Royal Scottish Country Dance Society Edinburgh Branch

Trustees' Report and Statement of Financial Activities
Year Ended 31 March 2026

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Reference and administrative information

Reporting period	Year ended 31 March 2026
Charity number	SC01698
Regulated by Constitution since January 1924.	
Principal address	c/o 95 Overton Crescent, East Calder, EH53 0RJ
Trustees for the period 1 April 2025 to the date of this report	David Watson (Chairman) Elizabeth Harry (Treasurer) Theresa MacVarish Clark (Membership Secretary) Edward Bain Vivien Barclay since 15 September 2025 Sarah Carpenter until 15 September 2025 Stephen Carr Alexander Dyet Yoshiro Shibasaki
Trustees are elected as per the Constitution in General Meeting.	
Bankers	Bank of Scotland, PO Box 1000, BX2 1LB
Independent examiner	Victoria Walsh, ICAS, The A9 Partnership Limited, Abercorn School, Newton, EH52 6PZ

Trustees' Report for the year to 31st March 2026

Objectives and activities

The objects of the Branch shall be to advance the education of the public in the Edinburgh area in traditional Scottish Country Dancing and in furtherance thereof: -

a) to preserve and promote the dancing of traditional Scottish Country Dances and modern dances of merit in the traditional style;
b) to provide or assist in providing instruction in the dancing of Scottish Country Dances;
c) to promote the enjoyment and appreciation of Scottish Country Dances by suitable means which may include the giving of demonstrations and theatrical performances;
d) generally, to do such other things as are or may be considered by the Branch to be incidental or conducive to foregoing objects or any one of them.

Our activities include the promotion and encouragement of Scottish country dancing in Edinburgh and the surrounding area, supporting dancers of different ages and levels of experience through classes, events, demonstrations, publications and social activities. In carrying out its activities, the trustees have considered the charitable purposes of the Branch and the benefit provided to members, participants and the wider community.

Achievements and performance

During the year, the Branch continued to deliver its programme of Scottish country dancing activities, including tuition/classes, youth activities, demonstrations, events, and the sale of books and CDs. The Branch also maintained designated funds to support specific charitable purposes, including demonstration team costs, youth dancing activities, anniversary projects and friendship/social activities for those less able to participate in regular dancing.

Trustees' Report for the year to 31st March 2026 (Continued)

Public benefit

We deliver our objectives via three main routes: classes, dances and public performances. All of these are open to members of the public.

Financial review

The trustees report total income for the year of £34,244 and total expenditure of £36,564, resulting in net income/(expenditure) before investment gains and losses of £(2,320). After recognised gains and losses on investments, the net movement in funds for the year was £(2,320). Total funds carried forward at 31 March 2026 were £50,954.

The trustees consider the Branch's reserves to be sufficient to support ongoing activities and meet foreseeable commitments. The reserves' position will continue to be reviewed regularly considering future plans, activity levels, and the need to maintain appropriate financial resilience.

Policies

Selection of Investments - Professional advice is sought, when the need arises. Investments are selected to provide income as well as maintaining the capital sum.

Grants - From time to time the Executive Committee may make grants available to supporters, to assist in furthering the objects of the Charity. Each event is considered on its own merits and criteria for applying are published.

Investment Powers – Funds in excess of the day to day requirements are invested in accordance with powers granted in General Meeting. Professional advice is sought when the need arises. The investments have been selected to provide income as well as maintaining capital value of the funds.

Relationship to HQ – The Branch is an independent Charity recognised as such by OSCR and the HM Revenue and Customs and holds a Licence Agreement with the Royal Scottish Country Dance Society (a Scottish based charity with worldwide membership).
During the year £2,963 was collected and paid to The Royal Scottish Country Dance Society in respect of membership fees.

Structure, governance and management

The Branch is governed by its constitution and managed by trustees who are responsible for setting strategy, overseeing activities, safeguarding assets and ensuring compliance with charity law and reporting requirements. Trustees are appointed in accordance with the governing document and act collectively in the best interests of the Branch.

Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations. The trustees are required to keep proper accounting records, safeguard the assets of the Branch, take reasonable steps for the prevention and detection of fraud and other irregularities, and prepare accounts that properly present the financial position and financial activities of the Branch.

Trustees' Report for the year to 31st March 2026 (Continued)

Following the success of our Centenary year, the Trustees are pleased to report encouraging signs that we are continuing to retain dancers within our classes. Our programme of successful events, together with the continued development of our children's classes, has contributed to maintaining participation and introducing Scottish country dancing to new generations.

