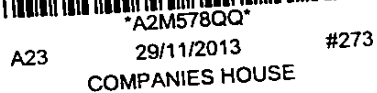


FRIDAY



REIMPTAYLOP LIP  
THE ... WEST WALK  
LEO ...  
Forwarded to Companies House  
on 28-11-13  
Signed K. T. Lissas



**B.T.D.A. LIMITED**  
**BRITISH THEATRE DANCE ASSOCIATION**  
**REPORT OF THE GENERAL COUNCIL TRUSTEES AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2013**

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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  
Helen Mence (General Secretary)

**AUDITORS AND ACCOUNTANTS**

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

**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 (TRUSTEES)  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2013**

The Trustees have pleasure in presenting their annual report, together with the financial statements of B T D A Limited, known as British Theatre Dance Association, (The Association) for the year ended 31<sup>st</sup> March 2013

## **STRUCTURE GOVERNANCE AND MANAGEMENT**

### **Legal Status**

The Association is a company limited by guarantee and incorporated in England No 1132914 The company is a registered charity No 1073094 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 The President and the General Secretary are also Trustees but receive no remuneration for acting as such

### **Risk Management**

The major financial 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, resulting in a reduction of income



**B.T.D.A. LIMITED  
BRITISH THEATRE DANCE ASSOCIATION  
REPORT OF THE GENERAL COUNCIL (TRUSTEES)  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2013**

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, Dubai, Malta, Cyprus and Portugal.

The Association is developing a risk register in conjunction with its subsidiary company, GQAL. This will be updated on a six monthly basis.

The Graded Qualifications Alliance has continued its development. This organisation was established as an awarding body to take advantage of the Association's intellectual property in providing graded qualifications and to create opportunities to extend performance related provision into other areas of education and therefore to provide an independent source of income thus reducing risk and ensuring future investment in the Charity's objectives.

The Leicester College of Performing Arts has developed BTEC qualifications for students, which, in turn, will allow BTDA to reduce 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 currently under development, 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.

#### **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. All Trustees are CRB checked.

#### **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 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.

The Association takes steps to encourage children with special needs to integrate, where possible, into mainstream classes.



**B.T.D.A. LIMITED  
BRITISH THEATRE DANCE ASSOCIATION  
REPORT OF THE GENERAL COUNCIL (TRUSTEES)  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2013**

## **ACHIEVEMENTS AND PERFORMANCE**

Following on from the new conditions of recognition published by Ofqual, GQAL submitted its 'Statement of Compliance' in May of this year and received a positive response, thus continuing as an accredited awarding organisation

Work commenced on new bespoke software in October 2012 and is continuing, with a launch expected in October 2013. This software will enable the Association and GQAL to streamline examination and awards procedures and to create efficiencies in the development of the organisations and improve quality assurance procedures and customer services

New recordings of the Programme of Study work took place during this year with new DVD's becoming available as and when they were completed

New music for the Vocational Grades in the Modern Jazz discipline was commissioned and developed during the year. Teachers, on its launch were very enthusiastic about the outcome

GQAL was successful in gaining validation from the Council for Dance Education and Training, in its own right

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

As always Gala Weekend proved to be very successful and enjoyable for all, it was lovely to meet new teachers, some with their schools, who were attending the event for the first time

## **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

Examination numbers decreased slightly and examiners fees and expense proportionately, accordingly the net contribution to surplus slightly decreased

Gala Day produced a reduced surplus in line with expectations

GQAL produced a substantially improved surplus as a result of The Manchester College PEARL Award generating increased numbers of students and its contribution to BTDA increased to £55,726 (2012 - £42,663)

The Association continued its policy of writing down the cost of the GQAL investment resulting in a charge of £2,694 (2012 - £26,347)



**B.T.D.A. LIMITED  
BRITISH THEATRE DANCE ASSOCIATION  
REPORT OF THE GENERAL COUNCIL (TRUSTEES)  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2013**

### **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

Reserves at 31<sup>st</sup> March 2013 are £87,803 (2012 - £82,710)

### **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 continue to collaborate with other dance awarding organisations and the CDET in working towards a blanket fee for PRS Licences for Teachers of Dance

To participate in comparability studies with other dance organisations under the direction of the Council for Dance Education and Training

To continue to support the development of the Bollywood awards and work towards accreditation and the inclusion of these qualifications in the General Graded Examinations suite of qualifications

To continue our relationship with other dance awarding organisations and progress the accreditation of their programmes under the Graded Qualifications Alliance

To introduce new procedures to monitor examiner effectiveness in the field under the direction of the GQAL

To develop new entrants to GQAL both in terms of PEARL expansion and new organisations who require their members to achieve a level of attainment in their chosen vocation

