity. Reserves are invested in bank deposits and capital expenditure and grant aid is reviewed against the background of charity income before being expended.

#### **POLICY RELATING TO GRADED QUALIFICATIONS ALLIANCE**

GQAL has the accreditation with The Office of Qualifications and Examinations Regulation (Ofqual) thus an examination body that accredits the examinations undertaken by BTDA students.

#### **EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 19 August 2025 and signed on the board's behalf by:

  
.....  
A Oliver - Trustee

**Independent Examiner's Report to the Trustees of  
B.T.D.A. Limited  
(A Company Limited by Guarantee)**

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**Independent examiner's report to the trustees of B.T.D.A. Limited (A Company Limited by Guarantee)  
(‘the Company’)**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**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 statement**

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

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 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.

*The Rowleys Partnership Ltd.*

L G Parkes FCA FCCA  
ICAEW  
The Rowleys Partnership Ltd  
Chartered Accountants  
Charnwood House  
Harcourt Way  
Meridian Business Park  
Leicester  
Leicestershire  
LE19 1WP

Date: ..... *19<sup>th</sup> August 2025* .....

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Trading as British Theatre Dance Association**

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 31 March 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations, legacies and subscriptions	3	44,129	54,935
<b>Charitable activities</b>			
Examinations	6	513,417	584,025
Gala day		279,103	272,891
Meetings and technicons		11,901	10,697
Championships, competition and areas		29,307	67,737
Scholarships		6,136	6,020
Other trading activities	4	2,738	3,913
Investment income	5	2,545	2,920
<b>Total</b>		<b>889,276</b>	<b>1,003,138</b>
<b>EXPENDITURE ON</b>			
Raising funds	7	41,832	41,167
<b>Charitable activities</b>			
Examinations	8	483,451	521,090
Gala day		243,815	240,023
Meetings and technicons		25,322	27,172
Championships, competition and areas		67,445	99,666
Scholarships		20,694	18,226
Other	12	29,768	28,759
<b>Total</b>		<b>912,327</b>	<b>976,103</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(23,051)</b>	<b>27,035</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		132,968	105,933
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>109,917</b>	<b>132,968</b>

The notes form part of these financial statements

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee) (Registered number: 01132914)**  
**Trading as British Theatre Dance Association**

**Balance Sheet**  
**31 March 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	17	3,239	2,056
Investments	18	<u>50,000</u>	<u>50,000</u>
		53,239	52,056
<b>CURRENT ASSETS</b>			
Stocks	19	32,490	9,920
Debtors	20	27,260	8,890
Cash at bank and in hand		<u>342,816</u>	<u>416,381</u>
		402,566	435,191
<b>CREDITORS</b>			
Amounts falling due within one year	21	(345,888)	(354,279)
		<u>56,678</u>	<u>80,912</u>
<b>NET CURRENT ASSETS</b>			
		109,917	132,968
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>109,917</u>	<u>132,968</u>
<b>FUNDS</b>			
Unrestricted funds		<u>109,917</u>	<u>132,968</u>
<b>TOTAL FUNDS</b>		<u>109,917</u>	<u>132,968</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee) (Registered number: 01132914)**  
**Trading as British Theatre Dance Association**

**Balance Sheet - continued**  
**31 March 2025**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19 August 2025 and were signed on its behalf by:



.....  
A Oliver - Trustee

The notes form part of these financial statements

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**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Trading as British Theatre Dance Association**

**Cash Flow Statement**  
**for the Year Ended 31 March 2025**

	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(73,944)</u>	<u>79,360</u>
Net cash (used in)/provided by operating activities		<u>(73,944)</u>	<u>79,360</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(2,166)	(680)
Interest received		<u>2,545</u>	<u>2,920</u>
Net cash provided by investing activities		<u>379</u>	<u>2,240</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		<u>416,381</u>	<u>334,781</u>
Cash and cash equivalents at the end of the reporting period		<u>342,816</u>	<u>416,381</u>

The notes form part of these financial statements

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Trading as British Theatre Dance Association**

**Notes to the Cash Flow Statement**  
**for the Year Ended 31 March 2025**

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2025 £	2024 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(23,051)	27,035
<b>Adjustments for:</b>		
Depreciation charges	983	622
Interest received	(2,545)	(2,920)
(Increase)/decrease in stocks	(22,570)	9,001
Increase in debtors	(18,370)	(1,110)
(Decrease)/increase in creditors	<u>(8,391)</u>	<u>46,732</u>
<b>Net cash (used in)/provided by operations</b>	<u>(73,944)</u>	<u>79,360</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.24 £	Cash flow £	At 31.3.25 £
<b>Net cash</b>			
Cash at bank and in hand	<u>416,381</u>	<u>(73,565)</u>	<u>342,816</u>
	<u>416,381</u>	<u>(73,565)</u>	<u>342,816</u>
<b>Total</b>	<u>416,381</u>	<u>(73,565)</u>	<u>342,816</u>

The notes form part of these financial statements



**2. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Plant and machinery	- Straight line over 6 years
Fixtures and fittings	- Straight line over 6 years
Computer equipment	- Straight line over 4 years

**Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

**Taxation**

The charity is exempt from corporation tax on its charitable activities. Expenses are inclusive of VAT where applicable.

**Fund accounting**

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

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

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

**Hire purchase and lease commitments**

Assets obtained under hire purchase contracts are capitalised as tangible assets and depreciated over their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account on a straight-line basis.

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

**Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

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2. ACCOUNTING POLICIES - continued

**Investments**

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains/(losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

**Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash in hand and cash on deposit.

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

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

3. DONATIONS, LEGACIES AND SUBSCRIPTIONS

	2025	2024
	£	£
Donations from subsidiary	7,195	14,089
Subscriptions	<u>36,934</u>	<u>40,846</u>
	<u>44,129</u>	<u>54,935</u>

4. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Administration fees	<u>2,738</u>	<u>3,913</u>

5. INVESTMENT INCOME

	2025	2024
	£	£
Interest receivable	<u>2,545</u>	<u>2,920</u>

**6. INCOME FROM CHARITABLE ACTIVITIES**

An analysis of the income from charitable activities is shown on the face of the Statement of Financial Activities.

**7. RAISING FUNDS**

**Cost of generating subscriptions**

	2025	2024
	£	£
Cost of generating subscriptions	<u>14,990</u>	<u>15,992</u>

**Other trading activities**

	2025	2024
	£	£
Staff costs	<u>26,842</u>	<u>25,175</u>

**Aggregate amounts**

<u>41,832</u>	<u>41,167</u>
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**8. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 9)	Grant funding of activities (see note 10)	Totals
	£	£	£
Examinations	483,451	-	483,451
Gala day	243,815	-	243,815
Meetings and technicons	25,322	-	25,322
Championships, competition and areas	35,353	32,092	67,445
Scholarships	<u>20,694</u>	-	<u>20,694</u>
	<u>808,635</u>	<u>32,092</u>	<u>840,727</u>

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Trading as British Theatre Dance Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

**9. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	Examinations	Gala Day	Meetings & Technicians	Championships, Competition & Areas	Scholarships	Total 2025	Total 2024
	£	£	£	£	£	£	£
<b>Support costs</b>							
Human resources	181,184	7,247	7,247	7,247	7,247	210,172	197,118
Establishment	98,382	4,529	4,529	4,529	4,529	116,498	114,549
Printing, postage, stationery & advertising	24,539	718	18	718	1,766	28,459	28,765
Overhead costs	23,334	1,419	1,419	1,419	1,419	29,010	32,500
Depreciation	<u>786</u>	<u>29</u>	<u>29</u>	<u>29</u>	<u>29</u>	<u>902</u>	<u>572</u>
	328,225	13,942	13,942	13,942	14,991	385,041	373,504
<b>Activities undertaken directly</b>	<u>155,226</u>	<u>229,873</u>	<u>11,380</u>	<u>21,411</u>	<u>5,704</u>	<u>423,594</u>	<u>501,581</u>
<b>2025</b>	<u>483,451</u>	<u>243,815</u>	<u>25,322</u>	<u>35,353</u>	<u>20,694</u>	<u>808,635</u>	<u>875,085</u>
<b>2024</b>	<u>521,090</u>	<u>240,023</u>	<u>27,172</u>	<u>68,574</u>	<u>18,226</u>		<u>875,085</u>

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Trading as British Theatre Dance Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

**10. GRANTS PAYABLE**

	2025	2024
	£	£
Championships, competition and areas	<u>32,092</u>	<u>31,092</u>

The total grants paid to institutions during the year was as follows:

	2025	2024
	£	£
Total Grants	<u>32,092</u>	<u>31,092</u>

The Association makes grants to talented students attending its courses and undertaking its examinations. Grant of £31,092 was paid to Leicester College of Performing Arts and £1,000 was paid to Dorset Foundation College.

**11. SUPPORT COSTS**

See note 12 for an analysis of other resources expended.

**12. OTHER**

	2025	2024
	£	£
Human resources	24,158	22,663
Establishment	4,531	4,477
Printing, postage, stationery & advertising	400	385
Overhead costs	630	1,203
Depreciation	49	31
	<u>29,768</u>	<u>28,759</u>

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Trading as British Theatre Dance Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

**13. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	<u>983</u>	<u>622</u>

**14. TRUSTEES' REMUNERATION AND BENEFITS**

Officers received emoluments during the year as follows. They are paid in their capacity as officers for which the legal authority is given in the Articles of Association.

Miss Ann Oliver

	2025	2024
	£	£
Remuneration	77,900	77,942
Other benefits	<u>3,324</u>	<u>2,754</u>
	<u>81,224</u>	<u>80,696</u>

Helen Mence

	2025	2024
	£	£
Remuneration	47,570	43,023
Pension contributions	5,978	5,766
Other benefits	<u>1,459</u>	<u>1,178</u>
	<u>55,007</u>	<u>49,967</u>

One director (2024: one) is accruing retirement benefits under a money purchase scheme.

**Trustees' expenses**

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

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Trading as British Theatre Dance Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

**15. STAFF COSTS**

The total staff costs are analysed as follows.

	2025	2024
	£	£
Wages and salaries	230,852	217,332
Social security costs	17,238	16,332
Pension costs	10,946	10,294
Health costs	<u>9,385</u>	<u>7,800</u>
	<u>268,421</u>	<u>251,748</u>

Staff costs are included within the following expenditure categories:

Cost of generating subscriptions	7,247	6,797
Other trading activities	26,842	25,175
Charitable activities - support costs	210,172	197,118
Other costs - governance	<u>24,158</u>	<u>22,658</u>
	<u>268,421</u>	<u>251,758</u>

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

	2025	2024
Management and administration	<u>7</u>	<u>7</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£80,001 - £90,000	<u>1</u>	<u>1</u>

**16. INDEPENDENT EXAMINATION**

The total fee paid to the independent examiner for the independent examination was £5,900+ VAT (2024: £Nil + VAT). Audit fees were £Nil + VAT (2024: £8,000 +VAT). Other fees paid to the independent examiner/auditor were £1,273 + VAT (2024: £6,835 + VAT) for other accountancy services.

**17. TANGIBLE FIXED ASSETS**

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2024	62,447	20,580	126,944	101,840	311,811
Additions	-	-	2,166	-	2,166
At 31 March 2025	<u>62,447</u>	<u>20,580</u>	<u>129,110</u>	<u>101,840</u>	<u>313,977</u>
<b>DEPRECIATION</b>					
At 1 April 2024	62,447	20,580	124,888	101,840	309,755
Charge for year	-	-	983	-	983
At 31 March 2025	<u>62,447</u>	<u>20,580</u>	<u>125,871</u>	<u>101,840</u>	<u>310,738</u>
<b>NET BOOK VALUE</b>					
At 31 March 2025	<u>-</u>	<u>-</u>	<u>3,239</u>	<u>-</u>	<u>3,239</u>
At 31 March 2024	<u>-</u>	<u>-</u>	<u>2,056</u>	<u>-</u>	<u>2,056</u>

**18. FIXED ASSET INVESTMENTS**

	Shares in group undertaking £
<b>MARKET VALUE</b>	
At 1 April 2024 and 31 March 2025	<u>50,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2025	<u>50,000</u>
At 31 March 2024	<u>50,000</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Trading as British Theatre Dance Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

**18. FIXED ASSET INVESTMENTS - continued**

Graded Qualifications Alliance (GQAL), registered number 04981850, is a company limited by guarantee up to £1 per member. B.T.D.A. is the sole member and has made a permanent capital investment of £50,000.

	31.3.25	31.3.24
	£	£
Aggregate amount of assets, liabilities and funds	44,591	32,541
Turnover	58,225	60,432
Expenditure	38,980	53,237
Profit/(loss)	19,245	7,195

**19. STOCKS**

	2025	2024
	£	£
Stocks	<u>32,490</u>	<u>9,920</u>

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

	2025	2024
	£	£
Trade debtors	-	150
Prepayments and accrued income	<u>27,260</u>	<u>8,740</u>
	<u>27,260</u>	<u>8,890</u>

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Trading as British Theatre Dance Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

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

	2025	2024
	£	£
Trade creditors	27,544	54,806
Amounts owed to group undertakings	17,818	17,818
Social security and other taxes	4,046	5,663
Other creditors	969	921
Accruals and deferred income	<u>295,511</u>	<u>275,071</u>
	<u>345,888</u>	<u>354,279</u>

**22. LEASING AGREEMENTS**

The following are the total future minimum lease payments under non-cancellable operating leases:

	2025	2024
	£	£
Due within one year	62,040	59,213
Due between one and five years	245,530	230,477
Due in more than five years	<u>247,500</u>	<u>297,000</u>
	<u>555,070</u>	<u>586,690</u>

An annual rent of £49,500 is paid for the property occupied by the company. This is subject to a twenty-year lease which expires in 2035.

**23. RELATED PARTY DISCLOSURES**

During the year the company has given scholarships in the form of college fees of £31,092 (2024: £31,092) to Leicester College of Performing Arts Limited, a company controlled by Mr Neil Allen and in which Miss Ann Oliver and Mr Neil Allen are directors.

The leasehold property occupied by the company is owned by International Arts Centre Limited, a company controlled by Mr Neil Allen and in which Miss Ann Oliver and Mr Neil Allen are also directors. The rent charge for the year was £49,500 (2024: £49,500).

International Arts Centre Limited also recharge expenses to the company. The amount recharged during the year was £31,742 (2024: £22,627).

During the year, the company paid £21,600 (2024: £21,600) to Unecom IT Limited for the development and support of the Examtrack software. The director of Unecom IT Limited is Mr L Smith, the son in law of Miss Ann Oliver.

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Trading as British Theatre Dance Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

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**24. POST BALANCE SHEET EVENTS**

On 17 June 2025 a wholly owned subsidiary company named Qualing Limited (no. 16524983) was incorporated at Companies House. This company is expected to trade as a retailer of dance wear via mail order and via the internet.

