

Theatre Dance Council International

Financial Statements

for the year ended 31st December 2023

Charity Number: 289965

Theatre Dance Council International
Charity Information
31st December 2023

Charity Name: Theatre Dance Council International

Charity Number: 289965

Charity Address: 41 Howey Lane
Frodsham
Cheshire
WA6 6DD

Telephone 01928 739166

Governing Document: The charity was set up under a constitution adopted on 2nd July 1984 as amended on 17th October 1990 and 25th April 2007.

General Secretary: Mr Christopher Booth

Trustees: Allied Dancing Association (A.D.A.)

Representatives: Mr Christopher Booth (General Secretary & Treasurer)
Mrs Kathleen Booth (President until 23/01/2023))

Associated Board of Dance (A.B.D.)

Representatives: Miss Valerie Nurse
Mr Lee Clark

International Dance Teachers Association (I.D.T.A.)

Representatives: Mrs Linda Kalis
Mrs Barbara Underwood

National Association of Teachers of Dancing (N.A.T.D.)

Representatives: Miss Andrea Brunton
Miss Natalie Hume

Northern Counties Dance Teachers Association (N.C.D.T.A.)

Representatives: Miss Gae Sowerby
Miss Lilian Aubrey (Vice President from 23/01/2023)

Scottish Dance Teachers Alliance (S.D.T.A.)

Representatives: Mrs Jan Archer
Mrs Nadine Judge

United Teachers of Dance (U.T.D.)

Representatives: Miss Paula Wood
Miss Amanda Hanlon

Non Trustees:

British Association of Teachers of Dancing (B.A.T.D.)

Representatives: Mrs Helen Flannagan (Vice President until 23/01/2023))
(President from 23/01/2023)
Mrs Diana Freedman

Bankers: NatWest plc
34 Henrietta Street
London
WC2E 8NN

Independent Examiner: P J Collins F.C.A.
Collins & Co
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk L39 2AY

Theatre Dance Council International
Annual Report for the year ended 31st December 2023

The trustees present their annual report and the financial statements for the year ended 31st December 2023.

Governing instrument

The charity was set up under a constitution adopted on 2nd July 1984 as amended on 17th October 1990 and 25th April 2007. The charity is registered with the Charity Commission under number 289965.

Objects and Public Benefit

The charity is set up to advance the education of children, young people and students in the art of dance and in particular stage dancing in ballet, tap and modern dance for the public benefit.

Results for the year

The results for the year are set out on page 4.

Review of the year

All TDCI events have proved to be very successful with numbers increasing since the pandemic. The British Championships in late July were a showcase bursting with talent, the TDCI are very proud of this prestigious event and we would like to thank the IDTA for their continued sponsorship. The British was immediately followed by the TDCI Scholarships - a beautiful day for both the candidates and the audience. A special thank you to our main sponsor SDTA and also the NATD for their sponsorship of the trophies. The Carl Alan Awards Ceremony was the highlight of the year. This is always an amazing evening with awards being presented to both the Theatre and Freestyle branches. This year we saw the introduction of four "Special Recognition Awards" for Industry Professionals in Theatre and Freestyle, a very welcome addition. We would also like to thank member Associations for their generous advertising and support at this wonderful showcase event. The English Championships were held in November at the Marine Hall, Fleetwood, over a period of four days. The talent was exceptional ! Thank you to the Allied Dancing Association for their sponsorship. Again in November we had the World Performer, which was held in the Opera House, Blackpool. This is a fantastic venue and a great experience for the dancers. The BATD kindly sponsored this incredible event and also all the sashes for the winners of the heats. Linda Cook choreographed and taught the opening number which was amazing ! The winners of this event also won a three year scholarship given by Betty Laine for Laines College. We would, once again, like to thank our member Associations for their generous sponsorship. Without their support the TDCI could not hold these very successful events. A special thank you is also due to our delegates for stepping up and assisting, this is very greatly appreciated.

Future of the charity

We are looking forward to 2024 and are confident that the TDCI will prosper and continue its success. The President and Vice President will ensure that the TDCI continues to move forward.

Reserves policy

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gaps between spending on honorariums, event costs and other expenditure and receiving income from fees and subscriptions. The trustees have established a reserves policy for unrestricted reserves, whereby, in order to enable the charity to operate effectively they aim to have twelve months worth of expenditure in general fund reserves. The trustees therefore consider that the ideal level of reserves as at 31st December 2023 would be £130,000 (2022: £120,000). At 31/12/2023 the general reserves were £135,874 (2022: £131,427).

