

B.T.D.A. LIMITED
A COMPANY LIMITED BY GUARANTEE
BRITISH THEATRE DANCE ASSOCIATION
REPORT OF THE GENERAL COUNCIL AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2015
Company Number 1132914
Charity Number 1073094

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B.T.D.A. LIMITED
A COMPANY LIMITED BY GUARANTEE
BRITISH THEATRE DANCE ASSOCIATION
REPORT OF THE GENERAL COUNCIL AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2015

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B.T.D.A. LIMITED
A COMPANY LIMITED BY GUARANTEE
BRITISH THEATRE DANCE ASSOCIATION
REFERENCE AND ADMINISTRATIVE DETAILS

OFFICERS

Ann Oliver (President for Life)
Helen Mence (General Secretary/ Treasurer)

GENERAL COUNCIL

Neil Allen
Paul Read
Jane Carver
Peter Cooper
Maurice Taylor

CONSULTANT

Peter Bodington

AUDITORS AND ACCOUNTANTS

The Rowleys Partnership Ltd
Charnwood House
Harcourt Way
Meridian Business Park
Leicester
LE19 1WP

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
A COMPANY LIMITED BY GUARANTEE
BRITISH THEATRE DANCE ASSOCIATION
REPORT OF THE GENERAL COUNCIL
FOR THE YEAR ENDED 31ST MARCH 2015**

The Officers and General Council 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 31st March 2015.

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 the Officers and General Council. They meet regularly and determine 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 financial risks recognised by the Officers and General Council 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.

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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 maintains a risk register in conjunction with its subsidiary company, GQAL. This is revised periodically.

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.

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 Officers and General Council 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

The Officers and General Council are recruited through professional and business contacts. All Officers and General Council are interviewed and references obtained as to their appropriateness for appointment. A formal policy of Officer and General Council training and induction operates including charity commission guidance, specialist courses and local specialist seminars. All Officers and the General Council are DBS 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.

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ACHIEVEMENTS AND PERFORMANCE

The Graded Qualifications Alliance submitted its annual 'Statement of Compliance' in May of this year as required by the Office of Qualifications and Examinations Regulation (Ofqual).

The new examination administration software, 'ExamTrack', was launched successfully in September 2014. On the whole teachers welcomed the introduction and the feedback was very positive.

We successfully completed the 2nd round of examiner monitoring, again, examiners who were targeted stated that the system had been useful and informative.

A review of the current specifications for both the General and Vocational Graded Examinations commenced this year. The review panel, consisting of GQAL Officers, BTDA Artistic Directors and Examiners have met on a number of occasions and the work on both the specifications and the mark scheme are nearing completion.

The British Theatre Dance Association was able to purchase 9 new cameras to further enhance our archiving procedures.

The British Theatre Dance Association participated in a comparability study with other dance organisations under the direction of the CDET. The focus of the study this year was a level 2 qualification, BTDA presented its Grade 3 Modern Jazz.

The President and General Secretary of the British Theatre Dance Association made a trip to New Zealand in October 2014, they were able to meet New Zealand members and reassure them of our continued support for the future.

A successful Mini-Gala was held in Malta this year. The atmosphere was very encouraging and students thoroughly enjoyed the lectures conducted by top choreographers, James Robinson, Chantelle Carey and Craig Turbyfield.

We were approached by a Performing Arts School in Qatar and they have subsequently become a registered centre for BTDA/GQAL Examinations, with examination entries expected before the end of 2016.

Scholarships took place in Leicester, Sutton Coldfield, East Anglia, London & Essex, Sunderland and Chorley. We are also pleased to announce that scholarships in the Thames Valley Area were also held this year. All scholarship events were well attended.

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.

Examiner training for the Associated Board of Dance examiners was completed in August and January of this financial year. They are now regularly entering candidates for our General Graded Examinations the first being received in February of this year.