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Trading as British Theatre Dance Association**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations, legacies and subscriptions</b>		
Donations from subsidiary	7,195	14,089
Subscriptions	<u>36,934</u>	<u>40,846</u>
	44,129	54,935
<b>Other trading activities</b>		
Administration fees	2,738	3,913
<b>Investment income</b>		
Interest receivable	2,545	2,920
<b>Charitable activities</b>		
Incoming resources from charitable activities	<u>839,864</u>	<u>941,370</u>
<b>Total incoming resources</b>	<b>889,276</b>	<b>1,003,138</b>
<b>EXPENDITURE</b>		
<b>Cost of generating subscriptions</b>		
Cost of generating subscriptions	14,990	15,992
<b>Other trading activities</b>		
Wages	26,842	25,175
<b>Charitable activities</b>		
Wages	210,172	197,119
Rent, rates and insurance	55,875	55,746
Legal and professional fees	5,739	13,931
Examiners fees and expenses	128,579	148,766
Advertising	1,877	1,525
General and travel	731	432
Utilities	18,804	16,140
Cleaning and maintenance	7,515	7,916
Equipment rentals	4,047	4,215
IT costs	30,257	30,531
Carried forward	463,596	476,321

This page does not form part of the statutory financial statements

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Trading as British Theatre Dance Association**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2025**

	2025	2024
	£	£
<b>Charitable activities</b>		
Brought forward	463,596	476,321
Postage and carriage	6,235	7,877
Printing	16,419	14,600
Stationery and office expenses	3,927	4,761
Telephone	3,145	3,936
Bank charges and interest	961	1,606
CDET subscription and meetings	5,108	4,748
Music and programmes of study	13,177	7,845
Medals and trophies	26,647	59,616
Gala day expenses	229,873	225,089
Meetings and technicians expenses	11,380	12,238
Championship, competition and area expenses	21,411	53,640
Scholarship expenses	5,704	2,234
Bad debts	150	-
Plant and machinery	902	574
Grants to institutions	32,092	-
Student sponsorship	-	31,092
	<u>840,727</u>	<u>906,177</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	52	88
<b>Human resources</b>		
Wages	24,158	22,658
<b>Other</b>		
Rates and water	1,783	1,780
Light and heat	600	516
Telephone	175	219
Postage and stationery	66	84
Sundries	46	27
Cleaning and maintenance	240	254
Equipment rentals	225	234
IT costs	1,681	1,696
Stationery and office expenses	42	51
Legal and professional fees	359	871
Carried forward	5,217	5,732

This page does not form part of the statutory financial statements

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Trading as British Theatre Dance Association**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2025**

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	2025	2024
	£	£
<b>Other</b>		
Brought forward	5,217	5,732
Printing	175	155
Advertising	117	95
Plant and machinery	<u>49</u>	<u>31</u>
	<u>5,558</u>	<u>6,013</u>
Total resources expended	<u>912,327</u>	<u>976,103</u>
Net (expenditure)/income	<u>(23,051)</u>	<u>27,035</u>

This page does not form part of the statutory financial statements



**B.T.D.A. LIMITED**

England & Wales - Charity number 1073094

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# Accounts

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**REGISTERED COMPANY NUMBER: 01132914 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1073094**

**Report of the General Council  
and  
Consolidated  
Financial Statements for  
the Year Ended  
31 March 2024  
for  
B.T.D.A. Limited  
(A Company Limited by Guarantee)  
Trading as  
British Theatre Dance  
Association**

The Rowleys Partnership Ltd  
Statutory Auditors  
Chartered Accountants  
Charnwood House  
Harcourt Way  
Meridian Business Park  
Leicester  
Leicestershire  
LE19 1WP

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Contents of the Consolidated Financial Statements**  
**for the Year Ended 31 March 2024**

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Statement of Financial Activities	11
Consolidated Balance Sheet	12
Charity Balance Sheet	13
Cash Flow Statement	14
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Notes to the Financial Statements	16 to 29
Detailed Statement of Financial Activities	30 to 31

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Reference and Administrative Details**  
**for the Year Ended 31 March 2024**

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<b>OFFICERS</b>	Mrs A Oliver (President for Life) Mrs H Mence (General Secretary/Treasurer)
<b>GENERAL COUNCIL</b>	N J Allen Mrs J E Carver P Cooper (resigned 5.1.24) D Ramsden Mrs M Hankinson (resigned 6.6.24) D J Chadwick Ms K Chater
<b>COMPANY SECRETARY</b>	Mrs H Mence
<b>REGISTERED OFFICE</b>	The International Arts Centre Garden Street Leicester Leicestershire LE1 3UA
<b>REGISTERED COMPANY NUMBER</b>	01132914 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1073094
<b>AUDITORS</b>	The Rowleys Partnership Ltd Statutory Auditors Chartered Accountants Charnwood House Harcourt Way Meridian Business Park Leicester Leicestershire LE19 1WP
<b>BANK</b>	Virgin Money Symington House 7-8 North Avenue Clydebank G81 2NT

The Officers and General Council, who are also directors of the charity for the purposes of the Companies Act 2006, present their report together with the consolidated financial statements of the charity and its subsidiary for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objectives of the charity are to promote and encourage the art of dance through education and vocational training. The Association achieves this objective by offering a wide range of syllabi, a performance award system, festivals, technicons, scholarships, grants, and gala events.

The Association makes grants to talented students attending its courses and undertaking its examinations. The level of grant is discretionary and depends on the availability of funds.

The Association takes steps to encourage children with special needs to integrate, where possible, into mainstream classes.

### **Public benefit**

The Officers and General Council have had due regard to the Charity Commission guidance on public benefit.

The main activities undertaken to further the charity's purposes for the public benefit are as follows:

- Promotion of dance education and training to all members of the public regardless of colour, race, disability or age.
- Fee paying arrangements are made to grant aid gifted students and due consideration is given to those on low incomes.
- Dance education and training provide a platform for achievement and a programme of study leading to graded qualifications. The charity is constantly improving the quality and breadth of its curriculum.

Theatre dance is recognised world-wide thus allowing the charity to benefit its members on the international stage.

A range of activities is organised, designed to benefit all social groups, such as festivals, gala days, scholarships, championships, fun days, special needs programmes, performance awards and specialised dance activities.

## **STRATEGIC REPORT**

### **Achievement and performance**

Examination entries have increased across the board in this financial year.

Scholarships remained online and again proved to be successful with over 200 candidates taking part.

Graded Qualifications Alliance submitted its annual 'Statement of Compliance' to both the Office of Qualifications and Examinations Regulation (Ofqual), Qualifications Wales and the CCEA (Council for the Curriculum, Examinations and Assessment) in time to meet the published deadlines.

We are pleased to advise that during this financial year all results and certificates were issued and dispatched within the published deadlines.

BTDA launched a special award to commemorate the Kings Coronation. Over 200 candidates participated in this award for which they received a commemorative medal and certificate.

We continue to participate in the Compatibility Study exercise conducted by the CDMT along with other awarding organisations. This year concentrated on Grade 5 and we choose to show some diversity by presenting Spanish Dance, a dance form regulated by GQAL.

Version 2 of 'Examtrack' was launched in May of this financial year and was very well received by members. Members felt it was easier to manage, looked professional and included some useful features.

An examiner travelled to New Zealand to preside over live examinations which is the first time since before covid.

We were pleased to welcome back entries from Portugal following the re-opening of the centre over there.

We were pleased to hold Gala Weekend again during this financial year. The event was well attended and we welcomed some new choreographers.

Following the appointment of the organiser for the new 'South Yorkshire' area, a successful first meeting was held in February of this financial year.

The new Lower Grade marking scheme was introduced during this financial year and examiner training and standardisation continues on a regular basis to ensure consistency in judgements.

The Tap Artistic Director and his team continued with the development of the new programme of study for the tap examinations. Grade 1 was launched in September of this year and the work continues to be well received.

Competitions were held throughout the country; they were well attended and have seen an increase in standards.

BTDA has increased its social media profile to include Instagram and now has over 1,000 followers.

BTDA was pleased to enter into a partnership with TIRED Movement and Shades Dancewear to promote equality in dance and encourage skin tone dancewear.

## **STRATEGIC REPORT**

### **Financial review**

#### **Financial position**

This year a surplus of £20,141 was made, in comparison with a surplus of £27,759 for last year. This year the incoming resources have increased as expected. The reserves policy put in place by the Trustees some years ago has ensured that we have remained viable throughout the pandemic and are able to continue post pandemic.

#### **Reserves policy**

Reserves are maintained to provide for periods when incoming resources may not be sufficient to meet the costs of activities in furtherance of the objectives. The aim is to cover the overheads for approximately six months. Total unrestricted reserves at 31 March 2024 were £115,509 (2023: £95,368). Current reserves do not cover six months of expenditure, however we will endeavour to build these back up to ensure the policy is met. We will do this by keeping costs to a minimum and developing business.

#### **Future plans**

To ensure that the Graded Qualifications Alliance continues to meet the requirements of recognition as an awarding organisation and submit its 'Statement of Compliance' by the required deadline.

To continue to offer the Gala Weekend year on year.

To promote the new tap work to a wider audience with the intention of spreading this exciting work further afield and to bring in new members.

To revert back to live Scholarships in the areas to include 5 events in total.

To further invest in new cameras to ensure that ultimately all examiners have this facility.

To continue to participate in comparability studies with other dance organisations under the direction of the Council for Dance, Drama and Musical Theatre.

To continue our relationship with dance awarding organisations and progress the accreditation of their programmes and institutions under the Graded Qualifications Alliance.

To carry out a review of the Teaching Qualifications and Programme of Study Technical Assessment and see whether these can be linked to form a single route with add ons.

To take steps to ensure that we are an inclusive organisation and promote inclusion in our social media and advertising.

To recruit new trustees.

To continue with live examinations in New Zealand going forwards.

To continue to develop our relationship with China and other areas overseas.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### **Recruitment and appointment of new trustees**

The Officers and General Council are recruited through professional and business contacts. All Officers and General Council are interviewed, and references obtained as to their appropriateness for appointment.

### **Organisational structure**

The charity is governed by the Officers and General Council. They meet regularly and determine policy. Day to day administration is devolved upon the President, the General Secretary and the Examination Secretary and staff, all of whom are paid employees.

### **Induction and training of new trustees**

A formal policy of Officer and General Council training and induction operates including charity commission guidance, specialist courses and local specialist seminars. All Officers and the General Council are DBS checked.

### **Key management remuneration**

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings and the level of responsibility required.

### **Risk management**

The Officers and General Council have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The major risks recognised by the Officers and General Council are the change in educational attitudes thus resulting in a decrease in student intake in conjunction with living style which may also lead to a fall in those numbers, resulting in a reduction of income.

The Association therefore takes innovative steps to encourage the development of existing and additional disciplines, such as Indian dance, freestyle and the introduction of dance discipline to primary education. There is also a policy of development of international operations notably in New Zealand, Dubai, Malta, Portugal, China and Turkey.

The Association maintains a risk register in conjunction with its subsidiary company, Graded Qualifications Alliance Limited. This is revised periodically.

The Graded Qualifications Alliance has continued its development. This organisation was established as an awarding body to take advantage of the charity's intellectual property in providing graded qualifications and to create opportunities to extend performance related provision into other areas of education and therefore to provide an independent source of income thus reducing risk and ensuring future investment in the charity's objectives.

This, together with revised work practices and increased technology currently under development, will result in a significant reduction in costs thus contributing to the generation of surpluses in the future and reducing financial risk.

The Officers and General Council adopt a cautious approach to the management of the charity. Reserves are invested in bank deposits and capital expenditure and grant aid is reviewed against the background of charity income before being expended.

#### **POLICY RELATING TO GRADED QUALIFICATIONS ALLIANCE**

GQAL has the accreditation with The Office of Qualifications and Examinations Regulation (Ofqual) thus an examination body that accredits the examinations undertaken by BTDA students.

A series of non-regulated examinations in theatre dance are also awarded by The British Theatre Dance Association.

#### **STATEMENT OF RESPONSIBILITIES OF OFFICERS AND GENERAL COUNCIL**

The Officers and General Council (who are also the directors of B.T.D.A. Limited for the purposes of company law) are responsible for preparing the Report of the General Council and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Officers and General Council 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 the group and of the incoming resources and application of resources, of the charitable group for that period. In preparing those financial statements, the Officers and General Council are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Officers and General Council are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and the group 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Officers and General Council are aware:

- there is no relevant audit information of which the charitable group's auditor is unaware; and
- the Officers and General Council have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

#### **AUDITORS**

The auditors, The Rowleys Partnership Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

Report of the General Council, incorporating a strategic report, approved by order of the General Council, as the company directors, on 31 August 2024 and signed on the board's behalf by:

Mrs A Oliver  
Trustee (President for Life)

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**Report of the Independent Auditors to the Officers and General Council of  
B.T.D.A. Limited  
(A Company Limited by Guarantee)**

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**Opinion**

We have audited the financial statements of B.T.D.A. Limited (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2024, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. The comparative information has not been audited.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed; we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The Officers and General Council are responsible for the other information. The other information comprises the information included in the Report of the General Council, other than the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

**Other information - continued**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the report of the General Council for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of officers' and general council remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the officers and general council were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the statement of responsibilities of officers and general council set out on page 6, the officers and general council (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the officers and general council determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the officers and general council are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the officers and general council either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the group and determined that the most significant which are directly relevant to specific assertions in the financial statements are those related to the financial reporting frameworks (UK Generally Accepted Accounting Practice, the Companies Act 2006 and the Charities Act 2011) and the relevant tax compliance regulations in the jurisdiction in which the company operates. We enquired of management, whether they were aware of any instances of non-compliance with laws and regulations or whether they had any knowledge of actual, suspected or alleged fraud;
- We assessed the susceptibility of the entity's financial statements to material misstatement, including how fraud might occur;
- Our testing considered unusual or unexpected journal entries on a sample basis;
- We evaluated the assumptions and judgements used by management within significant accounting estimates and assessing if these indicate evidence of management bias;
- We tested significant transactions, in particular the evaluation of the business rationale for any which appear unusual or outside the company's normal course of business;
- We assessed the appropriateness of the collective competence and capabilities of the engagement team by understanding the practical experience with audit engagements of a similar nature and complexity, plus ensuring the team had appropriate and relevant training of the financial reporting framework and the relevant tax compliance regulations specific to the entity.
- We reviewed the financial statements and tested the disclosures against supporting documentation;
- We have assessed these areas at group level and at component level where appropriate, we performed the component audit work ourselves as part of our audit of those entities.
- We communicated relevant matters to all members of the audit team to ensure they understood the risks specific to the entity and the audit procedures planned to mitigate these.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

**Report of the Independent Auditors to the Officers and General Council of  
B.T.D.A. Limited  
(A Company Limited by Guarantee)**

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A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mrs L G Parkes FCA FCCA (Senior Statutory Auditor)  
for and on behalf of The Rowleys Partnership Ltd  
Statutory Auditors  
Chartered Accountants  
Charnwood House  
Harcourt Way  
Meridian Business Park  
Leicester  
Leicestershire  
LE19 1WP

Date: 31 August 2024

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Consolidated Statement of Financial Activities**  
**(Incorporating Consolidated Income and Expenditure Account)**  
**for the Year Ended 31 March 2024**

