

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

Report of the Trustees and
Financial Statements
For The Year Ended 31 March 2026
for
Scottish Youth Dance

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

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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 2026. 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.

Significant Activities, Achievements and Performance

YDance is the national youth dance organisation for children and young people, aged 0-25, providing diverse opportunities across Scotland so children can access, connect, learn and perform dance.

OUR VISION: Every child in Scotland has the opportunity to access exceptional dance opportunities to allow them to realise their potential as individuals through dance.

OUR PURPOSE: YDance exists to transform the lives of Scotland's children and young people, supporting them to grow through dance.

OUR VALUES: Innovative. Collaborative. Inclusive

OUR AIMS:

1. To lead, shape and support the growth of dance for children and young people in Scotland, working with key partners to provide an inclusive and creative programme of dance, that creates pathways to nurture and support young people to develop transferable life skills
2. To advocate for the impact and role of children's and young peoples' dance with cultural, educational, and governmental agencies
3. To embed equalities, diversity, inclusion and wellbeing at the core of our work, creating accessible opportunities for a diverse range of children and young people to learn about all aspects of the artform of dance
4. To make sustainable and strategic change across all areas of the work to address the climate emergency
5. To embed dance as a key component in children's education and learning
6. To represent excellence and share best practice in youth dance from Scotland on the national and international stage

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

Engage - nurturing and sustaining engagement across Scotland.

YDance provides high-quality targeted programmes designed to improve access to dance activity for children and young people in educational, youth and community settings. Created with local and national partners, these projects enable children and young people to access dance in ways where they can learn about themselves, the world and community they live in.

Perform - cultivating creativity, supporting growth and ensuring progression.

YDance works to sustain a strong and vibrant youth dance sector which is a leader across the UK and the world, supporting innovative and articulate young artists into the professional dance sector. The perform strand provides opportunities for young people to develop their skills by ensuring young dancers have a range of opportunities to create, learn and perform.

Learn - developing teaching practice and enhancing infrastructure.

Learn programmes seek to deliver, enable, and promote the delivery of dance within the formal education sector, to develop Dance Artists' teaching skills and to influence the future development of dance in education settings.

Connect - advocacy work to raise the profile and awareness of dance.

Through advocacy and development work to raise the profile and practice of dance nationally and internationally, YDance wants to ensure that the dance sector in Scotland continues to grow, that emerging young artists have the skills and knowledge to sustain a career in dance and that children and young people have access to high quality dance provisions that supports their growth and development.

Summary

2025-26 was a year of growth for YDance with two new large-scale projects starting, Beyond Horizons, funded by the Scottish Government Learning Disability Fund (2025 -2028), and NYDCS Foundations funded by the Leverhulme Foundation (2025-28). This allowed YDance to achieve work which has been in planning for many years and offer empowering dance opportunities to more children and young people across Scotland. The CashBack on Track project funded by the Scottish Government's CashBack for Communities initiative was successfully renewed for another three years, 2026-2029 allowing the company to be resilient and ambitious over the coming years. A refreshed and in-depth evaluation framework was piloted allowing YDance to gain meaningful data to aid planning and reporting.

The programme engaged over 2,400 participants and delivered nearly 10,000 attendances, across 764 workshops, significantly exceeding participation and impact targets. There was a strong focus among children and young people aged 5-17 (69%). Participation was predominantly female at 68%, with 32% engagement from males. Participants from global majority backgrounds accounted for around 10% of total engagement, with disabled participants accounting for 26% of total engagement. Data from wellbeing and meta-skills outcomes remain exceptionally high, with over 97-100% positive responses.

A diverse programme of work was delivered across Scotland reaching 15 local authorities, working with 35 partners across education, sport, justice and community sectors.

The new leadership structure has been successful, and the staff team has increased from 14 to 15 with a revised staff structure and salary scale, allowing YDance to better align its delivery and operations with future ambitions.

OBJECTIVES AND ACTIVITIES

Significant activities

Further detail on YDance's programme and impact is provided in the following section, structured around our four core themes: Engage, Perform, Learn and Connect.