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A COMPANY LIMITED BY GUARANTEE
BRITISH THEATRE DANCE ASSOCIATION
REPORT OF THE GENERAL COUNCIL
FOR THE YEAR ENDED 31ST MARCH 2015

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 have increased and examiners fees and expense proportionately, accordingly the net contribution to surplus has increased.

Gala Day produced a surplus in line with expectations.

GQAL produced a small surplus amounting to £4,030 (2014 - £2,229).

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. The aim is to cover the overheads for approximately six months.

Investment powers and policy

The Officers and General Council 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 ensure that the Graded Qualifications Alliance continues to meet the requirements of recognition as an awarding organisation and submit its 'Statement of Compliance' by the required deadline.

To carry out tests and trials of the new marking scheme and to carry out subsequent examiner training to ensure that the launch of the new specifications and mark scheme are successful.

To launch the new specifications and mark scheme for its Graded Examinations.

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FOR THE YEAR ENDED 31ST MARCH 2015**

To continue to develop the new examination administration software programme to ensure it is user friendly for both teachers, examiners and members of staff and to increase its effectiveness for administrative purposes.

To further invest in new cameras to ensure that ultimately all examiners have this facility.

To continue to participate in comparability studies with other dance organisations under the direction of the Council for Dance Education and Training. The next event is scheduled for November 2015 and the focus will be Grade 5.

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

To hold a mini Gala Weekend event in Malta again in the forthcoming year.

To introduce the award of a badge on successful completion of a General Graded Examination with a mind to promote their importance and encourage candidates to enter for these examinations.

To introduce new choreographers to our Gala Weekend event to further broaden students experiences.

POLICY RELATING TO GRADED QUALIFICATIONS ALLIANCE

GQAL has the accreditation with The Office of Qualifications and Examinations Regulation (Ofqual) thus an examination body that accredits the examinations undertaken by BTDA students. As a consideration to GQAL being the awarding body an investment of £50,000 was capitalised of the deferred costs incurred in establishing of GQAL by BTDA. The value of £50,000 is considered to be at market value as at 31st March 2015.

ADDITIONAL INFORMATION REQUIRED BY THE COMPANIES ACT 2006

Officers and General Council

The persons who served as Officers, General Council and advisers during the year were as follows:

Miss Ann Oliver (President for Life)

Neil Allen

Paul Read

Maurice Taylor

Jane Carver

Peter Cooper

Helen Mence (General Secretary)

Peter Bodington – consultant

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REPORT OF THE GENERAL COUNCIL
FOR THE YEAR ENDED 31ST MARCH 2015

Officers and General Council Statement of Responsibilities

The Officers and General Council (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 and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Officers and General Council 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 Officers and General Council 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 Officers and the General Council 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 Officers and General Council (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:

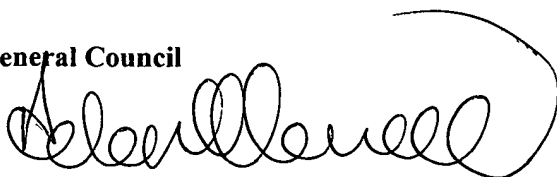
- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as Officers and General Council /directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors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

Auditors

A resolution proposing that The Rowleys Partnership Ltd be re- appointed as auditors of the Association will be put to the Annual General Meeting.

By order of the General Council

Helen Mence
Director/General Secretary



27th August 2015

**INDEPENDENT AUDITOR'S REPORT
TO
THE OFFICERS AND GENERAL COUNCIL OF
B.T.D.A. LIMITED
A COMPANY LIMITED BY GUARANTEE
BRITISH THEATRE DANCE ASSOCIATION**

We have audited the financial statements of B.T.D.A. Limited for the year ended 31st March 2015 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 Officers and General Council and Auditors

As explained more fully in the Officers and General Council 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 Officers and General Council 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 31st March 2015 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
TO
THE OFFICERS AND GENERAL COUNCIL OF
B.T.D.A. LIMITED
A COMPANY LIMITED BY GUARANTEE
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.



