Citymoves Dance Agency SCIO

Annual report and unaudited financial statements
for the year ended 31 March 2026

Charity registration No: SC045499 (Scotland)

Citymoves Dance Agency SCIO

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Citymoves Dance Agency SCIO

Legal and administrative information

Trustees	Jacky Hardacre (Chair) – Appointed 3rd June 2025 Rhianne Benger (Vice-Chair) Farooq Ahmad Alison Brodie Linzy McAvoy Iain Mearns – Appointed 3rd June 2026 Laura Pike Scott Styles Lesley Thomson Ed Walton – Resigned 2nd September 2025
Chief Executive Officer	Hayley Durward
Charity number (Scotland)	SC045499
Principal address	The Anatomy Rooms Shoe Lane Aberdeen AB10 1AL
Independent examiner	Fiona Morgan (Partner) Henderson Loggie LLP 1 Marischal Square Broad Street Aberdeen AB10 1BL

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The trustees present their report and financial statements for the year ended 31 March 2026

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities
Citymoves Dance Agency SCIO is the dance agency for Aberdeen and the North East of Scotland. The charity is established for charitable purposes only.

The core purpose and aims of the charity are:

Purpose:

Citymoves: Leading positive impacts through dance in the North East of Scotland

Key aims:

- Encourage dance participation for people of all ages, abilities, and backgrounds.
- Promote the physical, mental, and social benefits of dance within our communities
- Nurture professional dance artists and support their creativity.
- Create opportunities for audiences to explore the art form.
- Develop dance projects that respond to local needs and national priorities.
- Collaborate with partners Locally, Nationally, and Internationally.

Citymoves main activities are:

- Offering a wide variety of inclusive and accessible community classes in our studio and in various venues across Aberdeen City and Shire, and working in partnership with schools and community partners and others to deliver a range of dance projects and activities
- Running professional classes, residencies and workshops as part of our commitment to supporting dance artists and choreographers; and
- Creating performance opportunities and producing and promoting new dance work, including our annual DanceLive festival.

Achievements and performance
Citymoves remained adaptable this year, through the economic crisis, and are in a strong position in year one of three-year funding cycles from both Creative Scotland and Aberdeen City Council. Citymoves' new business plan 2025-28 gave the organisation a strong foundation from which to continue diversifying income and plan to relocate in 2027.

Relationships with our core funders, Creative Scotland and Aberdeen City Council are strong and positive. Regular communications and meetings take place between the CEO and the lead contacts at both, and both funders regularly attend Board meetings, which continue to be held over Zoom. The Board are continuing to hold their meetings virtually to help maintain a low carbon footprint. In addition to this, the Board are pleased to report that the virtual meetings have enabled them to broaden the skill base on the board and the reach that the organisation has. The annual Board Away day in February took place in person with full attendance.

Citymoves continues to build on its foundations of using dance and dance artists to achieve social changes and health and wellbeing outcomes. It provides a broad range of activities, events and opportunities for artists, audiences and community participants.

Progress and Highlights in the year includes, but is not restricted to:

1. Citymoves produced 148 dance performances (105 in 2025), with 701 community and professional dancers (997 in 2025) to 18,610 audience members (9,225 in 2025).
2. Citymoves held dance sessions for 15,159 participants (16,037 in 2025) in community centres, care homes, hospitals, art galleries and other settings around Aberdeen city.
3. Successfully operated an in-house studio programme of dance classes throughout the year – maintaining 8,011 participations (7,401 in 2025) in dance classes. This includes our Dance for Parkinsons class, all performance and inclusive groups in our home studio.
4. 61 days of residencies (60 days in 2025) were allocated through open calls to professional Scottish based dance artists and their collaborators. These residencies give dance artists the opportunity to create new work and rehearse for UK/International tours. Public sharings take place on Fridays and professional dance artists teach open class to local professionals on a Thursday.
5. The total number of project based professional Dance Artists employed was 190 (171 in 2025).
6. Citymoves achieved 13,606 visits (14,522 in 2025) to their venues through classes, events, in residencies, professional workshops, performances and building hires.
7. Our Spring Showcase performances, saw 260 dancers (197 in 2025) take to the stage in front of an audience of 450 (552 in 2025).
8. Citymoves ran 105 courses, training and professional development opportunities (81 in 2025).
9. DanceLive Festival 2025 was paused until 2026. The team worked intensively with one company over four weeks with a resulting performance in the Lemon Tree for invited guests and delegates. Michael Clark and dancers were chosen due to Michael's roots in Aberdeen.
10. Citymoves worked with partner organisations Dance Base, Dundee Rep/Scottish Dance Theatre, Dance North and Tramway on the #Lovedancescotland initiative, working together to commission Scottish choreographers' work. We again worked together to produce Spotlight on Scottish Dance at Edinburgh International Festival. This initiative helps Scottish Dance Artists connect to international promoters.
11. Spectra Festival of Light returned in February featuring our Fusion Youth Dance Company over all four nights and introduced 2,398 audience members (2,445 in 2025) to dance in a new context.
12. The Tall Ships returned to Aberdeen in 2025, Citymoves commissioned Shaper/Caper to create a new professional outdoor performance for the festival, resulting in an audience of 3,889.
13. Citymoves produced a community project with referrals from Police Scotland. 20 disengaged youth took part in a five-week intensive training programme, resulting in a performance at the Lemon Tree.
14. Maintained strong partnerships and networks with other cultural partners locally via the Culture Aberdeen/North East network, as well as with national dance organisations via the Scottish Dance Multi-Year Funded Organisations network and membership of the UK Dance Network.

In addition to the numerous successes of the past year, the Board would like to express their thanks to the staff team and tutors for their sustained dedication and expertise. This has allowed the organisation to continue to offer a wide range of core programmes for the community and to grow its Dance for Health pillar, expanding Dance for Dementia and delivering weekly sessions in 6 care homes.

Thanks, and appreciation too, to the Scottish Government, Creative Scotland and Aberdeen City Council for their awareness of the effects of the economic crisis on the performing arts. Their resulting policies and their core financial support, without which none of what Citymoves achieved would have been possible. The supportive attention and constructive advice from our core funders and partner organisations in the dance field throughout the UK have been similarly invaluable and greatly appreciated.

Financial review
The financial statements show net incoming resources for the year of £32,953 (2025 – outgoing of £10,275) which have been dealt with as shown in the Statement of Financial Activities.

Aberdeen City Council continues to have a relationship with Citymoves, providing a multi-year core grant to Citymoves through its Cultural Infrastructure Funding. This covers the period 2025-2028.

Other regular funding comes from Creative Scotland, with whom we currently have a Multi-Year Funding relationship (MYFO) covering the period from 2025-28.

Citymoves operates a defined contribution pension scheme for all staff, joining the organisation post 1st October 2016, meeting the auto-enrolment obligations. The charity automatically enrols any new staff who meet the auto enrolment criteria. The pension scheme now has a total of 6 staff that have joined the scheme.

Reserves
The Trustees' aim is to establish a level of free reserves to enable the charity to sustain its charitable activities.

Total funds at 31 March 2026 amounted to £206,373 (2025 - £173,420).

Restricted funds are those funds which can only be used for particular restricted purposes, specified by the donor, or when funds are raised for a particular restricted purpose. The restricted fund as at 31 March 2026 amounts to £8,075 (2025 - £11,206) and represents the surplus of restricted income over expenditure accumulated to this date.

Unrestricted and Designated funds as at 31 March 2026 amount to £198,298 (2025 - £162,214).

The business strategy was reviewed by the Board during the year, and the aim is to hold free reserves (that is those funds not tied up in fixed assets and restricted funds) to cover at least 4 months of normal operating expenditure. To achieve this policy, the SCIO needs to hold free reserves of £104,069 (2025 - £88,162). The amount held at 31 March 2026 amounted to £188,658 (2025 - £152,424) and so this policy has been met.