ENGAGE

Cashback on Track

In its third year of delivery (2025 -26), CashBack on Track continued to demonstrate the power of dance as a tool for personal development, social connection, and positive change. Funded through Phase 6 of the Scottish Government's Cashback for Communities programme, the project aims to:

- . Divert young people from antisocial or risk-taking behaviour
- . Improve wellbeing and emotional resilience
- . Increase confidence, communication and personal skills
- . Support positive destinations, learning and employability
- . Strengthen relationships, belonging and community connection

This is achieved through working across four key strands:

- . **Alternative Education** - supporting young people not in mainstream education and those with care experience.
- . **Community Diversions** - delivering dance in communities facing socio-economic inequalities in partnership with trusted local organisations.
- . **Youth Custody** - working with young men aged 18-21 at HMPYOI Polmont through trauma-informed and creative practice.
- . **Family Connections** - facilitating nurturing dance sessions for young parents and their children, and for young carers and their siblings.

Impact Data - 697 young people were engaged across 10 local authority areas (Dundee, East Dunbartonshire, Edinburgh City, Falkirk, Fife, Glasgow City, North Ayrshire, North Lanarkshire, Renfrewshire, South Ayrshire) 63% of participants came from the lowest 2 SIMD areas. 545 young people reported increased confidence, and 541 young people improved their mental health outlook. 132 young people achieved accreditation through the Award in Dance Leadership and SQA Personal Achievement Awards programmes.

Cultural Collaborations

In 2025-26, YDance deepened its partnership with Historic Environment Scotland through the delivery of "If Not You Then Who?", a youth-led interdisciplinary project exploring the effects of climate change on Scotland's historic sites.

Working with S1-S2 pupils from Holy Cross High School in South Lanarkshire, the project used Bothwell Castle as the site for performance and creation of a dance film, exploring heritage and how it encompasses cultural, familial, and personal identities.

Impact data - 49 workshops were delivered with 231 pupils, 48% identified as female and 52% as male. Three teaching resources , exploring issues related to climate change and dance, were created and hosted on YDance and the HES website. One film was screened at the school to pupils and has been disseminated through social media and at three national events.

Community Steps

In 2025-26, YDance continued its long-standing partnership with East Dunbartonshire Active Schools to deliver inclusive dance activity. The project aimed to increase opportunities for children and young people with ASN to access creative movement in safe and supportive environments. This collaboration continues to demonstrate the impact of sustained, partnership-based delivery in developing inclusive approaches and expanding access to dance for all young people in East Dunbartonshire.

Activity included:

OBJECTIVES AND ACTIVITIES

- . Performances of the "SEED" show in ASN schools
- . Weekly after school sessions for pupils within school-based ASN and nurture settings
- . CLPL training for schoolteachers, dance teachers, Active Schools co-ordinators, volunteers and young Dance Leaders

Impact Data - 30 sessions were delivered with 20 children, and the CLPL session had 15 attendees. The performance was seen by 100 children and young people.

PERFORM

National Youth Dance Company of Scotland

NYDCS continues to offer Scotland's most talented young contemporary dancers the opportunity to work at a pre-professional level, creating new work with leading choreographers and performing across Scotland, the UK and internationally.

In 2025-26, the 2024/25 National Youth Dance Company of Scotland (NYDCS) toured their original piece "Weave", choreographed by Anna Kenrick and directed by Philippa Clark to:

- . Destinations, Macrobert Stirling - audience 300
- . Unanimous festival, Belfast. DU Dance - audience 150
- . RhythmMosaic Festival in Leeds - audience 50
- . UDance, Sadlers East, London - audience 300
- . Fringe Festival, Edinburgh (6 shows) - audience 360

Recruitment for the 2025-26 company took place in September 2025. The new company of 12 dancers, began developing a new work titled Afterglow, choreographed by Tess Letham. The piece is due to premiere in April 2026 at Destinations, to be held at the Beacon theatre Inverclyde.

Impact Data - 14 young people took part in the annual company 24/25 and 53 workshops were delivered. 175 young people took part in taster workshops and 51 attended the NYDCS audition in September 2025. 1160 audience members saw the work across 5 performances. There are 12 young people in the 25/26 company.

Horizons Glasgow

Horizons Glasgow brings together young dancers with disabilities to create high-quality, original dance work for performance. The project aims to ensure young disabled dancers have increased opportunities to fulfil their potential in dance and develop the skills needed to progress into further training, creative roles, or the workforce.

