Charity registration number 297561

THE INTERNATIONAL DANCE TEACHERS ASSOCIATION LIMITED BENEVOLENT FUND

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

THE INTERNATIONAL DANCE TEACHERS ASSOCIATION LIMITED BENEVOLENT FUND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P E Diment Mrs J Kirkland Miss L M Cook Mrs Y N Saunders Ms L A King Mr M A Sandham Mr I Spiers	 (Appointed 1 February 2026)
Charity number	297561	
Principal address	76 Bennett Road Brighton East Sussex BN2 5JL	
Independent examiner	Carpenter Box Amelia House Crescent Road Worthing West Sussex BN11 1RL	

THE INTERNATIONAL DANCE TEACHERS ASSOCIATION LIMITED BENEVOLENT FUND

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THE INTERNATIONAL DANCE TEACHERS ASSOCIATION LIMITED BENEVOLENT FUND

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Declaration of Trust, the Charities Act 2011 and "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
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 dance.

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 dances or former dancers, teachers or former teachers of dancing, or 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.

Public benefit
The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance
Significant activities and achievements against objectives
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 four Nationwide Medallist dance events to further promote and foster the art of dance
- the provision of grants to 14 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 confirm the reserves available to use at the end of the year of £141,412, are sufficient in order to fulfil the charity's current activities.

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

THE INTERNATIONAL DANCE TEACHERS ASSOCIATION LIMITED BENEVOLENT FUND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, governance and management
The International Dance Teachers Association 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 Mr M Sandham assisted by IDTA employees.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr P E Diment	
Mrs J Kirkland	
Miss L M Cook	
Mrs Y N Saunders	
Ms L A King	
Mr M A Sandham	
Mrs A M Jones	(Resigned 7 July 2025)
Mr J Stockdale	(Resigned 30 April 2025)
Mr I Spiers	(Appointed 1 February 2026)

Recruitment and appointment of trustees
Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees or by written resolution.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Organisational structure
The charity is led by Mr M Sandham, chair of trustees, supported by the other trustees and volunteers from the International Dance Teachers Association.

The trustees' report was approved by the Board of Trustees.

Mr M A Sandham
Trustee

29 October 2026

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 trustees on my examination of the financial statements of The International Dance Teachers Association Limited Benevolent Fund (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements to be reached.

Kristina Perry FCCA

Carpenter Box
Amelia House
Crescent Road
Worthing
West Sussex
BN11 1RL

Dated: 30 October 2026

THE INTERNATIONAL DANCE TEACHERS ASSOCIATION LIMITED BENEVOLENT FUND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	**2**	21,081	2,858
Charitable activities	**3**	246,886	267,545
Investments	**4**	973	750
Total income		268,940	271,153
Charitable activities	**5**	269,084	191,357
Net income/(expenditure) and movement in funds		(144)	79,796
Reconciliation of funds:			
Fund balances at 1 January 2025		141,556	61,760
Fund balances at 31 December 2025		141,412	141,556

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

THE INTERNATIONAL DANCE TEACHERS ASSOCIATION LIMITED BENEVOLENT FUND

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	**11**	19,920		6,999	
Cash at bank and in hand		139,057		144,608	
		158,977		151,607	
Creditors: amounts falling due within one year	**12**	17,565		10,051	
Net current assets			141,412		141,556
The funds of the charity					
Unrestricted funds			141,412		141,556
			141,412		141,556

The financial statements were approved by the trustees on 29 October 2026

Mr M A Sandham
Trustee

THE INTERNATIONAL DANCE TEACHERS ASSOCIATION LIMITED BENEVOLENT FUND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

The International Dance Teachers Association Limited Benevolent Fund is an unincorporated charity registered in England and Wales. The principal address of the charity is 76 Bennett Road, Brighton, BN2 5JL. 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 Limited and dancers in need.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Declaration of Trust, the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

All resources are inclusive of irrecoverable VAT.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity’s contractual obligations expire or are discharged or cancelled.

1.8 Taxation

The charity is exempt from tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	21,081	2,858

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Competitions	246,886	267,545

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	973	750

5 Expenditure on charitable activities

	Competitions 2025 £	Financial assistance 2025 £	Total 2025 £	Competitions 2024 £	Financial assistance 2024 £	Total 2024 £
Direct costs						
Charitable activities	212,510	-	212,510	174,461	-	174,461
Grant funding of activities (see note 6)	-	41,150	41,150	-	10,500	10,500
Share of support and governance costs (see note 7)						
Support	9,804	1,900	11,704	3,351	201	3,552
Governance	3,116	604	3,720	2,683	161	2,844
	225,430	43,654	269,084	180,495	10,862	191,357
Analysis by fund						
Unrestricted funds	225,430	43,654	269,084	180,495	10,862	191,357

6 Grants payable

	Financial assistance 2025 £	Financial assistance 2025 £
Grants to individuals	41,150	10,500

Grants of £41,150 (2024: £10,500) were made to individuals to provide financial assistance to help alleviate hardship.

7 Support costs allocated to activities

	2025	2024
	£	£
Management	11,704	3,552
Governance costs	3,720	2,844
	15,424	6,396
Analysed between:		
Competitions	12,920	6,034
Financial assistance	2,504	362
	15,424	6,396

Governance costs include independent examination fees of £1,680 (2024: £1,293), and fees paid to the independent examiner for other non-examination services of £2,040 (2024: £1,551), inclusive of VAT.

8 Trustees

No remuneration or other benefits were paid to trustees during the current or comparative period.

During the year, expenditure of £2,487 (2024: £1,450) was reimbursed to a total of five (2024: five) trustees in respect of trustee meeting expenses, and travel, subsistence and accommodation costs for attendance at events. Additionally two trustees received total fees of £1,000 for dance adjudication services provided during the year (2024: £nil).

9 Employees

The average monthly number of employees during the year was 0.

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	425	540
Other debtors	3,540	-
Prepayments and accrued income	15,955	6,459
	19,920	6,999

12 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income	13	1,360	-
Trade creditors		11,244	282
Other creditors		303	6,907
Accruals		4,658	2,862
		17,565	10,051

13 Deferred income

	2025 £	2024 £
Other deferred income	1,360	-

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	1,360	-
Movements in the year:		
Deferred income at 1 January 2025	-	-
Resources deferred in the year	1,360	-
Deferred income at 31 December 2025	1,360	-

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 January 2025 £	Incoming resources £	Resources expended £	At 31 December 2025 £
General funds	141,556	268,940	(269,084)	141,412

14 Unrestricted funds **(Continued)**

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	61,760	271,153	(191,357)	141,556

15 Contingent assets

On 22 July 2025, the charity was notified of a legacy wherein the charity has been named as a beneficiary of the residuary estate. However the share of the estate due to the charity is subject to a life interest in favour of a relative of the deceased, and therefore no accrual has been made for the legacy income in the financial statements, on the basis that the entitlement criteria for recognition of the income have not yet been met. The legacy value is expected to be in the region of £129,000.

16 Related party transactions

International Dance Teachers Association Limited's members, former members and employees are the primary beneficiaries of the charity, and the company is responsible for appointing its trustees.

During the year, the charity received donations of £21,000 (2024: £20,000) from International Dance Teachers Association Limited.

At the year end, the charity owed International Dance Teachers Association Limited £303 (2024: £6,907). The amount is interest free, unsecured, and repayable on demand.