

**REGISTERED COMPANY NUMBER: 04229891 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1088916**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 August 2022**  
**for**  
**The Du Boisson Dance Foundation**

Harris Lacey and Swain  
Suite 1  
The Riverside Building  
Hessle  
East Yorkshire  
HU13 0DZ

**The Du Boisson Dance Foundation**

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for the Year Ended 31 August 2022**

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# **The Du Boisson Dance Foundation**

## **Report of the Trustees for the Year Ended 31 August 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 August 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).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

DBDF is established for the following objects: to provide scholarships, bursaries and other forms of subsidy for pupils at Young Dancers Charitable Academy and the West London School of Dance not able to afford to pay the full running costs of its schools and of its dancing facilities.

To promote within the community opportunities to participate in dance for people of school going age who might otherwise be excluded by virtue of economic, social or cultural reasons; to promote and advance the education of the public in the performing arts, especially, but not exclusively, in the art of ballet and other dance forms, for the benefit of the public.

Trustees are updated regularly and sent any updates received from the Charity Commission.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

2021-22 was very challenging due to the financial crisis and a fundraising gala was held in September 2021 which was an overwhelming success.

The effect on our charity - like others - has been demanding. Despite this we have taken great pains to fulfil our main aims and objectives. We have managed to continue to provide bursaries to both the schools we support, and we have explored alternative means of fundraising.

### **FINANCIAL REVIEW**

#### **Reserves policy**

Amounts of reserves held within the charity are £80,000 and this is to help sustainably provide financial support to Young Dancers Academy and West London School of Dance.

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

#### **Governing document**

This is also overseen by the recommendations from trustees and associated parties and the unanimous approval by existing members.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

04229891 (England and Wales)

#### **Registered Charity number**

1088916

#### **Registered office**

25 Bulwer Street  
London  
W12 8AR

**The Du Boisson Dance Foundation**

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

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**Trustees**

Mr B Azad  
Ms G L Black  
Mrs A M Du Boisson  
Mr J Ghani  
Ms N Studt (resigned 4.5.22)  
Mr Y Yamaguchi

**Company Secretary**

**Independent Examiner**

Richard D Lacey  
Harris Lacey and Swain  
Suite 1  
The Riverside Building  
Hessle  
East Yorkshire  
HU13 0DZ

Approved by order of the board of trustees on 2 May 2023 and signed on its behalf by:

  
.....  
Mr Y Yamaguchi - Trustee

**Independent Examiner's Report to the Trustees of  
The Du Boisson Dance Foundation**

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**Independent examiner's report to the trustees of The Du Boisson Dance Foundation ('the Company')**

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



Richard D Lacey  
The Institute of Chartered Accountants in England and Wales

Harris Lacey and Swain  
Suite 1  
The Riverside Building  
Hessle  
East Yorkshire  
HU13 0DZ

Date: 09<sup>th</sup> May 2023

**The Du Boisson Dance Foundation**

**Statement of Financial Activities  
for the Year Ended 31 August 2022**

		2022 Unrestricted fund £	2021 Total funds £
	Notes		
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		461,318	132,420
Investment income	2	39	25
<b>Total</b>		<u>461,357</u>	<u>132,445</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Bursaries fund		148,364	105,098
Village hall running costs		11,083	5,883
Fundraising costs		216	216
Production costs		148,410	20,863
Bank charges		484	345
Rent and utilities		42,390	31,195
Depreciation		24,010	24,010
Sundry expenses		1,343	688
Legal and professional		8,606	954
Accountancy		3,677	1,776
Bookkeeping		4,759	3,757
Training costs		570	570
Village hall refurbishment costs		1,865	604
Advertising		850	-
Payroll		13,187	-
<b>Total</b>		<u>409,814</u>	<u>195,959</u>
<b>NET INCOME/(EXPENDITURE)</b>		51,543	(63,514)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		85,465	148,979
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>137,008</u></u>	<u><u>85,465</u></u>