In 2025-26, the Glasgow-based Horizons company created and performed a new piece titled Blended Harmonies, choreographed by Amy Park and Zac McMillan. It premiered at Destinations in April 2025 at the Macrobert Arts Centre in Stirling, giving the dancers a public performance platform and the opportunity to showcase their creativity and ensemble work.

In May 2025, the company travelled to Inverness to take part in Expanding Horizons, a national inclusive dance festival led by Eden Court. Here, they collaborated with Horizons Inverness (delivered by Eden Court) and Horizons Aberdeen (delivered by City Moves Dance Agency), by taking part in workshops, performing together and socialising. The company also performed at the Light the Blue Festival in Aberdeen.

Recruitment for the 2025-26 company and the trainee Dance Artist role took place in September 2025, with 15 dancers recruited and the trainee position awarded to Liam Anderson.

Impact Data - 15 young people took part, 100% were disabled. 26 workshops were delivered and the company performed three times to 400 people. The trainee took part in 26 workshops, with 10 mentor sessions.

OBJECTIVES AND ACTIVITIES

Destinations

Destinations is YDance's annual celebration of youth dance in Scotland. Held at a different venue each spring, YDance selects and brings together a diverse line-up of high-quality performances by young dancers from across the country. The event is also the official Scottish selection platform for One Dance UK's U.Dance national festival. Destinations 2025 took place at the Macrobert Arts Centre and featured outstanding work by 14 youth dance companies representing a wide geographical spread and range of dance styles.

As the only Scottish U.Dance selection event, Destinations plays a key role in profiling youth dance talent nationally and providing progression pathways to the UK-wide platform. YDance has been instrumental in ensuring that the 2026 U.Dance festival will take place in Scotland for the first time in July 2026, at the Tramway in Glasgow.

Impact Data - 208 young people took part in the event, 89% identified as female and 11% as male. The audience had 360 members, and all young people took part in a careers Q and A workshop.

Beyond Horizons

This new inclusive programme launched in October 2025 and is funded by the Learning Disability Support Fund (£206,106 over 30 months). It improves physical and mental health, confidence, aspirations, and employment outcomes for young people aged 14-25 with learning disabilities in Glasgow, Aberdeen, Inverness, and North and South Lanarkshire. The programme includes community outreach sessions, training and accredited qualifications, an inclusive performances "SEED" and a national campaign to celebrate the creativity and talent of disabled young people.

To date partnerships have been developed with Active Schools teams allowing two community groups to be developed and ASN schools have had taster sessions delivered by disabled artists. The partnership with Eden Court and Citymoves has been strengthened with training and the new disability led show SEED has been created with four disabled dancers. This show will tour to ASN schools in the summer term.

Impact Data - 64 development sessions have been delivered in 16 schools and 20 community workshops. 5 x 2hr training sessions with 3 disabled dance teaching artists have been achieved and the SEED show was created over 15 development sessions. 3 training and development workshops were delivered with partner organisations in Aberdeen and Inverness.

NYDCS Foundations

This programme is a dedicated training programme created to nurture and support young people with potential, ambition, and determination in their journey to become professional dancers. It is for 13-18-year-old dancers who show exceptional talent in dance, lack access in their local area and offers young dancers a high-quality prevocational programme where dancers develop their technical dance skills, creative and choreographic skills. Year one started in Aberdeen with Citymoves and Inverclyde with The Beacon Arts Centre.

Impact Data - The programme offered 10 tasters in schools with 300 young people across Aberdeen and Inverclyde. 30 people applied and 20 young people were selected across the two companies. In 2026 both companies have performances organised across Aberdeen, Glasgow and Inverclyde.

LEARN

YDance remains committed to building a resilient and diverse future dance workforce through training programmes, placements and mentorships to develop skills and opportunities to connect with the dance sector globally, through strategic partnerships.

ReCharge

In partnership with The Work Room (Glasgow) and Dance Base (Edinburgh), YDance delivered a two-day training intensive for teaching artists. This successful programme created new relationships with the partner organisations and ensured the Scottish workforce have access to training, support and networking.