		31.3.24 Unrestricted fund £	31.3.23 Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Subscriptions	3	40,846	43,327
<b>Charitable activities</b>	6		
Examinations		644,457	582,754
Gala day		272,891	244,601
Meetings and technicons		10,697	10,538
Championships, competition, and areas		67,737	47,185
Scholarships		6,020	5,700
Other trading activities	4	3,913	3,163
Investment income	5	2,920	875
<b>Total</b>		<b>1,049,481</b>	<b>938,143</b>
<b>EXPENDITURE ON</b>			
Raising funds	7	41,167	37,751
<b>Charitable activities</b>	8		
Examinations		550,297	500,220
Gala day		240,023	212,623
Meetings and technicons		27,172	23,642
Championships, competition, and areas		99,666	86,246
Scholarships		18,226	16,706
Support costs	12	52,789	33,196
Taxation	18	-	-
<b>Total</b>		<b>1,029,340</b>	<b>910,384</b>
<b>NET INCOME</b>		<b>20,141</b>	<b>27,759</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>95,368</b>	<b>67,609</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>115,509</u></b>	<b><u>95,368</u></b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**B.T.D.A. Limited (Registered number: 01132914)**  
**(A Company Limited by Guarantee)**  
**Consolidated Balance Sheet**  
**At 31 March 2024**

	Notes	31.3.24 £	31.3.23 £
<b>FIXED ASSETS</b>			
Tangible assets	19	2,056	1,998
Intangible assets	20	-	-
		<u>2,056</u>	<u>1,998</u>
<b>CURRENT ASSETS</b>			
Stocks	22	23,220	29,200
Debtors	23	14,454	18,778
Cash at bank and in hand		<u>431,670</u>	<u>343,628</u>
		469,344	391,606
<b>CREDITORS</b>			
Amounts falling due within one year	24	(355,891)	(298,236)
		<u>113,453</u>	<u>93,370</u>
<b>NET CURRENT ASSETS</b>			
		<u>115,509</u>	<u>95,368</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>115,509</u>	<u>95,368</u>
<b>NET ASSETS</b>			
		<u>115,509</u>	<u>95,368</u>
<b>FUNDS</b>	25		
Unrestricted funds		<u>115,509</u>	<u>95,368</u>
<b>TOTAL FUNDS</b>		<u>115,509</u>	<u>95,368</u>

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 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 financial statements were approved by the Officers and General Council on 31 August 2024 and were signed on its behalf by:

Mrs A Oliver  
Trustee (President for Life)

**B.T.D.A. Limited (Registered number: 01132914)**  
**(A Company Limited by Guarantee)**  
**Charity Balance Sheet**  
**At 31 March 2024**

	Notes	31.3.24 £	31.3.23 £
<b>FIXED ASSETS</b>			
Tangible assets	19	2,056	1,998
Investments	21	<u>50,000</u>	<u>50,000</u>
		52,056	51,998
<b>CURRENT ASSETS</b>			
Stocks	22	9,920	18,921
Debtors	23	8,890	7,780
Cash at bank and in hand		<u>416,381</u>	<u>334,781</u>
		435,191	361,482
<b>CREDITORS</b>			
Amounts falling due within one year	24	(354,279)	(307,547)
<b>NET CURRENT ASSETS</b>		<u>80,912</u>	<u>53,935</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		132,968	105,933
<b>NET ASSETS</b>		<u>132,968</u>	<u>105,933</u>
<b>FUNDS</b>	25		
Unrestricted funds		<u>132,968</u>	<u>105,933</u>
<b>TOTAL FUNDS</b>		<u>132,968</u>	<u>105,933</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Officers and General Council on 31 August 2024 and were signed on its behalf by:

Mrs A Oliver  
Trustee (President for Life)

The notes form part of these financial statements

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Consolidated Cash Flow Statement**  
**for the Year Ended 31 March 2024**

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	Notes	31.3.24 £	31.3.23 £
<b>Cash flows from operating activities:</b>			
Cash generated from operations	1	85,802	184,839
		<u>          </u>	<u>          </u>
<b>Net cash provided by (used in) operating activities</b>		<u>85,802</u>	<u>184,839</u>
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		(680)	(657)
Interest received		<u>2,920</u>	<u>875</u>
<b>Net cash provided by (used in) investing activities</b>		<u>2,240</u>	<u>218</u>
<b>Change in cash and cash equivalents in the reporting period</b>		88,042	185,057
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>343,628</u>	<u>158,571</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>431,670</u>	<u>343,628</u>

The notes form part of these financial statements

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**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Notes to the Consolidated Cash Flow Statement**  
**for the Year Ended 31 March 2024**

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<b>1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>31.3.24</b>	<b>31.3.23</b>
	£	£
<b>Net income for the reporting period (as per the statement of financial activities)</b>	<b>20,141</b>	<b>27,759</b>
<b>Adjustments for:</b>		
Depreciation charges	622	508
Interest received	(2,920)	(875)
Decrease/(increase) in stocks	5,980	(5,091)
Decrease/(increase) in debtors	4,324	(4,167)
Increase/(decrease) in creditors	<u>57,655</u>	<u>166,705</u>
<b>Net cash provided by (used in) operating activities</b>	<b><u>85,802</u></b>	<b><u>184,839</u></b>

## **1. STATUTORY INFORMATION**

B.T.D.A. Limited is an incorporated charity, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

## **2. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### **Group financial statements**

The financial statements consolidate the results of the charity and its wholly owned subsidiary, Graded Qualifications Alliance, on a line-by-line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented because the charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

### **Income**

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

Examination income is included upon application by students and is not refundable.

### **Expenditure**

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

### **Allocation and apportionment of costs**

Support costs are either apportioned or are specific costs incurred in supporting the charity's activities. The basis of apportionment is determined by the type of cost relative to the activity undertaken and is consistently applied.

## 2. ACCOUNTING POLICIES - continued

### Trade mark

Intangible fixed assets relate to legal costs incurred in the registration of the GQAL Company's trade mark. Amortisation is provided at 10% per annum to write off the asset over its economic useful life.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- over the term of the lease
Plant and machinery	- Straight line over 6 years
Fixtures and fittings	- Straight line over 6 years
Computer equipment	- Straight line over 4 years

### Stocks

Stocks are valued at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

### Taxation

The charity is exempt from corporation tax on its charitable activities. Subsidiary undertaking pays standard rate tax of corporation on its activities.

### Fund accounting

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

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

### Hire purchase and lease commitments

Assets obtained under hire purchase contracts are capitalised as tangible assets and depreciated over their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account on a straight-line basis.

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

### Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

### Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains/(losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

2. ACCOUNTING POLICIES - continued

**Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash in hand and cash on deposit.

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

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

**Foreign currency**

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

3. SUBSCRIPTIONS

	31.3.24	31.3.23
	£	£
Subscriptions	<u>40,846</u>	<u>43,327</u>

4. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Administration fees	<u>3,913</u>	<u>3,163</u>

5. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Interest receivable	<u>2,920</u>	<u>875</u>

6. INCOME FROM CHARITABLE ACTIVITIES

An analysis of the income from charitable activities is shown on the face of the Statement of Financial Activities.

7. RAISING FUNDS

**Cost of generating subscriptions**

	31.3.24	31.3.23
	£	£
Cost of generating subscriptions	<u>15,992</u>	<u>14,473</u>

Other trading activities

	31.3.24	31.3.23
	£	£
Staff costs	<u>25,175</u>	<u>23,278</u>
Aggregate amounts	<u>41,167</u>	<u>37,751</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 9) £	Grant funding of activities (See note 10) £	Totals £
Examinations	550,297	-	550,297
Gala day	240,023	-	240,023
Meetings and technicons	27,172	-	27,172
Championships, competition, and areas	68,574	31,092	99,666
Scholarships	<u>18,226</u>	<u>-</u>	<u>18,226</u>
	<u>904,292</u>	<u>31,092</u>	<u>935,384</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Examinations £	Gala Day £	Meetings & Techicons £	Competition & Areas £	Scholarships £	Total 2024 £	Total 2023 £
<b>Support costs</b>							
Human resources	169,930	6,797	6,797	6,797	6,797	197,118	182,268
Establishment	96,641	4,477	4,477	4,477	4,477	114,549	108,687
Printing postage, stationery & advertising	24,998	677	677	677	1,736	28,765	28,186
Overhead costs	20,644	2,964	2,964	2,964	2,964	32,500	18,028
Depreciation	<u>496</u>	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>	<u>572</u>	<u>466</u>
	312,709	14,934	14,934	14,934	15,993	373,504	337,635
<b>Activities undertaken directly</b>	<u>237,588</u>	<u>225,089</u>	<u>12,238</u>	<u>53,640</u>	<u>2,233</u>	<u>530,788</u>	<u>470,710</u>
2024	<u>550,297</u>	<u>240,023</u>	<u>27,172</u>	<u>68,574</u>	<u>18,226</u>	<u>904,292</u>	<u>808,345</u>
2023	<u>500,220</u>	<u>212,623</u>	<u>23,642</u>	<u>55,154</u>	<u>16,706</u>	<u>-</u>	<u>808,345</u>

**10. GRANTS PAYABLE**

	31.3.24	31.3.23
	£	£
Scholarships	<u>31,092</u>	<u>31,092</u>

The total grants paid to individuals during the year was as follows:

	31.3.24	31.3.23
	£	£
Other grants	<u>31,092</u>	<u>31,092</u>

The Association makes grants to talented students attending its courses and undertaking its examinations. The above grants were all paid to individuals.

**11. SUPPORT COSTS**

See note 12 for an analysis of other resources expended.

**12. OTHER**

	31.3.24	31.3.23
	£	£
Human resources	22,663	20,950
Establishment	5,011	2,868
Printing, postage, stationery & advertising	936	1,224
Overhead costs	24,148	8,129
Depreciation of tangible fixed assets	<u>31</u>	<u>25</u>
	<u>52,789</u>	<u>33,196</u>

**13. NET INCOME/(EXPENDITURE)**

Net income/ (expenditure) is stated after charging/ (crediting):

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	<u>622</u>	<u>508</u>

14. OFFICERS' AND GENERAL COUNCIL MEMBERS' REMUNERATION AND BENEFITS

Officers received emoluments during the year as follows. They are paid in their capacity as officers for which the legal authority is given in the Articles of Association.

Miss Ann Oliver

	2024	2023
	£	£
Remuneration	77,942	77,938
Other benefits	<u>2,754</u>	<u>2,615</u>
	<u>80,696</u>	<u>80,553</u>

Helen Mence

	2024	2023
	£	£
Remuneration	43,023	39,237
Pension contributions	5,766	5,562
Other benefits	<u>1,178</u>	<u>1,013</u>
	<u>49,967</u>	<u>45,812</u>

One director (2023: one) is accruing retirement benefits under a money purchase scheme.

**Officers and General Council Members' expenses**

There were no expenses paid to Officers and General Council members for the year ended 31 March 2024 nor for the year ended 31 March 2023.

15. STAFF COSTS

The total staff costs are analysed as follows.

	2024	2023
	£	£
Wages and salaries	235,137	216,164
Social security costs	17,181	15,614
Pension costs	10,294	9,566
Health costs	<u>7,800</u>	<u>6,266</u>
	<u>270,412</u>	<u>247,610</u>

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

	31.3.24	31.3.23
Management and administration	<u>10</u>	<u>11</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.24	31.3.23
£80,001 - £90,000	<u>1</u>	<u>1</u>

**16. AUDITORS' REMUNERATION**

The total fee paid to the auditor for audit services was £12,500 + VAT (2023: £Nil + VAT). For other accountancy and professional services £10,543 + VAT (2023: £9,870 + VAT).

**17. TRUSTEES REMUNERATION AND BENEFITS**

**Trustees Remuneration**

No remuneration was paid to the trustees in their capacity as trustee during the year (2023: £Nil). As last year certain trustees were remunerated in their capacity as officers and general council members. Details of which are provided in Note 14 of these financial statements.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**18. TAXATION**

**Analysis of the tax charge/(credit)**

The tax charge/(credit) on the surplus of the subsidiary for the year was as follows:

	31.3.24	31.3.23
	£	£
Current tax:		
UK corporation tax	-	-
Deferred tax	-	-
Tax on surplus/(deficit)	-	-

No corporation tax as subsidiary makes donation to parent under the S199 CTA 2010 Act.

19. TANGIBLE FIXED ASSETS

Group

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2023	62,447	21,773	126,264	117,240	327,724
Additions	-	-	680	-	680
31 March 2024	<u>62,447</u>	<u>21,773</u>	<u>126,944</u>	<u>117,240</u>	<u>328,404</u>
<b>DEPRECIATION</b>					
At 1 April 2023	62,447	21,773	124,266	117,240	325,726
Charge for year	-	-	622	-	622
At 31 March 2024	<u>62,447</u>	<u>21,773</u>	<u>124,888</u>	<u>117,240</u>	<u>326,348</u>
<b>NET BOOK VALUE</b>					
At 31 March 2024	<u>-</u>	<u>-</u>	<u>2,056</u>	<u>-</u>	<u>2,056</u>
At 31 March 2023	<u>-</u>	<u>-</u>	<u>1,998</u>	<u>-</u>	<u>1,998</u>

TANGIBLE FIXED ASSETS

Charity

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2023	62,447	20,580	126,264	101,840	311,131
Additions	-	-	680	-	680
31 March 2024	<u>62,447</u>	<u>20,580</u>	<u>126,944</u>	<u>101,840</u>	<u>311,811</u>
<b>DEPRECIATION</b>					
At 1 April 2023	62,447	20,580	124,266	101,840	309,133
Charge for year	-	-	622	-	622
At 31 March 2024	<u>62,447</u>	<u>20,141</u>	<u>124,888</u>	<u>101,840</u>	<u>309,755</u>
<b>NET BOOK VALUE</b>					
At 31 March 2024	<u>-</u>	<u>-</u>	<u>2,056</u>	<u>-</u>	<u>2,056</u>
At 31 March 2023	<u>-</u>	<u>-</u>	<u>1,998</u>	<u>-</u>	<u>1,998</u>

20. INTANGIBLE FIXED ASSETS

	Patents and licences £
<b>COST</b>	
At 1 April 2023 and 31 March 2024	<u>10,000</u>
<b>AMORTISATION</b>	
At 1 April 2023	10,000
Amortisation for year	<u>-</u>
At 31 March 2024	<u>10,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2024	<u>-</u>
At 31 March 2023	<u>-</u>

21. FIXED ASSET INVESTMENTS

	Shares in Group Undertakings £
<b>MARKET VALUE</b>	
At 1 April 2023 and 31 March 2024	<u>50,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2024	<u>50,000</u>
At 31 March 2023	<u>50,000</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Graded Qualifications Alliance (GQAL), registered number 04981850 (England and Wales), is a company limited by guarantee up to £1 per member. B.T.D.A. is the sole member and has made a permanent capital investment of £50,000.

