



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From **01.01.25** (Period start date) To **31.12.25** (Period end date)

Charity name: **Society for International Folk Dancing**

Charity registration number: **1189141**

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p><b>(a) To preserve folk dances of all peoples and make them known, and encourage the practice of them in traditional form.</b></p> <p><b>(b) To promote the knowledge and practice of folk dances by appropriate means such as courses and demonstrations.</b></p> <p><b>(c) For the public benefit to provide and encourage research into and study of the origin, development and traditional practice of all folk dances.</b></p> <p><b>(d) To encourage the performance, playing and collection of and research into international folk dance music, with particular regard to traditional styles.</b></p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p><b>The Society's groups have run classes and workshops, for which the Society provides and subsidises teaching. The Society continues to offer financial assistance to specifically encourage, post-covid restrictions, a full resumption of activities in furtherance of its objectives, including assistance with projects to demonstrate International Folk Dance and bring it to a wider public, with authentic music and costume. The Society itself organises occasional Dance to further its cause.</b></p> <p><b>The Society subsidises live music for International Folk Dance.</b></p> <p><b>The Society has a scheme through which it assists new groups to get established.</b></p> <p><b>The Society has continued publication of a monthly newsletter giving information on future events in the International Folk Dance "world", with background articles. Information is also made available on the Society's website.</b></p>

		The Society offers for sale CDs, books and videos of International Folk Dances and their music, and memory sticks of archived material.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees confirm that during the year covered by this Report they have had regard to the guidance issued by the Charity Commission on Public Benefit.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	With a view to the promotion of International Folk Dancing etc as set out in its objects, above, the Society from time to time makes small donations to support activities carried out in the interests of International Folk Dancing and in the furtherance of its objectives.
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	The Society is run by its committee (the Trustees), assisted by teams and individuals. All the administrative work of the Society is carried out by volunteers.
Other		The Society's members consist of individuals, groups and classes. The Society has an autonomous Branch in the West Midlands

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><u>Summary of achievements</u></p> <ul style="list-style-type: none"> <li>In this post-covid period the Society has continued through additional financial assistance to actively encourage its groups to resume the holding of events at which the cause of International Folk Dancing is furthered.</li> <li>The scheme to provide teachers to groups remains in place, and uptake is growing.</li> <li>Existing arrangements for general support for groups continue.</li> <li>The subsidy for the provision of live music for international folk dancing is being well used.</li> <li>The scheme to assist new groups in "getting going"</li> </ul>

		<p>has had further uptake.</p> <ul style="list-style-type: none"> <li>• The Society has continued its programme of occasional dance/workshops with live music. These have provided the opportunity for knowledge of International Folk Dance to be put into practice, developed and extended through interaction with others.</li> <li>• The Society has during the year continued its work as a source of information etc to all individual and group members as well as to the community generally.</li> <li>• Publication of the monthly Newsletter for individual and group members has continued. Without this, information and news about the Society's work, its groups' activities, and International Folk Dance generally, would have been spread less widely than has been the case.</li> <li>• CDs, books and videos of International Folk Dance have continued for sale. Some material is available on memory sticks. These, and all the Society's work, are publicised on its website. Society productions are a primary and readily available source for those wanting material of this kind.</li> </ul> <p><u>Contribution to society as a whole</u></p> <p>By virtue of the work outlined above the Society regards itself as the main national source of information about and support for International Folk Dance and Music. International Folk Dance and Music, which is the Society's beneficiary, has been furthered and interest in it promoted, by the Society's work during the year 2025.</p> <p>It is the Society's policy that participation in International Folk Dance events etc should be open to all who are interested and who support the Society's objectives. Where charges are made these are kept to the minimum necessary to cover Society's costs and enable the work to continue.</p> <p>The Trustees actively pursue a policy of making available as widely as possible information about the Society's activities and opportunities to learn and study International Folk Dance and Music, (finances, manpower and circumstances permitting).</p>
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#### **Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
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Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>The Society has in recent years received generous legacies. These are enabling it to give continued support to its groups and members for activities and projects in pursuance of its objectives, as well as in its own right supporting projects which further its objectives.</p> <p>The Society has sufficient funds to enable it to continue its activities at their present level, in furtherance of its objectives, for the immediately foreseeable future</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>Monies held by the Society represent working capital, and funds to cover contingencies and to finance projects in support of its objectives. All monies not required at any given time for the first 2 purposes are deemed to be available for the third purpose, and there are a number of projects which it is hoped will be undertaken to use them in due course. Therefore no monies are considered to be reserves</p>
Amount of reserves held	Para 1.22	None – see above
Reasons for holding zero reserves	Para 1.22	It is considered that expenditure in furtherance of the Society's objectives takes precedence over holding back assistance for its own sake
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Not applicable

## Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p>The Society's principal sources of funds are currently legacies, membership subscriptions and bank interest. No primarily fund-raising activities are carried out, and the main aim of all activities is the active furtherance of knowledge and practice of International Folk Dance and music. The Society has no grant income and receives no subsidies.</p>
Investment policy and objectives including any social investment policy adopted	Para 1.46	<p>There is no formal investment policy because the Society does not have "reserves" to invest. Monies are held on the basis described above.</p>

A description of the principal risks facing the charity	Para 1.46	There are considered to be no identifiable particular risks at present
Other		The Trustees regularly review income and expenditure on all the Society's activities so that any appropriate action can be taken at an early date as required.

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g CIO unincorporated association)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are elected at AGM, annually, or co-opted by the other Trustees between General Meetings

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Society has an autonomous Branch in the West Midlands
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	Society for International Folk Dancing
Other name the charity uses	
Registered charity number	1189141
Charity's principal address	c/o Rosebank, 56 Quickley Lane, Chorleywood, Rickmansworth, Herts., WD3 5AF

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Dr Richard Mellish	Acting Chairman		
2	Mrs Judith Payling	Treasurer		
3	Mr Caspar Cronk			
4	Mrs Dalila Heath	Secretary		
5	Mrs Holly Caulder			
6	Mr John Stewart			
7	Mrs Brenda Steventon			

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

## Additional information (optional)

### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	JCPayling	
Full name(s)	Judith Catherine Payling	
Position (eg Secretary, Chair, etc)	Treasurer	
Date	28/05/26	



CHARITY COMMISSION  
FOR ENGLAND AND WALES

<b>Society for International Folk Dancing</b>			Charity No (if any)	<b>1189141</b>	
Annual accounts for the period					
<b>01.01.25</b>		<b>To</b>	<b>31.12.25</b>		

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	4,644	-	-	4,644	5,562
Charitable activities	S02	1,587	-	-	1,587	750
Other trading activities	S03	-	-	-	-	-
Investments	S04	3,415	24	-	3,439	4,452
Separate material item of income	S05	-	-	-	-	-
Other	S06	300	-	-	300	-
<b>Total</b>	S07	9,946	24	-	9,970	10,764
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	15,013	24	-	15,037	16,155
Separate material item of expense	S10	-	-	-	-	-
Other	S11	5,644	-	-	5,644	5,222
<b>Total</b>	S12	20,657	24	-	20,681	21,377
<b>Net income/(expenditure) before investment gains/(losses)</b>	S13	- 10,711	-	-	- 10,711	- 10,613
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	- 10,711	-	-	- 10,711	- 10,613
<b>Extraordinary items</b>	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	543	-	543	42
<b>Net movement in funds</b>	S20	- 10,711	543	-	- 10,168	- 10,571
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	213,074	985	-	214,059	224,630
<b>Total funds carried forward</b>	S22	202,363	1,528	-	203,891	214,059

The Society for International FolkDancing		Charity No	1189141
		Company No	not applicable
Annual accounts for the period	Period start date: 01.01.25		To period end date: 31.12.25
Section B Balance sheet			

				Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
				£	£	£	£	£
				F01	F02	F03	F04	F05
<b>Fixed assets</b>								
Intangible assets	(Note 15)	B01		-	-	-	-	-
Tangible assets	(Note 14)	B02		4,344	-	-	4,344	4,360
Heritage assets	(Note 16)	B03		-	-	-	-	-
Investments	(Note 17)	B04				-	-	
<b>Total fixed assets</b>		B05		4,344	-	-	4,344	4,360
<b>Current assets</b>								
Stocks	(Note 18)	B06		100	-	-	100	174
Debtors	(Note 19)	B07		4,962	-	-	4,962	2,779
Investments	(Note 17.4)	B08		195,637	1,529	-	197,166	208,845
Cash at bank and in hand	(Note 24)	B09		284	-	-	284	740
<b>Total current assets</b>		B10		200,983	1,529	-	202,512	212,538
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11		2,965	-	-	2,965	2,839
<b>Net current assets/(liabilities)</b>		B12		198,018	1,529	-	199,547	209,699
<b>Total assets less current liabilities</b>		B13		202,362	1,529	-	203,891	214,059
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14		-	-	-	-	-
Provisions for liabilities		B15		-	-	-	-	-
<b>Total net assets or liabilities</b>		B16		202,362	1,529	-	203,891	214,059
<b>Funds of the Charity</b>								
Endowment funds (Note 27)		B17		-			-	-
Restricted income funds (Note 27)		B18			1,529		1,529	986
Unrestricted funds		B19		202,362		-	202,362	213,073
Revaluation reserve		B20					-	
Fair value reserve		B21						
<b>Total funds</b>		B22		202,362	1,529	-	203,891	214,059

