

REGISTERED COMPANY NUMBER: SC115368 (Scotland)
REGISTERED CHARITY NUMBER: SC013949

**Report of the Trustees and
Financial Statements
For The Year Ended 31 March 2023
for
Scottish Youth Dance**

**Cahill Jack Associates Limited
Chartered Accountants and Statutory Auditors
91 Alexander Street
Airdrie
North Lanarkshire
ML6 0BD**

Scottish Youth Dance

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Scottish Youth Dance

Report of the Trustees For The Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal activity of the charity during the year was the advancement of public education by the promotion and development of the Arts and in particular the Arts of Dance, music, and mime in all their forms.

STRATEGIC REPORT

Achievement and performance

Activities and review of operations 2022-23

YDance (Scottish Youth Dance) is the leading provider of high-quality dance for children and young people in Scotland. The company works across the three key areas outlined below to offer opportunities to participate in dance at whatever level is right for every child and young person in Scotland.

Access and Participation work focuses on providing high-quality dance programmes which are accessible by all children and young people in Scotland, and the development of skills within the workforce of dance artists working with children and young people.

Education programmes seek to deliver, enable, and promote the delivery of dance within the formal education sector and influence the future development of dance within the Curriculum for Excellence.

Talent Development work provides opportunities for young dancers in Scotland to develop their skills to a high level, and to showcase their talent at home and on the international stage. YDance works with the dance sector in Scotland to develop pathways for young people to progress through participation and dance in education to professional training and work.

Summary

In 2022-23 YDance mainly re-established the level of in-person activity which had been in place pre-pandemic. The experience gained in re-imagining ways of working online and remotely has informed the development of a hybrid working model for staff, and retention of online elements of programmes of work including CLPL for teachers and mentoring for young dance artists.

The summer Project Y Evolution programme culminated in a showcase evening presenting works from the Project Y company along with different YDance programmes including Hothouse and NYDCS.

International partnerships began to revive, and new connections were made with Dublin Youth Dance Company and with Koolitantsu Kompanii youth dance organisation from Tallinn, Estonia.

2022-23 was the final year of delivery of Cashback for Change, supported by the Scottish Government's Cashback for Communities programme. A successful application was made to Phase 6 of the scheme, and the next phase - entitled Cashback on Track- will begin in the summer of 2023.

With support from the Paul Hamlyn Foundation the Step It Up programme continued, working with teachers and pupils in primary schools in Dundee, Glasgow, and West Dunbartonshire. YDance produced a new range of resources for teachers based on the delivery of "Shake It Up".

New partnerships were forged with Historic Environment Scotland and the National Galleries of Scotland, working in the Highlands and in Edinburgh, leading to the creation of dance films.

Scottish Youth Dance

Report of the Trustees For The Year Ended 31 March 2023

STRATEGIC REPORT

Achievement and performance

Access and Participation

Horizons / New Horizons

Horizons brings together young dancers with and without disabilities to create new work for performance. The aim of the project is to ensure young disabled dancers have more opportunities to fulfil their potential in dance and can develop the necessary skills to enter the workforce and achieve their ambitions.

Horizons Glasgow has been running since 2016, and in 2020 YDance raised funding from the Robertson Trust to establish 2 additional groups - New Horizons in Aberdeen and Inverness - in partnership with Citymoves and Eden Court Theatre. The funded period ended in December 2022, and Citymoves and Eden Court are both supporting their Horizons groups to continue.

Throughout 2022-23 monthly sessions took place in Glasgow, Aberdeen and Inverness. Glasgow Horizons performed at Destinations in Inverness in May 2022 and February 2023, and a Celebration Day was held at Citymoves in November 2022.

A Traineeship was created in September 2022 for a member of Glasgow Horizons who has learning difficulties. The trainee had fortnightly development meetings with staff, and will achieve his Award in Dance Leadership Level 4.

Cashback for Change

In 2020 YDance was awarded three-year funding from the Scottish Government Cashback for Communities programme, to support Cashback for Change, which uses dance and drama to engage and positively influence those most at risk of displaying anti-social behaviours and/or entering the criminal justice system. Delivered in partnership with theatre company Glass Performance, the project targets young people living in areas of high deprivation and crime, those not engaging in mainstream education and in alternative education centres, and those already in the criminal justice system at HMYOI Polmont.

Cashback works across three strands -

Strand 1 - HMYOI Polmont: Weekly dance and drama sessions in partnership with Barnardo's and the Scottish Prison Service. YDance run Polmont Youth Dance Company as well as the Extend qualifications programme, while Glass Performance run Polmont Youth Theatre and the Theatre Lab programme. Participants come to HMYOI Polmont's Performing Arts Space to learn dance and theatre techniques, improve their physical fitness, increase their skills and gain accredited awards and qualifications.

Strand 2 - The Alternative Education outreach programme targets young people in alternative schools or secure accommodation through weekly dance sessions that encourage them to express themselves in a safe environment. Participants can gain an SQA Personal Achievement Award or Award in Dance Leadership (Sports Leaders).

Strand 3 - Community Diversion: Through community outreach sessions, YDance artists deliver dance sessions in a range of communities across Scotland. The activities are designed to remove barriers to access, by making dance sessions safe and accessible whilst building confidence, communication, coordination and commitment in participants. This strand also contains access to achieving awards and qualifications and working on performance elements that engage with families and wider communities.

In 2021-22 the project delivered sessions across the three strands in Angus, Dundee, East Ayrshire, East Dunbartonshire, Falkirk, North Ayrshire, Perth & Kinross and West Dunbartonshire. Over 456 sessions, totalling 807 hours of delivery, 497 young people participated. Targets set by the Scottish Government across six outcomes - confidence, skills, health & wellbeing, learning & employability, community contribution and diversion from crime - were consistently achieved or exceeded.