**Robert Radford FCA, Senior Statutory Auditor
For and on behalf of The Rowleys Partnership Ltd
Chartered Accountants and Statutory Auditors**

**Charnwood House
Harcourt Way
Meridian Business Park
Leicester
LE19 1WP**

27th August 2015

B.T.D.A. LIMITED
A COMPANY LIMITED BY GUARANTEE
BRITISH THEATRE DANCE ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2015

Incoming Resources	Note	Unrestricted <u>2015</u> £	Unrestricted <u>2014</u> £
Incoming resources from generated funds			
- Subscriptions		34,860	32,346
- Investment income		72	59
- Activities for generating funds	2	32,210	45,540
Incoming resources from charitable activities	3	866,271	818,299
TOTAL INCOMING RESOURCES		<u>933,413</u>	<u>896,244</u>
Resources expended			
Cost of generating subscriptions		27,262	27,154
Cost of activities for generating funds	2	22,319	24,892
Charitable activities	4	783,957	737,241
Governance costs	5	56,010	57,972
TOTAL RESOURCES EXPENDED		<u>889,548</u>	<u>847,259</u>
Net incoming resources		43,865	48,985
Total funds at 1st April 2014		136,293	87,308
Total funds at 31st March 2015		<u>180,158</u>	<u>136,293</u>

The only recognised surplus for the year was the net incoming resources of £43,865 (2014 - incoming - £48,985).

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

B.T.D.A. LIMITED
A COMPANY LIMITED BY GUARANTEE
BRITISH THEATRE DANCE ASSOCIATION
BALANCE SHEET
COMPANY NUMBER 1132914/CHARITY NUMBER 1073094
AT 31ST MARCH 2015

	Note	£	<u>2015</u>	£	<u>2014</u>	£
FIXED ASSETS						
Tangible assets	9		67,278		44,731	
Investments	10		50,000		50,000	
			<u>117,278</u>		<u>94,731</u>	
CURRENT ASSETS						
Stocks	11	10,062		7,436		
Debtors and deferred expenses	12	23,033		21,533		
Cash at bank and in hand		196,810		193,692		
		<u>229,905</u>		<u>222,661</u>		
CREDITORS: amounts falling due within one year	13	141,310		145,403		
NET CURRENT ASSETS			<u>88,595</u>		<u>77,258</u>	
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>205,873</u>		<u>171,989</u>	
CREDITORS: amounts falling due after more than one year	14		25,715		35,696	
			<u>180,158</u>		<u>136,293</u>	
CAPITAL AND RESERVES						
Accumulated funds			<u>180,158</u>		<u>136,293</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 Officers and General Council on 27th August 2015 and were signed on its behalf by:

A Oliver
President for Life



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

B.T.D.A. LIMITED
A COMPANY LIMITED BY GUARANTEE
BRITISH THEATRE DANCE ASSOCIATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2015

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

The company and its subsidiary comprise of a small group. The company has therefore taken advantage of the exemption provided by s399 of the Companies Act 2006 not to prepare group accounts.

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
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2015**

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
Computer Software	-	4 year straight line basis

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>2015</u> £	<u>2014</u> £
Graded Qualifications Alliance (note 10)		
Incoming resources	32,210	45,540
Resources expended		
Human resources	22,319	24,892
	<u>22,319</u>	<u>24,892</u>

BRITISH THEATRE DANCE ASSOCIATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2015

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	<u>2015</u>	<u>2014</u>
	£	£
Examinations	665,237	648,660
Gala Day	169,016	146,525
Meetings and Technicons	14,967	10,899
Championships, Scholarships & Competition & Areas	17,051	12,215
	<u>866,271</u>	<u>818,299</u>