The company was entitled to exemption from audit under s477 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 Companies Act with respect to

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Trustee

<b>Judith Payling</b>	Date of approval dd/mm/yyyy
JCPayling	28/05/2026

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy



Not applicable

	Print name
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## Note 1 Basis of preparation

*This section should be completed by all charities.*

## 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

☒

\*-Tick as appropriate

## 1.2 Going concern

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate: Not applicable*

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note ( 1.1 ).

Yes\*

☒

No\*

☒

\*-Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\*

☒

No\*

☒

\*-Tick as appropriate

*Please disclose:*

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\*

☒

No\*

☒

\*-Tick as appropriate

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

**Note 2 Accounting policies**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated \_\_\_\_\_

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure)  
as restated \_\_\_\_\_

## Note 2

## Accounting policies

## 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. <a href="#">See Note below - included on receipt</a>	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise. <a href="#">See Note below</a>	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Donated goods <a href="#">See Note below</a></b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs. <a href="#">See note below</a>	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>

	benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	✓	✓	✓			
✓	✓	✓						
<b>2.3 EXPENDITURE AND LIABILITIES</b>								
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
<b>Deferred income</b>	No material item of deferred income has been included in the accounts. <a href="#">See Note 20 re Membership subscriptions</a>	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
<b>2.4 ASSETS</b>								
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least <span style="border: 1px solid black; padding: 2px;">probably £30</span>	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
	They are valued at cost.							
<b>Intangible fixed assets</b>	The depreciation rates and methods used are disclosed in note 9.2.							
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
	They are valued at cost.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
	They are valued at cost.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
	Debtors (including trade debtors and loans receivable) are measured on initial recognition at	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						

**Debtors**

settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

✓	✓	✓
---	---	---

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓	✓	✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

**Gift Aid is included in the Accounts when the repayment claim form is completed and ready for submission**

**Bank Interest is included in the Accounts when it is received**

**Support costs are not allocated between activities.**

**Occasional gifts of material for transfer to Archive, which have no net realisable value, are not included in the SOFA.**

**Occasionally an international folk costume is donated to the SIFD, to form part of the logstanding costume collection held for reference for background study of International Folk Dance, in furtherance of the SIFD's objectives. These donations are included in the Balance Sheet at their nil cost to the SIFD**

**Legacies and donations are included in income only on receipt**

## Note 3

## Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	500	-	-	500	-
	Gift Aid	271	-	-	271	253
	Legacies	-	-	-	-	1,557
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	3,873	-	-	3,873	3,752
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>4,644</b>	<b>-</b>	<b>-</b>	<b>4,644</b>	<b>5,562</b>
Charitable activities:	Sales of promotional items	687	-	-	687	115
	Receipts from Dances	900	-	-	900	635
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>1,587</b>	<b>-</b>	<b>-</b>	<b>1,587</b>	<b>750</b>
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Income from investments:	Interest income	3,415	7	-	3,422	4,438
	Dividend income	-	17	-	17	14
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>3,415</b>	<b>24</b>	<b>-</b>	<b>3,439</b>	<b>4,452</b>
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Adjustment to previously anticipated amendment to rent payable for hall hire (re pre-covid era) now not to be made	300	-	-	300	-
	<b>Total</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>9,946</b>	<b>24</b>	<b>-</b>	<b>9,970</b>	<b>10,764</b>

## Other information:

All income in the prior year was unrestricted except for:  
(please provide description and amounts)

£24 interest and dividends arising on a small memorial fund

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Subscription income £3873 and investment income £3349