The notes form part of these financial statements

**The Du Boisson Dance Foundation**

**Balance Sheet  
31 August 2022**

		2022 Unrestricted fund £	2021 Total funds £
	Notes		
<b>FIXED ASSETS</b>			
Tangible assets	7	44,484	68,494
<b>CURRENT ASSETS</b>			
Debtors	8	8,467	-
Cash at bank and in hand		107,604	96,466
		<u>116,071</u>	<u>96,466</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(23,547)	(79,495)
		<u>92,524</u>	<u>16,971</u>
<b>NET CURRENT ASSETS</b>			
		<u>137,008</u>	<u>85,465</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>137,008</u>	<u>85,465</u>
<b>NET ASSETS</b>			
		<u>137,008</u>	<u>85,465</u>
<b>FUNDS</b>	10		
Unrestricted funds		137,008	85,465
<b>TOTAL FUNDS</b>		<u>137,008</u>	<u>85,465</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 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

**The Du Boisson Dance Foundation**

**Balance Sheet - continued**  
**31 August 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 2 May 2023 and were signed on its behalf by:

Yasuhiko Yamaguchi  
Mr Y Yamaguchi - Trustee

The notes form part of these financial statements



## 1. 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.

### **Income**

Income received for services provided is accounted for on an accruals basis.

Cash donations, gifts and legacies are included in full in the income and expenditure account as they are received. Any significant non-cash donations are included in the income and expenditure account at the trustees' estimate of their market value when received. The value of voluntary help is not included in the accounts.

Grants and other funding of a revenue nature are deferred and released to the income and expenditure account over the period to which they relate.

Bank interest is included in the income and expenditure account on an accruals basis.

### **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.

### **Tangible fixed assets**

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

Leasehold improvements                      -    Straight line over 15 years

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **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.

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

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

**The Du Boisson Dance Foundation**  
**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2022**

**1. ACCOUNTING POLICIES - continued**

**Estimates and judgements**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on the Directors' best knowledge of the amount, events or actions, actual results ultimately differ from these estimates. The Directors do not consider there to be any material estimates and judgements.

**Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors, are initially recognised at transaction value and subsequently measured at their settlement value.

**2. INVESTMENT INCOME**

	2022	2021
	£	£
Interest received	39	25
	<u>          </u>	<u>          </u>

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

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

	2022	2021
	£	£
Depreciation - owned assets	24,010	24,010
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

**Trustees' expenses**

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

**5. STAFF COSTS**

	2022	2021
Gross Wages	10,000.00	-
Employers NI	934.60	-
Employers Pension	222.00	-
	<u>          </u>	<u>          </u>
	11,156.60	-
	<u>          </u>	<u>          </u>

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

	2022	2021
Administration	1	-
	<u>          </u>	<u>          </u>

**The Du Boisson Dance Foundation**

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

**5. STAFF COSTS - continued**

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	132,420
Investment income	25
<b>Total</b>	<u>132,445</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Bursaries fund	105,098
Village hall running costs	5,883
Fundraising costs	216
Production costs	20,863
Bank charges	345
Rent and utilities	31,195
Depreciation	24,010
Sundry expenses	688
Legal and professional	954
Accountancy	1,776
Bookkeeping	3,757
Training costs	570
Village hall refurbishment costs	604
<b>Total</b>	<u>195,959</u>
<b>NET INCOME/(EXPENDITURE)</b>	(63,514)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	148,979
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>85,465</u></u>

**The Du Boisson Dance Foundation**  
**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2022**

**7. TANGIBLE FIXED ASSETS**

	Leasehold improvements £
<b>COST</b>	
At 1 September 2021 and 31 August 2022	260,148
<b>DEPRECIATION</b>	
At 1 September 2021	191,654
Charge for year	24,010
At 31 August 2022	215,664
<b>NET BOOK VALUE</b>	
At 31 August 2022	44,484
At 31 August 2021	68,494

