

**B.T.D.A. LIMITED**  
**BRITISH THEATRE DANCE ASSOCIATION**  
**REPORT OF THE GENERAL COUNCIL AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2011**  
**Registered Number 1132914**

FRIDAY



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23/12/2011

#386

COMPANIES HOUSE

TEMP TAYLOR LLP
THE OV- L, 14 WEST WALK,
LEICESTER, LE1 7NA
20th Floor Companies House
22-12-11
Signed K Y Llanas

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**B.T.D.A. LIMITED**  
**BRITISH THEATRE DANCE ASSOCIATION**  
**REPORT OF THE GENERAL COUNCIL AND FINANCIAL STATEMENTS**

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**B.T.D A. LIMITED  
BRITISH THEATRE DANCE ASSOCIATION  
REFERENCE AND ADMINISTRATIVE DETAILS**

**TRUSTEES AND GENERAL COUNCIL**

Ann Oliver (President and Chair)  
Neil Allen  
Peter Bodington  
Paul Read  
Jane Carver  
Peter Cooper  
Maurice Taylor

**AUDITORS AND ACCOUNTANTS**

Kemp Taylor LLP  
The Oval  
14 West Walk  
Leicester  
LE1 7NA

**SOLICITORS**

Averose Commercial Solicitors Limited  
PO Box 8237  
Leicester  
LE21 4AJ

**PRINCIPAL BANKERS**

Yorkshire Bank plc  
29, Horsefair Street  
Leicester  
LE1 5BL

**REGISTERED OFFICE**

International Arts Centre  
Garden Street  
Leicester  
LE1 3UA

Company Number 1132914  
Registered Charity Number 1073094

**B T.D.A. LIMITED  
BRITISH THEATRE DANCE ASSOCIATION  
REPORT OF THE GENERAL COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2011**

The trustees have pleasure in presenting their annual report, together with the financial statements of the Association for the year ended 31<sup>st</sup> March 2011

## **STRUCTURE GOVERNANCE AND MANAGEMENT**

### **Legal Status**

The Association is a company limited by guarantee and incorporated in England No 1132914 The governing instrument under which the Association operates is the Memorandum & Articles of Association The Registered Office of the Company is International Arts Centre, Garden Street Leicester, LE1 3UA

### **Public Benefit**

The Association has due regard to the Charity Commission guidance on Public Benefit

The Public Benefit is served by the following

- 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 recognized world-wide 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

### **Organisational Structure**

The Association is governed by Trustees who are known as The General Council The General Council meets regularly and determines 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

### **Risk Management**

The major risks recognised by the trustees are the change in educational attitudes thus resulting in a decrease in student intake in conjunction with living style which may also lead to a fall in those numbers

The Association therefore takes innovative steps to encourage the development of existing and additional disciplines, such as Indian dance, freestyle and the introduction of dance discipline to primary education There is also a policy of development of international operations notably in New Zealand, Singapore, China and Dubai

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The Graded Qualifications Alliance has continued its development. This organisation has been established to take advantage of the Association's intellectual property in providing vocational graded qualifications and therefore to provide an independent source of income thus reducing risk and ensuring future investment in the Charity's objectives.

During the year the Association carried out a Strategic Review. This recognised the value of the related company – The Leicester College of Performing Arts – in the development of BTEC qualifications for students, which, in turn, will allow BTDA to reduce its costs, specifically its annual grant, made to fund promising students undertaking BTDA qualifications, who cannot afford their fees. BTEC allows those fees to be provided direct to the Course provider.

This, together with revised work practices and increased technology, will result in a significant reduction in costs thus contributing to the generation of surpluses in the future and reducing financial risk.

The trustees 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.

The Trustees are in the process of compiling a Risk Register for regular review and assessment.

#### **Graded Qualifications Alliance (GQAL)**

This subsidiary company limited by guarantee of which the Association is the sole member utilises the expertise of the Association in operating a system of graded qualifications on behalf of other organisations. Alliance members of GQAL are The Manchester College, Exeter University and International Graded Qualifications Limited.