Me and You

Me and You works with young parents and their children, using dance and play to strengthen relationships between parents and babies, and develop young parents' confidence and reduce social isolation. In 2022, YDance worked in partnership with Fife Gingerbread and Gate 55 to deliver the programme in Fife and Edinburgh.

Scottish Youth Dance

Report of the Trustees For The Year Ended 31 March 2023

STRATEGIC REPORT

Achievement and performance

Diverse Moves

Diverse Moves, delivered in partnership with North Ayrshire Council works with Syrian refugees and their families. During the year, weekly sessions were delivered with two groups in North Ayrshire, culminating in a dance film to be completed in June 2023.

National Partnerships

In 2022-23 YDance initiated new partnership projects with two Scottish cultural institutions - Historic Environment Scotland and the National Galleries of Scotland.

Heritage Remixed - In partnership with Historic Environment Scotland, YDance worked with a group of young people at Fort George in the Highlands, in February 2023. The project aimed to engage socially isolated young people aged 12-16 from the Highlands of Scotland in dance, and to attract young people to Historic Environment Scotland sites in their localities through dance. A dance film was created, and is available online.

Your Art Moves - Working with the National Galleries of Scotland, and a film maker, YDance delivered weekly sessions in Granton Primary school in North Edinburgh. The project aimed to show through music and dance that visual arts are accessible and meaningful for early years audiences. The project created a film which will be shown in the National Galleries in Edinburgh for 5 months from June 2023.

Qualification course programmes

YDance responds to requests from Local Authorities and schools to deliver a range of courses leading to accredited qualifications including the Award in Dance Leadership, and the SQA Personal Achievement Award. In 2022-23 courses were delivered in East Dunbartonshire and South Ayrshire, where 2 CLPL courses for teachers were also delivered.

Education

Step It Up

Step It Up is a two-year education programme focusing on teacher development across three local authority areas in Scotland - Dundee, West Dunbartonshire, and Glasgow. Launched in Autumn 2021, Step It Up provides weekly sessions led by 3 Dance Artists working with children and teachers in 6 schools. It aims to develop teachers' knowledge and understanding of the fundamentals of dance, and their key skills involved in teaching other subjects subject through dance. Step It Up also creates, develops and implements dance in education lessons as part of the Curriculum for Excellence, and encourages a shared practice by networking and sharing learning with the community of Step It Up schools. 18 teachers are taking part, attending monthly online creative development hub sessions and CLPL sessions.

In addition to the teachers involved in the main programme, Step It Up also provides 4 CLPL sessions for teachers in the rest of the school each year. The programme runs until June 2023, and is being evaluated by the Robert Owen Centre at Glasgow University.

Scottish Youth Dance

Report of the Trustees For The Year Ended 31 March 2023

STRATEGIC REPORT

Achievement and performance

Teaching Resources

YDance has produced an initial range of printed resources to support teachers delivering dance in schools. Two revised sets of the five resource posters designed to support both teacher and student understanding of the fundamental components of dance composition at National 5 and Higher level for SQA Dance went on sale in 2022.

The Components of Dance poster pack contains 5 posters:

- The Components of Dance
- Dynamics
- Actions
- Relationships
- Space

The Choreographic Process poster pack contains 5 posters:

- The Choreographic Process
- Simple Choreographic Devices
- Complex Choreographic Devices
- Structures in Dance
- Stimuli in Dance

In 2022-23 three Shake It Up resource packs, and two Introduction to Creative Dance packs for primary schools were released. Each Shake It Up pack focuses on a different curriculum topic and includes six in-depth lesson plans covering different themes. The lesson plans are designed to support teachers and help pupils to explore learning topics through creative movement.

Teacher Development - Career Long Professional Learning

In May 2022 YDance delivered a hybrid model of CLPL courses for teachers, transitioning from the online provision during the pandemic into more in-person activity. Online sessions in contemporary, jazz and hip-hop for National 5 dance were delivered, and in-person sessions covered choreography, choreographic analysis and history of jazz.

Further CLPL sessions were delivered in Glasgow, Dundee and West Dunbartonshire as part of the Step It Up provision, and South Ayrshire and North Ayrshire councils bought in provision during the year.

Developing Talent:

Project Y Evolution

Following 2 years of online provision, Project Y returned to in-person activity in 2022. To give young dancers more opportunities to perform, the final performance element of Project Y was extended to also showcase other of YDance performance projects.

The Project Y Evolution company created two new pieces - Uncertainty is Certain, choreographed by Taylor Han and Anna Kenrick and The Space Between Us, choreographed by Daniel Navarro Lorenzo. They were performed at Tramway in Glasgow on 20th July 2022, along with the 2022 National Youth Dance Company of Scotland piece Sounds Like, and a piece choreographed by Amrit Gill as part of the YDance / Scottish Ballet Hothouse programme. The performance was well received by a large audience.

National Youth Dance Company of Scotland

This year saw NYDCS return to a fully in-person programme of rehearsals, masterclasses and performances. The 2021-22 NYDCS Company premiered their new work "Sounds Like", co-created with Artistic Director and Choreographer Co-created by Anna Kenrick and Director Philippa Clark, at the Destinations showcase at Eden Court Theatre in Inverness in May 2022. The production toured in the summer of 2022 with indoor and outdoor versions of the work being performed at Tramway as part of Project Y Evolution, MAC in Birmingham for U.Dance, the UK Youth Dance platform, and Merchant City Festival in Glasgow. The company worked in an online partnership with National Youth Dance Wales and three dancers joined the NYDW company in August 2022 for their summer intensive rehearsals and a performance in October.