### **POLICY RELATING TO GRADED QUALIFICATIONS ALLIANCE**

The costs incurred in establishing GQAL amounted to £131,734 and were deferred. These costs may be repaid by GQAL in due course, at the discretion of the directors of that company, commensurate with its ability to do so

On 1st April 2009, the Trustees of BTDA adopted a policy of amortising this cost in equal instalments over 5 years, charged to the Statement of Financial Activities

However, in the light of the continuing success of GQAL and its embarking on a marketing plan to attract new members, it was considered appropriate to reflect the value of the investment in the BTDA balance sheet. Accordingly, £50,000 was capitalised in this regard thus bringing to an end the amortisation policy



**B.T.D.A. LIMITED  
BRITISH THEATRE DANCE ASSOCIATION  
REPORT OF THE GENERAL COUNCIL (TRUSTEES)  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2013**

**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

Helen Mence (General Secretary)

**Trustees Statement of Responsibilities**

The Trustees (who are also Directors of B T D A Limited for the purposes of company law) are responsible for preparing the Report of the General Council (Trustees) 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.

**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

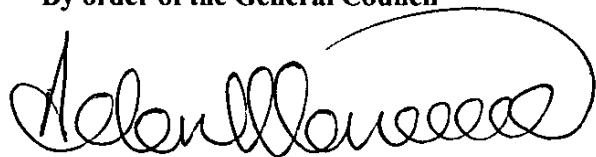


**B.T.D.A. LIMITED  
BRITISH THEATRE DANCE ASSOCIATION  
REPORT OF THE GENERAL COUNCIL (TRUSTEES)  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2013**

**Auditors**

A resolution proposing that Kemp Taylor be re- appointed as auditors of the Association will be put to the Annual General Meeting

**By order of the General Council**

A handwritten signature in black ink, appearing to read 'Helen Mence', with a large, sweeping loop at the end.

**Helen Mence  
Director/General Secretary**

**28<sup>th</sup> August 2013**



**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 2013 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's members as a body, in accordance with regulations made under section 154 of the Charities Act 2011. 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's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective Responsibilities of Trustees and Auditors**

As explained more fully in the Trustees' Responsibilities Statement set out on pages 2 to 7, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the trustees, and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on financial statements**

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 2013 and of its incoming resources and applicable resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, and
- have been prepared in accordance with the Companies Act 2006 and the Charities Act 2011.



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

**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Report of the General Council for the financial year for which the financial statements are prepared is consistent with the financial statements

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion

- the charitable company has not kept adequate and sufficient records, or returns adequate for our audit have not been received from branches not visited by us, or
- the charitable company financial statements are not in agreement with the accounting records and returns, or
- certain disclosures of trustees' remuneration specified by law are not made, or
- we have not received all the information and explanations we require for our audit



**G W Newbury, Senior Statutory Auditor**  
**For and on behalf of Kemp Taylor LLP**  
**Chartered Accountants and Statutory Auditors**

**14 West Walk**  
**Leicester**  
**LE1 7NA**  
**28<sup>th</sup> August 2013**



**B.T.D.A. LIMITED**  
**BRITISH THEATRE DANCE ASSOCIATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2013**

<b>Incoming Resources</b>	Note	<u>2013</u> £	<u>2012</u> £
Incoming resources from generated funds			
- Subscriptions		31,867	35,211
- Investment income		40	14
- Activities for generating funds	2	55,726	42,663
Incoming resources from charitable activities	3	723,991	738,411
<b>TOTAL INCOMING RESOURCES</b>		<u>811,624</u>	<u>816,299</u>
<b>Resources expended</b>			
Cost of generating subscriptions		26,026	24,058
Cost of activities for generating funds	2	25,242	47,247
Charitable activities	4	702,410	690,021
Governance costs	5	53,348	52,087
<b>TOTAL RESOURCES EXPENDED</b>		<u>807,026</u>	<u>813,413</u>
Net incoming/(outgoing) resources		4,598	2,886
Total funds at 1st April 2012		82,710	79,824
Total funds at 31st March 2013		<u>87,308</u>	<u>82,710</u>

The only recognised surplus for the year was the net incoming resources of £4,598 (2012 - incoming - £2,886)

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



**B.T.D.A. LIMITED**  
**BRITISH THEATRE DANCE ASSOCIATION**  
**BALANCE SHEET**  
**COMPANY NUMBER 1132914/CHARITY NUMBER 1073094**  
**AT 31ST MARCH 2013**