The Trustees regularly review our class structure and programme to ensure that dancers can progress through the levels at an appropriate pace and attend the class best suited to their experience and ability. We recognise that providing the right learning environment is important both in developing dancers' skills and in retaining their enthusiasm for Scottish country dancing.

During the year, teachers were rotated across classes to provide variety and fresh perspectives for both teachers and dancers. We will continue to review our approach and explore new initiatives to encourage those who join our classes to remain involved and progress within the Branch.

The financial position of our classes also remains an important consideration. The overall loss for the year was £1,056, which included £327 in advertising expenditure. As part of our commitment to encouraging new participation, we continue to offer prospective dancers a free trial class. While this represents a significant investment, with each trial evening costing approximately £125 in delivery costs as well as the associated loss of class income, the Trustees believe that providing an accessible introduction to Scottish country dancing is an important part of our recruitment and retention strategy.

The Trustees remain extremely grateful to our teachers and musicians, whose commitment, expertise and enthusiasm are central to the success of our classes. They continue to create an environment in which dancers feel welcome, supported and encouraged to develop, while preserving the friendly and relaxed atmosphere that is such an important part of the Branch.

Looking ahead, the Trustees will continue to focus on participation, progression and retention, while ensuring that our activities remain financially sustainable and support the long-term development of Scottish country dancing within the Branch and the wider community.

Our children's classes relocated to Christ Church in Morningside in September 2025. The larger space has enabled us to accommodate more young dancers and provides greater scope for the continued development of the classes. Losses have reduced slightly during the year, and we remain committed to attracting and retaining young dancers and encouraging their continued involvement with the Branch.

We were particularly pleased with the achievements of our Intermediate young dancers, who successfully undertook their RSCDS Medal Tests at Grades 2 and 3. Five dancers achieved Distinction and a further five achieved Merit, reflecting their commitment and the dedication of their teachers.

Our young dancers also represented the Branch at the City of Edinburgh celebrations for Chinese New Year. Despite the challenging conditions, they determinedly performed in pouring rain, demonstrating their enthusiasm and commitment. Opportunities to perform are an important part of our approach to engaging young dancers, giving them the opportunity to share their skills, build confidence and experience the enjoyment of dancing as part of a wider community.

We continue to review our Annual Ball offering, as this is where the majority of losses on our events are currently being incurred and the existing format is no longer financially sustainable. We have spent time reviewing all aspects of the event including the venue and catering requirements.

The Trustees are committed to ensuring that our events provide value to dancers while also protecting the long-term financial sustainability of the Branch. The success of our events depends on the continued support and participation of our members.

The Trustees are always keen to hear suggestions for improving our events and welcome feedback from members on how we can ensure that they remain enjoyable, inclusive and financially sustainable.

Trustees' Report for the year to 31st March 2026 (Continued)

During the year, we were successful in securing funding from the Christine Price Clark Charitable Trust. This funding has enabled us to establish a discretionary Friendship Fund, through which we can offer events and activities for members and friends who are no longer able to dance regularly but wish to maintain their connection with the Branch.

The Trustees believe that providing opportunities for continued social engagement is an important part of our commitment to an inclusive and supportive dancing community. The Friendship Fund will allow us to explore activities that enable former and less-active dancers to remain part of the Branch family, enjoy opportunities to meet with friends and maintain the connections they have built through Scottish country dancing.

Generous donations to our Centenary Appeal enabled us to undertake the filming of all the newly devised Centenary dances. The beautiful Merchant's Hall provided a fitting and inspiring backdrop for this project.

The resulting recordings provide a valuable resource for dancers both within the Branch and around the world, helping to make the dances accessible to a much wider audience and supporting their accurate teaching and interpretation. In this way, the recordings will help to preserve and promote the dances as part of the Branch's Centenary legacy for many years to come.

We extend our sincere thanks to our Demonstration Team and to the teachers who gave their time, expertise and enthusiasm to support this project. Their contribution was instrumental in bringing this important element of our Centenary celebrations to fruition.

Effective communication with our members remains an important priority. We continue to provide regular eUpdates and publish our bi-annual magazine, *Dancing Forth*, ensuring that members are kept informed about classes, events and Branch activities. Maintaining an active social media presence is also an important part of our efforts to promote Scottish country dancing and attract new dancers to the Branch.

We continue to review the cost of producing and distributing *Dancing Forth* to ensure that we obtain the best possible value for money. An increasing number of members now choose to receive an electronic copy, reducing both printing costs and the administrative burden associated with distribution. RSCDS Headquarters is also introducing a small charge for its *Scottish Country Dancer* magazine. Members of the Edinburgh Branch who choose to receive the electronic version of *Scottish Country Dancer* will also receive an electronic copy of *Dancing Forth*. We anticipate that this combined approach will provide further savings while continuing to provide members with access to both publications.