Scottish Youth Dance

Report of the Trustees For The Year Ended 31 March 2023

STRATEGIC REPORT

Achievement and performance

The 2022-23 company was recruited by audition in September 22 and worked together for one weekend per month with the Artistic Director to create a new piece for 2023. "The Art of Falling" had its premiere at Destinations in February 2023 at Eden Court.

Hothouse

Run in partnership with Scottish Ballet, the Hothouse programme gives young choreographers aged 14 - 21 in Scotland the opportunity to develop and showcase their work with support and mentoring from professional Dance Artists from both companies. In 2022 six young choreographers completed the programme and one work was selected to be performed at Tramway as part of the Project Y Evolution showcase in July 2022.

Destinations

During the Covid-19 pandemic Destinations did not go ahead in 2021 or 2022, however the annual showcase for youth dance in Scotland was re-instated in 2022, and as live performance returned to a more normal way of working, two showcase events happened during the 2022-23 financial year, both taking place at Eden Court Theatre in Inverness. YDance is conscious of the need to serve our constituency across Scotland, and having Inverness as a base opened up the showcase to more local youth dance groups from the North of Scotland and from island communities.

On 7th May 2022 14 groups performed indoors and outdoors, and a selection of youth dance films was shown in the theatre foyer. Level Up - All or Nothing Aerial Dance Theatre Junior Company performed in the theatre grounds and NYDCS performed outdoor and indoor versions of their piece "Sounds Like".

On 18th February 2023 Destinations returned to Eden Court. Again 14 groups took part, and performances included a dance film and an indoor aerial performance. The performance included the premiere of the NYDCS piece "The Art of Falling"

The two performances involved groups from Aberdeen, Glasgow, Paisley, Isle of Skye, Inverness, Dundee, Orkney, Inverurie, Edinburgh and Stirling. Groups were selected for the U.Dance UK National Showcases in 2022 in Birmingham and 2023 in Newcastle.

ReCharge

The ReCharge programme offers dance artists in the youth dance sector the opportunity to dance together, share, learn and connect with their peers across the country. Recharge has 2 strands -Network meetings which give youth dance leaders opportunities (online and in person) to come together to discuss common issues in the sector, and Move Days, in-person sessions with leaders in the field of youth and community dance practice which develop their skills and learning.

In 2022-23 two network meetings were held at Destinations in May 2022 and February 2023, and a Move Day focussing on trauma informed practice took place in Aberdeen in February 2023.

Scottish Youth Dance

Report of the Trustees For The Year Ended 31 March 2023

STRATEGIC REPORT

Achievement and performance

Additional Activity:

Sector Meetings and Representation

The Executive Director and Artistic Director represent YDance on sector wide groups including the Childrens and Youth Arts Advocacy Group, the Dance RFO sector development meetings, and the Federation of Scottish Theatre. Regular meetings are held with One Dance UK and the other UK youth dance organisations - National Youth Dance Company England, National Youth Dance Wales and DU:Dance in Northern Ireland.

The Executive Director is Vice-Chair of People Dancing, the UK Foundation for Community Dance, and the Artistic Director is a mentor on the FST mentoring programme, and is on the Education Committee of Dance City.

YDance is also represented on other sector groupings including Voluntary Arts Scotland, the Expressive arts network, and the SQA National Qualification Support Team.

YDance presents at conferences and events in Scotland and internationally. In September 2022 an in-person presentation was made at the International Teaching Artist Conference (ITAC 6) in Oslo, Norway. Senior staff also contribute to a range of publications, podcasts and blogs across educational and dance sectors.

Youth Forum

In 2022 Creative Scotland awarded funding for YDance to convene a Youth Arts Advisory Forum, as part of the Time to Shine Youth Arts Strategy. A group of young people drawn from a range of YDance projects including NYDCS, Horizons, Project Y and Destinations came together over 4 sessions online and in-person between September and December 2022. Led by 2 participants from NYDCS, the forum meetings covered subjects including the types of marketing young people connect with, the barriers they face to participation in dance and arts activities, the ideas they have for development and the arts activities they want. The forum will be developed into a YDance youth advisory group in 2023.

Staffing / Office

Julieann Smith resigned from her position as Dance Artist in Education on the Step It Up project in July 2022. Gillian McKechnie moved from part time to full time work on the project.

Laura Harrison was appointed as Administration and Marketing Assistant in August 2022.

Kirsty Rough returned from maternity leave in February 2023 and Emily Tryon continued to support the marketing team one day per week.

Regular staff training took place throughout the year, and a block of sessions for the Artistic team in August 2022, led by the Senior Team and outside specialists included technique classes, choreographic workshops and sessions on early years, trauma informed practice, inclusion and body anatomy.

To promote team working and wellbeing an overnight "Away Day" for staff took place in Ayr in August 2022 to thank staff for their commitment to the company over the past 2 years, and act as a bonding exercise.

Staff development sessions included opportunities for all of the staff to contribute to the development of the Strategic Plan.

The Wellness in the Workplace focus group continues to meet on a regular basis and oversees the company's wellness action plan for the company.

Staff have taken part in a range of online and in-person training including inclusive dance with Stopgap Dance Company, Trust fundraising, climate change, and Mental Health First Aid.

Office / Studio Space

In light of the cancellation of the Briggait dance studios development, reduced use of the office since the introduction of hybrid working post-pandemic, and an increase in rent and service charges, the company moved to a smaller office in 2022. The new office is situated in South Block, another of WASPS buildings in Glasgow, close to the Briggait.

Scottish Youth Dance

Report of the Trustees For The Year Ended 31 March 2023

STRATEGIC REPORT

Financial review

Principal funding sources

YDance is supported by a range of funding bodies, both statutory and private sector, and the Board would like to express thanks to all of them for their continuing support.