	Note	£	<u>2013</u>	£	<u>2012</u>	£
<b>FIXED ASSETS</b>						
Tangible assets	9		935		5,860	
Investments	10		50,000		-	
			<u>50,935</u>		<u>5,860</u>	
<b>CURRENT ASSETS</b>						
Stocks	11	7,678		9,160		
Debtors and deferred expenses	12	36,397		70,357		
Cash at bank and in hand		102,511		76,938		
		<u>146,586</u>		<u>156,455</u>		
<b>CREDITORS: amounts falling due within one year</b>	13	90,674		79,605		
<b>NET CURRENT ASSETS</b>			<u>55,912</u>		<u>76,850</u>	
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>106,847</u>		<u>82,710</u>	
<b>CREDITORS: amounts falling due after more than one year</b>	14		19,539		-	
			<u>87,308</u>		<u>82,710</u>	
<b>CAPITAL AND RESERVES</b>						
Accumulated funds			<u>87,308</u>		<u>82,710</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 28th August 2013 and were signed on its behalf by



**A Oliver**  
**Executive Director/Trustee**

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 2013**

**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 company, Graded Qualifications Alliance (GQAL) is not consolidated

**Group Accounts**

Group accounts are not prepared as the company relies upon the exemption contained in Section 398 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

**Activities for Generating Funds**

Are accounted for on an accruals basis and relate to GQAL

**Charitable Activities**

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

Gala Day and other incoming resources from charitable activities is accounted for on an accruals basis based on bookings received

**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

**Grants Paid**

Grants are recognised in the Statement of Financial Activities in the year they are paid

**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



**BRITISH THEATRE DANCE ASSOCIATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST MARCH 2013**

**1 ACCOUNTING POLICIES/cont.**

**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 from the date that they are brought into use as follows

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

**Deferred costs - GQAL**

The costs amounting to £131,734 incurred in establishing GQAL are amortised over 5 years from 1 April 2009. At the commencement of the current year £50,000 of these costs were capitalised representing the value of the investment in the company.

**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>2013</u> £	<u>2012</u> £
Graded Qualifications Alliance (note 10)		
Incoming resources	55,726	42,663
Resources expended		
Human resources	22,548	20,900
Amortisation of deferred costs	2,694	26,347
	<u>25,242</u>	<u>47,247</u>



**BRITISH THEATRE DANCE ASSOCIATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST MARCH 2013**

**3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	<u>2013</u>	<u>2012</u>
	£	£
Examinations	558,268	565,374
Gala Day	144,428	156,484
Meetings and Technicons	11,438	8,743
Championships and Scholarships	9,857	7,810
	<u>723,991</u>	<u>738,411</u>

**4 RESOURCES EXPENDED ON CHARITABLE ACTIVITIES**

	Examinations	Gala	Meetings &	Championships	Total	<u>2012</u>
	£	Day	Technicons	& Scholarships	£	£
<b>Support costs</b>						
Human Resources	103,393	17,232	17,232	17,232	155,089	143,527
Establishment	63,372	930	25,698	930	90,930	98,490
Printing, postage, stationery & advertising	32,756	5,459	5,459	5,459	49,133	42,325
Overhead costs	13,721	1,961	1,961	1,961	19,604	14,696
Depreciation	2,660	443	443	443	3,989	5,643
	<u>215,902</u>	<u>26,025</u>	<u>50,793</u>	<u>26,025</u>	<u>318,745</u>	<u>304,681</u>
<b>Activities undertaken directly</b>	195,075	143,066	11,469	7,955	357,565	359,240
<b>Grant Funding Activities</b>	-	-	-	26,100	26,100	26,100
	<u>410,977</u>	<u>169,091</u>	<u>62,262</u>	<u>60,080</u>	<u>702,410</u>	<u>690,021</u>
<b>2012</b>	<u>400,119</u>	<u>172,814</u>	<u>59,776</u>	<u>57,312</u>	<u>690,021</u>	

**5 GOVERNANCE COSTS**

	<u>2013</u>	<u>2012</u>
	£	£
Human Resources	30,410	28,087
Establishment	16,475	18,227
Printing, postage, stationery & advertising	3,810	3,236
Overhead costs	2,160	1,840
Depreciation	493	697
	<u>53,348</u>	<u>52,087</u>



**B.T.D.A. LIMITED**  
**BRITISH THEATRE DANCE ASSOCIATION**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2013**

<b>6 TOTAL RESOURCES EXPENDED</b>	<u>2013</u>	<u>2012</u>
is stated after charging	£	£
Depreciation, amortisation and other amounts written off fixed assets	4,925	6,966
Auditors' remuneration For audit services	3,000	3,000
For other services	2,670	2,670
Lease and rental charges (excluding property)	8,920	9,204

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

The trustee/director who received emoluments during the year amounted to £89,435 (2012 £70,497)  
Trustees/directors were reimbursed for out of pocket expenses amounting to £Nil (2012 £Nil)

<b>Staff Costs</b>	<u>2013</u>	<u>2012</u>
	£	£
Wages and salaries	195,779	179,826
Social security costs	16,460	14,707
Pension costs	3,600	6,600
Health costs	9,417	6,922
	<u>225,256</u>	<u>208,055</u>