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

	2022 £	2021 £
Other debtors	7,195	-
Prepayments	1,272	-
	8,467	-

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

	2022 £	2021 £
Social security and other taxes	435	-
Other creditors	-	13,931
Accrued expenses	23,112	65,564
	23,547	79,495

**10. MOVEMENT IN FUNDS**

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	85,465	51,543	137,008
<b>TOTAL FUNDS</b>	85,465	51,543	137,008

**The Du Boisson Dance Foundation**  
**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2022**

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	461,357	(409,814)	51,543
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>461,357</u>	<u>(409,814)</u>	<u>51,543</u>

**Comparatives for movement in funds**

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>			
General fund	148,979	(63,514)	85,465
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>148,979</u>	<u>(63,514)</u>	<u>85,465</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	132,445	(195,959)	(63,514)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>132,445</u>	<u>(195,959)</u>	<u>(63,514)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	148,979	(11,971)	137,008
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>148,979</u>	<u>(11,971)</u>	<u>137,008</u>

**The Du Boisson Dance Foundation**

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

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	593,802	(605,773)	(11,971)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>593,802</u>	<u>(605,773)</u>	<u>(11,971)</u>

**11. RELATED PARTY DISCLOSURES**

The charity has relationships with a large number of organisations and individuals who contribute funds either to support specific objectives or as general funding to support the administration of the charity to enable it to carry out its charitable objectives.

In view of the charity's legal status, the charity Trustees consider that there was no ultimate controlling party disclosed under the provisions of Financial Reporting Standard No. 8.

**Other related party transactions**

During the year the charity made the following related party transactions:

**West London School of Dance Limited**  
(A company owned by Anna Du Boisson)

Bursaries amounting to £11,254 (2021 - £9,564) were paid to West London School of Dance Limited in the year.

At the balance sheet date, the amount owed by West London School of Dance Limited was £7,195 (2021 amount due to WLSL was £13,931).

**12. LEGAL STATUS OF THE CHARITY**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

**13. UNRESTRICTED FUNDS**

	<b>2022</b>	<b>2021</b>
At 31st August 2021	85,465	148,979
Net surplus/(deficit) for the year	62,642	(63,514)
	<hr/>	<hr/>
At 31st August 2022	<u>£148,107</u>	<u>£85,465</u>

**The Du Boisson Dance Foundation**

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

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**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>2022</b>	<b>2021</b>
Fixed assets	44,484	68,494
Current assets	116,071	96,466
Current liabilities	(12,448)	(79,495)
	<hr/>	<hr/>
	£148,107	£85,465
	<hr/>	<hr/>



**The Du Boisson Dance Foundation**

**Detailed Statement of Financial Activities  
for the Year Ended 31 August 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Production income	189,573	28,286
Voluntary income - donations	231,765	67,707
Income from events	-	3,263
Hall Hire	39,980	23,164
Government grants	-	10,000
	<u>461,318</u>	<u>132,420</u>
<b>Investment income</b>		
Interest received	39	25
	<u>461,357</u>	<u>132,445</u>
<b>Total incoming resources</b>		
	461,357	132,445
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	12,965	-
Pensions	222	-
Insurance	1,651	1,113
Postage and stationery	353	238
Advertising	850	-
Sundries	990	450
Bursaries	148,364	105,098
Gift aid fees	216	216
Production costs	148,410	20,863
Village hall running costs	53,687	36,569
Professional fees	13,365	954
Training costs	570	570
	<u>381,643</u>	<u>166,071</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	484	345
Depreciation of tangible fixed assets	24,010	24,010
	<u>24,494</u>	<u>24,355</u>
<b>Governance costs</b>		
Accountancy and legal fees	3,677	5,533
	<u>409,814</u>	<u>195,959</u>
<b>Total resources expended</b>		
	409,814	195,959
<b>Net income/(expenditure)</b>	<u><u>51,543</u></u>	<u><u>(63,514)</u></u>

This page does not form part of the statutory financial statements