Creative Scotland - YDance is supported by Creative Scotland as a Regularly Funded Organisation. Our current funding agreement began in April 2018 and was originally scheduled to run for three years. The agreement has been extended to March 2024 at £183,333 per year.

In addition to the Regular Funding in 2021-22, YDance was awarded £2,000 to support the Youth Arts Advisory Forum from Creative Scotland's Youth Arts Fund.

Funding of £71,825 was allocated to YDance from the Recovery Fund for Cultural Organisations administered by Creative Scotland. This fund was designed to help arts organisations restart programmes of activity which had been reduced or cancelled during the pandemic, to encourage people to re-engage with organisations, to develop business plans and projects, and to maximise impact and reach.

Recovery funding supported the appointment of the Marketing / Administrative Assistant, and renewing social media output and upgrading the YDance website. It also contributed to the costs of the office move, and supported fundraising. We were also able to use this additional funding to deliver projects including NYDCS touring to Birmingham for U.Dance and working with National Youth Dance Wales, re-establishing the Destinations Showcase, redeveloping the youth dance network and revitalising our partnerships with other UK youth dance organisations and beginning to develop new international links.

Paul Hamlyn Foundation - PHF continued their support of the "Step It Up" delivery, which will run until July 2023.

Leverhulme Trust - 2022-23 saw the first year of a three-year grant from the Leverhulme Trust, which provides £18,300 per year to support bursaries for NYDCS and Project Y.

Cashback for Communities - 2021-22 was the third year of operation for the Cashback for Change programme supported by Cashback for Communities Phase 5. During the year £164,800 was received from the Scottish Government programme, which is administered by Inspiring Scotland. An application for Phase 6 funding was successful, resulting in an award of £396,904 for the period April 2023 - March 2026.

YDance is grateful to all of the Trust Funds who have supported our work in 2022-23, and to our private donors, including those who support the company through monthly donations.

In 2022-23 support was gratefully received from -

Robertson Trust, Garfield Weston Foundation, Scottish Children's Lottery - Chance to Study, Pump House Trust, Austin & Hope Pilkington Trust, WCH Trust for Children, Mugdock Children's Trust, EIS, JTH Charitable Trust, Stafford Trust, Western Recreation Trust, Trefoil, Murdoch Forrest Charitable Trust, Saints and Sinners Club of Scotland, Hugh Fraser Foundation, Tillyloss Trust, Sylvia Aitken Charitable Trust, Western Recreation Trust, Aberdeen Endowments Trust, Witherby Publishing Charitable Trust, David and June Gordon Memorial Trust, Turtleton Charitable Trust, Stanley Morrison Charitable Trust, Bellahouston Bequest Fund, Thistle town Trust, Pump House Trust, Commonweal Trust, White Top.

Investment policy and objectives

Investments are monies placed on medium term deposit. The trustees have taken into consideration the recent fall in return on investments.

Reserves policy

The trustees have identified the need to maintain free reserves sufficient to cover the cost of approximately three months expenditure estimated at £90,000. Free reserves are defined as those unrestricted funds not designated by the directors or held as tangible fixed assets or investments. Free reserves as at 31 March 2023 are £154,579.

Scottish Youth Dance

Report of the Trustees For The Year Ended 31 March 2023

STRATEGIC REPORT

Financial review

Going concern

The company continues to make adaptations to the delivery of our work in the aftermath of the Covid 19 Pandemic. Extra support from the Recovery Fund for Cultural Organisations has enabled YDance to re-establish programmes of work including the Destinations Showcase, and to tour the National Youth Dance Company of Scotland across the UK. In addition international links were established with new partners in Estonia and Ireland, and YDance presented at the International Teaching Artists Conference in Norway.

After making appropriate enquiries, the trustees consider that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Future plans

It is likely that Regular Funding from Creative Scotland will be extended into the 2024 - 25 financial year. Creative Scotland have been developing a new Multi-year funding scheme which will support organisations from April 2025 onwards. Over the course of the next year YDance will produce a new Strategic Plan and make an application for support from 2025-26 onwards during the next year.

In 2023-24 Cashback on Track will commence delivery, and continue until March 2026. The programme of work will build on the success of the previous Cashback for Change delivery, and extend our reach to more local authority areas.

The National Youth Dance Company cohort for 2023-24 will be selected by audition in September and premiere their new work at the Destinations showcase to be held at The Beacon in Greenock in March 2024. NYDCS will perform at the Unanimous Festival in Belfast, at the Project Y Evolution platform in Glasgow and at the national UK Youth Dance Festival, U.Dance.

YDance will look to build on international partnerships in Estonia and Germany, and develop new partnerships and opportunities to share the work of the company internationally.

The Horizons inclusive dance company will expand to provide a paid Assistant Artist Traineeship giving one member of the company the opportunity to develop their skills in dance teaching and inclusive practice, mentored by YDance staff.

YDance will continue to work with National cultural partners including the National Galleries of Scotland and Historic Environment Scotland to develop and deliver new joint projects across the country.

Online resources will be reviewed and YDance will create additional relevant educational resources to further support teachers delivering dance as part of the curriculum in Scottish educational settings. Through partnerships with organisations such as Education Scotland, the Scottish Qualifications Authority and teacher training institutes, YDance will contribute to the national support provided for teachers to develop their skills and confidence in delivering creative dance, cross curricular dance sessions, core dance and SQA dance in schools.

Conclusion

YDance has continued to progress through 2022-23 to re-establish programmes of work disrupted by the pandemic, and to develop new innovative dance opportunities for children and young people in Scotland.

