

Charity Registration No. 1087930

Company Registration No. 04056878 (England and Wales)

THE DORCHESTER BALLET AND DANCE CLUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

THE DORCHESTER BALLET AND DANCE CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr K S Selby, Chair	
	Mrs S A Thorndale	
	Mrs J E Cosgrove	
	Mrs S M Bennett	
	Mrs L Sheaves	
	Mrs V Williams	(Appointed 8 June 2025)
	Mrs L M Cocker	(Appointed 8 June 2025)
Charity number	1087930	
Company number	04056878	
Registered office	6b Poundbury West Industrial Estate Dorchester Dorset DT1 2PG	
Independent examiner	Matthew Haines FCA Wadebridge House 16 Wadebridge Square Poundbury Dorchester Dorset DT1 3AQ	

THE DORCHESTER BALLET AND DANCE CLUB

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 15

THE DORCHESTER BALLET AND DANCE CLUB

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees present their report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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 (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are:

- to encourage and promote the art, practice and appreciation of dancing, music, choreography and allied arts;
- to teach dance by educating at all levels of ability, irrespective of financial circumstances, to a standard recognised by professional bodies and set up by the Management Committee; and
- the production and performance of dance.

In determining our objectives for the year, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging. The charity relies heavily on volunteer help, which allows it to set fees at a level which makes classes accessible to everyone; further special concessions are available for those on low incomes or with large families.

Strategies for achieving aims and objectives

The strategies employed to achieve the charity's aims and objectives are to:

- provide classes in a wide range of dance genres for the education and enjoyment of the local community;
- offer the opportunity to dance to everyone regardless of age, wealth or ability;
- raise the profile of dance by staging shows and participating in local community events;
- expand the range of dance genres offered;
- engage in fund raising activities to further support the aim to keep fees as affordable as possible; and
- offer consistently excellent teaching to support students in their pursuit of exam success.

The dance school continues to attract new students and many classes have a waiting list; a new musical theatre class was added to the timetable in September.

Fundraising activities during the year included raffles, an Easter tombola, and cake and plant sales. In addition, one of the Trustees arranged lunches for adult dancers, raising £500. A quiz evening was well supported and raised £344.

Students danced at several community events during the year, including St. George's Fair and Dorchester Lions Club Summerfest. Some of the senior students danced in Peter Pan, a professional pantomime at Weymouth Pavilion.

Over the years, many students have progressed to study vocational courses in dance after their training with Dorchester Ballet & Dance. They continue to keep in touch, often helping at events and inspiring younger dancers.

RAD examinations took place during the year. Both students and teachers were pleased with the excellent results.

THE DORCHESTER BALLET AND DANCE CLUB

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

Achievements and performance

Significant activities and achievements against objectives

Student numbers remain strong as a result of the skillful and enthusiastic efforts of our teachers and Office Manager. The use of an additional venue outside the main studio has enabled the charity to further expand its dance provision. Classes are currently offered in ballet, tap, modern, commercial jazz, contemporary, acrobatic arts, street dance and historical for both children, from the age of 2 years, and adults. Students are also able to attend performance classes by invitation. In addition, the timetable includes classes tailored specifically for the very young and older age groups. Students are encouraged to attend classes in a number of different dance styles.

The charity's fee structure encourages students to take classes in additional dance genres, as fees are only paid for the first three (or five for a family). The use of volunteers in running the dance school supports a fee structure that would not otherwise be possible. This includes members of the management committee and volunteers who help at specific events such as shows. Fee increases were again kept below the rate of inflation this year in recognition of the difficulties faced by many of our member families. Maintaining a financial balance between providing affordable dance classes and employing highly motivated and trained dance teachers is an ongoing challenge. However, the charity has a sound management team and continues to offer a wide variety of dance to the local community.

Financial review

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Reserves policy

Reserves held at 31 August 2025 amount to £138,984 of which £13,059 were held for restricted purposes. Of these reserves £119,320 was held as cash at bank and in hand. The charity maintains reserves sufficient to cover expenditure identified in the short term and to provide financial security for the coming year in the event of a reduction in income levels. The reserves policy is constantly under review having regard to the changing financial, regulatory and competitive environment in which the charity is placed.