	31.3.24 £	31.3.23 £
Aggregate amount of assets, liabilities, and funds	32,541	39,435
Turnover	60,432	37,594
Expenditure	53,237	23,505
Profit/ (loss)	7,195	14,089

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Notes to the Consolidated Financial Statements - continued**  
**for the Year Ended 31 March 2024**

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**22. STOCKS**

	Group	Group	Charity	Charity
	31.3.24	31.3.23	31.3.24	31.3.23
	£	£	£	£
Stocks	<u>23,220</u>	<u>29,200</u>	<u>9,920</u>	<u>18,921</u>

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

	Group	Group	Charity	Charity
	31.3.24	31.3.23	31.3.24	31.3.23
	£	£	£	£
Trade debtors	150	-	150	-
Prepayments and accrued income	<u>14,304</u>	<u>18,778</u>	<u>8,740</u>	<u>7,780</u>
	<u>14,454</u>	<u>18,778</u>	<u>8,890</u>	<u>7,780</u>

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

	Group	Group	Charity	Charity
	31.3.24	31.3.23	31.3.24	31.3.23
	£	£	£	£
Trade creditors	54,806	44,764	54,806	44,764
Amounts owed to group undertakings	-	-	17,818	17,818
Social security and other taxes	6,290	5,995	5,663	5,685
Other creditors	15,807	6,515	921	818
Accruals and deferred income	<u>278,988</u>	<u>240,962</u>	<u>275,071</u>	<u>238,462</u>
	<u>355,891</u>	<u>298,236</u>	<u>354,279</u>	<u>307,547</u>

25. MOVEMENT IN FUNDS

GROUP	At 1.4.23	Net Movement in Funds	At 31.3.24
	£	£	£
Unrestricted fund	<u>95,368</u>	<u>20,141</u>	<u>115,509</u>
<b>TOTAL FUNDS</b>	<u><b>95,368</b></u>	<u><b>20,141</b></u>	<u><b>115,509</b></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>1,049,481</u>	<u>(1,029,340)</u>	<u>20,141</u>
<b>TOTAL FUNDS</b>	<u><b>1,049,481</b></u>	<u><b>(1,029,340)</b></u>	<u><b>20,141</b></u>

CHARITY	At 1.4.23	Net Movement in Funds	At 31.3.24
	£	£	£
Unrestricted fund	<u>105,933</u>	<u>27,035</u>	<u>132,968</u>
<b>TOTAL FUNDS</b>	<u><b>105,933</b></u>	<u><b>27,035</b></u>	<u><b>132,968</b></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>1,003,138</u>	<u>(976,103)</u>	<u>27,035</u>
<b>TOTAL FUNDS</b>	<u><b>1,003,138</b></u>	<u><b>(976,103)</b></u>	<u><b>27,035</b></u>

25. MOVEMENT IN FUNDS - CONTINUED

Comparative movements in funds

GROUP	At 1.4.22	Net Movement in Funds	At 31.3.23
	£	£	£
Unrestricted fund	<u>67,609</u>	<u>27,759</u>	<u>95,368</u>
<b>TOTAL FUNDS</b>	<u>67,609</u>	<u>27,759</u>	<u>95,368</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>938,148</u>	<u>(910,384)</u>	<u>27,764</u>
<b>TOTAL FUNDS</b>	<u>938,148</u>	<u>(910,384)</u>	<u>27,764</u>

CHARITY	At 1.4.22	Net Movement in Funds	At 31.3.23
	£	£	£
Unrestricted fund	<u>86,766</u>	<u>19,167</u>	<u>105,933</u>
<b>TOTAL FUNDS</b>	<u>86,766</u>	<u>19,167</u>	<u>105,933</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>906,046</u>	<u>(886,879)</u>	<u>19,167</u>
<b>TOTAL FUNDS</b>	<u>906,046</u>	<u>(886,879)</u>	<u>19,167</u>

25. MOVEMENT IN FUNDS - CONTINUED

Total funds at 31 March 2024 were represented by:

GROUP	Consolidated Unrestricted funds £	Consolidated 2024 £	Total funds 2023 £
Tangible fixed assets	2,056	2,056	1,998
Stocks	23,220	23,220	29,200
Debtors	14,454	14,454	18,778
Cash at bank and in hand	431,670	431,670	343,628
Creditors	(355,891)	(355,891)	(298,236)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>115,509</u></b>	<b><u>115,509</u></b>	<b><u>95,368</u></b>

CHARITY	Charity Unrestricted funds £	Charity total 2024 £	Total funds 2023 £
Tangible fixed assets	2,056	2,056	1,998
Investments	50,000	50,000	50,000
Stocks	9,920	9,920	18,921
Debtors	8,890	8,890	7,780
Cash at bank and in hand	416,381	416,381	334,781
Creditors	(354,279)	(354,279)	(307,547)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>132,968</u></b>	<b><u>132,968</u></b>	<b><u>105,933</u></b>

**26. RELATED PARTY DISCLOSURES**

During the year the company has given scholarships in the form of college fees of £31,092 (2023: £31,092) to Leicester College of Performing Arts Limited, a company controlled by Mr Neil Allen and in which Miss Ann Oliver and Mr Neil Allen are directors.

The leasehold property occupied by the company is owned by IAC Theatrical Management Limited, a company controlled by Mr Neil Allen and in which Miss Ann Oliver and Mr Neil Allen are also directors. The rent charge for the year was £49,500 (2023: £49,500).

IAC Theatrical Management Limited also recharge expenses to the company. The amount recharged during the year was £22,627 (2023: £23,110).

During the year, the company paid £21,600 (2023: £21,600) to Unecom IT Limited for the development and support of the Examtrack software. The director of Unecom IT Limited is Mr L Smith, the son in law of Miss Ann Oliver.

**27. OPERATING LEASE COMMITMENTS**

The following are the total future minimum lease payments under non-cancellable operating leases:

	2024	2023
	£	£
Due within one year	53,763	59,213
Due between one and five years	220,044	230,477
Due in more than five years	<u>297,000</u>	<u>346,500</u>
	<u><u>570,807</u></u>	<u><u>636,190</u></u>

An annual rent of £49,500 is paid for the property occupied by the company. This is subject to a twenty-year lease which expires in 2035.

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Consolidated Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2024**

	31.3.24 £	31.3.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Subscriptions</b>		
Subscriptions	40,846	43,327
<b>Other trading activities</b>		
Administration fees	3,913	3,163
<b>Investment income</b>		
Interest receivable	2,920	875
<b>Charitable activities</b>		
Incoming resources from charitable activities	<u>1,001,802</u>	<u>890,778</u>
<b>Total incoming resources</b>	1,049,481	938,143
<b>EXPENDITURE</b>		
<b>Cost of generating subscriptions</b>		
Cost of generating subscriptions	15,992	14,473
<b>Other trading activities</b>		
Wages	25,175	23,278
<b>Charitable activities</b>		
Wages	216,070	197,387
Rent, rates and insurance	55,746	53,213
Legal and professional fees	13,931	6,607
Examiners fees and expenses	148,766	138,795
Process fees, assessors' expenses and centre fees	9,305	9,308
Advertising	1,525	5,909
General and travel	432	762
Consultancy fees and meetings	1,304	2,699
Utilities	16,140	12,569
Cleaning and maintenance	7,916	9,040
Equipment rentals	4,215	6,264
IT costs	30,531	27,605
Postage and carriage	7,877	8,225
Printing	14,600	9,763
Stationery and office expenses	4,761	4,291
Telephone	3,936	2,540
Bank charges and interest	1,606	2,616
Carried forward	538,661	497,593

This page does not form part of the statutory financial statements

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Consolidated Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2024**

	31.3.24	31.3.23
	£	£
<b>Charitable activities</b>		
Brought forward	538,661	497,593
CDET subscription and meetings	7,416	7,390
Music and programmes of study	7,845	612
Medals and trophies	56,595	49,502
Gala day expenses	225,089	199,000
Meetings and technicians expenses	12,238	10,019
Championship, competition, and area expenses	53,640	41,531
Scholarship expenses	2,234	2,232
Fixtures & fittings depreciation	574	466
Student sponsorship	<u>31,092</u>	<u>31,092</u>
	935,384	839,437
<b>Support costs</b>		
<b>Finance</b> Bank charges	216	266
<b>Human resources</b>		
Wages	22,658	20,950
<b>Other</b>		
Rates and water	1,780	1,698
Light and heat	516	392
Telephone	753	621
Postage and stationery	84	344
Sundries	578	407
Cleaning and maintenance	254	298
Equipment rentals	234	348
IT costs	12,904	1,534
Stationery and office expenses	51	48
Printing	155	104
Advertising	95	1,042
Legal and professional fees	11,480	5,119
Bad debts	1,000	-
Amortisation of intangible fixed assets	-	-
Depreciation of computer equipment	-	-
Depreciation of fixtures and fittings	<u>31</u>	<u>25</u>
	<u>52,789</u>	<u>33,196</u>
<b>Total resources expended</b>	1,029,340	910,384
	_____	_____
<b>Net income</b>	<u><u>20,141</u></u>	<u><u>27,759</u></u>

**B.T.D.A. LIMITED**

England & Wales - Charity number 1073094

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# Accounts

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REGISTERED COMPANY NUMBER: 01132914 (England and Wales)  
REGISTERED CHARITY NUMBER: 1073094

Unaudited Financial Statements  
for the Year Ended  
31 March 2023

for

B.T.D.A. Limited  
(A Company Limited by Guarantee)  
Trading as  
British Theatre Dance Association

The Rowleys Partnership Ltd  
Chartered Accountants  
Charnwood House  
Harcourt Way  
Meridian Business Park  
Leicester  
Leicestershire  
LE19 1WP

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Trading as British Theatre Dance Association**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2023**

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Reference and Administrative Details  
for the Year Ended 31 March 2023

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<b>OFFICERS</b>	Mrs A Oliver (President for Life) Mrs H Mence (General Secretary/Treasurer)
<b>TRUSTEES</b>	N J Allen Mrs J E Carver P Cooper M F Taylor (resigned 14.4.22) D Ramsden Mrs M Hankinson D J Chadwick Ms K Chater
<b>COMPANY SECRETARY</b>	Mrs H Mence
<b>REGISTERED OFFICE</b>	The International Arts Centre Garden Street Leicester Leicestershire LE1 3UA
<b>REGISTERED COMPANY NUMBER</b>	01132914 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1073094
<b>INDEPENDENT EXAMINER</b>	The Rowleys Partnership Ltd Chartered Accountants Charnwood House Harcourt Way Meridian Business Park Leicester Leicestershire LE19 1WP
<b>BANK</b>	Virgin Money Symington House 7-8 North Avenue Clydebank G81 2NT

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives of the Association are to promote and encourage the art of dance through education and vocational training. The Association achieves this objective by offering a wide range of syllabi, a performance award system, festivals, technicons, scholarships, grants and gala events.

The Association makes grants to talented students attending its courses and undertaking its examinations. The level of grant is discretionary and depends on the availability of funds.

The Association takes steps to encourage children with special needs to integrate, where possible, into mainstream classes.

**Public benefit**

The trustees have had due regard to the Charity Commission guidance on public benefit.

The main activities undertaken to further the charity's purposes for the public benefit are as follows:

- Promotion of dance education and training to all members of the public regardless of colour, race, disability or age.
- Fee paying arrangements are made to grant aid gifted students and due consideration is given to those on low incomes.
- Dance education and training provide a platform for achievement and a programme of study leading to graded qualifications. The Association is constantly improving the quality and breadth of its curriculum.

Theatre dance is recognised worldwide thus allowing the Association to benefit its members on the international stage.

A range of activities is organised, designed to benefit all social groups, such as festivals, gala days, scholarships, championships, fun days, special needs programmes, performance awards and specialised dance activities.

## **STRATEGIC REPORT**

### **Achievement and performance**

Examination services were resumed in full following the lifting of the restrictions following Covid.

Examiners were able to travel overseas and whilst the remote option has remained in place the majority of overseas examinations were held live.

Scholarships remained online and again proved to be successful with over 100 candidates taking part.

Relationships with China continue to expand and a meeting was held to discuss the possibility of widening their offer which is currently restricted to Speech and Drama.

Further enquiries have been received from both Macao and Hong Kong, their applications for memberships are in progress.

Graded Qualifications Alliance submitted its annual 'Statement of Compliance' to both the Office of Qualifications and Examinations Regulation (Ofqual), Qualifications Wales and the CCEA (Council for the Curriculum, Examinations and Assessment) in time to meet the published deadlines.

We are pleased to advise that during this financial year all results and certificates were issued and dispatched within the published deadlines.

BTDA was pleased that over 450 students participated in the 50th Anniversary Award.

To prepare and launch a new special performance award to commemorate the Kings Coronation and to promote this to the membership.

A successful review of the Musical Theatre Specification was carried resulting in a few changes. These awards have been updated on the register of regulated qualifications and the next review will be due in January 2027.

The CDMT work on the case studies for teachers in different disciplines to show how graded examinations in dance, drama and musical theatre could be delivered within the National Curriculum programmes of study for English and PE in which we participated has been completed. The representatives from BTDA received a very special thank you from the project lead in relation to their input into the Contemporary study.

Participated in a Compatibility Study on Grade 3 conducted by the CDMT along with other awarding organisations. BTDA Grade 3 Modern Jazz was deemed to be comparable.

Staff were invited to review and trial the improvements to the examination administration software programme before its launch early in the new financial year. On the whole the response was encouraging with some additional features which will benefit the members.

We were pleased to reinstate Gala Weekend during this financial year. The event was attended by over 1500 people and was very successful, everyone was pleased to be back.

## **STRATEGIC REPORT**

### **Achievement and performance - continued**

Successful trials of the new lower grade mark scheme were conducted and preparation of the advice and guidance for teachers going forwards was prepared. Examiners were trained and the scheme was introduced in September of this financial year.

This year saw GQAL welcome two new member organisations under its umbrella.

The Tap Artistic Director and his team developed a new programme of study for the lower grade tap examinations. Preparatory was launched in February of this year and was very well received.

### **Financial review**

#### **Financial position**

This year a surplus of £19,167 was made, in comparison with a deficit of £119,965 for last year. The shutdowns enforced on us by the Government due to the Covid Pandemic last year had significantly affected the Association's income sources resulting in a significant deficit for last year. This year the income resources have increased considerably due to the lifting of the Government restrictions and therefore resulted in a surplus for this year as expected. The reserves policy put in place by the Trustees some years ago has ensured that we have remained viable throughout the pandemic and are able to continue post pandemic.

#### **Reserves policy**

Reserves are maintained to provide for periods when incoming resources may not be sufficient to meet the costs of activities in furtherance of the objectives. The aim is to cover the overheads for approximately six months. Total unrestricted reserves at 31 March 2023 were £105,933 (2022: £86,766). Current reserves do not cover six months of expenditure, however over the next three years we will endeavour to build these back up to pre Covid figures to ensure the policy is met. We will do this by continuing to develop online provision thereby keeping costs to a minimum.

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

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**STRATEGIC REPORT**

**Future plans**

To announce the new special performance award to commemorate the Kings Coronation.

To launch version 2 of the examination administration software and explain the new features which will be of benefit to members.

To launch Primary and Introduction to Grade 1 Tap to the members following its development last year.

To monitor the introduction of the new lower grade marking scheme.

To ensure that the Graded Qualifications Alliance continues to meet the requirements of recognition as an awarding organisation and submit its 'Statement of Compliance' by the required deadline.

To continue to offer the Gala Weekend year on year.

To further invest in new cameras to ensure that ultimately all examiners have this facility.

To continue to participate in comparability studies with other dance organisations under the direction of the Council for Dance, Drama and Musical Theatre.

To continue our relationship with dance awarding organisations and progress the accreditation of their programmes and institutions under the Graded Qualifications Alliance.

To recruit new trustees.

To plan the return of live examinations in New Zealand in the summer 2023.

To continue to develop our relationship with China and other areas overseas.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

The Officers and General Council are recruited through professional and business contacts. All Officers and General Council are interviewed, and references obtained as to their appropriateness for appointment.

**Organisational structure**

The Association is governed by the Officers and General Council. They meet regularly and determine policy. Day to day administration is devolved upon the President, the General Secretary and the Examination Secretary and staff, all of whom are paid employees.