Risk management
Citymoves considers risk management to be fundamental to good management practice and a significant aspect of corporate governance. Effective management of risk will provide an essential contribution towards the achievement of Citymoves' strategic and operational objectives and goals.

The Board and Citymoves CEO have assessed the major risks to the charity. Those related to the operation and finance of the charity and are satisfied that appropriate systems are in place to manage and mitigate as far as reasonably possible the exposure to major risks.

The Board approved the charity's business plan for the 3-year period from 2025 to 2028. This business plan covers the timeframe of its core funding multi-year agreements. The plan and risk registers are reviewed and refreshed annually.

Going concern
After making appropriate enquiries, the Trustees have a reasonable expectation that Citymoves 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. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Economic impact
The business has remained flexible and adaptable throughout 2025/26 to the ever-changing economic climate.

Citymoves continues to retain a loyal staff and freelance tutor base. An annual review of staff salary and freelance rates demonstrated that freelance tutors required an increase to their hourly rate compared to the local and national marketplace. Freelance hourly rates increased across Citymoves' four pillars of activity from April 2025. Core staff were awarded a 3% salary increase in April 2025. Citymoves continues to support an employee benefit scheme, including a health and wellbeing package, for all core staff since December 2022. Citymoves will continue to review staff benefits including training and development programmes.

At the time of writing this report, the business has remained flexible and adaptable through the economic crisis. We have seen a rise in studio class numbers and ticket sales at points in the year and are rounding the year off in a strong position.

Plans for future period

Aberdeen City Council have maintained their funding at £100k per year 2025-28. This core funder, coupled with the MYFO funding from Creative Scotland (£130k 2025/26, £170k 2026/27, £170k 2027/28) covers the core costs of the business. Our class programme is self-funding, with a small contribution towards overheads. Projects are all funded through a variety of local and national trusts and foundations. In 2025, we secured funding for our Dance for Parkinsons and Dance for Dementia projects through ACVO Communities Health and Wellbeing Fund. Other funding applications were successful from the National Lottery Community Fund, William Syson, UK Shared Prosperity Fund, True Colours Trust, amongst others. The University of Aberdeen have supported one further paid internship scheme to work with us.

We plan to seek further core funding to commission dance artists' work in the North East of Scotland, taking the early parts of the process we currently seed fund into full technical production. This would allow us to further grow audiences in dance throughout the region and financially support artists touring the work throughout Scotland, internationally and back to our own annual DanceLive festival. Citymoves have been successful with Creative Scotland funding through the Expanded Festivals Fund 2026-2028, to allow us to support international dance works to make meaningful connections with the dance sector in Aberdeen. In addition, there are plans to extend the work of the team of 24 freelance tutors into community working with Dance for Stroke, Dance for MS and other neurological conditions through Sue Ryder as part of our Dance for Health pillar.

Citymoves' CEO has been the Co-Chair of Culture Aberdeen for 2.5 years and stepped down in August 2025. This network of 30 Aberdeen based organisations was instrumental in contributing to ACC's multi-year Cultural Investment Framework with external consultants. Culture Aberdeen is growing into Culture North East, which will continue to provide support to all member organisations, of which Citymoves is one. Citymoves' national network exists in the Creative Scotland group of MYFO dance organisations and the UK Dance Network. We have future plans to connect with international groups through the British Council and Creative Scotland's International team.

As at August 2026, we continue to monitor the condition and practicalities of our Anatomy Rooms building. The lease on Anatomy Rooms has been extended by the University of Aberdeen until September 2026 and will continue month by month until either party issues their written notice.

We searched for a new home for Citymoves through 2025 and into 2026 with spaces at The Academy on Schoolhill offering the best combination of space and location, providing the new home the organisation deserves. Renovation works have been costed for over 8,000 square feet of space on ground and first floors to create two studios, a studio theatre, meeting rooms, storage and office. The timeline projects building works to be completed by the end of 2026 and relocation to the site in early 2027, in time for the organisation's 40th Birthday.