OBJECTIVES AND ACTIVITIES

Impact Data - There were 19 participants, 95% identified as female and 5% as male. 79% were from a White Scottish heritage, 5% Australian and 16% from a global majority heritage. 26% of participants identified as disabled and 74% as non-disabled.

Mentorships

In 2025-26 YDance offered a professional development placement for early career dance artist Dorine Mugisha, this was supported by the Federation of Scottish Theatre (FST) Bursary Scheme. Dorine observed a wide range of YDance projects, received one-to-one mentoring from Artistic Director Anna Kenrick, and was supported to deliver sessions and develop her teaching and choreographic practice. The feedback from this programme was positive and demonstrated the need for professional support in the dance sector.

CONNECT

International Development

YDance continued to strengthen its international relationships in 2025-26, through performance exchange programmes, artist development intensives and choreographic collaborations. YDance remains committed to building meaningful international partnerships that broaden young dancers' perspectives, enhance cultural understanding, and create space for collaborative artistic exchange.

Estonia Commission

From January to October 2025, Artistic Director, Anna Kenrick travelled to Tallinn, Estonia to work the ETA young professional company, building on the successful 2023 and 2024 exchanges.

Through three intensive periods, a new work was created with the quartet, which opened in October in Tallinn before going on tour across Estonia for the rest of the year. The show has been well received by audiences and was part of the international festival in Johvi in April 2026.

OBJECTIVES AND ACTIVITIES

Significant activities

Take Flight - Germany

The relationship with the Twinning offices in Glasgow and Nuremberg were further developed through a partnership project with Jugend Tanz Ensemble, funded by both twinning offices, this project gave four dancers from NYDCS the opportunity to perform at an event at city chambers in Glasgow, in a theatre in Nuremberg alongside the JTE youth dance company and take part in teaching skills workshops. Plans are in place for this to happen again in 2026.

Sector Meetings and Representation

These relationships ensure that YDance's work remains aligned with sector priorities and contributes to the wider development of youth dance practice across Scotland and beyond.

Throughout 2025-26, the Executive Director and Artistic Director continued to represent YDance across a range of national and UK-wide sector development forums. YDance remains an active member of:

- . The Children and Youth Arts Advocacy Group (CYAA)
- . Dance MYO sector development meetings
- . The Federation of Scottish Theatre (FST)
- . Dance and Disability Network (DDN)

YDance also maintains strong collaborative links across the UK through regular strategic meetings with One Dance UK and the other national youth dance organisations:

- . National Youth Dance Wales
- . National Youth Dance Company of England
- . DU Dance (Northern Ireland)

Publications / Presentations

YDance continues to raise the profile of youth dance in Scotland and influence cross-sectoral thinking by contributing to key events, national forums, and policy-related conversations. These engagements reflect YDance's growing reputation not only as a leader in youth dance but also as a contributor to national conversations on wellbeing, inclusion, justice, and climate action in the cultural sector.

STRATEGIC REPORT

Financial position

The financial outcome of the activities for the year is set out in the statement of financial activities, and the balance sheet summarises the position at the end of the year.

Improved economic conditions and increased success with funding applications meant that total income increased by £51,435 on last year's total.

As a result the Charity was able to continue to make available all resources and maintain its high level of service for all. The Charity had a deficit of £11,694 for the year to 31 March 2026 (31 March 2025 - deficit £3,842)

At the end of the year, reserves amounted to £107,025 of which £nil were restricted and £107,025 unrestricted. The main assets of the charity were funds held in bank accounts which at the year-end amounted to £98,932 representing both restricted and unrestricted funds.

STRATEGIC REPORT

Financial review

Principal funding sources

YDance is supported by a wide range of funders from both the statutory and charitable sectors, and the Board extends sincere thanks to all those who make our work possible:

Creative Scotland - YDance was awarded Multi-Year Funding from April 2025 to March 2028, providing £238,333 in 2025-26 to support our core operations. This significant investment recognises YDance's national leadership in youth dance, its commitment to inclusion and artistic excellence, and its delivery of high-quality participatory dance opportunities across Scotland.

CashBack for Communities - 2025-26 marked the final year of a three-year award totalling £396,904 for the CashBack on Track programme. Administered by Inspiring Scotland on behalf of the Scottish Government, the fund supported our work across four strands: Alternative Education, Community Diversion, Youth Custody, and Family Connections. In 2025-26, YDance received £143,747 to continue delivering this impactful programme.