The staff team at YDance is highly skilled and experienced, and our staff retention rate is excellent. To maintain the highest standards of work, both artistic and organisational, the company will continue to invest in staff training and development and ensure that Fair Work principles underly all staff policies and their implementation.

Development of the new Strategic Plan will benefit from the strong track record YDance has across all areas of operation, and from a skilled and dedicated staff and Board. Although there will be challenges, over the next few years YDance is in an excellent position to move towards our stated vision - that every child in Scotland has the opportunity to access exceptional dance opportunities to allow them to realise their potential as individuals through dance.

Scottish Youth Dance

Report of the Trustees For The Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Scottish Youth Dance was constituted as a company limited by guarantee and not having a share capital by Memorandum and Articles of Association on 2nd December 1988. The liability of the members is limited to £1 each. The Directors are appointed in accordance with the terms of the Memorandum and Articles of Association.

Following an open recruitment process, Katie Daniel and Taryn Murray were appointed as Directors during the year.

Laurie Houston and Colin Fyfe stepped down from the Board, and YDance would like to express thanks to them both for their contributions during their tenure.

Recruitment and appointment of new trustees

A detailed induction pack is prepared which updates all new Directors in respect of the business plan of the company, its legal status and constitutional documents, and other general information in addition to a review of the activities of the organisation.

Detailed training sessions are available for Directors, particularly linking in with Arts and Business Scotland, and the Board has annual away day sessions where strategic matters are discussed. Regular Board audits are carried out to identify the requisite skill set for the Board, and any additional issues or training required. The day to day management of the organisation is undertaken by Carolyn Lappin.

Key management remuneration

The Directors consider that the Board of Directors, who are the charity's trustees, and the senior management team are the key people who oversee direction, focus and operation.

The pay of the senior staff is reviewed annually by the Board of Directors. The Directors consider increases in conduction with increases awarded to the wider staff team. In addition, the Directors benchmark pay levels with those in other voluntary organisations.

Details of payments made to Trustees for their services are detailed in the notes to the financial statements.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees continue to monitor and refine the processes in place to identify and review the risks to which the charity is exposed, and to ensure that appropriate controls are in place to mitigate any risks identified. A revised risk register has been produced and trustees receive reports on all identified business risks, these risks are considered at each Board meeting. The Treasurer and the Executive Director monitor and advise on all financial matters.

The principal risks and uncertainties relate to decreases in public funding, our ability to deliver new and innovative service models and the ability to base practice which provides information to support funding submissions.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC115368 (Scotland)

Registered Charity number

SC013949

Registered office

South Block
60-64 Osborne Street
Glasgow
G1 5QH

Scottish Youth Dance

Report of the Trustees For The Year Ended 31 March 2023

Trustees

A H Busby Events Manager
T Campbell Lecturer
A E Clark Artistic Director
K Daniel Marketing Officer
I Dewar Finance Manager
C A Lappin Executive Director
S Mitchell Community Development Worker
T Murray Project Manager
L Vaughan Company Director
C Fyfe Teacher (resigned 13.7.22)

Company Secretary

C A Lappin

Senior Statutory Auditor

Antony Fraser CA

Auditors

Cahill Jack Associates Limited
Chartered Accountants and Statutory Auditors
91 Alexander Street
Airdrie
North Lanarkshire
ML6 0BD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Scottish Youth Dance for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Cahill Jack Associates Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Scottish Youth Dance

**Report of the Trustees
For The Year Ended 31 March 2023**

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 30 August 2023 and signed on the board's behalf by:

A handwritten signature in black ink, appearing to read 'C A Lappin', with a long horizontal flourish extending to the right.

C A Lappin - Trustee

Report of the Independent Auditors to the Trustees and Members of Scottish Youth Dance

Opinion

We have audited the financial statements of Scottish Youth Dance (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Trustees and Members of Scottish Youth Dance

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Trustees and Members of Scottish Youth Dance

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our wider knowledge and experience;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the The Charities Accounts (Scotland) Regulations 2006 and FRS 102 SORP.
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Audit response to risks of irregularities identified

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Requesting correspondence with HMRC, OSCR and the charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Report of the Independent Auditors to the Trustees and Members of Scottish Youth Dance

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Antony Fraser CA (Senior Statutory Auditor)
for and on behalf of Cahill Jack Associates Limited
Chartered Accountants and Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
91 Alexander Street
Airdrie
North Lanarkshire
ML6 0BD

30 August 2023

Scottish Youth Dance

**Statement of Financial Activities
For The Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	61,222	-	61,222	13,986
Charitable activities	4				
Charitable		183,333	256,299	439,632	594,199
Investment income	3	1,624	-	1,624	28
Other income		7,514	1	7,515	3,663
Total		<u>253,693</u>	<u>256,300</u>	<u>509,993</u>	<u>611,876</u>
EXPENDITURE ON					
Raising funds	5	1,960	-	1,960	307
Charitable activities	6				
Charitable		261,567	376,743	638,310	521,739
Other		10,142	-	10,142	9,550
Total		<u>273,669</u>	<u>376,743</u>	<u>650,412</u>	<u>531,596</u>
Net gains/(losses) on investments		<u>(4,867)</u>	<u>-</u>	<u>(4,867)</u>	<u>615</u>
NET INCOME/(EXPENDITURE)		<u>(24,843)</u>	<u>(120,443)</u>	<u>(145,286)</u>	<u>80,895</u>
Transfers between funds	18	<u>(41,687)</u>	<u>41,687</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(66,530)</u>	<u>(78,756)</u>	<u>(145,286)</u>	<u>80,895</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		221,109	143,472	364,581	283,686
TOTAL FUNDS CARRIED FORWARD		<u><u>154,579</u></u>	<u><u>64,716</u></u>	<u><u>219,295</u></u>	<u><u>364,581</u></u>