Structure, governance and management
Citymoves is a registered Scottish Charity Incorporated Organisation (SCIO) charity number SC045499, governed by its Constitution. The charity's trustees are responsible for governance and ensuring that the charity's activities are conducted to meet and further its charitable purposes, for which they may exercise all the powers of the organisation. The trustees of Citymoves are the charity's only members and comprise the organisation's Board. A person automatically becomes a charity trustee of Citymoves upon their admission to membership. Membership is open to any eligible individual who subscribes to the purposes of the charity and wishes to see them fulfilled. The Board comprises a maximum of twelve charity trustees. All Board members are non-executive with the day to day running of the charity delegated to the Citymoves Chief Executive Officer (CEO) and team.

The current Board members comprise the individuals listed on page 1. On the 2nd of September 2025 at the AGM Ed Walton resigned after completing 10 years' trusteeship. The board would like to thank Ed for his invaluable contribution over the years. On 3rd June 2025 the board appointed Jacky Hardacre as a Trustee and Chair of the Board and on 3rd June 2026 appointed Iain Mearns. The board welcome the two new trustees.

Citymoves' Board believes that effective governance is realised through oversight, leadership, collaboration and appropriate due diligence. The work of the Board and its finance sub-committee aims to compliment, enhance and support the work of the Citymoves CEO and the staff team.

The CEO is accountable for the day-to-day management of the Citymoves team and the delivery of the strategic business plan, and the priorities contained therein, as well as monitoring the charity's financial position to ensure it remains robust, resilient and sustainable.

Working together, the Board, the CEO and appropriate employees of the charity undertake robust interrogation of the plans and actions and ensure high-quality decision making in all areas of strategy, performance, responsibility and accountability. A supportive culture prevails, as well as one of continuous improvement in standards and performance across the charity.

Recruitment and appointment of Charity Trustees ("Trustees")
Citymoves aims to achieve a balance of skills, networks and diversity of trustee Board members. These include but are not limited to skills and expertise in arts, culture, legal, finance, marketing, HR, education and fundraising. We aspire to have an inclusive and diverse board which values equality.

Individuals who register their interest in becoming a Trustee will be invited to submit a full CV and covering letter for consideration by the Board. A transparent and fair recruitment and selection procedure is followed for the appointment of Trustees, including open advertising, as well as recommendations.

Upon appointment, a new Trustee receives appropriate induction training. The induction programme has been established to ensure accessible and swift familiarisation with their role and responsibilities. In addition, it provides information on the operation of the charity, its charitable purpose, the structure, business strategy, the environment in which the charity operates and the Boards' aspirations for the future. Ongoing training is offered to Trustees as appropriate to their needs.

Key management personnel
The trustees consider the Board of Trustees and the Citymoves CEO as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

Trustees are required to disclose all relevant interests and register them with the Citymoves CEO and in accordance with Citymoves' policy, withdraw from decisions where a conflict of interest arises.

The pay of the charity's CEO is reviewed by the Trustees from time to time and increased by such amounts, if any, as they think fit.

The trustees' report was approved by the Board of Trustees.



.....
Jacky Hardacre
Chairperson
Dated: 30 September 2026

Independent examiner’s report to the Trustees of Citymoves Dance Agency SCIO

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 9 to 24.

This report is made to the charity's Board of Trustees, as a body, in accordance with the terms of engagement. My work has been undertaken to enable me to undertake an independent examination of the charity's accounts on behalf of the charity's Board of Trustees and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Board of Trustees as a body, for my work or for this report.