Costs continue to increase across almost all areas of our activities. Although we have been fortunate to secure free website hosting, other operational costs continue to rise. Having considered our financial position carefully, the Trustees believe that a modest increase in the Branch membership fee is prudent and necessary to help maintain the financial sustainability of the Branch and support our activities in the years ahead.

The overall loss for the year has resulted in a reduction in the reserves held within our General Fund, which has decreased from £29,928 to £27,161. The Trustees consider that the General Fund continues to provide sufficient resources to meet the Branch's operational commitments and that the level of reserves remains appropriate.

The Anniversary Fund has also reduced during the year as we continued to invest in promotional activities arising from our Centenary celebrations. We hope that this investment will help us to attract new dancers to our classes and events, while encouraging our established dancers to continue to participate and support the Branch.

Trustees' Report for the year to 31st March 2026 (Continued)

The Trustees recognise that none of the activities described in this report would be possible without the considerable time, enthusiasm and expertise contributed by our many volunteers. Their commitment and dedication, given freely and without financial reward, underpin everything that the Branch achieves. We extend our sincere thanks to every individual who has contributed to the continued success of the Branch during the year.

Financial Statements

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in Scotland issued in October 2019.

This report has been prepared in accordance with all the relevant legislation.

Approved by the trustees

Approved by the trustees and signed on their behalf by David Watson, Chairman

D Watson

10 September 2026

Independent Examiner's Report to the Trustees of the

Royal Scottish Country Dance Society (Edinburgh Branch)

I report on the accounts of The Royal Scottish Country Dance Society (Edinburgh Branch) for the year ended 31 March 2026 set out on pages 8 - 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.The charity trustees consider that the audit requirement of Regulation 10(1) (a) to c of the Accounts. Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) c of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

1. Accounting records were not kept in respect of the Charity as required by Section 386 of the Companies Act 2006
2. The financial statements do not accord with those records; or
3. The financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of independent examination; or
4. The financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Victoria Walsh

Victoria Walsh
Relevant Professional Body/Qualification: ICAS
The A9 Partnership Limited
Abercorn School
Newton
EH52 6PZ

10 September 2026

The Royal Scottish Country Dance Society
Edinburgh Branch

STATEMENT OF FINANCIAL ACTIVITIES
as at 31st March 2026

STATEMENT OF FINANCIAL ACTIVITIES

	General	‡Designated				2026	2025
		Demonstration	Youth	Anniversary	Friendship		
Income and expenditure:	Funds £	Funds £	Funds £	Funds £		Total £	Total £
Income from							
Supporters	1,554	-	94	1,600	3,178	6,426	8,141
Charitable activities	23,634	2,850	-	-	-	26,484	34,986
Investment income	967	-	-	-	-	967	612
Gift Aid	367	-	-	-	-	367	993
Total income	26,522	2,850	94	1,600	3,178	34,244	44,732
Expenditure on							
Charitable activities	(26,347)	(2,455)	(290)	(2,507)	(2,023)	(33,622)	(42,122)
Governance	(1,081)	-	-	-	-	(1,081)	(1,119)
Administration expenditure	(1,861)	-	-	-	-	(1,861)	(1,703)
Total resources expended	(29,289)	(2,455)	(290)	(2,507)	(2,023)	(36,564)	(44,944)
Net (outgoing) resources	(2,767)	395	(196)	(907)	1,155	(2,320)	(212)
Other recognised gains and (losses):		-	-	-		-	-

Movement in Investments	-	-	-	-		-	1,377
Net movement in funds	(2,767)	395	(196)	(907)	1,155	(2,320)	1,165
Funds at 1 April 2025	29,928	8,837	307	14,202	-	53,274	52,109
Funds at 31 March 2026	27,161	9,232	111	13,295	1,155	50,954	53,274

‡

Johnnie Walker Demonstration Fund
"to be used for Demonstration team costs".
especially overseas".

Youth Fund
"to be used to support Scottish country dancing activities for young dancers in the Edinburgh area".