**Note 4**                      **Analysis of receipts of government grants**

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

**Note 5**                      **Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

	This year	Last year
<p>Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.</p>	<p>Occasionally an international folk costume is donated to the SIFD, to form part of the longstanding costume collection held for reference for background study of International Folk Dance, in furtherance of SIFD's objectives. These donations are included in the Accounts at their nil cost to the SIFD. Occasional gifts of material for transfer to Archive, which have no net realisable value, are not included in the SOFA.</p>	<p>Occasionally an international folk costume is donated to the SIFD, to form part of the longstanding costume collection held for reference for background study of International Folk Dance, in furtherance of SIFD's objectives. These donations are included in the Accounts at their nil cost to the SIFD. Occasional gifts of material for transfer to Archive, which have no net realisable value, are not included in the SOFA.</p>
<p>Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.</p>		
<p>Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.</p>	<p>All the administrative work of the SIFD is carried out on a volunteer basis. The value of the work is not quantified or included in the Accounts or described in the Report.</p>	<p>All the administrative work of the SIFD is carried out on a volunteer basis. The value of the work is not quantified or included in the Accounts or described in the Report.</p>

## Section C

## Notes to the accounts

(cont)

## Note 6

## Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
<b>Expenditure on raising funds:</b>								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
Digital Archive Memory Stick	727	-	-	727	-	40	-	40
Cost of sales of promotional items	29	-	-	29	-	92	-	92
Hall rent	1,740	-	-	1,740	-	802	-	802
Teaching at Groups' courses	3,152	-	-	3,152	-	4,864	-	4,864
Covid Recovery Support	-	-	-	-	-	1,200	-	1,200
Donations to ventures and festivals to support and promote International Folk Dance	4,697	24	-	4,721	-	2,854	-	2,854
Support for live music for dance	3,718	-	-	3,718	-	5,383	-	5,383
Helping new groups get going	950	-	-	950	-	920	-	920
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	15,013	24	-	15,037	-	16,155	-	16,155
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-
<b>Other</b>								
General Administrative and Running Costs	5,644	-	-	5,644	-	5,222	-	5,222
	-	-	-	-	-	-	-	-

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	5,644	-	-	5,644	-	5,222	-	5,222
TOTAL EXPENDITURE	20,657	24	-	20,681	-	21,377	-	21,377

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
	Expenditure is as shown above. Support costs are not allocated to activities				Expenditure is as shown above. Support costs are not allocated to activities			
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Section C	Notes to the accounts	(cont)
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**Note 7            Extraordinary items**

*Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

## Section C Notes to the accounts

**Note 8**                      **Funds received as agent**

**8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.**

		Amount received		Amount paid out		Balance held at period end	
Description/name of party	Related party (Yes or No)	This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

**8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.**

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	-	-

<b>Section C</b>	<b>Notes to the accounts</b>
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**Note 9 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

**This year**

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	-	-	-	-	

**Last year**

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	-	-	-	-	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*



Section C	Notes to the accounts
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**Note 10** Details of certain items of expenditure

**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
nil	nil
nil	nil
nil	nil
nil	nil

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 11**                      **Paid employees**  
*Please complete this note if the charity has any employees.*

**11.1 Staff Costs**

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
<b>Total staff costs</b>	-	-

**This year:**

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

**Last year:**

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year	Last year
£	£
-	-

### 11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
<b>Total</b>	-	-

### 11.3 Ex-gratia payments to employees and others (excluding trustees)

*Please complete if an ex-gratia payment is made.*

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year £	Last year £
-	-

#### 11.4 Redundancy payments

*Please complete if any redundancy or termination payment is made in the period.*

Total amount of payment

This year	Last year
£ -	£ -

The nature of the payment (cash, asset etc.)

--	--

The extent of redundancy funding at the balance sheet date

This year	Last year
£ -	£ -

Please state the accounting policy for any redundancy or termination payments

--	--

Section C	Notes to the accounts	(cont)
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**Note 12**                      **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

**12.1** *Please complete this note if a defined contribution pension scheme is operated.*

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	-	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

--	--

**12.2** *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different


**12.3** *Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details


Section C	Notes to the accounts	(cont)
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**Note 13 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

**This year:**

13.1 Analysis of donations paid (included in cost of charitable activities)

Analysis	Donations to institutions	Donations to individuals	Support costs	Total
			£	£
Support for live music for dance	2,825	-	nil	2,825
Support for international Folk Dance events, Festivals, and ventures in pursuance of SIFD's objectives	4,264	750	nil	5,014
Helping new groups get going	950	-	nil	950
	-	-	-	-
<b>Total</b>	<b>8,039</b>	<b>750</b>	<b>-</b>	<b>8,789</b>