The notes form part of these financial statements

Scottish Youth Dance

**Statement of Financial Position
31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	12	-	-	-	10,142
Investments	13	47,172	-	47,172	91,626
		<u>47,172</u>	<u>-</u>	<u>47,172</u>	<u>101,768</u>
CURRENT ASSETS					
Stocks	14	1,483	-	1,483	1,016
Debtors	15	76,104	-	76,104	79,129
Cash at bank and in hand		102,813	64,715	167,528	236,214
		<u>180,400</u>	<u>64,715</u>	<u>245,115</u>	<u>316,359</u>
CREDITORS					
Amounts falling due within one year	16	(72,992)	-	(72,992)	(53,546)
		<u>107,408</u>	<u>64,715</u>	<u>172,123</u>	<u>262,813</u>
NET CURRENT ASSETS					
		<u>154,580</u>	<u>64,715</u>	<u>219,295</u>	<u>364,581</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>154,580</u>	<u>64,715</u>	<u>219,295</u>	<u>364,581</u>
NET ASSETS					
		<u>154,580</u>	<u>64,715</u>	<u>219,295</u>	<u>364,581</u>
FUNDS					
	18			154,580	221,109
Unrestricted funds				64,715	143,472
Restricted funds					
TOTAL FUNDS					
				<u>219,295</u>	<u>364,581</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 August 2023 and were signed on its behalf by:


C A Lappin - Trustee


S Mitchell - Trustee

Scottish Youth Dance**Statement of Cash Flows
For The Year Ended 31 March 2023**

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	(109,897)	107,871
Net cash (used in)/provided by operating activities		<u>(109,897)</u>	<u>107,871</u>
Cash flows from investing activities			
Purchase of fixed asset investments		(15,610)	(4,887)
Sale of fixed asset investments		55,197	20,418
Interest received		1,428	28
Dividends received		196	-
Net cash provided by investing activities		<u>41,211</u>	<u>15,559</u>
Change in cash and cash equivalents in the reporting period		<u>(68,686)</u>	<u>123,430</u>
Cash and cash equivalents at the beginning of the reporting period		<u>236,214</u>	<u>112,784</u>
Cash and cash equivalents at the end of the reporting period		<u><u>167,528</u></u>	<u><u>236,214</u></u>

The notes form part of these financial statements

Scottish Youth Dance

Notes to the Statement of Cash Flows
For The Year Ended 31 March 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23 £	31.3.22 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(145,286)	80,895
Adjustments for:		
Depreciation charges	10,142	9,550
Losses/(gain) on investments	4,867	(615)
Interest received	(1,428)	(28)
Dividends received	(196)	-
Increase in stocks	(467)	(69)
Decrease/(increase) in debtors	3,025	(27,120)
Increase in creditors	19,446	45,258
Net cash (used in)/provided by operations	<u>(109,897)</u>	<u>107,871</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	236,214	(68,686)	167,528
	<u>236,214</u>	<u>(68,686)</u>	<u>167,528</u>
Total	<u>236,214</u>	<u>(68,686)</u>	<u>167,528</u>

**Notes to the Financial Statements
For The Year Ended 31 March 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

In December 2019, disease Covid-19 caused by a coronavirus started circulating across the world, and was declared a pandemic in March 2020. On 13 March the UK government advised against all nonessential travel and for individuals to stay at home. This has caused a significant change to the activities with the closure of our main office and our staff needing to work remotely. As a result, we anticipate that income may fall slightly in subsequent years. However, expenditure will also decrease due to the reduced activity. It has not been necessary for the Charity to furlough any inactive staff under the Coronavirus Job Retention Scheme. All staff remained active and the Charity managed to continue providing help and services using online facilities for holding meetings and webinars.

The trustees also consider the charity to be a going concern given the level of resources available to the Charity and the accounts have therefore been prepared on a going concern basis.

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

Critical accounting judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The directors have identified the following areas which give rise to estimation uncertainty:

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and any residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation and maintenance programmes are taken into account.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income is received by way of grants and donations and is included in full in the statement of financial activities when received.

Interest and dividends on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Deferred income

Income is deferred when payment is made for services that cannot be performed until the following year, due to factors outwith the control of the charity.

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2023**

1. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

The company adds to the carrying amount of an item of fixed asset the cost of replacing part of such an item when that cost is incurred, if the replacement part is expected to provide incremental future benefits to the company. Any carrying amount of the replaced part is written off. Repairs and maintenance are charged to the profit and loss during the year in which they are incurred except for any parts unused at the year end. Asset residual values, useful lives and depreciation methods of relevant assets are reviewed, and adjusted prospectively if appropriate. Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and recognised in the profit and loss during the year of disposal.

At each reporting date fixed assets and goodwill are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carry amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
For The Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Other

Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Debtors

Debtors are recognised at the amounts due. Prepayments are valued at the amount prepaid net of any trade discounts due.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Creditors and Provisions

Liabilities are recognised when there is an obligation and it is probable that a transfer of economic benefit will be required in settlement and the amount can be estimated reliably. Provisions are measured at the best estimate of amounts required to settle obligations.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
Donations	61,222	-	61,222	13,986

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
Other fixed asset invest - FII	196	-	196	-
Deposit account interest	1,428	-	1,428	28
	<u>1,624</u>	<u>-</u>	<u>1,624</u>	<u>28</u>

Scottish Youth Dance

Notes to the Financial Statements - continued
For The Year Ended 31 March 2023

4. INCOME FROM CHARITABLE ACTIVITIES

		31.3.23	31.3.22
		Charitable	Total
		£	activities
Grants		439,632	£
		<u>439,632</u>	<u>594,199</u>

