

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

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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

OFFICERS	A Oliver President for Life H Mence General Secretary/Treasurer
TRUSTEES	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)
COMPANY SECRETARY	H Mence
REGISTERED OFFICE	The International Arts Centre Garden Street Leicester Leicestershire LE1 3UA
REGISTERED COMPANY NUMBER	01132914 (England and Wales)
REGISTERED CHARITY NUMBER	1073094
INDEPENDENT EXAMINER	The Rowleys Partnership Ltd Chartered Accountants Charnwood House Harcourt Way Meridian Business Park Leicester Leicestershire LE19 1WP
BANK	Virgin Money Symington House 7-8 North Avenue Clydebank G81 2NT

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

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

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

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.

Report of the Trustees
for the Year Ended 31 March 2025

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.

Report of the Trustees
for the Year Ended 31 March 2025

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)**

**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:19th August 2025.....

B.T.D.A. Limited
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Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations, legacies and subscriptions	3	44,129	54,935
Charitable activities	6		
Examinations		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
Total		889,276	1,003,138
EXPENDITURE ON			
Raising funds	7	41,832	41,167
Charitable activities	8		
Examinations		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
Total		912,327	976,103
NET INCOME/(EXPENDITURE)		(23,051)	27,035
RECONCILIATION OF FUNDS			
Total funds brought forward		132,968	105,933
TOTAL FUNDS CARRIED FORWARD		109,917	132,968

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 £
FIXED ASSETS			
Tangible assets	17	3,239	2,056
Investments	18	<u>50,000</u>	<u>50,000</u>
		53,239	52,056
CURRENT ASSETS			
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
CREDITORS			
Amounts falling due within one year	21	(345,888)	(354,279)
NET CURRENT ASSETS		<u>56,678</u>	<u>80,912</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>109,917</u>	<u>132,968</u>
NET ASSETS		<u>109,917</u>	<u>132,968</u>
FUNDS			
Unrestricted funds		<u>109,917</u>	<u>132,968</u>
TOTAL FUNDS		<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

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

B.T.D.A. Limited
(A Company Limited by Guarantee)
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Cash Flow Statement
for the Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
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>
Cash flows from investing activities			
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>
		<hr/>	<hr/>
Change in cash and cash equivalents			
in the reporting period		(73,565)	81,600
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)
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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 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(23,051)	27,035
Adjustments for:		
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>
Net cash (used in)/provided by operations	<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 £
Net cash			
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>
Total	<u>416,381</u>	<u>(73,565)</u>	<u>342,816</u>

The notes form part of these financial statements

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.

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.

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.

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.

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.

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

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

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>-</u>	<u>20,694</u>
	<u>808,635</u>	<u>32,092</u>	<u>840,727</u>

B.T.D.A. Limited
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Examinations	Gala Day	Meetings & Technicons	Championships, Competition & Areas	Scholarships	Total 2025 £	Total 2024 £
	£	£	£	£	£		
Support costs							
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
Activities undertaken directly	<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>
2025	<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>
2024	<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
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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	<u>49</u>	<u>31</u>
	<u>29,768</u>	<u>28,759</u>

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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.

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	9,385	7,800
	<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	24,158	22,658
	<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>

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

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 £
COST					
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>
DEPRECIATION					
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>
NET BOOK VALUE					
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 £
MARKET VALUE	
At 1 April 2024 and 31 March 2025	<u>50,000</u>
NET BOOK VALUE	
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
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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
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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.

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

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations, legacies and subscriptions		
Donations from subsidiary	7,195	14,089
Subscriptions	<u>36,934</u>	<u>40,846</u>
	44,129	54,935
Other trading activities		
Administration fees	2,738	3,913
Investment income		
Interest receivable	2,545	2,920
Charitable activities		
Incoming resources from charitable activities	<u>839,864</u>	<u>941,370</u>
Total incoming resources	889,276	1,003,138
EXPENDITURE		
Cost of generating subscriptions		
Cost of generating subscriptions	14,990	15,992
Other trading activities		
Wages	26,842	25,175
Charitable activities		
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

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B.T.D.A. Limited
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Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	2025 £	2024 £
Charitable activities		
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>
Support costs		
Finance		
Bank charges	52	88
Human resources		
Wages	24,158	22,658
Other		
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

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

	2025 £	2024 £
Other		
Brought forward	5,217	5,732
Printing	175	155
Advertising	117	95
Plant and machinery	49	31
	<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>

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