

Registered number: 01440894  
Charity number: 278406

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**Western Association of Ballet Schools**

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**UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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**Prepared By:**

Willow Accounting & Consultancy  
Chartered Certified Accountants  
47a Commercial Road  
Poole  
Dorset  
BH14 0HU

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**TRUSTEES**

Kayla M Bartlett  
Janne P Carrington  
Mary Dunesby  
Jane Farrell  
Melinda S Gadd  
Lorraine S Hall  
Pauline A Hopkins  
Julie Laming  
Heather Lees  
Amelia Francesca Wortley  
Natalie R Pearl

**SECRETARY**

Jane Farrell

**REGISTERED OFFICE**

89 Wimborne Road West  
Stapehill  
Wimborne  
Dorset  
BH21 2DH

**COMPANY NUMBER**

01440894

**CHARITY NUMBER**

278406

**ACCOUNTANTS**

Willow Accounting & Consultancy  
Chartered Certified Accountants  
47a Commercial Road  
Poole  
Dorset  
BH14 0HU

ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2025

CONTENTS

	Page
Report of the Trustees	3
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7 to 11
Detailed Statement of Financial Activities	10

**FOR THE YEAR ENDED 31 DECEMBER 2025**  
**TRUSTEES' REPORT**

The Trustees, who are also directors of the charity for the purpose of the Companies Act 2006, present their report and accounts for the year ended 31 December 2025

**PRINCIPAL ACTIVITIES**

The principal activity of the charity in the year under review was the education of children in the art of dance and to give them the opportunity and experience of performing in public .

The Trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives.

**FINANCIAL REVIEW**

The Statement of Financial Activities for the period is set out on page 5 .

**Investment policy and objectives**

The Association is empowered by the Memorandum to invest the monies of the trust not immediately required for its purposes in such investments, securities or property as may be deemed fit, subject to such conditions or consents (if any) as may be imposed by law. The Association currently has no investments.

**Reserves policy**

The level of cash funds held will be reviewed regularly by the Trustees taking into account expected or planned expenditure.

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level equating to at least four months unrestricted expenditure. This provides sufficient funds to cover management, administration and support costs and provides the level of stability the charity requires. Unrestricted funds were maintained at this level throughout the period.

**Future plans**

The Association will continue the education of children in the art of dance in order to give them the opportunity to perform in public together with awarding grants to assist in this activity.

**STRUCTURE GOVERNANCE AND MANAGEMENT**

**Governing document**

Western Association of Ballet Schools is a company limited by guarantee governed by its Memorandum and Articles of Association dated 31 July 1979. It is registered as a charity with the Charity Commission. Anyone can become a member of the company if approved by Council and there currently 11 members (12 in 2024), each of whom agree to contribute £5 in the event of the charity winding up.

**Recruitment and appointment of new trustees**

No person other than a member of the Company may be appointed to Council. One third of the Council retire by rotation each year and are eligible for re-election. A member of the Company or Council may propose a person to be elected at any General Meeting to the office of Council and the Council may appoint any person to the Council to hold office until the following Annual General Meeting. Members of the Company are elected as such by the Council.

**FOR THE YEAR ENDED 31 DECEMBER 2025**  
**TRUSTEES' REPORT**

Organisational structure

The day to day responsibility for administering to the needs of the Association are undertaken by the Chairman and Secretary. These are overseen by the Council. The Council meets as necessary, but at least quarterly.

Induction and training of new trustees

New Council receive information on the charity and are encouraged to seek advice and guidance from existing Council. If further training is required this can be requested from any Council member. This will be reviewed in the near future and the policy updated to promote greater awareness of the responsibilities of a trustee as set out in the Charity Commission guidelines.

Risk management

Council are also required to undertake a risk assessment of the charity's activities. Major risk areas are regularly reviewed ensuring that any risks identified are properly controlled and that the potential consequences are kept to a minimum. The Association has a complaints procedure which should, together with the close interest of the Council, give adequate warning of potential problems.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 8 March 2026

Pauline A Hopkins  
Trustee



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**Western Association of Ballet Schools**

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**Statement of Financial Activities  
for the year ended 31 December 2025**