5. RAISING FUNDS

Other trading activities

	Unrestricted funds	Restricted funds	31.3.23 Total funds	31.3.22 Total funds
	£	£	£	£
Purchases	1,701	-	1,701	170
	<u>1,701</u>	<u>-</u>	<u>1,701</u>	<u>170</u>

Investment management costs

	Unrestricted funds	Restricted funds	31.3.23 Total funds	31.3.22 Total funds
	£	£	£	£
Support costs	259	-	259	137
	<u>259</u>	<u>-</u>	<u>259</u>	<u>137</u>
Aggregate amounts	1,960	-	1,960	307
	<u>1,960</u>	<u>-</u>	<u>1,960</u>	<u>307</u>

6. CHARITABLE ACTIVITIES COSTS

		Direct Costs	Support costs (see note 7)	Totals
		£	£	£
Charitable		603,565	34,745	638,310
		<u>603,565</u>	<u>34,745</u>	<u>638,310</u>

7. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Investment management costs	-	-	259	259
Charitable	13,985	14,898	5,862	34,745
	<u>13,985</u>	<u>14,898</u>	<u>5,862</u>	<u>34,745</u>
	<u>13,985</u>	<u>14,898</u>	<u>6,121</u>	<u>35,004</u>

Scottish Youth Dance

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2023**

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Auditors' remuneration	5,600	4,200
Depreciation - owned assets	10,142	9,551
Hire of plant and machinery	3,109	2,724
	<u> </u>	<u> </u>

9. TRUSTEES' REMUNERATION AND BENEFITS

Carolyn Lappin received remuneration of £51,504 in the year ended 31 March 2023 for her role as CEO of the charity. (2022 - £50,520). No other trustees' received remuneration or benefits in the year ended 31 March 2023 (2022 - £nil).

Trustees' expenses

	31.3.23	31.3.22
	£	£
Trustees' expenses	262	719
	<u> </u>	<u> </u>

10. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	338,506	273,102
Social security costs	21,468	23,166
Other pension costs	8,514	12,824
	<u> </u>	<u> </u>
	<u>368,488</u>	<u>309,092</u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Admin	5	5
Projects	10	9
	<u> </u>	<u> </u>
	<u>15</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

Scottish Youth Dance

Notes to the Financial Statements - continued
For The Year Ended 31 March 2023

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,986	-	13,986
Charitable activities			
Charitable	155,878	438,321	594,199
Investment income	28	-	28
Other income	3,663	-	3,663
Total	<u>173,555</u>	<u>438,321</u>	<u>611,876</u>
EXPENDITURE ON			
Raising funds	307	-	307
Charitable activities			
Charitable	158,193	363,546	521,739
Other	9,550	-	9,550
Total	<u>168,050</u>	<u>363,546</u>	<u>531,596</u>
Net gains on investments	<u>615</u>	<u>-</u>	<u>615</u>
NET INCOME	6,120	74,775	80,895
RECONCILIATION OF FUNDS			
Total funds brought forward	214,989	68,697	283,686
TOTAL FUNDS CARRIED FORWARD	<u><u>221,109</u></u>	<u><u>143,472</u></u>	<u><u>364,581</u></u>

Scottish Youth Dance

Notes to the Financial Statements - continued
For The Year Ended 31 March 2023

12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2022 and 31 March 2023	15,808	4,858	20,196	57,294	98,156
DEPRECIATION					
At 1 April 2022	15,808	4,858	17,672	49,676	88,014
Charge for year	-	-	2,524	7,618	10,142
At 31 March 2023	15,808	4,858	20,196	57,294	98,156
NET BOOK VALUE					
At 31 March 2023	-	-	-	-	-
At 31 March 2022	-	-	2,524	7,618	10,142

13. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2022	91,626
Additions	15,610
Disposals	(59,996)
Revaluations	(68)
At 31 March 2023	47,172
NET BOOK VALUE	
At 31 March 2023	47,172
At 31 March 2022	91,626

There were no investment assets outside the UK.

Cost or valuation at 31 March 2023 is represented by:

	Listed investments £
Valuation in 2023	47,172

Scottish Youth Dance

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2023**

14. STOCKS	31.3.23	31.3.22
	£	£
Stocks	1,483	1,016
	<u> </u>	<u> </u>
15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.23	31.3.22
	£	£
Trade debtors	22,871	3,333
Prepayments and accrued income	53,233	75,796
	<u> </u>	<u> </u>
	76,104	79,129
	<u> </u>	<u> </u>
16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.23	31.3.22
	£	£
Trade creditors	20,217	13,672
Social security and other taxes	7,545	5,638
VAT	37,421	24,532
Other creditors	1,914	3,480
Accruals and deferred income	5,895	6,224
	<u> </u>	<u> </u>
	72,992	53,546
	<u> </u>	<u> </u>
17. LEASING AGREEMENTS		
Minimum lease payments under non-cancellable operating leases fall due as follows:		
	31.3.23	31.3.22
	£	£
Within one year	7,846	5,017
Between one and five years	3,664	5,758
	<u> </u>	<u> </u>
	11,510	10,775
	<u> </u>	<u> </u>

