

Theatre Dance Council International

Financial Statements

for the year ended 31st December 2024

Charity Number: 289965

**Theatre Dance Council International
Charity Information
31st December 2024**

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

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 (Vice President from 20/01/2025)
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 (President from 20/01/2025)

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

Representatives: Mrs Jan Archer
Mrs Nadine Judge

United Teachers of Dance (U.T.D.) (Resigned 31/12/2024)

Representatives: Miss Paula Wood
Miss Amanda Hanlon

Non Trustees:

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

Representatives: Mrs Helen Flannagan (President until 20/01/2025))
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 2024

The trustees present their annual report and the financial statements for the year ended 31st December 2024.

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 but not always in financial terms, as some deficits were incurred.

2024 started off with the Champions of Champions in January, which was a fabulous success. Thank you to the Associated Board of Dance for their continued sponsorship.

The British Championships were well attended and the standard of dancing was exceptional. Ten days of amazing talent. Our sincere thanks go to the International Dance Teachers Association for sponsoring this prestigious event.

The British was followed immediately by the TDCI Scholarships on Sunday 4th August. The classes were beautifully presented and all the students were excellent Ambassadors for their Associations. A delightful event. The Carl Alan Awards ceremony was held in October and what an event this has turned out to be ! Smooth and sophisticated. Thank you to Chris and Linda for their constant input to make this such a wonderful event. We thought 2023 was excellent and 2024 was absolutely outstanding. We can't imagine what 2025 will bring.

The World Performer falls in November each year and the title is a good representation of what to expect on the day. The opening number was exceptional with severe thanks to Linda. The music, choreography and the talent are all "fabulous". It is always exciting for the dancers to perform at the iconic Blackpool Opera House Theatre. Thank you must go to the British Association of Teachers of Dancing for sponsoring this event including the sashes for all the winners.

The English Championships also fell in November and were held in the Marine Hall in Fleetwood. This was a very successful four days of talent. A special thank you to the Allied Dancing Association for their continued support of this event.

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 2025 and are confident that the TDCI will prosper and continue its success with the recently appointed President and Vice President, who 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 2024 would be £130,000 (2023: £130,000). At 31/12/2024 the general reserves were £138,647 (2023: £135,874).

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.

Theatre Dance Council International
Annual Report for the year ended 31st December 2024

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
Miss L Aubrey (President)
25th March 2025

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 2024 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**

25th March 2025

Theatre Dance Council International

**Statement of Financial Activities
for the year ended 31st December 2024**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
				2024 £	2023 £
INCOME FROM:					
Income from Charitable Activities	2	119,504	13,679	133,183	135,545
Investment Income	3	17	0	17	14
TOTAL INCOME		<u>119,521</u>	<u>13,679</u>	<u>133,200</u>	<u>135,559</u>
EXPENDITURE ON:					
Charitable Activities	4	116,748	13,679	130,427	131,112
TOTAL EXPENDITURE		<u>116,748</u>	<u>13,679</u>	<u>130,427</u>	<u>131,112</u>
NET INCOME/(EXPENDITURE)		2,773	0	2,773	4,447
Transfer between Funds		0	0	0	0
NET MOVEMENT IN FUNDS		<u>2,773</u>	<u>0</u>	<u>2,773</u>	<u>4,447</u>
Reconciliation of Funds:					
Total funds brought forward at 1st January 2024		135,874	0	135,874	131,427
Total funds carried forward at 31st December 2024		<u>138,647</u>	<u>0</u>	<u>138,647</u>	<u>135,874</u>

Theatre Dance Council International

Balance Sheet at 31st December 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible fixed assets	6	5,135	5,135
CURRENT ASSETS			
Debtors	7	11,029	14,538
Bank Balances	8	152,849	155,486
Total current assets		<u>163,878</u>	<u>170,024</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	9	30,366	39,285
NET CURRENT ASSETS/(LIABILITIES)		<u>133,512</u>	<u>130,739</u>
TOTAL NET ASSETS		<u><u>138,647</u></u>	<u><u>135,874</u></u>
THE FUNDS OF THE CHARITY	10		
Unrestricted		138,647	135,874
Restricted		0	0
		<u><u>138,647</u></u>	<u><u>135,874</u></u>