	<b>Unrestric ted funds</b>	<b>Restrict ed funds</b>	<b>2025 Total</b>	<b>2024 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>				
Income from generated funds				
Donations and legacies	135	-	135	200
Income from Investments	102	-	102	109
Income from charitable activities	29,889	-	29,889	26,654
<b>Total Income and endowments</b>	<b>30,126</b>	<b>-</b>	<b>30,126</b>	<b>26,963</b>
<b>Expenses</b>				
Costs of generating funds				
Expenditure on Charitable activities	30,093	-	30,093	23,632
<b>Total Expenses</b>	<b>30,093</b>	<b>-</b>	<b>30,093</b>	<b>23,632</b>
<b>Net gains on investments</b>				
<b>Net Income</b>	<b>33</b>	<b>-</b>	<b>33</b>	<b>3,331</b>
<b>Gains/(losses) on revaluation of fixed assests</b>				
<b>Net movement in funds:</b>				
<b>Net income for the year</b>	<b>33</b>	<b>-</b>	<b>33</b>	<b>3,331</b>
Total funds brought forward	17,257	-	17,257	13,926
<b>Net funds carried forward</b>	<b>17,290</b>	<b>-</b>	<b>17,290</b>	<b>17,257</b>

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

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**Western Association of Ballet Schools**

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**BALANCE SHEET AT 31 DECEMBER 2025**

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	3	-	-
<b>CURRENT ASSETS</b>			
Debtors (amounts falling due within one year)	4	930	-
Cash at bank and in hand		16,931	18,356
		<u>17,861</u>	<u>18,356</u>
<b>CREDITORS: Amounts falling due within one year</b>	5	570	1,100
<b>NET CURRENT ASSETS</b>		<u>17,291</u>	<u>17,256</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>17,291</u>	<u>17,256</u>
<b>CAPITAL AND RESERVES</b>			
<b>Unrestricted funds</b>	7		
General fund		17,291	17,256
		<u>17,291</u>	<u>17,256</u>

For the year ending 31 December 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

**Approved by the board of trustees on 8 March 2026 and signed on their behalf by**

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Pauline A Hopkins  
Trustee

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**1. ACCOUNTING POLICIES**

**1a. Basis Of Accounting**

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**1b. Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**1c. Resources Expended**

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.

**1d. Allocation And Apportionment Of Costs**

All costs relate to the single activity of the charitable company and are recognised accordingly.

**1e. 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.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

**1f. Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

**1g. Turnover**

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

## 2. EMPLOYEES

	2025	2024
	No.	No.
Average number of employees	-	-

## 3. TANGIBLE FIXED ASSETS

	Plant and Machinery £	Total £
<b>Cost</b>		
At 1 January 2025	2,810	2,810
At 31 December 2025	2,810	2,810
<b>Depreciation</b>		
At 1 January 2025	2,810	2,810
At 31 December 2025	2,810	2,810
<b>Net Book Amounts</b>		
At 31 December 2025	-	-

## 4. DEBTORS

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	930	-
	930	-

## 5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	570	1,100
	570	1,100

## 6. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £5, to the company should it be wound up. At 31 December 2025 there were 11 members.

## 7. UNRESTRICTED FUNDS

	<b>Brought forward</b>	<b>Incoming resource s</b>	<b>Outgoing resource s</b>	<b>Transfers</b>	<b>Carried forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General fund	17,257	30,127	(30,093)	-	17,291
	<u>17,257</u>	<u>30,127</u>	<u>(30,093)</u>	<u>-</u>	<u>17,291</u>

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**Western Association of Ballet Schools**

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**Incoming Resources**  
for the year ended 31 December 2025

	<b>2025</b>	2024
	£	£
<b>Incoming resources</b>		
<b>Incoming resources from generated funds</b>		
<b>Donations</b>		
Subscriptions	135	150
Donations	<u>-</u>	<u>50</u>
	<u>135</u>	<u>200</u>
	<u><u>135</u></u>	<u><u>200</u></u>
<b>Investment income</b>		
Bank interest	<u>102</u>	<u>109</u>
	<u>102</u>	<u>109</u>
	<u><u>102</u></u>	<u><u>109</u></u>
<b>Shows and performances</b>		
Income from shows	27,364	24,506
Masterclass income	<u>1,825</u>	<u>1,518</u>
	29,189	26,024
<b>Hire of school facilities</b>		
Hire of dance floor	<u>700</u>	<u>630</u>
	<u>700</u>	<u>630</u>
	<u><u>29,889</u></u>	<u><u>26,654</u></u>
	<u><u>30,126</u></u>	<u><u>26,963</u></u>

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**Western Association of Ballet Schools**

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**Expenses  
for the year ended 31 December 2025**

	<b>2025</b>	2024
	£	£
<b>Expenses</b>		
<b>Costs of generating funds</b>		
<b>Charitable Activities</b>		
Production expenses for show	26,779	16,585
Masterclass expenses	533	1,360
Grants to individuals	736	3,301
Accountancy fees	570	540
Insurance	187	206
Hire of facilities	350	900
Web hosting fees and computer support	530	456
Sundry expenses	408	284
	<u>30,093</u>	<u>23,632</u>
	<u>30,093</u>	<u>23,632</u>