

Registered number: 01440894

Charity number: 278406

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**Western Association of Ballet Schools**

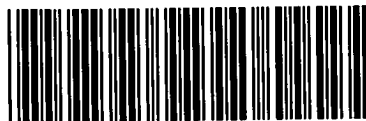
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**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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

WEDNESDAY



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COMPANIES HOUSE

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**TRUSTEES**

Kayla M Bartlett  
Janne P Carrington  
Mary Dunesby  
Jane Farrell  
Melinda S Gadd  
Lorraine S Hall  
Pauline A Hopkins  
Julie Laming  
Heather Lees  
Janetta Mizen  
Natalie R Pearl  
Alison J Latter

**SECRETARY**

Alison J Latter

**REGISTERED OFFICE**

89 Wimborne Road West  
Stapehill  
Wimborne  
Dorset  
BH21 2DH

**COMPANY NUMBER**

01440894

**CHARITY NUMBER**

278406

**ACCOUNTANTS**

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

**ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**FOR THE YEAR ENDED 31 DECEMBER 2022**

**TRUSTEES' REPORT**

The Trustees, who are also directors of the charity for the purpose of the Companies Act 2006, present their report and accounts for the year ended 31 December 2022

**PRINCIPAL ACTIVITIES**

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

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

**FINANCIAL REVIEW**

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

**Investment policy and objectives**

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

**Reserves policy**

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

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

**Future plans**

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

**STRUCTURE GOVERNANCE AND MANAGEMENT**

**Governing document**

Western Association of Ballet Schools is a company limited by guarantee governed by its Memorandum and Articles of Association dated 31 July 1979. It is registered as a charity with the Charity Commission. Anyone can become a member of the company if approved by Council and there currently 12 members (13 in 2021), each of whom agree to contribute £5 in the event of the charity winding up.

FOR THE YEAR ENDED 31 DECEMBER 2022

**TRUSTEES' REPORT**

**Recruitment and appointment of new trustees**

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

**Organisational structure**

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

**Induction and training of new trustees**

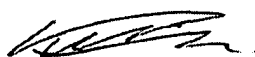
New Council receive information on the charity and are encouraged to seek advice and guidance from existing Council. If further training is required this can be requested from any Council member. This will be reviewed in the near future and the policy updated to promote greater awareness of the responsibilities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

**Risk management**

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

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

This report was approved by the Board of Trustees on 15 September 2023

  
Pauline A Hopkins  
Trustee

**Statement of Financial Activities  
for the year ended 31 December 2022**

			<b>2022</b>	<b>2021</b>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>				
Income from generated funds				
Donations and legacies	135	-	135	180
Income from Investments	5	-	5	1
Income from charitable activities	10,990	-	10,990	10,308
<b>Total Income and endowments</b>	<b>11,130</b>	<b>-</b>	<b>11,130</b>	<b>10,489</b>
<b>Expenses</b>				
Costs of generating funds				
Expenditure on Charitable activities	14,658	-	14,658	13,564
<b>Total Expenses</b>	<b>14,658</b>	<b>-</b>	<b>14,658</b>	<b>13,564</b>
<b>Net gains on investments</b>				
<b>Net Income</b>	<b>(3,528)</b>	<b>-</b>	<b>(3,528)</b>	<b>(3,075)</b>
<b>Gains/(losses) on revaluation of fixed assets</b>				
<b>Net movement in funds:</b>				
<b>Net income for the year</b>	<b>(3,528)</b>	<b>-</b>	<b>(3,528)</b>	<b>(3,075)</b>
Total funds brought forward	19,399	-	19,399	22,474
<b>Net funds carried forward</b>	<b>15,871</b>	<b>-</b>	<b>15,871</b>	<b>19,399</b>

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

**Western Association of Ballet Schools**

**BALANCE SHEET AT 31 DECEMBER 2022**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	2	-	-
<b>CURRENT ASSETS</b>			
Debtors (amounts falling due within one year)	3	-	4,508
Cash at bank and in hand		16,411	16,140
		<u>16,411</u>	<u>20,648</u>
<b>CREDITORS: Amounts falling due within one year</b>	4	<u>540</u>	<u>1,249</u>
<b>NET CURRENT ASSETS</b>		<u>15,871</u>	<u>19,399</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>15,871</u>	<u>19,399</u>
<b>CAPITAL AND RESERVES</b>			
<b>Unrestricted funds</b>	6		
General fund		<u>15,871</u>	<u>19,399</u>
		<u>15,871</u>	<u>19,399</u>

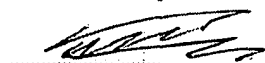
For the year ending 31 December 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

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

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

**Approved by the board of trustees on 15 September 2023 and signed on their behalf by**



Pauline A Hopkins  
Trustee

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**1. ACCOUNTING POLICIES**

**1a. Basis Of Accounting**

The accounts have been prepared under the historical cost convention.

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

**1b. Incoming Resources**

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

**1c. Resources Expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

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

**1e. Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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



## 2. TANGIBLE FIXED ASSETS

	Plant and Machinery £	Total £
<b>Cost</b>		
At 1 January 2022	2,810	2,810
At 31 December 2022	<u>2,810</u>	<u>2,810</u>
<b>Depreciation</b>		
At 1 January 2022	2,810	2,810
At 31 December 2022	<u>2,810</u>	<u>2,810</u>
<b>Net Book Amounts</b>		
At 31 December 2022	<u><u>-</u></u>	<u><u>-</u></u>

## 3. DEBTORS

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	<u>-</u>	<u>4,508</u>
	<u><u>-</u></u>	<u><u>4,508</u></u>

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

	2022 £	2021 £
Other creditors	<u>540</u>	<u>1,249</u>
	<u><u>540</u></u>	<u><u>1,249</u></u>

## 5. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £5, to the company should it be wound up. At 31 December 2022 there were 12 members.

**6. UNRESTRICTED FUNDS**

	<b>Brought forward</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfers</b>	<b>Carried forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General fund	19,399	11,130	(14,658)	-	15,871
	<u>19,399</u>	<u>11,130</u>	<u>(14,658)</u>	<u>-</u>	<u>15,871</u>

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**Western Association of Ballet Schools**

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**Incoming Resources  
for the year ended 31 December 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Incoming resources</b>		
<b>Incoming resources from generated funds</b>		
<b>Donations</b>		
Subscriptions	<u>135</u>	<u>180</u>
	135	180
	<u>135</u>	<u>180</u>
<b>Investment income</b>		
Bank interest	<u>5</u>	<u>1</u>
	5	1
	<u>5</u>	<u>1</u>
<b>Shows and performances</b>		
Income from shows	<u>10,490</u>	<u>10,058</u>
	10,490	10,058
<b>Hire of school facilities</b>		
Hire of dance floor	<u>500</u>	<u>250</u>
	500	250
	<u>10,990</u>	<u>10,308</u>
	<u>11,130</u>	<u>10,489</u>

**Expenses  
for the year ended 31 December 2022**

	2022	2021
	£	£
<b>Expenses</b>		
<b>Costs of generating funds</b>		
<b>Charitable Activities</b>		
Production expenses for show	11,277	10,505
Masterclass expenses	570	98
Grants to individuals	751	1,103
Accountancy fees	540	480
Insurance	591	562
Stationery & office supplies	69	59
Hire of facilities	396	-
Web hosting fees	367	-
Sundry expenses	97	757
	<u>14,658</u>	<u>13,564</u>
	<u>14,658</u>	<u>13,564</u>