Respective responsibilities of Trustees and examiner

The charity’s Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

- (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

FionaMorgan
Fiona Morgan - 2026-10-02, 10:54:43 UTC

Fiona Morgan CA
Partner
For and on behalf of Henderson Loggie LLP
Chartered Accountants
1 Marischal Square
Broad Street
Aberdeen
AB10 1BL

30 September 2026

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Citymoves Dance Agency SCIO

Statement of financial activities including income and expenditure account for the year ended 31 March 2026

	Note	Unrestricted Funds * £	Restricted Funds £	Total 2026 £	Unrestricted Funds * £	Restricted Funds £	Total 2025 £
Income:							
Donations	3	**236,450**	**107,194**	**343,644**	185,831	62,932	248,763
Charitable activities	4	**111,950**	**2,856**	**114,806**	88,947	-	88,947
Total income		**348,400**	**110,050**	**458,450**	274,778	62,932	337,710
Expenditure on:							
Raising funds	5	**15,000**	**-**	**15,000**	18,000	-	18,000
Charitable activities	6	**297,318**	**113,179**	**410,497**	246,485	62,950	309,435
Total resources expended		**312,318**	**113,179**	**425,497**	264,485	62,950	327,435
Net incoming/(outgoing) resources before transfers		**36,082**	**(3,129)**	**32,953**	10,293	(18)	10,275
Gross transfers between funds		**2**	**(2)**	**-**	-	-	-
Net income/(expenditure) for the year		**36,084**	**(3,131)**	**32,953**	10,293	(18)	10,275
Net movement in funds							
Fund balances at 1 April 2025		**162,214**	**11,206**	**173,420**	151,921	11,224	163,145
Fund balances at 31 March 2026	14,15	**198,298**	**8,075**	**206,373**	162,214	11,206	173,420

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

*Unrestricted funds include designated funds as shown in note 15.

Citymoves Dance Agency SCIO

Balance sheet at 31 March 2026

	Note	£	2026 £	£	2025 £
Fixed assets					
Tangible assets	10		**15,686**		17,635
Current assets					
Debtors	11	**29,914**		11,320	
Cash at bank and in hand		**202,886**		198,199	
		232,800		209,519	
Creditors					
Amounts falling due within one year	12	**(42,113)**		(53,734)	
Net current assets			**190,687**		155,785
Total assets less current liabilities			**206,373**		173,420
Net assets			**206,373**		173,420
Income funds					
Restricted funds	14		**8,075**		11,206
Unrestricted funds	15				
Designated funds		**5,259**		5,639	
General unrestricted funds		**193,039**		156,575	
			198,298		162,214
			206,373		173,420

The financial statements were approved by the Trustees on 30 September 2026.

Jacky Hardacre
Jacky Hardacre - 2026-10-02, 09:58:18 UTC

Jacky Hardacre
Chairperson

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1 Accounting policies

Charity information

Citymoves Dance Agency SCIO is a Scottish Charitable Incorporated Organisation. The principal address of the charity is The Anatomy Rooms, Shoe Lane, Aberdeen, AB10 1AL.

Accounting convention

The financial statements have been prepared in accordance with the charity's Constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 £.

Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Incoming resources

Voluntary income including donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities includes income received, where entitlement to grant funding is subject to specific performance conditions, is recognised as earned (as the related services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Gifts in kind are valued at market value by the Trustees.

1 Accounting policies (continued)

Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaken each activity. Direct costs attributable to a single activity are allocated directly to that activity. Support costs are not apportioned to individual projects.

Support costs are those costs incurred directly in support of expenditure on the objects of the SCIO and include project management carried out at Headquarters.

Charitable activities and governance costs are costs incurred on the SCIO's educational operations including support costs and costs relating to the governance of the SCIO apportioned to charitable activities.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	1-10 years straight line
Office equipment	2 - 3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

All assets costing more than £300 are capitalised.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies (continued)

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities
Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities
Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Taxation

The SCIO is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a SCIO for UK corporation tax purposes. Accordingly, the SCIO is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1 Accounting policies (continued)

Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Operating leases

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Accruals

Accruals are applied at the year end based on financial costs received post year end and the experience of the Trustees.