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

	<u>2013</u>	<u>2012</u>
	Number	Number
£60,001 - £70,000	-	1

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

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

	<u>2013</u>	<u>2012</u>
	Number	Number
Full time	10	10

**8 PERSONNEL COSTS BY CATEGORY OF EXPENDITURE**

<b>Cost of generating subscriptions</b>	<u>2013</u>	<u>2012</u>
	£	£
Personnel costs	17,232	15,916
<b>Activities For Generating Funds</b>	<u>2013</u>	<u>2012</u>
<b>Graded Qualifications Alliance</b>	£	£
Personnel costs	22,525	20,807



**B.T.D.A. LIMITED**  
**BRITISH THEATRE DANCE ASSOCIATION**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2013**

8 cont'd

<b>Support costs</b>	<u>2013</u> £	<u>2012</u> £
Examinations	103,393	95,497
Gala Day	17,232	15,916
Meeting & Technicons	17,232	15,916
Championships & scholarships	17,232	15,916
	<u>155,089</u>	<u>143,245</u>
 <b>Governance costs</b>	 <u>2013</u> £	 <u>2012</u> £
Personnel costs	<u>30,410</u>	<u>28,087</u>

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 2012	62,447	19,261	108,816	190,524
Additions	-	-	-	-
At 31st March 2013	<u>62,447</u>	<u>19,261</u>	<u>108,816</u>	<u>190,524</u>
 <b>Depreciation</b>	£	£	£	£
At 31st March 2012	62,447	18,511	103,706	184,664
Charge for the year	-	249	4,676	4,925
At 31st March 2013	<u>62,447</u>	<u>18,760</u>	<u>108,382</u>	<u>189,589</u>
 <b>Net book value</b>				
At 31st March 2013	<u>-</u>	<u>501</u>	<u>434</u>	<u>935</u>
At 31st March 2012	<u>-</u>	<u>750</u>	<u>5,110</u>	<u>5,860</u>



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**10 INVESTMENTS**

**Subsidiary company**

Graded Qualifications Alliance (GQAL) is a company limited by guarantee up to £1 per member BTDA is the sole member BTDA Limited has made a permanent capital investment of £50,000 During the year GQAL contributed incoming resources of £55,726 (2012 £42,663)

GQAL made a profit of £12,089 for the period to 31st March 2013 and its net assets at that date were £25,714 (2012 £13,825)

**11 STOCKS**

	<u>2013</u>	<u>2012</u>
	£	£
Goods for resale and sundry stocks	7,678	9,160

**12 DEBTORS: Amounts due within one year**

	<u>2013</u>	<u>2012</u>
	£	£
Prepayments and accrued income	18,317	10,583
Deferred costs - pension (note 17)	-	-
Deferred costs - GQAL		52,694
Current account - GQAL	7,080	7,080
Software Development	11,000	-
	<u>36,397</u>	<u>70,357</u>

**13 CREDITORS: Amounts falling due within one year**

	<u>2013</u>	<u>2012</u>
	£	£
Bank loan	13,223	118
Commercial	43,230	43,415
Social security and other taxes	5,306	4,510
Accruals and deferred income	28,915	31,562
	<u>90,674</u>	<u>79,605</u>

**14 CREDITORS: Amounts falling due after more than one year**

	<u>2013</u>	<u>2012</u>
	£	£
Bank loan	19,539	-



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15 FINANCIAL COMMITMENTS	<u>2013</u>	<u>2012</u>
	£	£
Operating leases in respect of plant and equipment which expire within one year	8,920	9,204
Operating leases in respect of property which expire after more than five years	45,000	45,000

**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 2013. 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 was subject to the original arrangement, commencing in 2012. During the year under review Miss Oliver waived any further entitlement to the balance due.

**18 RELATED PARTY TRANSACTIONS**

During the year the charity has given Scholarships in the form of college fees of £26,100 (2012 £26,100) to Leicester College of Performing Arts Limited, a company controlled by Mr Neil Allen (a trustee) and in which Miss Ann Oliver (President and trustee) is also a director.

During the year B.T.D.A. Limited raised sales invoices to Leicester College of Performing Arts Limited amounting to £360 (2012 £5,340). Miss Ann Oliver and Mr Neil Allen are directors of this company.

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 (2012 £45,000).

IAC Theatrical Management Limited also recharges expenses such as utility charges, which in 2013 amounted to £63,271 (2012 £52,694).



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**19 SECURED DEBTS**

	<u>2013</u>	<u>2012</u>
	£	£
Bank Loan	32,763	118

Yorkshire Bank holds a debenture over the assets of the Charity

**20 CAPITAL COMMITMENT**

Included in debtors is £11,000 paid re the software development project