Approved by the board of trustees on 25th March 2025 and signed on its behalf by:

.....
Miss L Aubrey

.....
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 2024

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 2024 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 2024

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £
2 Income from Charitable Activities						
Association Subscriptions	10,800	2,400	13,200	10,800	2,400	13,200
Championship Fees	22,770	0	22,770	23,067	0	23,067
Professional/Adjudicator Fees	1,440	0	1,440	1,950	0	1,950
Competitor Registration Fees	14,185	0	14,185	13,112	0	13,112
Sponsorship	0	11,279	11,279	0	7,252	7,252
Income from Events	70,309	0	70,309	76,964	0	76,964
	<u>119,504</u>	<u>13,679</u>	<u>133,183</u>	<u>125,893</u>	<u>9,652</u>	<u>135,545</u>
3 Investment Income						
Interest - NatWest plc	17	0	17	14	0	14
	<u>17</u>	<u>0</u>	<u>17</u>	<u>14</u>	<u>0</u>	<u>14</u>
4 Charitable Activities						
Honorarium	30,000	0	30,000	27,000	0	27,000
Telephone and Internet	500	0	500	500	0	500
Postage, Printing & Stationery	2,394	0	2,394	1,105	0	1,105
Championship Reg ID Cards	1,641	0	1,641	1,641	0	1,641
Hotel & Travel Expenses	1,176	0	1,176	1,993	0	1,993
Meeting Costs	718	0	718	692	0	692
Event Costs	72,518	11,879	84,397	81,949	7,852	89,801
World Performer Prize Money (10 (2023: 10) Awards)	2,100	0	2,100	2,100	0	2,100
Bursaries (8 (2023:8) Awards)	1,050	0	1,050	1,050	0	1,050
Scholarships (6 (2023: 6) Awards)	0	1,800	1,800	0	1,800	1,800
Website Costs	385	0	385	430	0	430
Insurance	1,038	0	1,038	999	0	999
Accountant/Independent Examiner	1,488	0	1,488	1,380	0	1,380
Trade Mark Applications	1,050	0	1,050	0	0	0
Sundry Expenses	690	0	690	621	0	621
	<u>116,748</u>	<u>13,679</u>	<u>130,427</u>	<u>121,460</u>	<u>9,652</u>	<u>131,112</u>

Theatre Dance Council International

Notes to the Financial Statements for the year ended 31st December 2024

5 Office Costs	2024	2023
	£	£
Honorariums	30,000	27,000
	<u>30,000</u>	<u>27,000</u>

During the year the charity employed no staff, no honorariums (2023: Nil) were paid in excess of £60,000 p.a. The trustees received £Nil remuneration (2023: £Nil) during the year. The general secretary/treasurer/event organiser was reimbursed expenses of £248 (2023: £816), the president £928 (2023: £1,177) and the vice president £Nil (2023: £Nil) for the year. Representatives of the trustees received £2,750 (2023: £1,600) in respect of fees for services at the events and a £30,000 (2023: £27,000) honorarium as general secretary/treasurer/event organiser. The Trustees also paid to the charity £13,200 (2023: £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.

Cost/Valuation	2024	2023
	£	£
Trophies	4,825	4,825
Chain of Office	310	310
	<u>5,135</u>	<u>5,135</u>

7 Debtors	2024	2023
	£	£
Amounts due to the charity	0	1,650
Prepayments	11,029	12,888
	<u>11,029</u>	<u>14,538</u>

8 Bank Balances	2024	2023
	£	£
NatWest plc - current a/c	151,777	154,342
NatWest plc - business reserve a/c	1,072	1,144
	<u>152,849</u>	<u>155,486</u>

9 Liabilities: Amounts falling due within one year	2024	2023
	£	£
Creditors for Goods and Services	815	5,395
Accruals and Deferred Income	29,551	33,890
	<u>30,366</u>	<u>39,285</u>

10 Fund Balances	2023	Income	Expenditure	Transfers	2024
	£	£	£	£	£
General Funds	135,874	119,521	116,748	0	138,647
Restricted Funds (Sponsorship for events and medals)	0	13,679	13,679	0	0
	<u>135,874</u>	<u>133,200</u>	<u>130,427</u>	<u>0</u>	<u>138,647</u>