

APPENDIX 3

		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	Errol White Company						
Registered charity number		SC044081						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year	to	Day	Month	Year	
	01	07	2024		30	06	2025	
Set out on pages	3 - 12						(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 2006 Accounts Regulations. 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 any 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	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]							
	<ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations 							
	have not been met, or							
	<ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 							
Signed**:						Date:	27/02/2026	
Name:	Fiona Takahashi							
Relevant professional qualification(s) or body (if any):	FCA							
Address:	20 Churchill Drive Glasgow G11 7LS							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

[Empty rectangular box for providing details of items to be disclosed]

APPENDIX 1



Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	07	2024		30	06	2025

Reference and administration details

Charity name
 Other names charity is known by
 Registered charity number
 Charity's principal address

Errol White Company
White & Givan
SC044081
6 3F1 Haddington Place
Edinburgh
Postcode EH7 4AE

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Colin Baird	Chair		The Board of Trustees
2	Martin Hylton			The Board of Trustees
3	Errol White			The Board of Trustees
4	Katie Walton			The Board of Trustees
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

APPENDIX 1

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Constitution document

Trustee recruitment and appointment

n/a

Objectives and activities

Charitable purposes

To advance education and promote appreciation and involvement in the arts with particular but not exclusive reference to contemporary dance-theatre.

Summary of the main activities
in relation to these objects

Creating and touring contemporary dance productions, professional dancer training and community and outreach workshops.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

During the financial year 2024–25, White & Givan (W&G) continued to build artistic profile, sector leadership and public benefit through artistic delivery, professional development and strategic planning for sustainability.

At the start of the period, Artistic Directors Errol White and Davina Givan continued their individual consultancy roles as Artists in Residence and Course Leaders at the Scottish Institute for Theatre, Dance, Film & Television in Livingston. While this work was not administered through the company and did not constitute company income, it provided in-kind support, including access to studio space, and aligned with the charity's aspiration to develop a future Company-in-Residence model integrating professional production, student development and shared resources. During this time, W&G worked with senior staff to raise the profile of contemporary dance and contribute to the development of new BA and MA programmes.

W&G delivered their Elite Intensive Programme in spring 2025, touring Aberdeen, Inverness, Inverurie, Livingston, Newcastle, Leeds, Essex, Cardiff, Glasgow and Edinburgh, widening access to high-quality contemporary dance training for young dancers.

In October and November 2024, W&G were invited by Dance Base to deliver a series of professional classes, which were extremely well attended and received strong positive feedback. During the residency period, W&G also created *Trace*, a new work for third-year students, performed in early 2025 to strong audience response.

The company strengthened its national and international profile through sector engagement, including early discussions around international collaboration and exploratory planning for a new large-scale production, *Immortal Beasts*. W&G were invited to adjudicate the Ballet Grand Prix Finals in Dundee and to create a contemporary solo for the inaugural Contemporary Grand Prix Finals. Artistic Director Errol White also continued his trustee role with Phoenix Dance Theatre.

In May 2025, the Scottish Institute for Theatre, Dance, Film & Television entered liquidation, resulting in the loss of the Artists in Residence arrangement and the redundancy of Errol White and Davina Givan. In response, the Trustees worked with the Artistic Directors to develop a new strategic direction focused on income generation through production, teaching and creative health activity, launching in 2025–26.

A key achievement within the period was the development and delivery of *Grace*, the most significant source of company income. Created in collaboration with Historic Environment Scotland and funded by Creative Scotland, *Grace* was performed in August 2025 at Stirling Castle, Dunblane Cathedral and Doune Castle, demonstrating W&G's strength in delivering high-quality, site-specific, participatory contemporary dance with strong community and public benefit outcomes.

