

Great Britain Baton Twirling Association

Unaudited Accounts

31 August 2025

Charity Number 1131933

Great Britain Baton Twirling Association Contents

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**Great Britain Baton Twirling
Association**
Charity Number: 01131933
Trustees Annual Report for the year ended 31st August 2025

The trustees present their report and unaudited financial statements for the year ended 31st August 2025.

Reference and Administrative Information

Charity Name: Great Britain Baton Twirling Association
Charity registration number: 01131933
Company registration number: N/A
Registered Office: N/A
Operational address: 19 Kestrel Grove, Halewood L26 7ZS

Trustees

Albert Orme

Accountants

Sinclair Accounting Co Ltd, 300 St Mary's Road, Garston, Liverpool, L19 0NQ

Bankers

Barclays Bank, Leicester, LE87 2BB

Structure, Governance and Management

Organisation

A leadership team is in place to oversee the day to day activities of charity.

Signed

Albert Orme

22 April 2026

Our Aims and objectives

Purposes and Aims

The main object of the charity is to continue to raise the profile of majorettes by producing high standard dancing. Through doing this the charity will create a safe and friendly environment for young people.

Review of Activities

The 2024–2025 season proved to be another outstanding chapter for our association. The achievements and progress made during this period highlight the dedication and teamwork of everyone involved. Each event organised by the association was met with overwhelming support, resulting in every occasion selling out entirely. This demonstrates the enthusiasm and commitment our members and supporters continue to show.

Transition in Leadership

On a personal note, last season was particularly momentous as it marked my final year managing the day-to-day aspects of our events. Although I will no longer be directly involved in the organisation of events, I remain as the head of the association—a role I have upheld with pride since founding the world-renowned Baton Twirling and Majorettes Association in 2007. My commitment to the association and its members is unwavering, and I look forward to continuing to serve in this position, albeit in a less hands-on capacity.

Commitment to Values and Ethics

The foundation, values, ethics, and smooth operation of the GBBTA remain central to my mission. These guiding principles have always been integral to our association and will continue to lead us in the years ahead, ensuring the organisation operates to the highest standards.

Season Highlights

Every event throughout the season was fully sold out, confirming the popularity and success of our association's activities. Notably, our two weekends at the Norbeck Castle Hotel in Blackpool reached full capacity, marking our 10th anniversary at the venue—a significant milestone for the association and its members.

My final event took place at the Norbeck Castle Hotel in September, offering a fitting conclusion to my time overseeing event organisation. I wish to express my heartfelt gratitude to all the troupes, their supporters, and the GBBTA officials who have stood by me for so many years and for the warm farewell I received.

Reflecting on my journey, I have spent over forty years in the world of majorettes, beginning with the founding of The Liverpool Crusaders Majorettes, which I led for twelve years. I also adjudicated for various associations, including judging in Croatia, before establishing my own organisation: The Great Britain Baton Twirling Association (GBBTA).

Looking Ahead

The GBBTA will continue to operate as it always has, upholding the values and standards that have defined us. Despite the financial challenges faced by many, I am pleased to report that the GBBTA remains in a strong financial position. This stability

Financial Review

Total receipts of unrestricted funds were £67,977 which is a decrease of 18% compared to the previous year.

Principal Funding Sources

The principal funding sources for the charity are currently by way of income from passes/wristbands and fundraising and donations from parents of the troupes.

Investment Policy

Aside from retaining a prudent amount in reserves each year, any monies not immediately required may be invested at the discretion of the Trustees.

Reserves Policy

Our policy is to maintain a balance in unrestricted funds to provide for at least one to three months unrestricted payments (about £10,000), for unexpected expenses, and to allow for a managed and responsible closure of the trust if required. However, the charity has found it difficult to maintain these level of funds in recent years.

Plans for Future Periods

We will:

- Continue to promote friendships between the troupes.
- Continue to hold four one day events at Oldham sports centre.
- Continue to promote a zero tolerance bullying campaign.
- Continue to operate without sponsorship.
- Ensure the high standard of dancing is maintained.
- Continue to hold events at Norbreck Castle Hotel.
- Continue to strive to give the performers the best tuition and competition.

Great Britain Baton Twirling Association

Charity No 1131933

Independent examiners report for the year ending 31st August 2025

Independent Examiner

Graeme O'Callaghan ACA
300 St Mary's Road, Garston, Liverpool L19 0NQ

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts under section 145 of the Charities Act

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- | | |
|---|---|
| 1 | which gives me reasonable cause to believe that in, any material respect, the requirements:
- To keep accounting records in accordance with section 130 of the Charities Act;
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or |
| 2 | to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached |

Signed

Sinclair

Graeme O'Callaghan ACA
Chartered Accountant
300 St Mary's Road, Garston, Liverpool L19 0NQ

Great Britain Baton Twirling Association

Chartered Accountants' report to Albert Orme on the unaudited accounts of Great Britain Baton Twirling Association

In accordance with the engagement letter dated 22 August 2011, we have prepared for your approval the accounts of Great Britain Baton Twirling Association for the year ended 31 August 2025 which comprise of the Income and Expenditure Account, the Balance Sheet and the related notes from the entity's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to you, in accordance with the terms of our engagement letter dated 22 August 2011. Our work has been undertaken solely to prepare for your approval the accounts of Great Britain Baton Twirling Association and state those matters that we have agreed to state to you in this report in accordance with the guidance of ICAEW as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Albert Orme for our work or for this report.