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Donations made to institutions

My charity has made <u>donations</u> to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	Please provide details of charity's URL.
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
Donations to the following Groups: Balkanplus, Ygra, Rivieradance, May Heydays, Scandimoot, Tolworth, Halsway Weekend, Sheffield Eurosession, Nutbrook, Pied a Terre	To encourage and support live music for International Folk Dancing	2,825
Donations to the following Groups: Rivieradance, May Heydays, IVFDF, Pied a Terre, Scandimoot, Les Panards Dansant, Ketton Showtime, Shaftesbury, Skint, Halsway Weekend, Llangollen Int Eisteddfod	To encourage and support events, festivals and ventures, in pursuance of SIFD's objectives	4,264
Donations to Ketton Showtime and Manchester Balfolk	To help these new groups get started	950
		-
		-
		-
		-
		-
		-
		-
Total <u>donations</u> to institutions in reporting period		8,039
Other unanalysed <u>donations</u>		-
TOTAL <u>DONATIONS</u> PAID		8,039

Last year:

13.3 Analysis of donations paid (included in cost of charitable activities)

Analysis	Donations to institutions	Donations to individuals	Support costs £	Total £
Support for member Groups, to help Dance recover from the effects of Covid restrictions £1200		-	nil	1,200.00
Support for live music for dance £4983		-	nil	4,983.00
Support for International Folk Dance events, Festivals, and ventures in pursuance of SIFD's objectives £1504		1,350.00	nil	1,350.00
Helping new groups get going £920		-	nil	920.00
<b>Total</b>	<b>8,607</b>	<b>1,350</b>	<b>-</b>	<b>9,957</b>

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Donations made to institutions

My charity has made donations to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	Please provide details of charity's URL.
No	Provide details below

Names of institution	Purpose	Total amount of Donations paid £
Donations to the following Groups: Rivieradance, Horo Sheffield, Iberian, SW Circle Dance, Emade, Ipswich	To help them resume their activities in the aftermath of Covid restrictions	1,200
Donations to the following Groups: Skint, Ygra, Rivieradance, May Heydays, Scandimoot, Tolworth, Halsway Weekend, Emade, Sheffield Eurosession	To encourage and support live music for International Folk Dancing	4,983
Donations to the following Groups: Ygra, May Heydays, Scandimoot,	To encourage and support events, festivals and ventures, in pursance of SIFD's objectives	1,504
Donations to Keswick and Scandi Dance	To help the new groups get going	920
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		<b>8,607</b>
<b>Other unanalysed donations</b>		<b>-</b>
<b>TOTAL DONATIONS PAID</b>		<b>8,607</b>

**Section C****Notes to the accounts****(cont)****Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	10,016	10,016
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	10,016	10,016

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	RB	RB
<b>** Rate</b>				25%	25%

At beginning of the year	-	-	-	5,656	5,656
Disposals	-	-	-	16	16
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	5,672	5,672

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	4,360	4,360
Net book value at the end of the year	-	-	-	4,344	4,344



#### 14.4 Impairment

***This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***

***Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***

#### 14.5 Revaluation

***If an accounting policy of revaluation is adopted, please provide:***

***the effective date of the revaluation***

***the name of independent valuer, if applicable***

***the methods applied and significant assumptions***

***the carrying amount that would have been recognised had the assets been carried under the cost model.***

This year	Last year
-	-

#### 14.6 Other disclosures

***(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.***

***(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.***

***(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.***

This year	Last year
£	£
-	-
-	-

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

## Note 15 Intangible assets

*Please complete this note if the charity has any intangible assets*

### 15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

### 15.2 Amortisation and impairments

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

### 15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

### 15.4 Accounting policy

*Please disclose the accounting policy for intangible fixed assets including:*

*Reasons for choosing amortisation rates*

*Policies for the recognition of any capital development*




## 15.5 Impairment

This year:

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

Last year:

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

## 15.6 Revaluation

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied*

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

This year	Last year

## 15.7 Other disclosures

*(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.*

*(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.*

*(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.*

*(iv) State the amount of research and development expenditure recognised as expenditure in the year.*

*(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.*

*(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.*


\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Section C****Notes to the accounts****(cont)****Note 16 Heritage assets***Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets**