Anniversary Fund
"to be used to meet the costs of specific projects which promote Scottish Country Dancing for the benefit of many"

Friendship Fund
"to be used to help hold our community together with social occasions for those no longer able to participate in regular activities"

Elizabeth Harry
Treasurer, on behalf of the Trustees
Edinburgh, UK
10/09/2026

The Royal Scottish Country Dance Society
Edinburgh Branch

BALANCE SHEET

as at 31 March 2026

	Note	2026 £	2025 £
Investments at Valuation	3	0	0
		0	0
Prepayments and accrued income		0	0
Stock		3,816	5,081
Bank and cash		55,341	57,380
		59,157	62,461
Less Creditors			
Amounts falling due within one year		-	-
Other creditors and accruals		8,203	9,187
		8,203	9,187
Net Current Assets		50,954	53,274
Total Assets Less Current Liabilities		50,954	53,274
Creditors		-	-
		50,954	53,274
Funds			
General Fund		27,161	29,928
Designated Funds	6	23,793	23,346
		50,954	53,274



Elizabeth Harry
Treasurer, on behalf of the Trustees
Edinburgh, UK
10/09/2026

NOTES TO THE ACCOUNTS

as at 31st March 2026

1.Accounting Policies

The accounts are prepared under the historical cost convention and in accordance with the Charities SORP (effective 1 January 2019).

Going Concern

The financial statements have been prepared on a going concern basis which assumes that the Charity will continue in operation for the foreseeable future. Having considered the future operations of the Charity, the Trustees consider that the going concern basis is appropriate for the preparation of these financial statements.

Income

Income is accounted for on an accruals basis recognising when the service is provided.

Expenditure

Expenditure is recognised on an accruals basis.

Gift Aid

Income tax recoverable on Gift Aid donations is recognised when the respective donor has completed the relevant Gift Aid declaration form. Income tax recoverable on Gift Aid donations is allocated to the General fund unless specified otherwise by the donor.

Depreciation

Depreciation is provided on computers and printers at rates calculated to write off the cost of each asset evenly over its expected useful life of four years.

Amortisation of Investments

Listed investments are carried at market value.

Stock

Stock, which comprise items held for resale, are stated at the lower of cost and net realisable value.

VAT

The Charity is not registered for VAT.

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2. Branch Shop	2026 £	2025 £
INCOME		
Sales	1,124	5,015
Opening Stock	(5,081)	(2,347)
Purchases	(190)	(6,278)
	(5,271)	(8,625)
Less Closing Stock	3,816	5,081
Cost of Sales	(1,455)	(3,544)
Gross Profit/(loss)	(331)	1,471

3. Investments – Listed	31st March 2026 £	31st March 2025 £
Market value		
At 1 April	-	20,435
Investment/Disposal in year	-	(21,812)
Increase/(decrease) in market value in year	-	1,377
At 31 March	-	-
Values at 31 March		
Temple Bar Investment Fund	-	-
Fidelity Funds Sterling Bonds	-	-
Murray International Trust	-	-
Schroders Charity Fixed Interest Fund	-	-
Cash	-	-
	-	-

4. Related Party Transactions
Three Trustees received payments totalling £2,272 for teaching our classes. This was approved by the Trustees who are not involved in the teaching of our classes.
Additionally £617 was paid to musicians who have a close family connection to a trustee.

5. Trustee Expenses
No trustees claimed Travel costs. Any out of pocket expenses were refunded promptly.

The Royal Scottish Country Dance Society
Edinburgh Branch

INCOME AND EXPENDITURE ACCOUNT
as at 31 March 2026

	Note	2026	2025
		£	£
INCOME			
Income from supporters			
Subscriptions		1,257	1,036
Donations and legacies		5,169	7,105
		6,426	8,141
Charitable activities			
Tuition/classes		12,516	12,640
Youth		1,399	1,476
Events		8,595	12,058
Demonstrations		2,850	3,797
Sale of books, CDs	2	1,124	5,015
		26,484	34,986
Other Income			
Interest and Dividends		967	612
Gift Aid		367	993
		1,334	1,605
Total Income		34,244	44,732
EXPENDITURE			
Charitable expenditure			
Tuition/classes		(13,608)	(13,186)
Youth		(1,847)	(2,012)
Events		(9,523)	(13,158)
Cost of Demonstrations		(2,320)	(2,874)
Cost of Sales	2	(190)	(6,278)
Newsletter		(889)	(1,069)
Demonstration fund Disbursements		(135)	-
Youth Fund Disbursements		(290)	(340)
Anniversary Fund Disbursements		(2,507)	(2,656)
Friendship Fund Disbursements		(2,023)	-
Sundries		(290)	(549)
Charitable Expenditure		(33,622)	(42,122)
Governance			
Meetings + Branch AGM		(301)	(279)
Trustee Expenses		-	-
Accountancy Services		(780)	(840)
		(1,081)	(1,119)
Support Costs			
Office Admin & Sundries		(1,701)	(1,543)
Insurance		(160)	(160)
Depreciation		-	-
Administration Expenditure		(1,861)	(1,703)
Total Expenditure		(36,564)	(44,944)
Net Income/(Deficit) for the year		(2,320)	(212)