The charity continues to improve its financial position as a result of the increase in the number of students and income from fund raising events. Several fund raising events and workshops are planned for the coming year including a show in March 2026. Although it is an expensive undertaking it generates funds for the dance school. The charity will continue to focus on raising its profile via social media and public performances in order to attract new students.

Major risks

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and was set up by a Memorandum of Association on 22 August 2000.

The charity is constituted under a Memorandum of Association dated 29 January 2019 and is a registered charity, number 1087930.

The principal object of the charity is to bring dance to all regardless of age, wealth or ability.

THE DORCHESTER BALLET AND DANCE CLUB

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr K S Selby, Chair

Mrs S A Thorndale

Mrs J E Cosgrove

Mrs S M Bennett

Mrs L Sheaves

Mrs V Williams

(Appointed 8 June 2025)

Mrs L M Cocker

(Appointed 8 June 2025)

Recruitment and appointment of trustees

None of the Trustees have any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were £nil, reflecting the nature of the company's cost profile.

The Trustees' report was approved by the Board of Trustees.





.....
Mr K S Selby, Chair
Trustee 08 May 2026

.....
Mrs S A Thorndale
Trustee

Date:

THE DORCHESTER BALLET AND DANCE CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE DORCHESTER BALLET AND DANCE CLUB

I report to the Trustees on my examination of the financial statements of The Dorchester Ballet And Dance Club (the charity) for the year ended 31 August 2025.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.



Matthew Haines FCA

Wadebridge House
16 Wadebridge Square
Poundbury
Dorchester
Dorset
DT1 3AQ 08 May 2026

Dated:

THE DORCHESTER BALLET AND DANCE CLUB

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 AUGUST 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	2,129	-	2,129	2,092	-	2,092
Charitable activities	4	58,093	-	58,093	59,872	-	59,872
Other trading activities	5	7,649	-	7,649	18,825	-	18,825
Investments	6	3,183	-	3,183	2,865	-	2,865
Total income		<u>71,054</u>	<u>-</u>	<u>71,054</u>	<u>83,654</u>	<u>-</u>	<u>83,654</u>
Expenditure on:							
Raising funds	7	4,809	-	4,809	14,605	-	14,605
Charitable activities	8	69,681	-	69,681	67,745	-	67,745
Total expenditure		<u>74,490</u>	<u>-</u>	<u>74,490</u>	<u>82,350</u>	<u>-</u>	<u>82,350</u>
Net income/(expenditure) and movement in funds		(3,436)	-	(3,436)	1,304	-	1,304
Reconciliation of funds:							
Fund balances at 1 September 2024		<u>129,361</u>	<u>13,059</u>	<u>142,420</u>	<u>128,057</u>	<u>13,059</u>	<u>141,116</u>
Fund balances at 31 August 2025		<u>125,925</u>	<u>13,059</u>	<u>138,984</u>	<u>129,361</u>	<u>13,059</u>	<u>142,420</u>

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

THE DORCHESTER BALLET AND DANCE CLUB

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		3,702		2,748
Investments	14		2,500		2,500
			<u>6,202</u>		<u>5,248</u>
Current assets					
Stocks	15	223		305	
Debtors	16	13,239		13,462	
Cash at bank and in hand		119,320		123,857	
		<u>132,782</u>		<u>137,624</u>	
Creditors: amounts falling due within one year	17	-		(452)	
Net current assets			<u>132,782</u>		<u>137,172</u>
Total assets less current liabilities			<u>138,984</u>		<u>142,420</u>
Income funds					
Restricted funds	18	13,059		13,059	
Unrestricted funds		125,925		129,361	
		<u>138,984</u>		<u>142,420</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2025.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

08 May 2026

The financial statements were approved by the Trustees on





.....
Mr K S Selby, Chair
Trustee

.....
Mrs S A Thorndale
Trustee

Company Registration No. 04056878

THE DORCHESTER BALLET AND DANCE CLUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