Risk assessment

The charity has reviewed and systems have been established to mitigate those major risks to which the charity is exposed. In particular with regard to Health and Safety and Safeguarding, suitable people have been identified to co-ordinate any potential matters that may arise at the events.

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Annual Report for the year ended 31st December 2023

Statement of Trustees Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity for that year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the charity
Mrs H Flannagan (President)
27th March 2024

Theatre Dance Council International

Independent Examiner's Report to the Trustees of the Theatre Dance Council International

I report to the trustees on my examination of the accounts of the charity for the year ended 31st December 2023 which are set out on pages 4 to 8.

Responsibilities and basis of report

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

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

Independent Examiner's Statement

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

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

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

**P J Collins F.C.A.
Collins & Co
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk L39 2AY**

27th March 2024

Theatre Dance Council International

**Statement of Financial Activities
for the year ended 31st December 2023**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
				2023 £	2022 £
INCOME FROM:					
Income from Charitable Activities	2	125,893	9,652	135,545	120,569
Investment Income	3	14	0	14	2
TOTAL INCOME		<u>125,907</u>	<u>9,652</u>	<u>135,559</u>	<u>120,571</u>
EXPENDITURE ON:					
Charitable Activities	4	121,460	9,652	131,112	118,590
TOTAL EXPENDITURE		<u>121,460</u>	<u>9,652</u>	<u>131,112</u>	<u>118,590</u>
NET INCOME/(EXPENDITURE)		4,447	0	4,447	1,981
Transfer between Funds		0	0	0	0
NET MOVEMENT IN FUNDS		<u>4,447</u>	<u>0</u>	<u>4,447</u>	<u>1,981</u>
Reconciliation of Funds:					
Total funds brought forward at 1st January 2023		131,427	0	131,427	129,446
Total funds carried forward at 31st December 2023		<u>135,874</u>	<u>0</u>	<u>135,874</u>	<u>131,427</u>

Theatre Dance Council International

Balance Sheet at 31st December 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	6	5,135	5,135
CURRENT ASSETS			
Debtors	7	14,538	17,478
Bank Balances	8	155,486	145,928
Total current assets		<u>170,024</u>	<u>163,406</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	9	39,285	37,114
NET CURRENT ASSETS/(LIABILITIES)		<u>130,739</u>	<u>126,292</u>
TOTAL NET ASSETS		<u><u>135,874</u></u>	<u><u>131,427</u></u>
THE FUNDS OF THE CHARITY	10		
Unrestricted		135,874	131,427
Restricted		0	0
		<u><u>135,874</u></u>	<u><u>131,427</u></u>

Approved by the board of trustees on 27th March 2024 and signed on its behalf by:

.....
Mrs H Flannagan

.....
Mr C Booth

The notes on pages 6 to 8 form part of these accounts.

Theatre Dance Council International

Notes to the Financial Statements for the year ended 31st December 2023

1 Accounting policies

The financial statements have been prepared in accordance with the applicable accounting standards and the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015 FRS102).

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

Funds

General funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity at the discretion of the trustees. Funds designated for a particular purpose by the charity are also unrestricted.

Restricted funds are funds received which are subject to specific conditions imposed by the donors.

Transfers of funds are made to recognise the release of restricted funds or to meet expenditure not covered by restricted income.

The accounts include all transactions, assets and liabilities for which the charity is held responsible in law.

Income

Income from Charitable Activities

Income from charitable activities is accounted for when receivable by the charity to the extent that the amount is expected to be received.

Income from investments

Interest is accounted for when received. Tax recoverable on such income is recognised in the same accounting year.

Expenditure

Charitable activities

This includes all costs relating to the activities of the charity and those activities that whilst are fundraising in nature, are also relating to the objects of the charity.

The management and administration of the charity is carried out by the trustees who delegate certain duties to the secretary. Maintenance of the accounting records is carried out by the treasurer.

Tangible Fixed Assets and depreciation

Fixtures, fittings and office equipment

The trophies and chain of office used within the charity are not depreciated as the charity operate a policy of replacing those assets on a like for like basis if the need for replacement arises. Such replacements with a purchase price of £1000 or less are written off when the asset is acquired.

Current Assets

Amounts owing to the charity at 31st December 2023 are shown as debtors less provision for amounts that may prove uncollectible.

Value Added Tax

The charity is not registered for VAT. Any tax that is paid on the supply of goods and services is charged with the appropriate expense to "Expenditure On".

Reserves Policy

The trustees intend to ensure that there are sufficient reserves to cover the running costs of the charity for a period of approximately 12 months at any one time.