**Induction and training of new trustees**

A formal policy of Officer and General Council training and induction operates including charity commission guidance, specialist courses and local specialist seminars. All Officers and the General Council are DBS checked.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Key management remuneration**

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings and the level of responsibility required.

### **Risk management**

The Officers and General Council have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The major risk recognised by the Officers and General Council is the aftereffects of the Covid 19 pandemic and the decrease in student intake which may lead to a fall in numbers resulting in a reduction of income.

The Association therefore takes innovative steps to encourage the development of existing and additional disciplines, such as contemporary dance, musical theatre and the introduction of dance discipline to primary education. There is also a policy of development of international operations notably in New Zealand, Dubai, Malta, Portugal, China, and Turkey.

The Association maintains a risk register in conjunction with its subsidiary company, GQAL. This is revised periodically.

The Graded Qualifications Alliance has continued its development. This organisation was established as an awarding body to take advantage of the Association's intellectual property in providing graded qualifications and to create opportunities to extend performance related provision into other areas of education and therefore to provide an independent source of income thus reducing risk and ensuring future investment in the Charity's objectives.

This, together with revised work practices and increased technology currently under development, will result in a significant reduction in costs thus contributing to the generation of surpluses in the future and reducing financial risk.

The Officers and General Council adopt a cautious approach to the management of the Charity. Reserves are invested in bank deposits and capital expenditure and grant aid is reviewed against the background of charity income before being expended.

### **POLICY RELATING TO GRADED QUALIFICATIONS ALLIANCE**

GQAL has the accreditation with The Office of Qualifications and Examinations Regulation (Ofqual) thus an examination body that accredits the examinations undertaken by BTDA students.

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Trading as British Theatre Dance Association**

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 11 July 2023 and signed on the board's behalf by:

Mrs A Oliver - Trustee

**Independent Examiner's Report to the Trustees of  
B.T.D.A. Limited  
(A Company Limited by Guarantee)**

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**Independent examiner's report to the trustees of B.T.D.A. Limited (A Company Limited by Guarantee)  
(the Company)**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**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 statement**

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

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 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.

L G Parkes FCA FCCA

The Rowleys Partnership Ltd  
Chartered Accountants  
Charnwood House  
Harcourt Way  
Meridian Business Park  
Leicester  
Leicestershire  
LE19 1WP

Date: 11 July 2023

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Trading as British Theatre Dance Association**

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 31 March 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations, legacies and subscriptions	3	48,824	39,172
<b>Charitable activities</b>			
Examinations	6	545,160	483,637
Gala day		244,601	60
Meetings and technicons		10,538	9,965
Championships, competition and areas		47,185	23,822
Scholarships		5,700	6,720
Other trading activities	4	3,163	2,951
Investment income	5	875	34
<b>Total</b>		<u>906,046</u>	<u>566,361</u>
<b>EXPENDITURE ON</b>			
Raising funds	7	37,751	38,337
<b>Charitable activities</b>			
Examinations	8	483,311	513,683
Gala day		212,623	-
Meetings and technicons		23,642	23,852
Championships, competition and areas		86,246	66,008
Scholarships		16,706	17,303
Other	12	<u>26,600</u>	<u>27,143</u>
<b>Total</b>		<u>886,879</u>	<u>686,326</u>
<b>NET INCOME/(EXPENDITURE)</b>		19,167	(119,965)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		86,766	206,731
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>105,933</u>	<u>86,766</u>

The notes form part of these financial statements

Balance Sheet  
31 March 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	17	1,998	1,849
Investments	18	<u>50,000</u>	<u>50,000</u>
		51,998	51,849
<b>CURRENT ASSETS</b>			
Stocks	19	18,921	18,899
Debtors	20	7,780	7,912
Cash at bank and in hand		<u>334,781</u>	<u>154,868</u>
		361,482	181,679
<b>CREDITORS</b>			
Amounts falling due within one year	21	(307,547)	(146,762)
<b>NET CURRENT ASSETS</b>			
		<u>53,935</u>	<u>34,917</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		105,933	86,766
<b>NET ASSETS</b>			
		<u>105,933</u>	<u>86,766</u>
<b>FUNDS</b>			
Unrestricted funds		<u>105,933</u>	<u>86,766</u>
<b>TOTAL FUNDS</b>			
		<u>105,933</u>	<u>86,766</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee) (Registered number: 01132914)**  
**Trading as British Theatre Dance Association**

**Balance Sheet - continued**  
**31 March 2023**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 11 July 2023 and were signed on its behalf by:

A Oliver - Trustee

The notes form part of these financial statements

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**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Trading as British Theatre Dance Association**

**Cash Flow Statement**  
**for the Year Ended 31 March 2023**

Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Cash generated from operations            1	<u>179,695</u>	<u>(6,215)</u>
Net cash provided by/(used in) operating activities	<u>179,695</u>	<u>(6,215)</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(657)	(648)
Interest received	<u>875</u>	<u>34</u>
Net cash provided by/(used in) investing activities	<u>218</u>	<u>(614)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		
Cash and cash equivalents at the beginning of the reporting period	<u>179,913</u>	<u>(6,829)</u>
Cash and cash equivalents at the end of the reporting period	<u>154,868</u>	<u>161,697</u>
Cash and cash equivalents at the end of the reporting period	<u>334,781</u>	<u>154,868</u>

The notes form part of these financial statements

Notes to the Cash Flow Statement  
for the Year Ended 31 March 2023

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	19,167	(119,965)
Adjustments for:		
Depreciation charges	508	2,055
Interest received	(875)	(34)
Increase in stocks	(22)	(1,188)
Decrease in debtors	132	2,763
Increase in creditors	<u>160,785</u>	<u>110,154</u>
Net cash provided by/(used in) operations	<u>179,695</u>	<u>(6,215)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	<u>154,868</u>	<u>179,913</u>	<u>334,781</u>
	<u>154,868</u>	<u>179,913</u>	<u>334,781</u>
<b>Total</b>	<u>154,868</u>	<u>179,913</u>	<u>334,781</u>

The notes form part of these financial statements



## 2. ACCOUNTING POLICIES - continued

### Tangible fixed assets

Plant and machinery	- Straight line over 6 years
Fixtures and fittings	- Straight line over 6 years
Computer equipment	- Straight line over 4 years

### Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

### Taxation

The charity is exempt from corporation tax on its charitable activities. Expenses are inclusive of VAT where applicable.

### Fund accounting

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

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

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

### Hire purchase and lease commitments

Assets obtained under hire purchase contracts are capitalised as tangible assets and depreciated over their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account on a straight line basis.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

### Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2. ACCOUNTING POLICIES - continued**

**Investments**

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains/(losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

**Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash in hand and cash on deposit.

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

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

**3. DONATIONS, LEGACIES AND SUBSCRIPTIONS**

	2023	2022
	£	£
Donation from subsidiary	5,497	-
Subscriptions	<u>43,327</u>	<u>39,172</u>
	<u>48,824</u>	<u>39,172</u>

**4. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Administration fees	<u>3,163</u>	<u>2,951</u>

**5. INVESTMENT INCOME**

	2023	2022
	£	£
Interest receivable	<u>875</u>	<u>34</u>

**6. INCOME FROM CHARITABLE ACTIVITIES**

An analysis of the income from charitable activities is shown on the face of the Statement of Financial Activities.

**7. RAISING FUNDS**

**Cost of generating subscriptions**

	2023	2022
	£	£
Cost of generating subscriptions	<u>14,473</u>	<u>15,198</u>

**Other trading activities**

	2023	2022
	£	£
Staff costs	<u>23,278</u>	<u>23,139</u>
Aggregate amounts	<u>37,751</u>	<u>38,337</u>

**8. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 9)	Grant funding of activities (see note 10)	Totals
	£	£	£
Examinations	483,311	-	483,311
Gala day	212,623	-	212,623
Meetings and technicons	23,642	-	23,642
Championships, competition and areas	55,154	31,092	86,246
Scholarships	<u>16,706</u>	-	<u>16,706</u>
	<u>791,436</u>	<u>31,092</u>	<u>822,528</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Examinations	Gala Day	Meetings & Technicons	Championships		Total 2023	Total 2022
				Competition & Areas	Scholarships		
				£	£		
<b>Support costs</b>							
Human resources Establishment	157,128	6,285	6,285	6,285	6,285	182,268	181,173
Printing, postage, stationery & advertising	91,611	4,269	4,269	4,269	4,269	108,687	118,074
Overhead costs	21,569	1,441	1,441	1,441	2,294	28,186	33,428
Depreciation	11,584	1,611	1,611	1,611	1,611	18,028	22,144
	<u>406</u>	<u>15</u>	<u>15</u>	<u>15</u>	<u>15</u>	<u>466</u>	<u>1,892</u>
	282,298	13,621	13,621	13,621	14,474	337,635	356,711
<b>Activities undertaken</b>							
directly	<u>201,013</u>	<u>199,002</u>	<u>10,021</u>	<u>41,533</u>	<u>2,232</u>	<u>453,801</u>	<u>233,043</u>
2023	<u>483,311</u>	<u>212,623</u>	<u>23,642</u>	<u>55,154</u>	<u>16,706</u>	<u>791,436</u>	<u>589,754</u>
2022	<u>513,683</u>	<u>-</u>	<u>23,852</u>	<u>34,916</u>	<u>17,303</u>	<u>-</u>	<u>589,754</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

10. GRANTS PAYABLE

	2023	2022
	£	£
Championships, competition, and areas	<u>31,092</u>	<u>31,092</u>

The Association makes grants to talented students attending its courses and undertaking its examinations. The above grants were all paid to individuals.

11. SUPPORT COSTS

See note 12 for an analysis of other resources expended.

12. OTHER

	2023	2022
	£	£
Human resources	20,950	20,825
Establishment	2,388	4,600
Printing, postage, stationery & advertising	606	611
Overhead costs	2,631	1,004
Depreciation	<u>25</u>	<u>103</u>
	<u>26,600</u>	<u>27,143</u>

13. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	<u>508</u>	<u>2,055</u>

#### 14. TRUSTEES' REMUNERATION AND BENEFITS

Officers received emoluments during the year as follows. They are paid in their capacity as officers for which the legal authority is given in the Articles of Association.

Miss Ann Oliver

	2023	2022
	£	£
Remuneration	77,938	77,938
Other benefits	<u>2,615</u>	<u>2,615</u>
	<u><u>80,553</u></u>	<u><u>80,553</u></u>

Helen Mence

	2023	2022
	£	£
Remuneration	39,237	39,175
Pension contributions	5,562	5,559
Other benefits	<u>1,013</u>	<u>1,013</u>
	<u><u>45,812</u></u>	<u><u>45,747</u></u>

The following general council member was also paid remuneration during the year.

Maurice Taylor

	2023	2022
	£	£
Remuneration	<u>-</u>	<u>1,611</u>

One director (2021: one) is accruing retirement benefits under a money purchase scheme.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

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15. STAFF COSTS

The total staff costs are analysed as follows.

	2023	2022
	£	£
Wages and salaries	201,512	199,482
Social security costs	15,437	15,506
Pension costs	9,566	9,421
Health costs	6,266	6,976
	<u>232,781</u>	<u>231,385</u>

Staff costs are included within the following expenditure categories:

Cost of generating subscriptions	6,285	6,247
Other trading activities	23,278	23,139
Charitable activities - support costs	182,268	181,174
Other costs - governance	20,950	20,825
	<u>232,781</u>	<u>231,385</u>

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

	2023	2022
Management and administration	<u>8</u>	<u>8</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
£70,001 - £80,000	<u>1</u>	<u>1</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

16. INDEPENDENT EXAMINATION

The total fee paid to the independent examiner for the independent examination was £2,700 + VAT (2022: £2,600 + VAT). Other fees paid to the independent examiner/auditor were £3,510 + VAT (2022: £3,070 + VAT) for other accountancy services.

17. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2022	62,447	20,580	125,607	101,840	310,474
Additions	-	-	657	-	657
At 31 March 2023	<u>62,447</u>	<u>20,580</u>	<u>126,264</u>	<u>101,840</u>	<u>311,131</u>
<b>DEPRECIATION</b>					
At 1 April 2022	62,447	20,580	123,758	101,840	308,625
Charge for year	-	-	508	-	508
At 31 March 2023	<u>62,447</u>	<u>20,580</u>	<u>124,266</u>	<u>101,840</u>	<u>309,133</u>
<b>NET BOOK VALUE</b>					
At 31 March 2023	<u>-</u>	<u>-</u>	<u>1,998</u>	<u>-</u>	<u>1,998</u>
At 31 March 2022	<u>-</u>	<u>-</u>	<u>1,849</u>	<u>-</u>	<u>1,849</u>

18. FIXED ASSET INVESTMENTS

	Shares in group undertaking £
<b>MARKET VALUE</b>	
At 1 April 2022 and 31 March 2023	<u>50,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>50,000</u>
At 31 March 2022	<u>50,000</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

**18. FIXED ASSET INVESTMENTS - continued**

Graded Qualifications Alliance (GQAL), registered number 04981850, is a company limited by guarantee up to £1 per member. B.T.D.A. is the sole member and has made a permanent capital investment of £50,000.

	31.3.23	31.3.22
	£	£
Aggregate amount of assets, liabilities, and funds	39,435	30,843
Turnover	37,594	32,570
Expenditure	23,505	27,073
Profit	14,089	5,497

**19. STOCKS**

	2023	2022
	£	£
Stocks	<u>18,921</u>	<u>18,899</u>

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

	2023	2022
	£	£
Other debtors	-	832
Prepayments and accrued income	<u>7,780</u>	<u>7,080</u>
	<u>7,780</u>	<u>7,912</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

21. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	44,764	36,699
Amounts owed to group undertakings	17,818	23,315
Social security and other taxes	5,685	5,683
Other creditors	818	788
Accruals and deferred income	<u>238,462</u>	<u>80,277</u>
	<u>307,547</u>	<u>146,762</u>

22. RELATED PARTY DISCLOSURES

During the year the company has given scholarships in the form of college fees of £31,092 (2022: £31,092) to Leicester College of Performing Arts Limited, a company controlled by Mr Neil Allen and in which Miss Ann Oliver and Mr Neil Allen are directors.

The leasehold property occupied by the company is owned by International Arts Centre Limited, a company controlled by Mr Neil Allen and in which Miss Ann Oliver and Mr Neil Allen are also directors. The rent charge for the year was £49,500 (2022: £49,500).

International Arts Centre Limited also recharge expenses to the company. The amount recharged during the year was £23,110 (2022: £25,063).

During the year, the company paid £21,600 (2022: £21,600) to Unecom IT Limited for the development and support of the Examtrack software. The director of Unecom IT Limited is Mr L Smith, the son in law of Miss Ann Oliver.

23. OPERATING LEASE COMMITMENTS

The following are the total future minimum lease payments under non-cancellable operating leases:

	2023	2022
	£	£
Due within one year	59,213	55,583
Due between one and five years	230,477	204,260
Due in more than five years	<u>346,500</u>	<u>396,000</u>
	<u>636,190</u>	<u>655,843</u>

An annual rent of £49,500 is paid for the property occupied by the company. This is subject to a twenty-year lease which expires in 2035.