#### **Recruitment, appointment and training of trustees**

Trustees are recruited through professional and business contacts. All trustees are interviewed and references obtained as to their appropriateness for appointment. A formal policy of Trustee training and induction is presently being revised to include charity commission guidance, specialist courses, local specialist seminars.

#### **OBJECTIVES AND ACTIVITIES**

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 offers a syllabus for children with special needs.

The Association, through Graded Qualifications Alliance, also promotes its objectives to other organisations requiring graded qualifications for their members.

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.

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REPORT OF THE GENERAL COUNCIL  
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**ACHIEVEMENTS AND PERFORMANCE**

We are pleased to announce that following a day of employee interviews the British Theatre Dance Association was successfully awarded Investors in People for a third consecutive term

Work has continued on the accreditation process for the Qualifications and Credit Framework (QCF) and a submission was made towards the end of 2010, the Graded Qualifications Alliance (GQAL) is currently awaiting the regulators decision on that application

Following a workshop held in January at which the Bollywood Awards were demonstrated to interested parties from a variety of backgrounds it is clear there is a need for these awards and the development process is continuing

Scholarships were well attended again this year with days taking place in Leicester, Sutton Coldfield, East Anglia, London & Essex, Sunderland and Chorley

Gala Weekend proved to be very successful once again and whilst numbers were slightly down on last year, the rain held off and everyone had an enjoyable time

The Graded Qualifications Alliance (GQAL) the awarding arm of the British Theatre Dance Association was successful in its work to enable the dance awards to become part of the National Diplomas and the British Theatre Dance Association General and Vocational Graded Examinations were included in the Additional/Specialist learning Catalogue in August 2010

The director of Urban Strides was invited to the Annual General Meeting to give a presentation on their new 'Street Dance' Diploma to members, this was well received and this relationship is ongoing

**FINANCIAL REVIEW**

**Results for the year**

Memberships have held firm in the face of difficult economic conditions, but this is likely in that only members are permitted to enter examinations

Examinations numbers decreased in line with expectations, but examiners fees and expenses reduced, and accordingly the net contribution was only marginally down

Gala Day produced a reduced surplus in line with expectations

GQAL produced a substantially improved surplus as a result of The Manchester College generating increased numbers of students

The Association continued its policy of writing down the cost of the GQAL investment resulting in a charge of £26,347 (2010 - £26,347)

Overall, therefore, the trustees are pleased to report a reduction in the annual deficit from £54,908 to £33,994 Reserves carried forward at 31st March 2011 are £79,824 (2010 - £113,820)

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REPORT OF THE GENERAL COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2011**

**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. Additionally the Association has a long-term commitment to its educational programmes accredited by the Qualifications and Curriculum Authority

Reserves at 31<sup>st</sup> March 2011 are £79,824 (2010 - £113,820). The GQAL deferred costs account amounts to £79,040 and, therefore, the Association needs to generate an annual surplus before allowing for the writing off of this sum in accordance with policy. It is this issue to which the trustees have devoted considerable thought and discussion, and the Strategic Review, completed during the year, recognised areas of change and improvement which has resulted in changes designed to generate surpluses from 2012.

**Investment powers and policy**

The trustees' investment powers are governed by the provisions of the Charities Acts and the Trustee Act 2000. Surplus funds available for investment are placed on interest bearing accounts pending their use in the furtherance of the objectives.

**PLANS FOR THE FUTURE**

To address any issues raised by the Office of the Qualifications and Examinations Regulator (Ofqual) following the submission by the Graded Qualifications Alliance (GQAL) and gain accreditation to operate in the Qualifications and Credit Framework (QCF).

To work towards accreditation of the General and Vocational Graded Examinations on the Qualifications and Credit Framework (QCF).

To work towards accreditation of the Teaching Qualifications on the Qualifications and Credit Framework (QCF).

To expand provision for teachers by working in partnership with a college and thus enable achievement of the Preparing to Teach in the Lifelong Learning Sector (PTLLs) and Diploma in Teaching in the Lifelong Learning Sector (DTLLs) qualifications for those who wish to pursue a teaching career in the Public Sector.