4. RESOURCES EXPENDED ON CHARITABLE ACTIVITIES

	Examinations	Gala Day	Meetings & Technicons	Championships & Scholarships Competition & Areas	Total	<u>2014</u>
	£	£	£	£	£	£
Support costs						
Human Resources	102,413	17,058	17,058	17,058	153,587	170,973
Establishment	65,714	1,375	26,003	1,375	94,467	98,829
Printing, postage, stationery & advertising	28,512	4,752	4,752	4,752	42,768	43,231
Overhead costs	13,383	2,117	2,117	2,117	19,734	17,916
Depreciation	11,763	1,961	1,961	1,961	17,646	558
	<u>221,785</u>	<u>27,263</u>	<u>51,891</u>	<u>27,263</u>	<u>328,202</u>	<u>331,507</u>
Activities undertaken directly	229,087	157,690	30,870	12,008	429,655	379,634
Grant Funding Activities	-	-	-	26,100	26,100	26,100
2015	<u>450,872</u>	<u>184,953</u>	<u>82,761</u>	<u>65,371</u>	<u>783,957</u>	<u>737,241</u>
2014	<u>439,909</u>	<u>167,483</u>	<u>69,520</u>	<u>60,329</u>	<u>737,241</u>	

5. GOVERNANCE COSTS

	<u>2015</u>	<u>2014</u>
	£	£
Human Resources	30,103	33,524
Establishment	18,053	18,447
Printing, postage, stationery & advertising	3,193	3,408
Overhead costs	2,483	2,524
Depreciation	2,178	69
	<u>56,010</u>	<u>57,972</u>

B.T.D.A. LIMITED
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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2015

6. TOTAL RESOURCES EXPENDED	<u>2015</u>	<u>2014</u>
is stated after charging:	£	£
Depreciation, amortisation and other amounts written off fixed assets	21,785	688
Auditors' remuneration : For audit services	3,000	3,000
: For other services	3,135	2,670
Lease and rental charges (excluding property)	<u>7,622</u>	<u>8,302</u>

7. OFFICERS & GENERAL COUNCIL MEMBERS REMUNERATION

Officers received emoluments during the year amounting to £109,065 (2014: £85,273). Officers and General Council members were reimbursed for out of pocket expenses amounting to £Nil (2014: £760).

General Council members are only paid remuneration in their capacity as officers.

Staff Costs	<u>2015</u>	<u>2014</u>
	£	£
Wages and salaries	197,282	219,818
Social security costs	13,717	16,411
Pension costs	3,600	3,600
Health costs	8,383	8,498
	<u>222,982</u>	<u>248,327</u>

The number of employees whose emoluments as defined for tax purposes amounted to over £60,000 in the year was 1 (2014: Nil)

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

	<u>2015</u>	<u>2014</u>
	Number	Number
Full time	<u>10</u>	<u>10</u>

8. PERSONNEL COSTS BY CATEGORY OF EXPENDITURE

Cost of generating subscriptions	<u>2015</u>	<u>2014</u>
	£	£
Personnel costs	<u>17,058</u>	<u>18,997</u>
Activities For Generating Funds	<u>2015</u>	<u>2014</u>
Graded Qualifications Alliance	£	£
Personnel costs	<u>22,298</u>	<u>24,833</u>

B.T.D.A. LIMITED
A COMPANY LIMITED BY GUARANTEE
BRITISH THEATRE DANCE ASSOCIATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2015

8. cont'd

Support costs	<u>2015</u>	<u>2014</u>
	£	£
Examinations	102,413	113,982
Gala Day	17,058	18,997
Meeting & Technicons	17,058	18,997
Championships, Scholarships & Competition & Areas	17,058	18,997
	<u>153,587</u>	<u>170,973</u>
Governance costs	<u>2015</u>	<u>2014</u>
	£	£
Personnel costs	<u>30,103</u>	<u>33,524</u>