3 Donations

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	**530**	**860**	**1,390**	650	2,000	2,650
Grant income	**235,920**	**106,334**	**342,254**	185,181	60,932	246,113
	236,450	**107,194**	**343,644**	185,831	62,932	248,763
Donations and gifts						
Donations	**530**	**860**	**1,390**	150	-	150
Donation – Zenith Energy	**-**	**-**	**-**	-	1,000	1,000
Donation – Optima Financial Solutions	**-**	**-**	**-**	-	1,000	1,000
Other – AB Positive	**-**	-	**-**	500	-	500
	525	**860**	**1,385**	650	2,000	2,650
Grants receivable for activities						
Aberdeen City Council	**100,000**	**50,785**	**150,785**	76,476	30,304	106,780
Creative Scotland	**130,000**	**-**	**130,000**	89,425	10,575	100,000
Parkinsons Aberdeen	**1,920**	**14,283**	**16,203**	2,280	9,856	12,136
The William Syson Foundation	**4,000**	**-**	**4,000**	-	-	-
The National Lottery	**-**	**28,076**	**28,076**	-	-	-
Aberdeen City Health & Social Care Partnership	**-**	**4,956**	**4,956**	-	-	-
The True Colours Trust	**-**	**5,234**	**5,234**	-	-	-
ACVO – Communities Mental Health & Wellbeing Fund	**-**	**3,000**	**3,000**	-	-	-
ACVO – Parkinsons	**-**	**-**	**-**	-	10,197	10,197
Aberdeen City Council – UKSPF	**-**	**-**	**-**	12,000	-	12,000
Creative Scotland	**-**	**-**	**-**	5,000	-	5,000
	235,920	**106,334**	**342,254**	185,181	60,932	246,113

4 Charitable activities

For the year ended 31 March 2026	Class Income £	Education - Higher Dance £	Hire Income £	Other Income £	Outreach Income £	Ticket Sales £	Total 2026 £
Income from charitable activities							
Unrestricted	**53,105**	**4,400**	**9,083**	**27,569**	**11,672**	**6,121**	**111,950**
Restricted	**120**	**2,736**	**-**	**-**	**-**	**-**	**2,856**
	53,225	**7,136**	**9,083**	**27,569**	**11,672**	**6,121**	**114,806**
For the year ended 31 March 2025							
Income from charitable activities							
Unrestricted	48,392	4,800	10,552	7,038	9,793	8,372	88,947

5 Raising funds

	2026 £	2025 £
Fundraising and publicity - unrestricted funds		
Staff costs	**15,000**	18,000

6 Charitable activities

	Basis of allocation	Unrestricted 2026 £	Restricted 2026 £	Total 2026 £	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £
Wages and salaries	Staff hours	**134,879**	**14,330**	**149,209**	110,476	4,484	114,960
Social security costs	Staff hours	**8,234**	**-**	**8,234**	4,449	-	4,449
Pension costs	Staff hours	**8,692**	**-**	**8,692**	6,829	-	6,829
Freelance and temporary staff	Direct	**37,979**	**50,366**	**88,345**	29,267	27,013	56,280
Projects and artists costs	Direct	**26,386**	**22,758**	**49,144**	17,411	12,211	29,622
Travel, accommodation and venue hire	Direct	**16,068**	**4,979**	**21,047**	12,475	2,291	14,766
Equipment hire, & technical support	Direct	**-**	**-**	**-**	-	6,490	6,490
Training and development	Direct	**2,214**	**7,808**	**10,022**	756	2,471	3,227
Rental costs	Direct	**11,756**	**-**	**11,756**	9,869	-	9,869
Depreciation and loss on sale	Direct	**4,421**	**1,800**	**6,221**	6,427	2,076	8,503
Advertising and printing	Direct	**2,059**	**1,200**	**3,259**	1,042	3,802	4,844
Office running costs	Direct	**27,254**	**5,338**	**32,592**	38,001	1,765	39,766
Legal and professional fees	Direct	**11,754**	**4,600**	**16,354**	5,167	347	5,514
		291,696	**113,179**	**404,875**	242,169	62,950	305,119
Governance costs (note 7)	Direct	**5,622**	**-**	**5,622**	4,316	-	4,316
		297,318	**113,179**	**410,497**	246,485	62,950	309,435

7 Support and governance costs

Governance costs includes payments of £5,622 (2025 - £4,316) for accountancy fees.