To collaborate with other dance awarding organisations and the Council for Dance Education and Training (CDET) in working towards a blanket fee for Performing Rights Society (PRS) Licences for Teachers of Dance.

To promote Gala Weekend and encourage new schools to attend.

To continue to support the development of the Bollywood awards and work towards accreditation.

**POLICY RELATING TO GRADED QUALIFICATIONS ALLIANCE**

The costs incurred in establishing GQAL amounting in total to £131,734 and described as deferred costs in the Balance Sheet of the Association will be repaid by GQAL as soon as possible at the discretion of the directors of that company.

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Commencing 1st April 2009, however, this amount has been amortised at the rate of 20% per annum and charged in the Statement of Financial Activities. To the extent that GQAL repays any of these costs, this contribution will be deducted from the annual amortisation. The unamortised balance of these costs at 31 March 2011 is £79,040 (2010 - £105,387)

**ADDITIONAL INFORMATION REQUIRED BY THE COMPANIES ACT 2006**

**Trustees/Directors**

The persons who served as trustees/directors during the year were as follows

Miss Ann Oliver (President and Chair)

Neil Allen

Peter Bodington

Paul Read

Jane Carver

Peter Cooper

Maurice Taylor - appointed 25/11/10

**Trustees Statement of Responsibilities**

The trustees (who are also directors of BTDA Limited for the purposes of company law) are responsible for preparing the Report of the General Council and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for the year. In preparing these financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

In so far as the trustees are aware

- there is no relevant audit information of which the charitable company's auditor is unaware, and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information



**B T.D.A. LIMITED  
BRITISH THEATRE DANCE ASSOCIATION  
REPORT OF THE GENERAL COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2011**

**Statement of disclosure of information to auditors**

We, the trustees/directors of the company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that

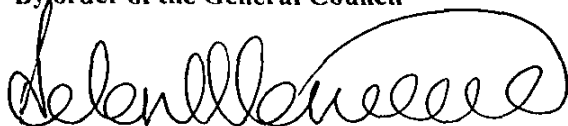
- there is no relevant audit information of which the company's auditors are unaware, and
- we have taken all the steps that we ought to have taken as trustees/directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information

**Auditors**

Kemp Taylor LLP, having expressed their willingness to continue in office, will be deemed re-appointed for the next financial year in accordance with section 487(2) of companies Act 2006 unless the company receives notice under section 488(1) of the Companies Act 2006

The report of the General Council has been prepared taking advantage of small companies exemption of section 415A of the Companies Act 2006

**By order of the General Council**

A handwritten signature in black ink, appearing to read 'Helen Mence', written over a horizontal line.

**Helen Mence  
General Secretary  
18<sup>th</sup> August 2011**

**INDEPENDENT AUDITOR'S REPORT  
TO  
THE TRUSTEES OF  
B.T.D.A LIMITED  
BRITISH THEATRE DANCE ASSOCIATION**

We have audited the financial statements of B T D A Limited for the year ended 31st March 2011 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. These financial statements have been prepared under the accounting policies set out therein and the Financial Reporting Standard for Smaller Entities (effective April 2008).

This report is made solely to the charitable company's members, as a body, in accordance with sections 495 and 496 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective Responsibilities of the Trustees and Auditors**

The trustees (who are also the directors of B T D A Limited for the purposes of company law) responsibilities for preparing the Report of the General Council and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and have been prepared in accordance with the Companies Act 2006. We also report to you whether in our opinion the information given in the Report of the General Council is consistent with the financial statements.

In addition we report to you if, in our opinion, the charity has not kept adequate accounting records, if the financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosures of trustees' remuneration specified by law are not made.

We read the Report of the General Council and consider the implications for our report if we become aware of any apparent misstatements within it.

**Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

**INDEPENDENT AUDITOR'S REPORT/continued**  
**TO**  
**THE TRUSTEES OF**  
**B T.D.A. LIMITED**  
**BRITISH THEATRE DANCE ASSOCIATION**

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**Opinion**

In our opinion

- the financial statements give a true and fair view of the state of the charitable company's affairs as at 31<sup>st</sup> March 2011 and of its incoming resources and applicable resources, including its income and expenditure, for the year then ended,
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities,
- the financial statements have been prepared in accordance with the Companies Act 2006, and
- the information given in the Report of the General Council is consistent with the financial statements



**A K Taylor, Senior Statutory Auditor**  
**For and on behalf of Kemp Taylor LLP**  
**Chartered Accountants and Statutory Auditors**

**14 West Walk**  
**Leicester**  
**LE1 7NA**  
**18<sup>th</sup> August 2011**

**B.T.D.A. LIMITED**  
**BRITISH THEATRE DANCE ASSOCIATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2011**

<b>Incoming Resources</b>	Note	<u>2011</u> £	<u>2010</u> £
Incoming resources from generated funds			
- Subscriptions		36,513	37,987
- Investment income		18	97
- Activities for generating funds	2	31,451	22,418
Incoming resources from charitable activities	3	700,242	750,057
<b>TOTAL INCOMING RESOURCES</b>		<u>768,224</u>	<u>810,559</u>
<b>Resources expended</b>			
Cost of generating subscriptions		25,803	27,750
Cost of activities for generating funds	2	52,242	55,223
Charitable activities	4	673,835	730,545
Governance costs	5	50,340	51,949
<b>TOTAL RESOURCES EXPENDED</b>		<u>802,220</u>	<u>865,467</u>
Net (outgoing) resources		(33,996)	(54,908)
Total funds at 1st April 2010		113,820	168,728
Total funds at 31st March 2011		<u>79,824</u>	<u>113,820</u>

The only recognised deficit for the year was the net outgoing resources of £33,996 (2010 - £54,908)

The notes on pages 12 to 18 form part of these financial statements

**B.T.D.A. LIMITED**  
**BRITISH THEATRE DANCE ASSOCIATION**  
**BALANCE SHEET**  
**AT 31ST MARCH 2011**

	Note	<u>2011</u>	<u>2010</u>
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	9	12,826	18,973
Investments	10	-	-
		<u>12,826</u>	<u>18,973</u>
<b>CURRENT ASSETS</b>			
Stocks	11	6,189	9,270
Debtors and deferred expenses	12	111,339	152,000
Cash at bank and in hand		59,475	53,095
		<u>177,003</u>	<u>214,365</u>
<b>CREDITORS: amounts falling due within one year</b>	13	<u>110,005</u>	<u>107,742</u>
<b>NET CURRENT ASSETS</b>		<u>66,998</u>	<u>106,623</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>79,824</u>	<u>125,596</u>
<b>CREDITORS: amounts falling due after more than one year</b>	14	<u>-</u>	<u>11,776</u>
		<u>79,824</u>	<u>113,820</u>
<b>CAPITAL AND RESERVES</b>			
Accumulated funds		<u>79,824</u>	<u>113,820</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

These financial statements were approved by the Trustees on 18th August, 2011 and were signed on its behalf by



**A Oliver**  
**Executive Director**

The notes on pages 12 to 18 form part of these financial statements

**B.T.D.A. LIMITED  
BRITISH THEATRE DANCE ASSOCIATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST MARCH 2011**

**1 ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Association's financial statements

**Basis of preparation**

The financial statements have been prepared in accordance with applicable accounting standards under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP) issued in 2005, and the Companies Act 2006

The results of the subsidiary companies BTDA Enterprises Limited (ceased 2010) and Graded Qualifications Alliance (GQAL) are not consolidated

Group accounts are not prepared as the company relies upon the exemption contained in Section 382(2) of the Companies Act 2006

**Incoming Resources**

**Subscriptions**

Subscriptions are accounted for as they are received. Subscription notices are sent out each year as there is an inevitable annual movement of members starting and resigning

**Examination Income**

Examination income is included upon application by students and is not refundable