**B.T.D.A. LIMITED**

England & Wales - Charity number 1073094

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# Accounts

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**Unaudited Financial Statements  
for the Year Ended  
31 March 2022**

**for**

**B.T.D.A. Limited  
(A Company Limited by Guarantee)  
Trading as  
British Theatre Dance Association**

The Rowleys Partnership Ltd  
Chartered Accountants  
Charnwood House  
Harcourt Way  
Meridian Business Park  
Leicester  
Leicestershire  
LE19 1WP

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Trading as British Theatre Dance Association**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2022**

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Reference and Administrative Details  
for the Year Ended 31 March 2022

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<b>OFFICERS</b>	Mrs A Oliver (President for Life) Helen Mence (General Secretary/Treasurer)
<b>GENERAL COUNCIL</b>	Neil Allen Jane Carver Peter Cooper Maurice Taylor (resigned 14.4.22) Michael O'Gleby (resigned 16.7.21) David Ramsden Michelle Hankinson Darren Chadwick (appointed 5.9.21) Kelly Chater (appointed 5.9.21)
<b>COMPANY SECRETARY</b>	Mrs H Mence
<b>REGISTERED OFFICE</b>	The International Arts Centre Garden Street Leicester Leicestershire LE1 3UA
<b>REGISTERED COMPANY NUMBER</b>	01132914 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1073094
<b>INDEPENDENT EXAMINER</b>	The Rowleys Partnership Ltd Chartered Accountants Charnwood House Harcourt Way Meridian Business Park Leicester Leicestershire LE19 1WP

**Report of the Trustees**  
**for the Year Ended 31 March 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives of the Association are to promote and encourage the art of dance through education and vocational training. The Association achieves this objective by offering a wide range of syllabi, a performance award system, festivals, technicons, scholarships, grants and gala events.

The Association makes grants to talented students attending its courses and undertaking its examinations. The level of grant is discretionary and depends on the availability of funds.

The Association takes steps to encourage children with special needs to integrate, where possible, into mainstream classes.

**Public benefit**

The trustees have had due regard to the Charity Commission guidance on public benefit.

The main activities undertaken to further the charity's purposes for the public benefit are as follows:

- Promotion of dance education and training to all members of the public regardless of colour, race, disability or age.
- Fee paying arrangements are made to grant aid gifted students and due consideration is given to those on low incomes.
- Dance education and training provides a platform for achievement and a programme of study leading to graded qualifications. The Association is constantly improving the quality and breadth of its curriculum.

Theatre dance is recognised worldwide thus allowing the Association to benefit its members on the international stage.

A range of activities is organised, designed to benefit all social groups, such as festivals, gala days, scholarships, championships, fun days, special needs programmes, performance awards and specialised dance activities.

**Report of the Trustees**  
**for the Year Ended 31 March 2022**

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**STRATEGIC REPORT**

**Achievement and performance**

During the early part of the year we continued to work with teachers and developed procedures which ensured that they could return to live examinations safely following further lockdowns.

Applications for Reasonable Adjustments were accepted for several new situations following the disruption Covid caused to candidates learning journeys thus ensuring that they could continue their training without having to lose valuable steps along the way.

We were able to organise the Annual General Meeting as a live event and members welcomed being back together for the first time in almost 2 years.

Scholarships remained online and additional steps were taken to improve the submission of video footage by using the Dropbox platform, this proved to be very efficient and effective from both the candidates and the assessors' points of view and an increase in the amount of participants was recorded.

We continued to offer remote examining to our overseas members due to the travel restrictions still in place.

Relationships with China expanded further with examination entries being received on a regular basis.

The development of the Contemporary Programme of Study continued and the first examination entries in this discipline were received in May 2021. Interest in this programme continues to grow and Examiner Training is continuing.

Graded Qualifications Alliance submitted its annual 'Statement of Compliance' to both the Office of Qualifications and Examinations Regulation (Ofqual), Qualifications Wales and the CCEA (Council for the Curriculum, Examinations and Assessment) in time to meet the published deadlines.

We are pleased to advise that during this financial year all results and certificates were issued and dispatched within the published deadlines.

As BTDA celebrates its 50th Anniversary year a new award was launched in March to commemorate this achievement.

**Financial review**

**Financial position**

This year a deficit of £119,965 was made, in comparison with a deficit of £217,070 for last year. The shut downs enforced on us by the Government due to the Covid Pandemic last year have significantly affected the Association's income sources resulting in a significant deficit for this and last year. The reserves policy put in place by the Trustees some years ago has ensured that we have remained viable throughout the pandemic and are able to continue.

**Report of the Trustees**  
**for the Year Ended 31 March 2022**

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**STRATEGIC REPORT**

**Financial review**

**Reserves policy**

Reserves are maintained to provide for periods when incoming resources may not be sufficient to meet the costs of activities in furtherance of the objectives. The aim is to cover the overheads for approximately six months. Total unrestricted reserves at 31 March 2022 were £86,766 (2021: £206,731). Current reserves do not cover six months of expenditure, however over the next three years we will endeavour to build these back up to pre Covid figures to ensure the policy is met. We will do this by continuing to develop online provision thereby keeping costs to a minimum.

**Future plans**

To ensure that the membership is aware of the new 50th Anniversary Award and encourage them to offer this to their students.

To ensure that the Graded Qualifications Alliance continues to meet the requirements of recognition as an awarding organisation and submit its 'Statement of Compliance' by the required deadline.

To carry out a review on the Musical Theatre Specification and create an updated specification for inclusion on the regulatory frameworks.

To work with CDMT to develop case studies for teachers in different disciplines to show how graded examinations in dance, drama and musical theatre could be delivered within the National Curriculum programmes of study for English and PE.

To continue to develop the new examination administration software programme to ensure it is user friendly for both teachers, examiners and members of staff and to increase its effectiveness for administrative purposes.

To reinstate our Gala Weekend event.

To continue to develop the mark scheme for the Lower Grade Examinations, part of our self-regulated offer by carrying out tests and trails before it's launched later this year.

To further invest in new cameras to ensure that ultimately all examiners have this facility.

To continue to participate in comparability studies with other dance organisations under the direction of the Council for Dance, Drama and Musical Theatre.

To continue our relationship with dance awarding organisations and progress the accreditation of their programmes and institutions under the Graded Qualifications Alliance.

To recruit new trustees.

To promote the Contemporary Programme of Study to a wider audience to increase candidature.

To continue to develop our relationship with China.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### **Recruitment and appointment of new trustees**

The Officers and General Council are recruited through professional and business contacts. All Officers and General Council are interviewed and references obtained as to their appropriateness for appointment.

### **Organisational structure**

The Association is governed by the Officers and General Council. They meet regularly and determine policy. Day to day administration is devolved upon the President, the General Secretary and the Examination Secretary and staff, all of whom are paid employees.

### **Induction and training of new trustees**

A formal policy of Officer and General Council training and induction operates including charity commission guidance, specialist courses and local specialist seminars. All Officers and the General Council are DBS checked.

### **Key management remuneration**

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings and the level of responsibility required.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Risk management**

The Officers and General Council have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The major risk recognised by the Officers and General Council is the after effects of the Covid 19 pandemic and the decrease in student intake which may lead to a fall in numbers resulting in a reduction of income.

The Association therefore takes innovative steps to encourage the development of existing and additional disciplines, such as contemporary dance, musical theatre and the introduction of dance discipline to primary education. There is also a policy of development of international operations notably in New Zealand, Dubai, Malta, Portugal, China and Turkey.

The Association maintains a risk register in conjunction with its subsidiary company, GQAL. This is revised periodically.

The Graded Qualifications Alliance has continued its development. This organisation was established as an awarding body to take advantage of the Association's intellectual property in providing graded qualifications and to create opportunities to extend performance related provision into other areas of education and therefore to provide an independent source of income thus reducing risk and ensuring future investment in the Charity's objectives.

This, together with revised work practices and increased technology currently under development, will result in a significant reduction in costs thus contributing to the generation of surpluses in the future and reducing financial risk.

The Officers and General Council adopt a cautious approach to the management of the Charity. Reserves are invested in bank deposits and capital expenditure and grant aid is reviewed against the background of charity income before being expended.

### **POLICY RELATING TO GRADED QUALIFICATIONS ALLIANCE**

GQAL has the accreditation with The Office of Qualifications and Examinations Regulation (Ofqual) thus an examination body that accredits the examinations undertaken by BTDA students.

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 17 August 2022 and signed on the board's behalf by:

Mrs A Oliver - Trustee

**Independent Examiner's Report to the Trustees of  
B.T.D.A. Limited  
(A Company Limited by Guarantee)**

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**Independent examiner's report to the trustees of B.T.D.A. Limited (A Company Limited by Guarantee)  
(‘the Company’)**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**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 statement**

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

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 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.

L G Parkes ACA FCCA  
ICAEW  
The Rowleys Partnership Ltd  
Chartered Accountants  
Charnwood House  
Harcourt Way  
Meridian Business Park  
Leicester  
Leicestershire

17 August 2022

The notes form part of these financial statements

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B.T.D.A. Limited  
(A Company Limited by Guarantee)  
Trading as British Theatre Dance Association

Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Subscriptions	3	39,172	37,044
<b>Charitable activities</b>			
Examinations	6	483,637	164,982
Gala day		60	-
Meetings and technicons		9,965	1,430
Championships, competition and areas		23,822	9,515
Scholarships		6,720	5,120
Other trading activities	4	2,951	805
Investment income	5	34	151
Other income	7	-	58,207
<b>Total</b>		<b>566,361</b>	<b>277,254</b>
<b>EXPENDITURE ON</b>			
Raising funds	8	38,337	36,189
<b>Charitable activities</b>			
Examinations	9	513,683	337,548
Gala day		-	13,708
Meetings and technicons		23,852	14,136
Championships, competition and areas		66,008	51,460
Scholarships		17,303	15,551
Other	13	27,143	25,732
<b>Total</b>		<b>686,326</b>	<b>494,324</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(119,965)</b>	<b>(217,070)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		206,731	423,801
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>86,766</b>	<b>206,731</b>

The notes form part of these financial statements

Balance Sheet  
31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	18	1,849	3,256
Investments	19	<u>50,000</u>	<u>50,000</u>
		51,849	53,256
<b>CURRENT ASSETS</b>			
Stocks	20	18,899	17,711
Debtors	21	7,912	10,675
Cash at bank and in hand		<u>154,868</u>	<u>161,697</u>
		181,679	190,083
<b>CREDITORS</b>			
Amounts falling due within one year	22	(146,762)	(36,608)
<b>NET CURRENT ASSETS</b>			
		<u>34,917</u>	<u>153,475</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		86,766	206,731
<b>NET ASSETS</b>			
		<u>86,766</u>	<u>206,731</u>
<b>FUNDS</b>			
Unrestricted funds		<u>86,766</u>	<u>206,731</u>
<b>TOTAL FUNDS</b>			
		<u>86,766</u>	<u>206,731</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee) (Registered number: 01132914)**  
**Trading as British Theatre Dance Association**

**Balance Sheet - continued**  
**31 March 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17 August 2022 and were signed on its behalf by:

A Oliver - Trustee

The notes form part of these financial statements

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**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Trading as British Theatre Dance Association**

**Cash Flow Statement**  
**for the Year Ended 31 March 2022**

	Notes	31.3.22 £	31.3.21 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(6,215)</u>	<u>(274,061)</u>
Net cash used in operating activities		<u>(6,215)</u>	<u>(274,061)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(648)	(1,746)
Interest received		<u>34</u>	<u>151</u>
Net cash used in investing activities		<u>(614)</u>	<u>(1,595)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		<u>161,697</u>	<u>437,353</u>
Cash and cash equivalents at the end of the reporting period		<u>154,868</u>	<u>161,697</u>

The notes form part of these financial statements

Notes to the Cash Flow Statement  
for the Year Ended 31 March 2022

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22 £	31.3.21 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(119,965)	(217,070)
<b>Adjustments for:</b>		
Depreciation charges	2,055	2,635
Interest received	(34)	(151)
(Increase)/decrease in stocks	(1,188)	480
Decrease/(increase) in debtors	2,763	(1,900)
Increase/(decrease) in creditors	<u>110,154</u>	<u>(58,055)</u>
<b>Net cash used in operations</b>	<u>(6,215)</u>	<u>(274,061)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
<b>Net cash</b>			
Cash at bank and in hand	<u>161,697</u>	<u>(6,829)</u>	<u>154,868</u>
	<u>161,697</u>	<u>(6,829)</u>	<u>154,868</u>
<b>Total</b>	<u>161,697</u>	<u>(6,829)</u>	<u>154,868</u>

## 1. STATUTORY INFORMATION

B.T.D.A. Limited is an incorporated charity, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

## 2. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### **Income**

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

Examination income is included upon application by students and is not refundable.

### **Government grants**

Government grants receivable in relation to the job retention scheme are recognised as income over the periods necessary to match them against the related costs which they are intended to compensate, on a systematic basis. Other Government grants received are recognised at the point of receipt. Government grants are shown separately as other income.

### **Expenditure**

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

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

## 2. ACCOUNTING POLICIES - continued

### Allocation and apportionment of costs

Support costs are either apportioned or are specific costs incurred in supporting the charity's activities. The basis of apportionment is determined by the type of cost relative to the activity undertaken and is consistently applied.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- over the term of the lease
Plant and machinery	- Straight line over 6 years
Fixtures and fittings	- Straight line over 6 years
Computer equipment	- Straight line over 4 years

### Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

### Taxation

The charity is exempt from corporation tax on its charitable activities. Expenses are inclusive of VAT where applicable.

### Fund accounting

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

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

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

### Hire purchase and lease commitments

Assets obtained under hire purchase contracts are capitalised as tangible assets and depreciated over their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account on a straight line basis.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

2. ACCOUNTING POLICIES - continued

**Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Investments**

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains/(losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

**Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash in hand and cash on deposit.

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

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

3. SUBSCRIPTIONS

	31.3.22	31.3.21
	£	£
Subscriptions	<u>39,172</u>	<u>37,044</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

<b>4. OTHER TRADING ACTIVITIES</b>		
	31.3.22	31.3.21
	£	£
Administration fees	<u>2,951</u>	<u>805</u>
<b>5. INVESTMENT INCOME</b>		
	31.3.22	31.3.21
	£	£
Interest receivable	<u>34</u>	<u>151</u>
<b>6. INCOME FROM CHARITABLE ACTIVITIES</b>		
An analysis of the income from charitable activities is shown on the face of the Statement of Financial Activities.		
<b>7. OTHER INCOME</b>		
	31.3.22	31.3.21
	£	£
Coronavirus Job Retention Scheme grant	-	48,207
Government grants	<u>-</u>	<u>10,000</u>
	<u>-</u>	<u>58,207</u>
<b>8. RAISING FUNDS</b>		
<b>Cost of generating subscriptions</b>		
	31.3.22	31.3.21
	£	£
Cost of generating subscriptions	<u>15,198</u>	<u>13,906</u>
<b>Other trading activities</b>		
	31.3.22	31.3.21
	£	£
Staff costs	<u>23,139</u>	<u>22,283</u>
Aggregate amounts	<u>38,337</u>	<u>36,189</u>

9. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 10) £	Grant funding of activities (see note 11) £	Totals £
Examinations	513,683	-	513,683
Meetings and technicons	23,852	-	23,852
Championships, competition and areas	34,916	31,092	66,008
Scholarships	<u>17,303</u>	<u>-</u>	<u>17,303</u>
	<u>589,754</u>	<u>31,092</u>	<u>620,846</u>

10. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Examinations	Gala Day	Meetings & Technicons	Championships, Competition & Areas	Scholarships	Total 2022	Total 2021
	£	£	£	£	£	£	£
<b>Support costs</b>							
Human resources Establishment	162,432	-	6,247	6,247	6,247	181,173	175,056
Printing, postage, stationery & advertising	104,274	-	4,600	4,600	4,600	118,074	105,459
Overhead costs	28,195	-	1,396	1,396	2,441	33,428	16,598
Depreciation	16,594	-	1,850	1,850	1,850	22,144	19,114
	1,706	-	62	62	62	1,892	2,424
	<u>313,201</u>		<u>14,155</u>	<u>14,155</u>	<u>15,200</u>	<u>356,711</u>	<u>318,651</u>
<b>Activities undertaken</b>							
directly	<u>200,482</u>	-	<u>9,697</u>	<u>20,761</u>	<u>2,103</u>	<u>233,043</u>	<u>82,660</u>
2022	<u>513,683</u>	-	<u>23,852</u>	<u>34,916</u>	<u>17,303</u>	<u>589,754</u>	<u>401,311</u>
2021	<u>337,548</u>	<u>13,708</u>	<u>14,136</u>	<u>20,367</u>	<u>15,551</u>	-	<u>401,311</u>

11. GRANTS PAYABLE

	31.3.22	31.3.21
	£	£
Championships, competition and areas	<u>31,092</u>	<u>31,092</u>

The Association makes grants to talented students attending its courses and undertaking its examinations. The above grants were all paid to individuals.