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

	2026	2025
Number of employees	**Number**	Number
The average monthly number of employees during the year was:	**13**	13
	£	£
Employment costs		
Wages and salaries	**164,209**	132,960
Social security costs	**8,234**	4,449
Other pension costs	**8,692**	6,829
	181,135	144,238

No employees were paid more than £60,000 (excluding employer pension costs) in either financial year.

Key management personnel

The charity considers its key management personnel to comprise of the Trustees and CEO. Total employment benefits including employers pensions contributions of the key management personnel were £63,373 (2025: £47,124). The increase on prior year costs is mainly due to an increase from part time to full time hours for key management personnel.

10 Tangible fixed assets

	Fixtures & fittings £	Office equipment £	Total 2026 £
Cost			
At 1 April 2025	**51,635**	**13,666**	**65,301**
Additions	**-**	**4,272**	**4,272**
At 31 March 2026	**51,635**	**17,938**	**69,573**
Depreciation			
At 1 April 2025	**35,265**	**12,401**	**47,666**
Depreciation charged in the year	**4,086**	**2,135**	**6,221**
At 31 March 2026	**39,351**	**14,536**	**53,887**
Carrying amount			
At 31 March 2026	**12,284**	**3,402**	**15,686**
At 31 March 2025	16,370	1,265	17,635

	Fixtures & fittings £	Office equipment £	Total 2025 £
Cost			
At 1 April 2024	78,176	13,666	91,842
Disposals	(26,541)	-	(26,541)
At 31 March 2025	51,635	13,666	65,301
Depreciation			
At 1 April 2024	51,103	11,601	62,704
Depreciation charged in the year	5,635	800	6,435
Depreciation eliminated on disposals	(21,473)	-	(21,473)
At 31 March 2025	35,265	12,401	47,666
Carrying amount			
At 31 March 2025	16,370	1,265	17,635
At 31 March 2024	27,073	2,065	29,138

11 Debtors

	2026	2025
	£	£
Amounts falling due within one year:		
Trade debtors	**874**	6,240
Prepayments and accrued income	**29,040**	5,080
	29,914	11,320

12 Creditors

Amounts falling due within one year:		
Trade creditors	**15,563**	9,335
Other taxation and social security	**3,090**	2,062
Other creditors	**1,275**	934
Accruals and deferred income	**22,185**	41,403
	42,113	53,734

Accruals and deferred income includes income of £16,811 received and deferred during the year (2025 - £25,001) in accordance with the requirements of the charities SORP.

13 Retirement benefit scheme

The charity operated a defined contribution pension scheme for all qualifying employees. The assets of the scheme were held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £8,692 (2025 - £6,829).

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpected balances of donations and grants held on trust for specific purposes:

	Movement in funds				**Movement in funds**			
	Balance at 1 April 2024 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2025 £	**Incoming Resources £**	**Resources Expended £**	**Transfers £**	**Balance at 31 March 2026 £**
Project Strive	-	10,304	(10,304)	-	-	**28,076**	**(25,944)**	**-**	**2,132**
Dance for Parkinsons	-	10,197	(8,270)	-	1,927	**14,283**	**(16,210)**	**-**	**-**
Dance for Dementia	-	9,856	(8,340)	-	1,516	**10,406**	**(11,922)**	**-**	**-**
Dance United	-	-	-	-	-	**47,089**	**(47,089)**	**-**	**-**
Horizons	2,028	2,000	(3,387)	-	641	**6,500**	**(6,518)**	**-**	**623**
UDecide Strive	-	-	-	-	-	**2,760**	**(2,760)**	**-**	**-**
Fusion/Youth Dance	-	-	-	-	-	**936**	**(936)**	**-**	**-**
DanceLive	-	30,575	(30,573)	-	2	**-**	**-**	**(2)**	**-**
Creative Spaces - capital grant	9,196	-	(2,076)	-	7,120	**-**	**(1,800)**	**-**	**5,320**
	11,224	62,932	(62,950)	-	11,206	**110,050**	**(113,179)**	**(2)**	**8,075**

