

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024  
FOR  
THE INTERNATIONAL DANCE TEACHERS'  
ASSOCIATION LIMITED BENEVOLENT FUND**

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**THE INTERNATIONAL DANCE TEACHERS'  
ASSOCIATION LIMITED BENEVOLENT FUND**

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FOR THE YEAR ENDED 31ST DECEMBER 2024**

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**THE INTERNATIONAL DANCE TEACHERS'  
ASSOCIATION LIMITED BENEVOLENT FUND**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

In setting the objectives and providing services, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

The objectives of the charity are:

- 1) To promote and foster the art of dancing in all its forms by all practical means and uphold the highest ideals of the dance and to improve and further the technical and general knowledge of persons engaged in or seeking or about to engage in the teaching of dancing; and
- 2) To provide financial assistance to persons in need, being:
  - a) members or former members of the Association;
  - b) other dancers or former dancers, teachers or former teachers of dancing;
  - c) employees and former employees of the Association; or
  - d) the spouses, widows, widowers, children and other dependents of members or former members of the Association, or of other dancers or former dancers, teachers or former teachers of dancing, or of employees or former employees of the Association in such manner and by such means as the trustees in their absolute discretion from time to time think fit.

**ACHIEVEMENT AND PERFORMANCE**

In order to achieve the objectives and the charity's purposes for the public benefit, the main activities for the year included:

- the holding of dance events to further promote and foster the art of dance, including Nationwide Medallist, Miss Dance and Dance Master competitions;
- the sponsoring of dance-related organisations; and
- the provision of grants to 11 former members, employees and dancers in need.

The Trustees will continue to raise the profile of the charity with a view to providing assistance to a greater numbers of those in need in future years. In addition, the charity will continue to develop its existing activities and will further explore new ways to further promote and foster the art of dance.

**FINANCIAL REVIEW**

The Trustees of the IDTA Benevolent Fund (IDTA Board of Directors) reviewed the accounts for the IDTA Benevolent Fund for the year ending 31 December 2024 and noted that the reserves (unrestricted) at that date stood at £141,556. Financial assistance for 2024 amounted to £10,500.

The Trustees have reviewed the reserve fund policy and consider a fund of approximately £100,000 is required to ensure donations can be made for up to 2-3 years in the event of one or more of the major contributors to the Benevolent Fund being unable to donate. This timescale has been considered, as the major contributors to the fund are well established dance competitions, which if they were to cease, would require the Trustees to seek donations from other sources. It would take a number of years to create and establish new dance competitions, which may be able to offer significant donations to the fund. While the IDTA Benevolent Fund, at this time, does not have ongoing commitments to individuals, the Trustees may consider longer term, regular donations in the future and wish to ensure that a commitment could be made for a suitable period of time.

We confirm that the reserves available to use at the end of the year of £141,556 are sufficient in order to fulfil the charity's current activities.

The reserve fund is monitored annually by the Trustees and the number and level of donations are reviewed at the four Board of Trustees meetings each year. The charity ensures best utilisation of temporary excess funds through investment in bank deposit accounts.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The International Dance Teachers' Association Limited Benevolent Fund is a registered charity, registered in England and Wales. It is constituted under a declaration of trust dated 1 July 1987, and is administered and managed by the Board of Trustees.

The day-to-day running of the charity rests with J Stockdale, a trustee of the charity.

The power of appointing new trustees rests with International Dance Teachers' Association. Appointments of trustees are made annually through appointment to the Finance and General Purpose Committee of the International Dance Teachers' Association.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
297561

**Principal address**  
76 Bennett Road  
Brighton  
BN2 5JL

THE INTERNATIONAL DANCE TEACHERS'  
ASSOCIATION LIMITED BENEVOLENT FUND

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2024

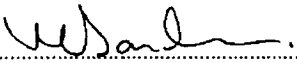
**Trustees**

A Jones  
L Cook  
L King (Mrs L Curtin)  
M Sandham  
Y Saunders  
J Kirkland  
P Diment  
J Stockdale (resigned 30/4/2025)

**Independent Examiner**

Galloways Accounting Limited  
15 West Street  
Brighton  
East Sussex  
BN1 2RL

Approved by order of the board of trustees on .....16/06/25..... and signed on its behalf by:

  
.....  
M Sandham - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE INTERNATIONAL DANCE TEACHERS'  
ASSOCIATION LIMITED BENEVOLENT FUND**

**Independent examiner's report to the trustees of The International Dance Teachers' Association Limited Benevolent Fund**

I report to the charity trustees on my examination of the accounts of The International Dance Teachers' Association Limited Benevolent Fund (the Trust) for the year ended 31st December 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Colin Young BA FCA

Galloways Accounting Limited  
15 West Street  
Brighton  
East Sussex  
BN1 2RL

Date: 17/6/2025

**THE INTERNATIONAL DANCE TEACHERS'  
ASSOCIATION LIMITED BENEVOLENT FUND**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		2,858	20,131
<b>Charitable activities</b>			
Competitions		267,545	222,717
Investment income	3	<u>750</u>	<u>51</u>
<b>Total</b>		<u>271,153</u>	<u>242,899</u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Competitions		180,495	177,660
Financial assistance		<u>10,862</u>	<u>32,143</u>
<b>Total</b>		<u>191,357</u>	<u>209,803</u>
 <b>NET INCOME</b>		79,796	33,096
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>61,760</u>	<u>28,664</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u>141,556</u>	<u>61,760</u>