Scottish Youth Dance

Notes to the Financial Statements - continued
For The Year Ended 31 March 2023

18. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	221,109	(24,842)	(41,687)	154,580
Restricted funds				
The Leverhulme Trust	18,300	(18,300)	-	-
New Horizons	17,194	(17,194)	-	-
Horizons	750	(3,351)	2,601	-
Me & You	5,164	(5,164)	-	-
Cashback for Change	2,162	(2,717)	555	-
Diverse Moves	12,890	(14,030)	1,140	-
Step It Up	87,012	(63,343)	-	23,669
NYDCS	-	(15,893)	15,893	-
Cultural Recovery	-	37,297	-	37,297
Project Y	-	(10,580)	10,580	-
Destinations	-	(10,918)	10,918	-
GCAS Apprenticeship	-	3,749	-	3,749
	<u>143,472</u>	<u>(120,444)</u>	<u>41,687</u>	<u>64,715</u>
TOTAL FUNDS	<u>364,581</u>	<u>(145,286)</u>	<u>-</u>	<u>219,295</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	253,693	(273,668)	(4,867)	(24,842)
Restricted funds				
The Leverhulme Trust	-	(18,300)	-	(18,300)
New Horizons	-	(17,194)	-	(17,194)
Horizons	-	(3,351)	-	(3,351)
Me & You	-	(5,164)	-	(5,164)
Cashback for Change	164,800	(167,517)	-	(2,717)
CMS Charitable Trust	2,500	(2,500)	-	-
Youth Arts Training	2,000	(2,000)	-	-
Diverse Moves	-	(14,030)	-	(14,030)
Step It Up	-	(63,343)	-	(63,343)
NYDCS	2,577	(18,470)	-	(15,893)
Cultural Recovery	71,825	(34,528)	-	37,297
Project Y	2,839	(13,419)	-	(10,580)
Destinations	1,847	(12,765)	-	(10,918)
GCAS Apprenticeship	4,323	(574)	-	3,749
Take Flight	3,589	(3,589)	-	-
	<u>256,300</u>	<u>(376,744)</u>	<u>-</u>	<u>(120,444)</u>
TOTAL FUNDS	<u>509,993</u>	<u>(650,412)</u>	<u>(4,867)</u>	<u>(145,286)</u>

Scottish Youth Dance

Notes to the Financial Statements - continued
For The Year Ended 31 March 2023

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	169,156	51,953	221,109
Designated	45,833	(45,833)	-
	<u>214,989</u>	<u>6,120</u>	<u>221,109</u>
Restricted funds			
The Leverhulme Trust	16,400	1,900	18,300
New Horizons	18,744	(1,550)	17,194
Horizons	-	750	750
Me & You	-	5,164	5,164
Cashback for Change	-	2,162	2,162
CMS Charitable Trust	5,000	(5,000)	-
Diverse Moves	-	12,890	12,890
Step It Up	-	87,012	87,012
Take Flight	28,553	(28,553)	-
	<u>68,697</u>	<u>74,775</u>	<u>143,472</u>
TOTAL FUNDS	<u>283,686</u>	<u>80,895</u>	<u>364,581</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	219,388	(168,050)	615	51,953
Designated	(45,833)	-	-	(45,833)
	<u>173,555</u>	<u>(168,050)</u>	<u>615</u>	<u>6,120</u>
Restricted funds				
The Leverhulme Trust	24,900	(23,000)	-	1,900
New Horizons	14,235	(15,785)	-	(1,550)
Horizons	6,000	(5,250)	-	750
Me & You	17,760	(12,596)	-	5,164
Cashback for Change	170,647	(168,485)	-	2,162
CMS Charitable Trust	-	(5,000)	-	(5,000)
Youth Arts Training	6,500	(6,500)	-	-
Diverse Moves	17,280	(4,390)	-	12,890
Step It Up	169,999	(82,987)	-	87,012
NYDCS	11,000	(11,000)	-	-
Take Flight	-	(28,553)	-	(28,553)
	<u>438,321</u>	<u>(363,546)</u>	<u>-</u>	<u>74,775</u>
TOTAL FUNDS	<u>611,876</u>	<u>(531,596)</u>	<u>615</u>	<u>80,895</u>

General reserves were used in the year to fund a number of projects and pay general costs of the charity.

Scottish Youth Dance

Notes to the Financial Statements - continued For The Year Ended 31 March 2023

18. MOVEMENT IN FUNDS - continued

Shake it up is a primary school programme started in 2018 to improve children's lives in areas identified by Education Scotland as challenge areas. The programme finished during the prior year.

The Leverhulme Trust continues to support bursaries for participants.

The Me & You project works with parents and young children using dance and play to strengthen relationships.

The CMS Charitable Trust funds are to be used to help fund the National Youth Dance Company Scotland programme in the coming year.

Cashback for Change uses dance and drama to engage and positively influence young people at risk of displaying anti-social behaviours and/or entering the criminal justice system.

Take Flight worked with three primary schools in North Lanarkshire and involved teachers and three emerging Dance Artists in an online development programme, including sessions with school pupils and an outdoor performance in March 2022.

NYDCS relates to funds received to fund the National Youth Dance Company Scotland programme.

Diverse Moves project delivers inspiring dance sessions to young refugees and migrants as well as young people from North Ayrshire.

Step it up is a two-year primary education programme focused on teacher development in Dundee, West Dunbartonshire and Glasgow. The project aims to work with teachers to develop their skills and knowledge to teach dance using integrated curricular lesson delivery.

The designated funds related to £75,000 of restricted funding for the Step it up project that was recognised under FRS 102 SORP and related to funding for the charity for the current year. This was used to fund the Step it up project.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

20. ULTIMATE CONTROLLING PARTY

The ultimate controlling party of Scottish Youth Dance are the trustees

21. COMPANY LIMITED BY GUARANTEE

Scottish Youth Dance is a company limited by guarantee in terms of the Companies Act 2006.

22. OTHER

Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Debtors

Debtors are recognised at the amounts due. Prepayments are valued at the amount prepaid net of any trade discounts due.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Creditors and Provisions

22. OTHER - continued

Liabilities are recognised when there is an obligation and it is probable that a transfer of economic benefit will be required in settlement and the amount can be estimated reliably. Provisions are measured at the best estimate of amounts required to settle obligations.