You have approved the accounts for the year ended 31 August 2025 and have acknowledged your responsibility for them, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for their compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts.

Sinclair

Sinclair Accounting Co. Ltd
Chartered Accountants

300 St Marys Road
Garston
Liverpool
Merseyside
L19 0NQ

22 April 2026

Great Britain Baton Twirling Association
Charity Number: 01131933
Statement of Financial Activities
for the year ended 31 August 2025

	Notes	Unrestricted Funds		Restricted Funds		Total
		2025	2024	2025	2024	2025
		£		£		£
INCOME						
Voluntary income	2	67,997	82,360			67,997
Investment income		-				-
Other incoming resources				13	2,002	13
Total Incoming Resources		67,997	82,360	13	2,002	68,010
EXPENDITURE	3	(63,970)	(94,505)			(63,970)
Total Outgoing Resources		(63,970)	(94,505)	-	-	4,040
Net Incoming (Outgoing) resources for the year		4,027	(12,145)	13	2,002	4,040
Balance brought forward		30,954	43,099	2,002		32,956
Total Funds Carried Forward		34,981	30,954	2,015	-	36,996

Great Britain Baton Twirling Association
Income and Expenditure Account
for the year ended 31 August 2025

	2025	2024
	£	£
Income		
Income	67,997	82,360
Fundraising	13	2,002
	68,010	84,362
 Expenses		
Purchases	29,528	45,933
Wages, salaries and other staff costs	1,594	-
Car, van and travel expenses	3,879	3,621
Rent, rates, power and insurance costs	2,424	443
Repairs and renewals of property and equipment	-	799
Telephone, fax, stationery and other office costs	7,884	16,169
Advertising and business entertainment costs	6,306	16,125
Irrecoverable income tax written off	1,391	-
Accountancy, legal and other professional fees	1,600	840
Depreciation and loss/(profit) on sale	1,972	739
Other expenses	7,392	9,836
	63,970	94,505
 Surplus/(deficit)		
	4,040	(10,143)

Great Britain Baton Twirling Association
Balance Sheet
as at 31 August 2025

	Notes	2025 £	2024 £
Fixed assets			
Property, equipment & machinery	3	8,969	441
Current assets			
Bank/building society balances		<u>32,783</u>	<u>36,877</u>
Current liabilities			
Other liabilities and accruals		<u>4,756</u>	<u>4,362</u>
Net current assets		28,027	32,515
Net assets		<u>36,996</u>	<u>32,956</u>
Reserve funds			
Balance at start of period		32,956	43,099
Net surplus/(deficit)		4,040	(10,143)
		<u>36,996</u>	<u>32,956</u>

Great Britain Baton Twirling Association
Notes to the Accounts
for the year ended 31 August 2025

1 Accounting basis

The financial statements have been prepared in accordance with UK Generally Accepted Accounting Practice along with the requirements of the Statement of Recommended Practice (SORP 2005).

2 Income and Expenditure account analysis

	2025	2024
	£	£
2 Income		
Income	67,997	82,360
3 Other income		
Interest receivable	13	123
Fundraising	-	1,879
	<u>13</u>	<u>2,002</u>
4 Interest received		
5 Purchases		
Hire of Venues	16,600	31,297
Trophies & Medals	12,928	14,636
	<u>29,528</u>	<u>45,933</u>
Wages, salaries and other staff costs		
Security costs	1,594	-
Car, van and travel expenses		
Motor expenses	3,827	3,621
Travel and subsistence	52	-
	<u>3,879</u>	<u>3,621</u>
Rent, rates, power and insurance costs		
Rent	2,424	-
Insurance	-	443
	<u>2,424</u>	<u>443</u>
Repairs and renewals of property and equipment		
Repairs and maintenance	-	799
Telephone, fax, stationery and other office costs		
Telephone and fax	360	998
Postage, Stationery & Printing	837	2,503
Clothing	2,029	2,673
Food & Party Packs	458	2,495
Expenses for the Officials	4,200	7,500
	<u>7,884</u>	<u>16,169</u>
Advertising and business entertainment costs		
Advertising and PR	6,306	16,125
	<u>-</u>	<u>-</u>
Irrecoverable debts written off		
Donations	1,391	-
Accountancy, legal and other professional fees		
Accountants fees	900	840
Other legal and professional	700	-
	<u>1,600</u>	<u>840</u>
Depreciation and loss/(profit) on sale		
Depreciation	1,972	739
Other business expenses		
Gift	7,392	9,836

Great Britain Baton Twirling Association
Notes to the Accounts
for the year ended 31 August 2025

3 Plant, machinery and motor vehicles

	Motor Vehicles £	Computer Equipment £	Total £
Cost			
At 1 September 2024	-	2,902	2,902
Additions	10,500	-	10,500
At 31 August 2025	<u>10,500</u>	<u>2,902</u>	<u>13,402</u>
Depreciation			
At 1 September 2024	-	2,461	2,461
At 31 August 2025	<u>1,531</u>	<u>2,902</u>	<u>4,433</u>
Net book value			
At 31 August 2025	<u>8,969</u>	<u>-</u>	<u>8,969</u>
At 31 August 2024	<u>-</u>	<u>441</u>	<u>441</u>