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

**16.2 Cost or valuation**

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

**16.3 Depreciation and impairments**

<b>**Basis</b>						Straight Line ("SL") or Reducing Balance
<b>** Rate</b>						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

**16.4 Net book value**

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

### 16.5 Impairment

**This year**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

**Last year**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

### 16.6 Revaluation

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*qualifications of independent valuer*

*the methods applied and significant assumptions*

*any significant limitations on the valuation*

This year	Last year

### 16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

### 16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

**(i) Explain the reason why heritage assets have not been recognised on the balance sheet.**

**(ii) Describe the significance and nature of heritage assets.**

**(iii) Disclose information that is helpful in assessing the value of heritage assets.**

**(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.**

This year	Last year

#### 16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
<b>Purchases</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
<b>Donations</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total additions</b>	-	-	-	-	-
<b>Charge for impairment</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total charge for impairment</b>	-	-	-	-	-
<b>Disposals</b>					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total disposals</b>	-	-	-	-	-



## Section C

## Notes to the accounts

(cont)

## Note 17 Investment assets

Please complete this note if the charity has any investment assets.

## 17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period			-	-	-	
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value		-	-	-	-	
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-		-	-	-	
Carrying (fair) value at end of year		-	-	-	-	

\*Please specify additions resulting from acquisitions through business combinations, if any.

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Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

## Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
	-
	-
-	-
-	-
-	-
	-
	-

Last year:

## Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
	-
	-
-	-
-	-
-	-
	-
	-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

	This year	Last year
	£	£
Cash or cash equivalents	196,232	208,454
Listed investments	934	391
	-	-
Social investments	-	-
Other investments	-	-
Total	197,166	208,845

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party	The SIFD informally guarantees to cover a loss should it arise on the annual Weekend of International Folk Dance (organised by SIFD supporters and members) at Halsway Manor. The guarantee is renewable each year. The amount of the guarantee is not specifically quantified each year, but would not exceed the difference between the accommodation charge by the venue and sums received from attendees, and sundry administrative expenses.	As detailed on document for 2025, a similar guarantee for the annual weekend was given. Also two guarantees for much smaller ventures.
Name of the entity or entities benefitting from those guarantees	The SIFD itself benefits from the guarantee as the event furthers the SIFD's objectives by bringing dancers together to participate and learn, and hopefully then take away and spread interest in International Folk Dance	The SIFD itself benefits from the guarantees as the events further the SIFD's objectives by bringing dancers together to participate and learn, and hopefully then take away and spread interest in International Folk Dance
Please explain how the guarantee furthers the charity's aims	The event furthers the SIFD's objectives, as it would probably no longer be held if it was at the organisers' own risk	The events further the SIFD's objectives, as it would probably no longer be held if it was at the organisers' own risk

## 17.6 Concessionary loans

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	-	-

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
<b>Total</b>	-	-

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

This year	Last year

## 17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

This year	Last year

**Section C**
**Notes to the accounts**
**(cont)**
**Note 18**
**Stocks**

*Please complete this note if the charity holds any stock items*

**18.1** Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
<b>Charitable activities:</b>					
<i>Opening</i>	-	174	-	-	-
<i>Added in period</i>	-	682	-	-	-
<i>Expensed in period</i>	-	756	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	100	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	100	-	-	-
<b>Total previous year</b>	-	174	-	-	-

**18.2** Please specify the carrying amount of any stocks pledged as security for liabilities

This year	Last year
£	£
n/a	n/a

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
4,358	2,458
604	321
4,962	2,779

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-

Total

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 20**                      **Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	2,445	2,347	-	-
Taxation and social security	-	-	-	-
Other creditors	520	492	-	-
<b>Total</b>	<b>2,965</b>	<b>2,839</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred. The membership year runs from 1st September to 31st August, while the Accounts are prepared for the calendar year to 31st December. Membership subscriptions are accordingly apportioned between the calendar year of receipt and the following year, the latter portion being shown as deferred income in the SIFD's Accounts*

This year	Last year
2445	2347

**Movement in deferred income account**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

This year £	Last year £
2,347	2,494
98	
-	147
2,445	2,347

**Section C**
**Notes to the accounts**
**(cont)**
**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Movements in recognised provisions and funding commitment during the period**

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

**21.2 Please provide:**

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;		
- an indication of the uncertainties about the amount or timing of those outflows; and		
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.		