14 Restricted funds (continued)

Strive - is a community project aimed at young people aged 10-25 from areas of deprivation to support and encourage their involvement in dance and physical activity to support their future education and engagement.

Dance for Parkinsons - a dance class aimed specifically at assisting people living with this condition, and their carers, in teaching exercises to assist with maintaining mobility, stability and posture in a supportive and social setting.

Dance for Dementia – a dance class aimed specifically at assisting people living with this condition, and their carers, in teaching exercises to assist with maintaining mobility, stability and posture in a supportive and social setting.

Dance United – a project working with Police Scotland and referral partners. Working with unengaged youth on a five week intensive, building core skills for the young people. Young people are signposted to future Citymoves programmes.

Horizons – youth project to support an integrated community performance group of those with non and additional support needs. This group is linked with Horizons Glasgow (YDance) and Horizons Inverness (Eden Court).

UDecide Strive – a project voted for by community participants in Northfield to receive financial support. Citymoves worked with the community over 6 months.

Fusion/Youth Dance – Citymoves' flagship Youth dance Company.

DanceLive - is an annual festival of contemporary dance, featuring local, national and international performers, some of whom may not have performed in Aberdeen other than through engagement with Citymoves. Also allows the local Aberdeen audience to witness original dance performances.

Creative Spaces - is funding for the purchase of a new flexible dance floor, new raised seating, mirrors and sound system. As this purchase was capital in nature, the costs and released funding is spread over the useful life of the assets purchased.

15 Reserves

	Balance at 1 April 2024 £	Movement in funds: Incoming Resources £	Movement in funds: Resources Expended £	Movement in funds: Transfers £	Balance at 31 March 2025 £	**Movement in funds: Incoming Resources £**	**Movement in funds: Resources Expended £**	**Movement in funds: Transfers £**	**Balance at 31 March 2026 £**
Designated funds									
Fixed asset fund	6,799	**-**	**(1,160)**	**-**	5,639	**-**	**(380)**	**-**	**5,259**
Covid-19 recovery fund	4,000	**-**	**(4,000)**	**-**	-	**-**	**-**	**-**	**-**
	10,799	-	(5,160)	-	5,639	**-**	**(380)**	**-**	**5,259**
Unrestricted									
General funds	141,122	274,778	(259,325)	-	156,575	**348,400**	**(311,938)**	**2**	**193,039**
Total	151,921	274,778	(264,485)	-	162,214	**348,400**	**(312,318)**	**2**	**198,298**

16 Analysis of net assets between funds

	Unrestricted 2026 £	**Restricted 2026 £**	**Total 2026 £**	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £
Fund balances at 31 March 2026 are represented by:						
Tangible assets	**9,640**	**6,046**	**15,686**	9,790	7,845	17,635
Current assets	**188,658**	**2,029**	**190,687**	152,424	3,361	155,785
	198,298	**8,075**	**206,373**	162,214	11,206	173,420

17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2026	2025
	£	£
Within one year	**-**	13,650
	=====	=====

18 Related party transactions

There were no disclosable party transactions during the year (2025 - none).

Henderson Loggie Secure Messaging

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Certificate Summary

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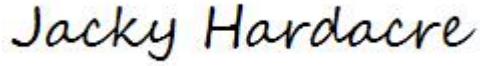
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