**Resources Expended**

**Cost of generating subscriptions and activities undertaken directly**

Are included in the statement of financial activities as they are incurred and matched to the incoming resources to which they relate

**Support costs**

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

**Governance costs**

Are also apportioned costs reflecting the necessary administration of the charity

**Fixed assets**

Depreciation or amortisation is provided by the Association to write off the cost less the estimated residual value of fixed assets by equal instalments over their estimated useful economic lives as follows

Leasehold improvements	-	Term of lease
Plant, equipment, fixtures and fittings	-	5 - 6 years

**BRITISH THEATRE DANCE ASSOCIATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST MARCH 2011**

**1 ACCOUNTING POLICIES/cont.**

**Leases**

Where the Association enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a 'finance lease'. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated over its estimated useful life or the term of the lease, whichever is shorter. Future instalments under such leases, net of finance charges, are included with creditors. Rentals payable are apportioned between the finance element, which is charged to the statement of financial activities, and the capital element which reduces the outstanding obligations for future instalments.

All other leases are accounted for as 'operating leases' and the rental charges are charged to the statement of financial activities on a straight line basis over the life of the lease.

**Stocks**

Stocks are stated at the lower of cost and net realisable value.

**Pension costs**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of the contributions are written off against profits in the year they are payable.

**2 ACTIVITIES FOR GENERATING FUNDS**

	<u>2011</u>	<u>2010</u>
	£	£
Graded Qualifications Alliance (note 10)		
Incoming resources	31,451	22,418
Resources expended		
Human resources	25,895	28,876
Amortisation of deferred costs	26,347	26,347
	<u>52,242</u>	<u>55,223</u>

**3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	<u>2011</u>	<u>2010</u>
	£	£
Examinations	519,843	553,691
Gala Day	156,919	168,410
Meetings and Technicons	13,310	18,469
Championships and Scholarships	10,170	9,487
	<u>700,242</u>	<u>750,057</u>

**BRITISH THEATRE DANCE ASSOCIATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST MARCH 2011**

**4 RESOURCES EXPENDED ON CHARITABLE ACTIVITIES**

	Examinations £	Gala Day £	Meetings & Technicon £	Championships & Scholarships £	Total £	2010 £
<b>Support costs</b>						
Human Resources	112,969	16,976	16,976	16,976	163,897	173,940
Establishment	56,196	1,277	22,078	1,277	80,828	85,416
Printing, postage, stationery & advertising	31,019	5,170	5,170	5,170	46,529	64,730
Overhead costs	11,474	1,755	1,755	1,755	16,739	18,599
Depreciation	3,757	626	626	626	5,635	5,527
	<u>215,415</u>	<u>25,804</u>	<u>46,605</u>	<u>25,804</u>	<u>313,628</u>	<u>348,212</u>
<b>Activities undertaken directly</b>	170,468	146,918	11,647	7,249	336,282	356,233
<b>Grant Funding Activities</b>	-	-	-	23,925	23,925	26,100
	<u>385,883</u>	<u>172,722</u>	<u>58,252</u>	<u>56,978</u>	<u>673,835</u>	<u>730,545</u>
2010	<u>426,431</u>	<u>176,091</u>	<u>68,974</u>	<u>59,049</u>	<u>730,545</u>	

**5 GOVERNANCE COSTS**

	2011 £	2010 £
Human Resources	29,957	30,340
Establishment	12,236	15,446
Printing, postage, stationery & advertising	2,996	3,432
Overhead costs	4,455	2,049
Depreciation	696	682
	<u>50,340</u>	<u>51,949</u>

**6 TOTAL RESOURCES EXPENDED**

is stated after charging

	2011 £	2010 £
Depreciation, amortisation and other amounts written off fixed assets	6,958	6,824
Auditors' remuneration For audit services	3,000	3,000
For other services	2,670	2,876
Lease and rental charges (excluding property)	<u>12,663</u>	<u>9,752</u>