12. SUPPORT COSTS

See note 13 for an analysis of other resources expended.

13. OTHER

	2022	2021
	£	£
Human resources	20,825	20,055
Establishment	4,600	4,237
Printing, postage, stationery & advertising	611	556
Overhead costs	1,004	752
Depreciation	<u>103</u>	<u>132</u>
	<u>27,143</u>	<u>25,732</u>

14. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	<u>2,055</u>	<u>2,635</u>

**15. TRUSTEES' REMUNERATION AND BENEFITS**

Officers received emoluments during the year as follows. They are paid in their capacity as officers for which the legal authority is given in the Articles of Association.

Miss Ann Oliver

	2022	2021
	£	£
Remuneration	77,938	77,938
Other benefits	<u>2,615</u>	<u>2,752</u>
	<u><u>80,553</u></u>	<u><u>80,690</u></u>

Helen Mence

	2022	2021
	£	£
Remuneration	39,175	39,054
Pension contributions	5,559	5,553
Other benefits	<u>1,013</u>	<u>1,016</u>
	<u><u>45,747</u></u>	<u><u>45,623</u></u>

The following general council member was also paid remuneration during the year.

Maurice Taylor

	2022	2021
	£	£
Remuneration	<u><u>1,611</u></u>	<u><u>2,425</u></u>

One director (2021: one) is accruing retirement benefits under a money purchase scheme.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

16. STAFF COSTS

The total staff costs are analysed as follows.

	2022	2021
	£	£
Wages and salaries	199,482	191,855
Social security costs	15,506	14,952
Pension costs	9,421	9,158
Health costs	6,976	6,864
	<u>231,385</u>	<u>222,829</u>

Staff costs are included within the following expenditure categories:

Cost of generating subscriptions	6,247	6,016
Other trading activities	23,139	22,283
Charitable activities - support costs	181,174	174,475
Other costs - governance	20,825	20,055
	<u>231,385</u>	<u>222,829</u>

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

	31.3.22	31.3.21
Management and administration	<u>8</u>	<u>8</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.22	31.3.21
£70,001 - £80,000	<u>1</u>	<u>1</u>

**17. INDEPENDENT EXAMINATION**

The total fee paid to the independent examiner for the independent examination was £2,600 + VAT (2021: £2,500 + VAT). Other fees paid to the independent examiner/auditor were £3,920 + VAT (2021: £4,340 + VAT) for other accountancy services.

**18. TANGIBLE FIXED ASSETS**

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2021	62,447	20,580	124,959	101,840	309,826
Additions	-	-	648	-	648
At 31 March 2022	<u>62,447</u>	<u>20,580</u>	<u>125,607</u>	<u>101,840</u>	<u>310,474</u>
<b>DEPRECIATION</b>					
At 1 April 2021	62,447	20,580	123,203	100,340	306,570
Charge for year	-	-	555	1,500	2,055
At 31 March 2022	<u>62,447</u>	<u>20,580</u>	<u>123,758</u>	<u>101,840</u>	<u>308,625</u>
<b>NET BOOK VALUE</b>					
At 31 March 2022	<u>-</u>	<u>-</u>	<u>1,849</u>	<u>-</u>	<u>1,849</u>
At 31 March 2021	<u>-</u>	<u>-</u>	<u>1,756</u>	<u>1,500</u>	<u>3,256</u>

**19. FIXED ASSET INVESTMENTS**

<b>MARKET VALUE</b>	Shares in group undertaking £
At 1 April 2021 and 31 March 2022	<u>50,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>50,000</u>
At 31 March 2021	<u>50,000</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

**19. FIXED ASSET INVESTMENTS - continued**

Graded Qualifications Alliance (GQAL), registered number 04981850, is a company limited by guarantee up to £1 per member. B.T.D.A. is the sole member and has made a permanent capital investment of £50,000.

	31.3.22	31.3.21
	£	£
Aggregate amount of assets, liabilities and funds	30,843	25,346
Turnover	32,570	20,624
Expenditure	27,073	20,915
Profit/(loss)	5,497	(291)

**20. STOCKS**

	31.3.22	31.3.21
	£	£
Stocks	<u>18,899</u>	<u>17,711</u>

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

	31.3.22	31.3.21
	£	£
Other debtors	832	2,935
Prepayments and accrued income	<u>7,080</u>	<u>7,740</u>
	<u>7,912</u>	<u>10,675</u>

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

	31.3.22	31.3.21
	£	£
Trade creditors	36,699	11,697
Amounts owed to group undertakings	23,315	17,815
Social security and other taxes	5,683	6,219
Other creditors	788	877
Accruals and deferred income	<u>80,277</u>	<u>-</u>
	<u>146,762</u>	<u>36,608</u>

**23. RELATED PARTY DISCLOSURES**

During the year the company has given scholarships in the form of college fees of £31,092 (2021: £31,092) to Leicester College of Performing Arts Limited, a company controlled by Mr Neil Allen and in which Miss Ann Oliver and Mr Neil Allen are directors.

The leasehold property occupied by the company is owned by International Arts Centre Limited, a company controlled by Mr Neil Allen and in which Miss Ann Oliver and Mr Neil Allen are also directors. The rent charge for the year was £49,500 (2021: £49,500).

International Arts Centre Limited also recharge expenses to the company. The amount recharged during the year was £25,063 (2021: £15,504).

During the year, the company paid £21,600 (2021: £21,600) to Unecom IT Limited for the development and support of the Examtrack software. The director of Unecom IT Limited is Mr L Smith, the son in law of Miss Ann Oliver.

**24. OPERATING LEASE COMMITMENTS**

The following are the total future minimum lease payments under non-cancellable operating leases:

	2022	2021
	£	£
Due within one year	55,583	55,583
Due between one and five years	204,260	210,343
Due in more than five years	<u>396,000</u>	<u>445,500</u>
	<u>655,843</u>	<u>711,426</u>

An annual rent of £49,500 is paid for the property occupied by the company. This is subject to a twenty year lease which expires in 2035.

**B.T.D.A. LIMITED**

England & Wales - Charity number 1073094

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# Accounts

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REGISTERED COMPANY NUMBER: 01132914 (England and Wales)  
REGISTERED CHARITY NUMBER: 1073094

**Unaudited Financial Statements  
for the Year Ended  
31 March 2021**

**for**

**B.T.D.A. Limited  
(A Company Limited by Guarantee)  
Trading as  
British Theatre Dance Association**

The Rowleys Partnership Ltd  
Chartered Accountants  
Charnwood House  
Harcourt Way  
Meridian Business Park  
Leicester  
Leicestershire  
LE19 1WP

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Trading as British Theatre Dance Association**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2021**

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**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Trading as British Theatre Dance Association**

**Reference and Administrative Details**  
**for the Year Ended 31 March 2021**

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<b>OFFICERS</b>	Ann Oliver (President for Life) Helen Mence (General Secretary/Treasurer)
<b>GENERAL COUNCIL</b>	Neil Allen Jane Carver Peter Cooper Maurice Taylor Michael O'Gleby David Ramsden Michelle Hankinson
<b>COMPANY SECRETARY</b>	Mrs H Mence
<b>REGISTERED OFFICE</b>	The International Arts Centre Garden Street Leicester Leicestershire LE1 3UA
<b>REGISTERED COMPANY NUMBER</b>	01132914 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1073094
<b>INDEPENDENT EXAMINER</b>	The Rowleys Partnership Ltd Chartered Accountants Charnwood House Harcourt Way Meridian Business Park Leicester Leicestershire LE19 1WP

**Report of the General Council**  
**for the Year Ended 31 March 2021**

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The Officers and General Council, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The Officers and General Council have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives of the Association are to promote and encourage the art of dance through education and vocational training. The Association achieves this objective by offering a wide range of syllabi, a performance award system, festivals, technicons, scholarships, grants and gala events.

The Association makes grants to talented students attending its courses and undertaking its examinations. The level of grant is discretionary and depends on the availability of funds.

The Association takes steps to encourage children with special needs to integrate, where possible, into mainstream classes.

**Public benefit**

The Officers and General Council have had due regard to the Charity Commission guidance on public benefit.

The main activities undertaken to further the charity's purposes for the public benefit are as follows:

- Promotion of dance education and training to all members of the public regardless of colour, race, disability or age.
- Fee paying arrangements are made to grant aid gifted students and due consideration is given to those on low incomes.
- Dance education and training provides a platform for achievement and a programme of study leading to graded qualifications. The Association is constantly improving the quality and breadth of its curriculum.

Theatre dance is recognised world-wide thus allowing the Association to benefit its members on the international stage.

A range of activities is organised, designed to benefit all social groups, such as festivals, gala days, scholarships, championships, fun days, special needs programmes, performance awards and specialised dance activities.

## **STRATEGIC REPORT**

### **Achievement and performance**

Due to the Covid 19 Pandemic the focus of the associations achievements and performance over the past year changed significantly, examinations were put on hold and the majority of our events had to be cancelled as face to face contact was not an option, however there were some high points despite the unprecedented circumstances, some of which will have a bearing on our processes going forwards.

In June we were introduced to the Zoom application and launched a series of Discipline Specific on-line seminars for teachers led by the Artistic Directors.

The same medium was used to hold Area Meetings which offered support and guidance to teachers as well as giving them the opportunity to talk to each other and share lock-down experiences.

Examinations ceased at the end of March 2020 but a new Lockdown Award was introduced whereby students performed and were assessed in their own homes via the Zoom application, this was well received and over 1000 certificates and awards were despatched to successful candidates during this period.

Scholarships moved online this year and were very successful with over 250 students taking part. Awards amounting to over £24,000 were made to successful students.

2020 saw the introduction of remote examining and the opportunity to request a remote session by either a filmed submission or live streaming. This enabled candidates overseas to take their examinations which would not have been possible due to International travel restrictions.

Relationships with China were further developed due to the introduction of remote sessions and entries for Speech and Drama Crystal Awards commenced in August 2020.

The development of the Contemporary Programme of Study continued and the first Teachers courses were held early in 2021. Examiner training commenced.

Graded Qualifications Alliance submitted its annual 'Statement of Compliance' to both the Office of Qualifications and Examinations Regulation (Ofqual), Qualifications Wales and the CCEA (Council for the Curriculum, Examinations and Assessment) in time to meet the published deadlines.

The review and update to the Pearl award specification was completed.

We are pleased to advise that during this financial year all results and certificates, albeit less than normal, were issued and dispatched within the published deadlines.

### **Financial review**

#### **Financial position**

This year a deficit of £217,070 was made, in comparison with a surplus of £7,088 for last year.

#### **Reserves policy**

Reserves are maintained to provide for periods when incoming resources may not be sufficient to meet the costs of activities in furtherance of the objectives. The aim is to cover the overheads for approximately six months. Total unrestricted reserves at 31 March 2021 were £206,731 (2020: £423,801).

## **STRATEGIC REPORT**

### **Future plans**

To support and guide our members back to some sort of normality when Government Restrictions in place due to the Covid 19 pandemic allow.

To ensure that the Graded Qualifications Alliance continues to meet the requirements of recognition as an awarding organisation and submit its 'Statement of Compliance' by the required deadline.

To continue to develop the new examination administration software programme to ensure it is user friendly for both teachers, examiners and members of staff and to increase its effectiveness for administrative purposes.

To reinstate our live events including the Annual General Meeting and Competitions, when restrictions allow.

To review and develop the mark scheme for the Lower Grade Examinations, part of our self-regulated offer.

To further invest in new cameras to ensure that ultimately all examiners have this facility.

To continue to participate in comparability studies with other dance organisations under the direction of the Council for Dance, Drama and Musical Theatre.

To continue our relationship with dance awarding organisations and progress the accreditation of their programmes and institutions under the Graded Qualifications Alliance.

To recruit new trustees.

To further develop opportunities for remote examining for our overseas centres and candidates.

To promote the Contemporary Programme of Study to a wider audience to increase candidature.

To continue to develop our relationship with China.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### **Recruitment and appointment of new trustees**

The Officers and General Council are recruited through professional and business contacts. All Officers and General Council are interviewed and references obtained as to their appropriateness for appointment.

### **Organisational structure**

The Association is governed by the Officers and General Council. They meet regularly and determine policy. Day to day administration is devolved upon the President, the General Secretary and the Examination Secretary and staff, all of whom are paid employees.

### **Induction and training of new trustees**

A formal policy of Officer and General Council training and induction operates including charity commission guidance, specialist courses and local specialist seminars. All Officers and the General Council are DBS checked.

### **Key management remuneration**

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings and the level of responsibility required.

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Trading as British Theatre Dance Association**

**Report of the General Council**  
**for the Year Ended 31 March 2021**

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## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Risk management**

The Officers and General Council have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The major risks recognised by the Officers and General Council are the change in educational attitudes thus resulting in a decrease in student intake in conjunction with living style which may also lead to a fall in those numbers, resulting in a reduction of income.

The Association therefore takes innovative steps to encourage the development of existing and additional disciplines, such as Indian dance, freestyle and the introduction of dance discipline to primary education. There is also a policy of development of international operations notably in New Zealand, Dubai, Malta, Cyprus and Portugal.

The Association maintains a risk register in conjunction with its subsidiary company, GQAL. This is revised periodically.

The Graded Qualifications Alliance has continued its development. This organisation was established as an awarding body to take advantage of the Association's intellectual property in providing graded qualifications and to create opportunities to extend performance related provision into other areas of education and therefore to provide an independent source of income thus reducing risk and ensuring future investment in the Charity's objectives.

This, together with revised work practices and increased technology currently under development, will result in a significant reduction in costs thus contributing to the generation of surpluses in the future and reducing financial risk.

The Officers and General Council adopt a cautious approach to the management of the Charity. Reserves are invested in bank deposits and capital expenditure and grant aid is reviewed against the background of charity income before being expended.