**21.3** For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

This year	Last year

**21.4** Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

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<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**

This year	Last year

**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.**

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**Note 23 Contingent liabilities and contingent assets**

**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

**This year**

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

**Last year**

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

**This year**

Description of item	Estimate of financial effect

**Last year**

Description of item	Estimate of financial effect

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

Section C	Notes to the accounts	(cont)
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**Note 24**                      **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

This year £	Last year £
-	-
-	-
284	740
-	-
284	740

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 25      Fair value of assets and liabilities**

	This year	Last year
<p>25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.</p>	<p>These risks do not arise</p>	<p>These risks do not arise</p>
<p>25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.</p>	<p>Not applicable</p>	<p>Not applicable</p>

Section C	Notes to the accounts	(cont)
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**Note 26**                      **Events after the end of the reporting period**  
*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the*

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Section C	Notes to the accounts	(cont)
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**Note 27**                      **Charity funds**

**27.1 Details of material funds held and movements during the CURRENT reporting period 2025**

*Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.*

*\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General	UR	Funding general activities	28,079	5,495	- 7,211	66	-	26,429
Life Membership	UR	Spreading the value of life membership subscriptions over a number of years	356	-	-	66	-	290
Lucile Armstrong Memorial	R	Funding a project in memory of Lucile Armstrong	986	24	- 24	-	543	1,529
Legacy and Major Donations	UR	Funding projects	155,147	3,127	- 11,624	-	-	146,650
Frank Flanagan	UR	Funding projects	24,544	325	- 893	-	-	23,976
Summer School	UR	Funding a Summer School	4,947	70	-	-	-	5,017
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
<b>Total Funds</b>			<b>214,059</b>	<b>9,041</b>	<b>- 19,752</b>	<b>-</b>	<b>543</b>	<b>203,891</b>

**Section C** **Notes to the accounts** **(cont)**

**Note 27** **Charity funds (cont)**

**27.2 Details of material funds held and movements during the PREVIOUS reporting period** **2024**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General	UR	Funding general activities	28,912	4,530	- 5,429	66	-	28,079
Life Membership	UR	Spreading the value of life membership subscriptions over a number of years	422		-	66		356
Lucile Armstrong Memorial	R	Funding a project in memory of Lucile Armstrong	944	22	22	-	42	986
Legacy and Major Donations	UR	Funding projects	164,515	5,073	14,441	-		155,147
Frank Flanagan	UR	Funding projects	24,965	337	758	-	-	24,544
Summer School	UR	Funding a Summer School	4,872	75	-	-	-	4,947
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	
Total Funds			224,630	10,037	- 20,650	-	42	214,059

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 27**                      **Charity funds (cont)**

**27.3 Transfers between funds**

**This year**

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

**Last year**

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

**27.4 Designated funds**

**This year**

Planned use	Purpose of the designation	Amount

**Last year**

Planned use	Purpose of the designation	Amount

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 28 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits**

**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other (as self-employed expert. Not an employee)	TOTAL
		£	£	£	£	£
Dalila Heath (International Folk Dance teaching fee)	Governing document	-	-	-	80	80
Brenda Steventon (International Folk Dance teaching fee)	Governing document	-	-	-	95	95
Caspar Cronk (token fee as Musician at SIFD Dances)	Governing document	-	-	-	125	125
Philip Steventon (husband of Trustee therefore connected party) (token fee as Musician at SIFD Dances)	Governing document	-	-	-	125	125
John Stewart (International Folk Dance teaching fee)	Governing document	20				

*Please give details of why remuneration or other employment benefits were paid.*

So that in furtherance of its objectives the SIFD can benefit from this independent provision of skills

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

**Last year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other (as self-employed expert. Not an employee)	TOTAL
		£	£	£	£	£
Dalila Heath (International Folk Dance teaching fee)	Governing document	-	-	-	323	323
Brenda Steventon (International Folk Dance teaching fee)	Governing document	-	-	-	285	285



Caspar Cronk (token fee as Musician at SIFD Dances)	Governing document	-	-	-	50	50
Philip Stevenon (husband of Trustee) (token fee as Musician at SIFD Dances)	Governing document	-	-	-	75	75

Please give details of why remuneration or other employment benefits were paid.

So that in furtherance of its objectives the SIFD can benefit from this independent provision of skills

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

## 28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	56	54
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
<b>TOTAL</b>	<b>56</b>	<b>54</b>

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

One

One

## 28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