**B.T.D.A. LIMITED**  
**BRITISH THEATRE DANCE ASSOCIATION**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2011**

**7 TRUSTEES' /DIRECTOR'S REMUNERATION**

The trustee/director who received emoluments during the year amounted to £78,211 (2010 £74,609)  
 Trustees/directors were reimbursed for out of pocket expenses amounting to £198 (2010 Nil)

<b>Staff Costs</b>	<u>2011</u>	<u>2010</u>
	£	£
Wages and salaries	185,732	187,990
Social security costs	15,286	16,235
Pension costs	13,600	13,600
Health costs	7,288	6,918
	<u>221,906</u>	<u>224,743</u>

The number of employees whose emoluments as defined for tax purposes amounted to over £60,000 in the year as follows

	<u>2011</u>	<u>2010</u>
	Number	Number
£60,001 - £70,000	<u>1</u>	<u>1</u>

The employee earning more than £60,000 participated in the pension scheme.

The average number of employees, calculated on a full- time equivalent basis, analysed below

	<u>2011</u>	<u>20110</u>
	Number	Number
Full time	<u>10</u>	<u>10</u>

**8 PERSONNEL COSTS BY CATEGORY OF EXPENDITURE**

<b>Cost of generating subscriptions</b>	<u>2011</u>	<u>2010</u>
	£	£
Personnel costs	<u>16,976</u>	<u>17,193</u>
<b>Activities Generating Funds</b>	<u>2011</u>	<u>2010</u>
<b>Graded Qualifications Alliance</b>	£	£
Personnel costs	<u>22,191</u>	<u>22,474</u>
<b>Support costs</b>	<u>2011</u>	<u>2010</u>
	£	£
Examinations	101,855	103,157
Gala Day	16,976	17,193
Meeting & Technicons	16,976	17,193
Championships & scholarships	16,976	17,193
	<u>152,783</u>	<u>154,736</u>
<b>Governance costs</b>	<u>2011</u>	<u>2010</u>
	£	£
Personnel costs	<u>29,957</u>	<u>30,340</u>

**B.T.D A. LIMITED**  
**BRITISH THEATRE DANCE ASSOCIATION**  
**NOTES TO THE ACCOUNTS**  
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**9 TANGIBLE FIXED ASSETS**

	<u>Leasehold improvements</u>	<u>Plant and equipment</u>	<u>Fixtures fittings, and office equipment</u>	<u>Total</u>
<b>Cost</b>	£	£	£	£
At 31st March 2010	62,447	19,261	108,005	189,713
Additions	-	-	811	811
At 31st March 2011	62,447	19,261	108,816	190,524
<b>Depreciation</b>	£	£	£	£
At 31st March 2010	62,447	18,013	90,280	170,740
Charge for the year	-	249	6,709	6,958
At 31st March 2011	62,447	18,262	96,989	177,698
<b>Net book value</b>				
At 31st March 2011	-	999	11,827	12,826
At 31st March 2010	-	-	17,725	18,973

**10 INVESTMENTS**

	<u>2011</u>	<u>2010</u>
	£	£
<b>Subsidiary companies</b>		
BTDA Enterprises Limited 2 ordinary shares of £1 each representing 100% of the issued share capital	-	2
Investment written off	-	(2)
	-	-

No net funds were generated by the subsidiary during the year. BTDA Enterprises Limited had net assets of £2 at 31st March 2009. BTDA Enterprises Limited has ceased trading on 31 March 2009 and therefore in 2010 the investment was written off.

Graded Qualifications Alliance (GQAL) is a company limited by guarantee up to a limit of £1 per member. BTDA is the sole member. During the year GQAL contributed management charges of £31,415 (2010 £22,418) and at the year end £79,040 was due to BTDA in respect of a loan representing the costs of establishment of the company, as yet deferred (see note 12).

GQAL made a profit of £2,634 for the period to 31st March 2011 after deducting the management charges and its net assets at that date were (£6,597).