Investment Policy

Much of the income of the charity is irregular and uncertain, hence the need to keep funds readily available, therefore the charity invests surplus funds in short term cash deposits with banks or building societies.

Theatre Dance Council International

Notes to the Financial Statements for the year ended 31st December 2023

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £
2 Income from Charitable Activities						
Association Subscriptions	10,800	2,400	13,200	10,800	2,400	13,200
Championship Fees	23,067	0	23,067	14,292	0	14,292
Professional/Adjudicator Fees	1,950	0	1,950	1,750	0	1,750
Competitor Registration Fees	13,112	0	13,112	11,304	0	11,304
Sponsorship	0	7,252	7,252	0	10,426	10,426
Income from Events	76,964	0	76,964	69,597	0	69,597
	<u>125,893</u>	<u>9,652</u>	<u>135,545</u>	<u>107,743</u>	<u>12,826</u>	<u>120,569</u>
3 Investment Income						
Interest - NatWest plc	14	0	14	2	0	2
	<u>14</u>	<u>0</u>	<u>14</u>	<u>2</u>	<u>0</u>	<u>2</u>
4 Charitable Activities						
Honorarium	27,000	0	27,000	25,000	0	25,000
Telephone and Internet	500	0	500	500	0	500
Postage, Printing & Stationery	1,105	0	1,105	1,785	0	1,785
Championship Reg ID Cards	1,641	0	1,641	823	0	823
Hotel & Travel Expenses	1,993	0	1,993	1,981	0	1,981
Meeting Costs	692	0	692	129	0	129
Event Costs	81,949	7,852	89,801	69,113	11,026	80,139
World Performer Prize Money (10 (2022: 10) Awards)	2,100	0	2,100	2,100	0	2,100
Bursaries (8 (2022:8) Awards)	1,050	0	1,050	1,400	0	1,400
Scholarships (6 (2022: 6) Awards)	0	1,800	1,800	0	1,800	1,800
Website Costs	430	0	430	415	0	415
Insurance	999	0	999	953	0	953
Subscriptions	234	0	234	227	0	227
Accountant/Independent Examiner	1,380	0	1,380	1,260	0	1,260
Sundry Expenses	387	0	387	78	0	78
	<u>121,460</u>	<u>9,652</u>	<u>131,112</u>	<u>105,764</u>	<u>12,826</u>	<u>118,590</u>

Theatre Dance Council International

Notes to the Financial Statements for the year ended 31st December 2023

5 Office Costs	2023	2022
	£	£
Honorariums	27,000	25,000
	<u>27,000</u>	<u>25,000</u>

During the year the charity employed no staff, no honorariums (2022: Nil) were paid in excess of £60,000 p.a. The trustees received £Nil remuneration (2022: £Nil) during the year. The general secretary/treasurer/event organiser was reimbursed expenses of £816 (2022: £122), the president £1,177 (2022: £1,468) and the vice president £Nil (2022: £Nil) for the year. Representatives of the trustees received £1,600 (2022: £2,700) in respect of fees for services at the events and a £27,000 (2022: £25,000) honorarium as general secretary/treasurer/event organiser. The Trustees also paid to the charity £13,200 (2022: £13,200) in respect of membership subscriptions. There were no other discloseable transactions in respect of trustees, persons closely connected with them or other related parties.

6 Tangible Fixed Assets

The charity operates from the general secretary's/treasurer's home at no cost to the charity.

The charity also has use of office equipment and assets owned by the trustees at no cost to the charity.

	2023	2022
Cost/Valuation	£	£
Trophies	4,825	4,825
Chain of Office	310	310
	<u>5,135</u>	<u>5,135</u>

7 Debtors	2023	2022
	£	£
Amounts due to the charity	1,650	0
Prepayments	12,888	17,478
	<u>14,538</u>	<u>17,478</u>

8 Bank Balances	2023	2022
	£	£
NatWest plc - current a/c	154,342	144,798
NatWest plc - business reserve a/c	1,144	1,130
	<u>155,486</u>	<u>145,928</u>

9 Liabilities: Amounts falling due within one year	2023	2022
	£	£
Creditors for Goods and Services	5,395	4,432
Accruals and Deferred Income	33,890	32,682
	<u>39,285</u>	<u>37,114</u>

10 Fund Balances	2022	Income	Expenditure	Transfers	2023
	£	£	£	£	£
General Funds	131,427	125,907	121,460	0	135,874
Restricted Funds (Sponsorship for events and medals)	0	9,652	9,652	0	0
	<u>131,427</u>	<u>135,559</u>	<u>131,112</u>	<u>0</u>	<u>135,874</u>