The Dorchester Ballet And Dance Club is a private company limited by guarantee incorporated in England and Wales. The registered office is 6b Poundbury West Industrial Estate, Dorchester, Dorset, DT1 2PG.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The Trustees have considered the financial position of the charity and have assessed both financial and operational risk. They are of the opinion that the charity has sufficient financial resources to continue to operate as a going concern for the foreseeable future. Accordingly, the Trustees continue to adopt the going concern basis in the preparation of the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE DORCHESTER BALLET AND DANCE CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	5 years, straight line
Fixtures and fittings	5 years, straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE DORCHESTER BALLET AND DANCE CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE DORCHESTER BALLET AND DANCE CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	2,129	2,092
Donations and gifts		
Donations and gifts	-	2,092
Other	2,129	-
	2,129	2,092

4 Income from charitable activities

	Charitable income 2025 £	Charitable income 2024 £
Sales within charitable activities	58,093	59,872
Analysis by fund		
Unrestricted funds	58,093	59,872

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	4,648	15,765
Shop income	3,001	3,060
Other trading activities	7,649	18,825

THE DORCHESTER BALLET AND DANCE CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3,183	2,865

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	2,332	10,809
Trading costs		
Shop purchases	2,477	3,796
Total costs	4,809	14,605

8 Expenditure on charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
Direct costs		
Staff costs	45,675	44,771
Depreciation and impairment	1,905	1,374
Rent and rates	10,307	10,210
Office costs	5,716	4,750
Cost of exams	1,053	1,731
Insurance	1,451	1,523
Training	133	55
Accountancy	1,500	1,500
	67,740	65,914
Share of support and governance costs (see note)		
Governance	1,941	1,831
	69,681	67,745
Analysis by fund		
Unrestricted funds	69,681	67,745

THE DORCHESTER BALLET AND DANCE CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

9	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned tangible fixed assets	1,905	1,374
		<u> </u>	<u> </u>

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Administration	1	1
Teaching	3	3
	<u> </u>	<u> </u>
Total	4	4
	<u> </u>	<u> </u>
Employment costs	2025	2024
	£	£
Wages and salaries	45,675	44,771
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

THE DORCHESTER BALLET AND DANCE CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

13 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 September 2024	13,751	8,958	22,709
Additions	1,306	1,553	2,859
	<u>15,057</u>	<u>10,511</u>	<u>25,568</u>
Depreciation and impairment			
At 1 September 2024	13,559	6,402	19,961
Depreciation charged in the year	325	1,580	1,905
	<u>13,884</u>	<u>7,982</u>	<u>21,866</u>
Carrying amount			
At 31 August 2025	<u>1,173</u>	<u>2,529</u>	<u>3,702</u>
At 31 August 2024	<u>192</u>	<u>2,556</u>	<u>2,748</u>

14 Fixed asset investments

	Antiques £
Cost or valuation	
At 1 September 2024 & 31 August 2025	<u>2,500</u>
Carrying amount	
At 31 August 2025	<u>2,500</u>
At 31 August 2024	<u>2,500</u>

15 Stocks

	2025 £	2024 £
Finished goods and goods for resale	<u>223</u>	<u>305</u>

16 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	5,000	5,000
Prepayments and accrued income	8,239	8,462
	<u>13,239</u>	<u>13,462</u>

THE DORCHESTER BALLET AND DANCE CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	-	452
	<u> </u>	<u> </u>

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2024 £	At 31 August 2025 £
	13,059	13,059
	<u> </u>	<u> </u>
Previous year:	At 1 September 2023 £	At 31 August 2024 £
	13,059	13,059
	<u> </u>	<u> </u>

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024 £	Incoming resources £	Resources expended £	At 31 August 2025 £
General funds	129,361	71,054	(74,490)	125,925
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
General funds	128,057	83,654	(82,350)	129,361
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

THE DORCHESTER BALLET AND DANCE CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 August 2025:			
Tangible assets	3,702	-	3,702
Investments	2,500	-	2,500
Current assets/(liabilities)	119,723	13,059	132,782
	<u>125,925</u>	<u>13,059</u>	<u>138,984</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 August 2024:			
Tangible assets	2,748	-	2,748
Investments	2,500	-	2,500
Current assets/(liabilities)	124,113	13,059	137,172
	<u>129,361</u>	<u>13,059</u>	<u>142,420</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).