**B.T.D.A. LIMITED**  
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<b>11 STOCKS</b>	<u>2011</u>	<u>2010</u>
	£	£
Goods for resale and sundry stocks	6,189	9,270
	<hr/>	<hr/>
<b>12 DEBTORS Amounts due within one year</b>	<u>2011</u>	<u>2010</u>
	£	£
Prepayments and accrued income	14,669	26 533
Deferred costs - pension (note 17)	3,000	13 000
Deferred costs - GQAL	79,040	105,387
B T D A Enterprises Limited	-	-
Current account - GQAL	7,080	7 080
Other debtors	7 550	-
	<hr/>	<hr/>
	111,339	152,000
	<hr/>	<hr/>
<p>The trustees are satisfied that GQAL has the ability to repay the deferred costs but it is not anticipated that they will be repaid within one year. A formal policy has now been adopted to amortise this amount by instalments. In accordance with this policy, 20% of the deferred costs were released in the year amounting to £26,347. To the extent that GQAL makes a contribution this will be deducted from the annual charge.</p>		
<b>13 CREDITORS. Amounts falling due within one year</b>	<u>2011</u>	<u>2010</u>
	£	£
Bank loan	12,236	12,280
Commercial	40,333	38,221
Social security and other taxes	4,451	4,536
Accruals and deferred income	52,985	52,705
	<hr/>	<hr/>
	110,005	107,742
	<hr/>	<hr/>
<b>14 CREDITORS Amounts falling due after more than one year</b>	<u>2011</u>	<u>2010</u>
	£	£
Bank loan	-	11,776
	<hr/>	<hr/>
<b>15 FINANCIAL COMMITMENTS</b>	<u>2011</u>	<u>2010</u>
	£	£
At 31st March 2011 the company had annual commitments under non-cancellable operating leases as detailed below -		
Operating leases in respect of plant and equipment which expire within		
one year	-	1,157
two to five years	9,315	8,760
more than five years	-	-
	<hr/>	<hr/>
Operating leases in respect of property which expire after more than five years	45,000	45,000
	<hr/>	<hr/>

**B.T D.A. LIMITED  
BRITISH THEATRE DANCE ASSOCIATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST MARCH 2010**

**16 LIABILITY**

The liability of the members of the Association is limited to £1 per member

**17 DIRECTOR'S INTEREST AND DEFERRAL POLICY**

During 2004 the trustees resolved, as a result of the shortfall in contributions to an approved pension scheme, to award the President, Miss Ann Oliver, an increase in annual remuneration of an amount, which, after taxation, would adequately recognise her substantial contribution and years of service to the Association. The amount was set at £10,000 for a period of 10 years, with a provision that if the net income from Graded Qualifications Alliance exceeded £100,000 by 31st March 2009 then the last 5 years of the annual commitment would be aggregated into one payment in the year to 31st March 2011. This has not been achieved.

During 2006 a premium of £63,000 was paid representing 6.3 years (the maximum permissible under Regulations existing pre 6th April 2006) of the above arrangement. This, together with the single payment made in 2004 results in 7.3 years of the 10 year plan being satisfied. The remaining 2.7 years will be subject to the original arrangement, commencing in 2012.

As these arrangements provide for an annual payment, the Association have adopted the policy of charging the annual cost to the Statement of Financial Activities.

**18 RELATED PARTY TRANSACTIONS**

During the year the charity has given Scholarships in the form of college fees of £23,925 (2010 £26,100) to Leicester College of Performing Arts Limited, a company controlled by Mr Neil Allen and in which Miss Ann Oliver is also a director.

The leasehold property occupied by the charity is owned by IAC Theatrical Management Limited a company controlled by Miss Ann Oliver and in which Miss Ann Oliver and Mr Neil Allen are also directors. Rent charged to the charity during the year amounted to £45,000 (2010 £45,000).

IAC Theatrical Management Limited also recharges expenses such as utility charges, which in 2011 amounted to £57,288 (2010 £51,566).

During the year B.T.D.A. raised sales invoices to Leicester College of Performing Arts Limited amounting to £5,395. Miss Ann Oliver and Mr Neil Allen are directors of this company.

Salary was paid to Mr H.E. Oliver of £19,691 (2010 £19,690), who is the husband of Miss Ann Oliver, director of the Association.