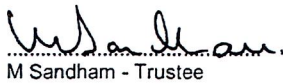
**THE INTERNATIONAL DANCE TEACHERS'  
ASSOCIATION LIMITED BENEVOLENT FUND**

**BALANCE SHEET  
31ST DECEMBER 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	8	6,999	2,354
Cash at bank		<u>144,608</u>	<u>64,699</u>
		151,607	67,053
<b>CREDITORS</b>			
Amounts falling due within one year	9	(10,051)	(5,293)
<b>NET CURRENT ASSETS</b>		<u>141,556</u>	<u>61,760</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>141,556</u>	<u>61,760</u>
<b>NET ASSETS</b>		<u>141,556</u>	<u>61,760</u>
<b>FUNDS</b>			
Unrestricted funds	10	<u>141,556</u>	<u>61,760</u>
<b>TOTAL FUNDS</b>		<u>141,556</u>	<u>61,760</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ...16/06/25..... and were signed on its behalf by:

  
.....  
J Kirkland - Trustee

  
.....  
M Sandham - Trustee

**THE INTERNATIONAL DANCE TEACHERS'  
ASSOCIATION LIMITED BENEVOLENT FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**1. Statutory information**

The International Dance Teachers' Association Limited Benevolent Fund is an unincorporated charity registered in England and Wales. The principal address of the charity information is on page 2 of these financial statements. The nature of the charity's operations and principal activities are the organisation of dance events to promote and foster the art of dancing, sponsorship of dance-related organisations and the provision of financial assistance to former members and employees of International Dance Teachers Association and dancers in need.

**2. Accounting policies**

**Basis of preparing the financial statements**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention.

**Going concern**

The financial statements have been prepared on a going concern basis as the trustees have considered the operations of the charity and are confident that the charity will continue to operate as a going concern.

**Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Competition income

Competition income is recognised in incoming resources in the same period as the event to which it relates is held.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

All resources are inclusive of irrecoverable VAT.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Allocation and apportionment of costs**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include governance costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

**Debtors and creditors due within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**THE INTERNATIONAL DANCE TEACHERS'  
ASSOCIATION LIMITED BENEVOLENT FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

<b>3.</b>	<b>Investment income</b>	<b>2024</b>	<b>2023</b>
		£	£
	Deposit account interest	<u>750</u>	<u>51</u>

<b>4.</b>	<b>Grants payable</b>	<b>2024</b>	<b>2023</b>
		£	£
	Financial assistance	<u>10,500</u>	<u>31,700</u>

Grants of £10,500 (2023: £31,500) were made to individuals to provide financial assistance to help alleviate hardship.

<b>5.</b>	<b>Support costs</b>	<b>Management</b>	<b>Governance costs</b>	<b>Totals</b>
		£	£	£
	Competitions	3,351	2,683	6,034
	Financial assistance	<u>201</u>	<u>161</u>	<u>362</u>
		<u>3,552</u>	<u>2,844</u>	<u>6,396</u>

<b>6.</b>	<b>Independent examiner's remuneration</b>	<b>2024</b>	<b>2023</b>
		£	£
	Fees payable to the independent examiner for the independent examination of the charity's financial statements	1,293	1,758
	Other non-examination services	<u>1,551</u>	<u>1,050</u>

**7. Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

**Trustees' expenses**

During the year, flat-rate virtual meeting expenses were paid to five trustees amounting to £1,450 (2023: £nil).

<b>8.</b>	<b>Debtors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
		£	£
	Trade debtors	540	678
	Other debtors	-	1,676
	Prepayments	<u>6,459</u>	<u>-</u>
		<u>6,999</u>	<u>2,354</u>

<b>9.</b>	<b>Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
		£	£
	Trade creditors	282	-
	Other creditors	<u>9,769</u>	<u>5,293</u>
		<u>10,051</u>	<u>5,293</u>

**THE INTERNATIONAL DANCE TEACHERS'  
ASSOCIATION LIMITED BENEVOLENT FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**10. Movement in funds**

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
<b>Unrestricted funds</b>			
General fund	61,760	79,796	141,556
<b>TOTAL FUNDS</b>	<u>61,760</u>	<u>79,796</u>	<u>141,556</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	271,153	(191,357)	79,796
<b>TOTAL FUNDS</b>	<u>271,153</u>	<u>(191,357)</u>	<u>79,796</u>

**Comparatives for movement in funds**

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
<b>Unrestricted funds</b>			
General fund	28,664	33,096	61,760
<b>TOTAL FUNDS</b>	<u>28,664</u>	<u>33,096</u>	<u>61,760</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	242,899	(209,803)	33,096
<b>TOTAL FUNDS</b>	<u>242,899</u>	<u>(209,803)</u>	<u>33,096</u>

**11. Related party disclosures**

International Dance Teachers Association's members, former members and employees are the primary beneficiaries of the charity and the company is responsible for appointing the trustees. At the year end, the charity owed International Dance Teachers Association £6,907 (2023: £1,676 debtor). The amount is interest-free, unsecured and repayable on demand.