Financial review

Brief statement of the charity's policy on reserves

The Trustees recognise the importance of maintaining adequate reserves to ensure the financial stability of the charity and to enable it to manage risk and respond to unforeseen circumstances. White & Givan aims to hold unrestricted reserves equivalent to a minimum of three months' operating costs. This level of reserves is considered sufficient to meet ongoing commitments, manage short-term cash flow fluctuations and support continuity of activity. The Trustees review the level of reserves regularly as part of their financial oversight and in line with the charity's strategic plans and operating environment.

Details of any deficit

No deficit recorded.

Donated facilities and services (if any) n/a


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APPENDIX 1**Other optional information****Declaration**

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

Signed on behalf of the charity's trustees

Signature(s)
OSCR will accept
digital or typed
signatures



Full name(s) Colin Baird

Position (e.g. Chair) Chair

Date 27 February 2026

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Receipts and payments accounts						
For the period from				to		
	01	July	2024		30	June 2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations					-	
Legacies					-	
Grants	7,012	26,606			33,618	5,406
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	3,759				3,759	2,390
A1 Sub total	10,771	26,606	-	-	37,377	7,796
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	10,771	26,606	-	-	37,377	7,796
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,050	7,540			12,590	21,586
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	600				600	900
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	5,650	7,540	-	-	13,190	22,486
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	5,650	7,540	-	-	13,190	22,486
Net receipts / (payments)	5,121	19,066	-	-	24,187	(14,690)
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	5,121	19,066	-	-	24,187	(14,690)

Section B Statement of balances

		Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	4,150	-			4,150	18,840
	Surplus / (deficit) shown on receipts and payments account	5,121	19,066			24,187	(14,690)
						-	
						-	
Cash and bank balances at end of year		9,271	19,066	-	-	28,337	4,150

(Agree balances with receipts and payments account(s))


B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		Total	-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
		Total	-	-	-

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
	Independent Examination	Unrestricted	600	900
	Owing re unpaid salaries	Unrestricted	1,415	1,415
	Owing re accounts fees	Unrestricted	-	1,824
		Total	2,015	4,139

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
		Total	-	-

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

Signature*	Print Name	Date of approval
	Colin Baird	27/02/2026

Errol White Company

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
Total	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Creative Scotland	7,012	26,606	33,618	
Stirling Castle			-	1,000
Historic Environment Scotland			-	4,406
			-	
Total	7,012	26,606	33,618	5,406

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Theatre tax credit	3,759				3,759	
Delivery of classes & workshops					-	2,390
					-	
					-	
					-	
					-	
Total	3,759	-	-	-	3,759	2,390

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Expenses for Grace		7,540			7,540	
General administration expenses	5,050				5,050	3,147
Creative Scotland funding re towards creation of various productions					-	18,439
					-	
					-	
					-	
					-	
					-	
Total	5,050	7,540	-	-	12,590	21,586

Section C Notes to the Accounts

C1 Nature and purpose of funds
(may be stated on analysis of funds worksheets)

Restricted funds: Development and presentation of Grace to support a period of research, development and/ or delivery of creative activity for up to 18 months to 30 December 2025

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other Information

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Additional analysis (3)

6 Breakdown of restricted funds

					Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	26,606				26,606	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	26,606	-	-	-	26,606	-

Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	26,606	-	-	-	26,606	-

Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	7,540				7,540	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	7,540	-	-	-	7,540	-

Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	7,540	-	-	-	7,540	-
Net receipts / (payments)	19,066	-	-	-	19,066	-
Transfers to / (from) funds						
Surplus / (deficit) for year	19,066	-	-	-	19,066	-

Nature and purpose of funds						

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Additional analysis (2)

5 Breakdown of unrestricted funds

					Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	7,012				7,012	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	3,759				3,759	
Sub total	10,771	-	-	-	10,771	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	10,771	-	-	-	10,771	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,050				5,050	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	600				600	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	5,650	-	-	-	5,650	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	5,650	-	-	-	5,650	-
Net receipts / (payments)	5,121	-	-	-	5,121	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	5,121	-	-	-	5,121	-

Nature and purpose of funds						