

**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

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**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 trials 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.

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

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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 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) ('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

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

		31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Subscriptions	3	39,172	37,044
<b>Charitable activities</b>	6		
Examinations		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>	9		
Examinations		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)
		<u>          </u>	<u>          </u>
<b>NET CURRENT ASSETS</b>		<u>34,917</u>	<u>153,475</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>86,766</u>	<u>206,731</u>
<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>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents</b> <b>in the reporting period</b>		(6,829)	(275,656)
<b>Cash and cash equivalents at the</b> <b>beginning of the reporting period</b>		<u>161,697</u>	<u>437,353</u>
<b>Cash and cash equivalents at the end</b> <b>of the reporting period</b>		<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)
Adjustments for:		
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	110,154	(58,055)
Net cash used in operations	<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 £
Net cash			
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>
Total	<u>161,697</u>	<u>(6,829)</u>	<u>154,868</u>

The notes form part of these financial statements

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

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**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

4. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Administration fees	<u>2,951</u>	<u>805</u>

5. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Interest receivable	<u>34</u>	<u>151</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. OTHER INCOME

	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>

8. RAISING FUNDS

Cost of generating subscriptions

	31.3.22	31.3.21
	£	£
Cost of generating subscriptions	<u>15,198</u>	<u>13,906</u>

Other trading activities

	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>
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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	17,303	-	17,303
	<u>589,754</u>	<u>31,092</u>	<u>620,846</u>

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

10. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Examinations	Gala	Meetings &	Championships, Competition &	Scholarships	Total	Total
	£	Day £	Technicons £	Areas £	£	2022 £	2021 £
<b>Support costs</b>							
Human resources	162,432	-	6,247	6,247	6,247	181,173	175,056
Establishment	104,274	-	4,600	4,600	4,600	118,074	105,459
Printing, postage, stationery & advertising	28,195	-	1,396	1,396	2,441	33,428	16,598
Overhead costs	16,594	-	1,850	1,850	1,850	22,144	19,114
Depreciation	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>-</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>-</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>-</u>	<u>401,311</u>

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

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>

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

**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	2,615	2,752
	<u>80,553</u>	<u>80,690</u>

Helen Mence

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

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

Maurice Taylor

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

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

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>

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

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	62,447	20,580	125,607	101,840	310,474
<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	62,447	20,580	123,758	101,840	308,625
<b>NET BOOK VALUE</b>					
At 31 March 2022	-	-	1,849	-	1,849
At 31 March 2021	-	-	1,756	1,500	3,256

19. FIXED ASSET INVESTMENTS

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

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>

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

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	80,277	-
	<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	396,000	445,500
	<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.