9. **TANGIBLE FIXED ASSETS**

	<u>Leasehold improvements</u>	<u>Plant and equipment</u>	<u>Fixtures fittings, and office equipment</u>	<u>Computer Software</u>	<u>Total</u>
Cost	£	£	£	£	£
At 31st March 2014	62,447	19,261	115,301	38,000	235,009
Additions	-	-	3,292	41,040	44,332
At 31st March 2015	<u>62,447</u>	<u>19,261</u>	<u>118,593</u>	<u>79,040</u>	<u>279,341</u>
Depreciation	£	£	£	£	£
At 31st March 2014	62,447	19,010	108,821	-	190,278
Charge for the year	-	251	1,774	19,760	21,785
At 31st March 2015	<u>62,447</u>	<u>19,261</u>	<u>110,595</u>	<u>19,760</u>	<u>192,303</u>
Net book value					
At 31st March 2015	<u>-</u>	<u>-</u>	<u>7,998</u>	<u>59,280</u>	<u>67,278</u>
At 31st March 2014	<u>-</u>	<u>251</u>	<u>6,480</u>	<u>38,000</u>	<u>44,731</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 £32,210 (2014 : £45,540).

At 31st March 2015 GQAL owed BTDA Limited £7,080.

GQAL made a profit of £4,030 for the period to 31st March 2015 and its net assets at that date were £31,973 (2014: £27,943)

11. STOCKS

	<u>2015</u>	<u>2014</u>
	£	£
Goods for resale and sundry stocks	10,062	7,436

12. DEBTORS: Amounts due within one year

	<u>2015</u>	<u>2014</u>
	£	£
Prepayments and accrued income	15,953	12,955
Current account - GQAL	7,080	7,080
Other debtors		1,498
	<u>23,033</u>	<u>21,533</u>

13. CREDITORS: Amounts falling due within one year

	<u>2015</u>	<u>2014</u>
	£	£
Bank loan	13,223	13,223
Trade creditors	81,695	63,757
Social security and other taxes	4,836	4,916
Other creditors	-	24,504
Accruals and deferred income	41,556	39,003
	<u>141,310</u>	<u>145,403</u>

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

	<u>2015</u>	<u>2014</u>
	£	£
Bank loan	25,715	35,696

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15. FINANCIAL COMMITMENTS	<u>2015</u>	<u>2014</u>
	£	£
Operating leases in respect of plant and equipment which expire within one year	<u>9,985</u>	<u>7,560</u>
Operating leases in respect of property which expire after more than five years	<u>49,500</u>	<u>49,500</u>

16. LIABILITY

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

17. RELATED PARTY TRANSACTIONS

During the year the charity has given Scholarships in the form of college fees of £26,100 (2014: £26,100) to Leicester College of Performing Arts Limited, a company controlled by Mr Neil Allen (a General Council member) and in which Miss Ann Oliver (President) is also a director.

During the year B.T.D.A. Limited raised sales invoices to Leicester College of Performing Arts Limited amounting to £4,584 (2014: £4,117), and purchases invoices of £3,136, 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 £49,500 (2014: £46,500).

IAC Theatrical Management Limited also recharges expenses such as utility charges, which in 2014 amounted to £53,881 (2014: £69,215).

During the year B.T.D.A Limited paid £59,581 (2014: 45,682) to Unecom IT Limited for the development of the ExamTrack software, the director of this company is Mr L Smith who is the son in law of Miss A Oliver.

During the year B.T.D.A Limited paid £3,795 (2014: £6,552) to Mr I J James as an examiner, he is a director of GQAL.

18. SECURED DEBTS

	<u>2015</u>	<u>2014</u>
	£	£
Bank Loan	<u>38,938</u>	<u>48,919</u>

Yorkshire Bank holds a debenture over the assets of the Charity.

19. CAPITAL COMMITMENT

The capital commitment contracted for is in respect of the software development project in the sum of £Nil (2014: £41,040).