### **POLICY RELATING TO GRADED QUALIFICATIONS ALLIANCE**

GQAL has the accreditation with The Office of Qualifications and Examinations Regulation (Ofqual) thus an examination body that accredits the examinations undertaken by BTDA students.

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

Report of the General Council, incorporating a strategic report, approved by order of the General Council, as the company directors, on 24 August 2021 and signed on the board's behalf by:



.....  
Mrs A Oliver  
Director (President for Life)

24.08.2021

**Independent Examiner's Report to the Officers and General Council of  
B.T.D.A. Limited  
(A Company Limited by Guarantee)**

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**Independent examiner's report to the Officers and General Council of B.T.D.A. Limited (A Company Limited by Guarantee) ('the Company')**

I report to the Officers and General Council of the charity on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the Officers and General Council 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 statement**

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

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 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.



R J Radford FCA  
ICAEW  
The Rowleys Partnership Ltd  
Chartered Accountants  
Charnwood House  
Harcourt Way  
Meridian Business Park  
Leicester  
Leicestershire  
LE19 1WP

Date: 24 August 2021

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Trading as British Theatre Dance Association**

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 31 March 2021**

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Subscriptions	3	37,044	47,257
<b>Charitable activities</b>			
Examinations	6	164,982	631,654
Gala day		-	201,932
Meetings and technicons		1,430	10,200
Championships, competition and areas		9,515	44,741
Scholarships		5,120	6,660
Other trading activities	4	805	3,846
Investment income	5	151	825
Other income	7	<u>58,207</u>	-
<b>Total</b>		<b>277,254</b>	<b>947,115</b>
<b>EXPENDITURE ON</b>			
Raising funds	8	36,189	42,603
<b>Charitable activities</b>			
Examinations	9	337,548	540,594
Gala day		13,708	188,366
Meetings and technicons		14,136	31,332
Championships, competition and areas		51,460	83,145
Scholarships		15,551	24,722
Other	13	<u>25,732</u>	<u>29,265</u>
<b>Total</b>		<b>494,324</b>	<b>940,027</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(217,070)</b>	<b>7,088</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>423,801</u>	<u>416,713</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>206,731</u></b>	<b><u>423,801</u></b>

The notes form part of these financial statements

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee) (Registered number: 01132914)**  
**Trading as British Theatre Dance Association**

**Balance Sheet**  
**31 March 2021**

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	18	3,256	4,145
Investments	19	<u>50,000</u>	<u>50,000</u>
		53,256	54,145
<b>CURRENT ASSETS</b>			
Stocks	20	17,711	18,191
Debtors	21	10,675	8,775
Cash at bank and in hand		<u>161,697</u>	<u>437,353</u>
		190,083	464,319
<b>CREDITORS</b>			
Amounts falling due within one year	22	(36,608)	(94,663)
<b>NET CURRENT ASSETS</b>			
		<u>153,475</u>	<u>369,656</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		206,731	423,801
<b>NET ASSETS</b>			
		<u>206,731</u>	<u>423,801</u>
<b>FUNDS</b>			
Unrestricted funds		<u>206,731</u>	<u>423,801</u>
<b>TOTAL FUNDS</b>			
		<u>206,731</u>	<u>423,801</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The Officers and General Council acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

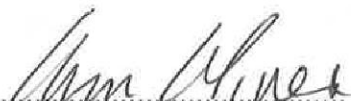
**B.T.D.A. Limited**  
**(A Company Limited by Guarantee) (Registered number: 01132914)**  
**Trading as British Theatre Dance Association**

**Balance Sheet - continued**  
**31 March 2021**

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

The financial statements were approved by the Officers and General Council and authorised for issue on 24 August 2021 and were signed on its behalf by:

  
.....  
Mrs A Oliver  
Director (President for Life)

24.8.2021

The notes form part of these financial statements

**B.T.D.A. Limited**  
**(A Company Limited by Guarantee)**  
**Trading as British Theatre Dance Association**

**Cash Flow Statement**  
**for the Year Ended 31 March 2021**

	Notes	31.3.21 £	31.3.20 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(274,061)</u>	<u>(39,970)</u>
Net cash used in operating activities		<u>(274,061)</u>	<u>(39,970)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(1,746)	-
Interest received		<u>151</u>	<u>825</u>
Net cash (used in)/provided by investing activities		<u>(1,595)</u>	<u>825</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		<u>437,353</u>	<u>476,498</u>
Cash and cash equivalents at the end of the reporting period		<u>161,697</u>	<u>437,353</u>

The notes form part of these financial statements

Notes to the Cash Flow Statement  
for the Year Ended 31 March 2021

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.21 £	31.3.20 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(217,070)	7,088
Adjustments for:		
Depreciation charges	2,635	8,040
Interest received	(151)	(825)
Decrease/(increase) in stocks	480	(12,699)
(Increase)/decrease in debtors	(1,900)	3,802
Decrease in creditors	<u>(58,055)</u>	<u>(45,376)</u>
Net cash used in operations	<u>(274,061)</u>	<u>(39,970)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	<u>437,353</u>	<u>(275,656)</u>	<u>161,697</u>
	<u>437,353</u>	<u>(275,656)</u>	<u>161,697</u>
Total	<u>437,353</u>	<u>(275,656)</u>	<u>161,697</u>

**1. STATUTORY INFORMATION**

B.T.D.A. Limited is an incorporated charity, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Income**

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

Examination income is included upon application by students and is not refundable.

**Government grants**

Government grants receivable in relation to the job retention scheme are recognised as income over the periods necessary to match them against the related costs which they are intended to compensate, on a systematic basis. Other Government grants received are recognised at the point of receipt. Government grants are shown separately as other income.

**Expenditure**

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

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

**Allocation and apportionment of costs**

Support costs are either apportioned or are specific costs incurred in supporting the charity's activities. The basis of apportionment is determined by the type of cost relative to the activity undertaken and is consistently applied.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- over the term of the lease
Plant and machinery	- Straight line over 6 years
Fixtures and fittings	- Straight line over 6 years
Computer equipment	- Straight line over 4 years

**2. ACCOUNTING POLICIES - continued**

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities. Expenses are inclusive of VAT where applicable.

**Fund accounting**

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

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

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

**Hire purchase and lease commitments**

Assets obtained under hire purchase contracts are capitalised as tangible assets and depreciated over their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account on a straight line basis.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

**Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Investments**

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains/(losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

**Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash in hand and cash on deposit.

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

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

<b>3. SUBSCRIPTIONS</b>		
	31.3.21	31.3.20
	£	£
Subscriptions	<u>37,044</u>	<u>47,257</u>
<b>4. OTHER TRADING ACTIVITIES</b>		
	31.3.21	31.3.20
	£	£
Administration fees	<u>805</u>	<u>3,846</u>
<b>5. INVESTMENT INCOME</b>		
	31.3.21	31.3.20
	£	£
Interest receivable	<u>151</u>	<u>825</u>
<b>6. INCOME FROM CHARITABLE ACTIVITIES</b>		
An analysis of the income from charitable activities is shown on the face of the Statement of Financial Activities.		
<b>7. OTHER INCOME</b>		
	31.3.21	31.3.20
	£	£
Coronavirus Job Retention Scheme grant	48,207	-
Government grants	<u>10,000</u>	<u>-</u>
	<u>58,207</u>	<u>-</u>
<b>8. RAISING FUNDS</b>		
<b>Cost of generating subscriptions</b>		
	31.3.21	31.3.20
	£	£
Cost of generating subscriptions	<u>13,906</u>	<u>18,134</u>
<b>Other trading activities</b>		
	31.3.21	31.3.20
	£	£
Staff costs	<u>22,283</u>	<u>24,469</u>
Aggregate amounts	<u>36,189</u>	<u>42,603</u>

9. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 10) £	Grant funding of activities (see note 11) £	Totals £
Examinations	337,548	-	337,548
Gala day	13,708	-	13,708
Meetings and technicons	14,136	-	14,136
Championships, competition and areas	20,368	31,092	51,460
Scholarships	15,551	-	15,551
	<u>401,311</u>	<u>31,092</u>	<u>432,403</u>

10. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Examinations £	Gala Day £	Meetings & Technicons £	Championship Competition & Areas £	Scholarships £	Total 2021 £	Total 2020 £
<b>Support costs</b>							
Human resources	150,992	6,016	6,016	6,016	6,016	175,056	191,805
Establishment	88,511	4,237	4,237	4,237	4,237	105,459	116,250
Printing, postage, stationery & advertising	9,987	1,668	1,538	1,539	1,866	16,598	47,291
Overhead costs	12,282	1,708	1,708	1,708	1,708	19,114	30,544
Depreciation	<u>2,108</u>	<u>79</u>	<u>79</u>	<u>79</u>	<u>79</u>	<u>2,424</u>	<u>7,396</u>
	263,880	13,708	13,578	13,579	13,906	318,651	393,286
<b>Activities undertaken</b>							
directly	<u>73,668</u>	-	<u>558</u>	<u>6,789</u>	<u>1,645</u>	<u>82,660</u>	<u>443,781</u>
2021	<u>337,548</u>	<u>13,708</u>	<u>14,136</u>	<u>20,368</u>	<u>15,551</u>	<u>401,311</u>	<u>837,067</u>
2020	<u>540,594</u>	<u>188,366</u>	<u>31,332</u>	<u>52,053</u>	<u>24,722</u>		<u>837,067</u>

**11. GRANTS PAYABLE**

	31.3.21	31.3.20
	£	£
Championships, competition and areas	<u>31,092</u>	<u>31,092</u>

The Association makes grants to talented students attending its courses and undertaking its examinations. The above grants were all paid to individuals.

**12. SUPPORT COSTS**

See note 12 for an analysis of other resources expended.

**13. OTHER**

	2021	2020
	£	£
Human resources	20,055	22,022
Establishment	4,237	4,471
Printing, postage, stationery & advertising	556	997
Overhead costs	752	1,373
Depreciation	132	402
	<u>25,732</u>	<u>29,265</u>

**14. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	<u>2,635</u>	<u>8,040</u>

**15. OFFICERS' AND GENERAL COUNCIL MEMBERS' REMUNERATION AND BENEFITS**

Officers received emoluments during the year as follows. They are paid in their capacity as officers for which the legal authority is given in the Articles of Association.

Miss Ann Oliver

	2021	2020
	£	£
Remuneration	77,938	77,269
Other benefits	2,752	3,043
	<u>80,690</u>	<u>80,312</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

15. OFFICERS' AND GENERAL COUNCIL MEMBERS' REMUNERATION AND BENEFITS - continued

Helen Mence	2021	2020
	£	£
Remuneration	39,054	38,505
Pension contributions	5,553	5,585
Other benefits	1,016	1,025
	<u>45,623</u>	<u>45,115</u>

The following general council member was also paid remuneration during the year.

Maurice Taylor	2021	2020
	£	£
Remuneration	<u>2,425</u>	<u>2,782</u>

One director (2020: one) is accruing retirement benefits under a money purchase scheme.

Officers' and General Council Members' expenses

There were no expenses paid to Officers and General Council members for the year ended 31 March 2021 nor for the year ended 31 March 2020.

16. STAFF COSTS

The total staff costs are analysed as follows.

	2021	2020
	£	£
Wages and salaries	191,855	208,337
Social security costs	14,952	17,059
Pension costs	9,158	9,830
Health costs	6,864	9,461
	<u>222,829</u>	<u>244,687</u>

Staff costs are included within the following expenditure categories:

Cost of generating subscriptions	6,016	6,607
Other trading activities	22,283	24,469
Charitable activities - support costs	174,475	191,589
Other costs - governance	20,055	22,022
	<u>222,829</u>	<u>244,687</u>

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

Management and administration	31.3.21 <u>8</u>	31.3.20 <u>9</u>
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The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

£70,001 - £80,000	31.3.21 <u>1</u>	31.3.20 <u>1</u>
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17. INDEPENDENT EXAMINATION

The total fee paid to the independent examiner for the independent examination was £2,500 + VAT (2020: £3,200 + VAT paid for audit services). Other fees paid to the independent examiner/auditor were £4,340 + VAT (2020: £4,028 + VAT) for other accountancy services.

18. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2020	62,447	20,580	123,213	101,840	308,080
Additions	-	-	1,746	-	1,746
At 31 March 2021	<u>62,447</u>	<u>20,580</u>	<u>124,959</u>	<u>101,840</u>	<u>309,826</u>
<b>DEPRECIATION</b>					
At 1 April 2020	62,447	20,361	122,287	98,840	303,935
Charge for year	-	219	916	1,500	2,635
At 31 March 2021	<u>62,447</u>	<u>20,580</u>	<u>123,203</u>	<u>100,340</u>	<u>306,570</u>
<b>NET BOOK VALUE</b>					
At 31 March 2021	<u>-</u>	<u>-</u>	<u>1,756</u>	<u>1,500</u>	<u>3,256</u>
At 31 March 2020	<u>-</u>	<u>219</u>	<u>926</u>	<u>3,000</u>	<u>4,145</u>

19. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 April 2020 and 31 March 2021	<u>50,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>50,000</u>
At 31 March 2020	<u>50,000</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Graded Qualifications Alliance (GQAL), registered number 04981850, is a company limited by guarantee up to £1 per member. B.T.D.A. is the sole member and has made a permanent capital investment of £50,000.

	31.3.21 £	31.3.20 £
Aggregate amount of assets, liabilities and funds	24,642	25,637
Turnover	20,624	37,170
Expenditure	21,619	37,026
Profit/(loss)	(995)	144

<b>20. STOCKS</b>		
	31.3.21	31.3.20
	£	£
Stocks	<u>17,711</u>	<u>18,191</u>
<b>21. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	31.3.21	31.3.20
	£	£
Other debtors	2,935	-
Prepayments and accrued income	<u>7,740</u>	<u>8,775</u>
	<u>10,675</u>	<u>8,775</u>
<b>22. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	31.3.21	31.3.20
	£	£
Trade creditors	11,697	30,220
Amounts owed to group undertakings	17,815	23,315
Social security and other taxes	6,219	5,727
Other creditors	877	782
Accruals and deferred income	-	<u>34,619</u>
	<u>36,608</u>	<u>94,663</u>
<b>23. RELATED PARTY DISCLOSURES</b>		

During the year the company has given scholarships in the form of college fees of £31,092 (2020: £31,092) to Leicester College of Performing Arts Limited, a company controlled by Mr Neil Allen and in which Miss Ann Oliver and Mr Neil Allen are directors.

The leasehold property occupied by the company is owned by IAC Theatrical Management Limited, a company controlled by Mr Neil Allen and in which Miss Ann Oliver and Mr Neil Allen are also directors. The rent charge for the year was £49,500 (2020: £49,500).

IAC Theatrical Management Limited also recharge expenses to the company. The amount recharged during the year was £15,504 (2020: £37,199).

During the year, the company paid £21,600 (2020: £22,980) to Unecom IT Limited for the development and support of the Examtrack software. The director of Unecom IT Limited is Mr L Smith, the son in law of Miss Ann Oliver.

**24. OPERATING LEASE COMMITMENTS**

The following are the total future minimum lease payments under non-cancellable operating leases:

	2021	2020
	£	£
Due within one year	55,583	55,583
Due between one and five years	210,343	214,703
Due in more than five years	<u>445,500</u>	<u>496,723</u>
	<u>711,426</u>	<u>767,009</u>

An annual rent of £49,500 is paid for the property occupied by the company. This is subject to a twenty year lease which expires in 2035.