Learning Disability Support Fund - In 2025-26, YDance was awarded a three-year grant totalling £206,106 to deliver Beyond Horizons, a new programme for learning disabled young people. Beyond Horizons aims to build a more inclusive society where young disabled dancers have access to the same artistic, developmental, and employment opportunities as their non-disabled peers. This year YDance received £39,155 for the period October 2025 - March 2026.

Leverhulme Trust - In 2025-26, YDance were awarded a three-year grant totalling £56,700, providing £18,900 annually to support bursaries for participants in the National Youth Dance Company of Scotland Foundations programme. This award is helping to remove financial barriers to participation in high quality national training programmes.

In addition, YDance gratefully acknowledges the generous support received in 2025-26 from a wide range of trusts and foundations, many of which support specific projects and programme strands, while others contribute to our general activities. These include:

Alchemy Trust, Alexander Moncur Trust, CMS Charitable Trust, Commonweal Fund, D'Oyly Carte Charitable Trust, DWF Foundation, EIS, Glasgow Wellbeing Fund, Hugh Fraser Foundation, Inchrye Trust, JTH Charitable Trust, Meikle Foundation, Merchant's House of Glasgow, Mugdock Children's Trust, Saints and Sinners Club of Scotland, Thistle Trust, Tillyloss Trust, Turtleton Charitable Trust

YDance is also grateful for the continued support of our private donors, including those who contribute regularly through monthly giving.

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 of 31 March 2026 are £107,025 (2025 - £103,919).

Going concern

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.

STRATEGIC REPORT

Future plans

Looking ahead, YDance is committed to growing our national impact and ensuring that every child and young person in Scotland has access to exceptional dance opportunities. We will continue to seek new funding opportunities to expand our programme of work, respond to emerging needs, and build long-term sustainability across the sector.

Our future plans will be delivered in line with YDance's core values:

- . Innovative, we are always evolving our practice to remain relevant and inspiring;
- . Collaborative, we work alongside partners, young people and communities to co-create impactful programmes
- . Inclusive, we ensure our work removes barriers and reaches the widest possible range of participants.

As we enter the next phase of our development, we remain focused on delivering high-quality dance experiences that support young people to thrive-creatively, emotionally, and socially-and to do so in ways that reflect our values and ambitions for a fairer, more connected Scotland.

Planned activities for 2026-27, supported by secured funding and aligned with these values, include:

- . **CashBack on Track** - We will deliver Phase 7 of the CashBack for Communities Fund from April 2026 to March 2029. This will focus on deepening impact, expanding reach, and creating sustainable progression pathways for young people through dance.
- . **Beyond Horizons** - This inclusive programme is funded by the Learning Disability Support Fund (£206,106 over 30 months). It will improve physical and mental health, confidence, aspirations, and employment outcomes for young people aged 14-25 with learning disabilities in Glasgow, Aberdeen, Inverness, and North and South Lanarkshire. The programme includes accredited qualifications and a national campaign to celebrate the creativity and talent of disabled young people.
- . **NYDCS Foundations** -It will support talented young dancers aged 13-17 who face barriers to access, through technique classes, creative workshops, mentoring, and performance opportunities, expanding into three areas in 26/27.
- . **National Youth Dance Company of Scotland (NYDCS)** - After performances at the Fringe, Edinburgh, a new company will be selected by audition in September 2026 and will premiere new work at Destinations 2027 at Eden Court in Inverness.
- . **Horizons Glasgow** - A new cohort of disabled and non-disabled young dancers will be selected in September 2026, working towards a new performance also premiering at Destinations 2027.
- . **Cultural Collaborations** - This work will develop and expand with Historic Environment Scotland with a new project at Kilwinning Abbey.
- . **Community Steps** - There will be new partnerships made with Argyll and Bute and Dumfries and Galloway.
- . **Commonwealth Games Cultural Programme** - A Glasgow schools project will take place in June with performances by NYDCS, NYDCS Foundations and Horizons taking place at Merchant City Festival as part of the cultural programme.
- . **Destinations** - This will take place in Inverness in Eden Court with 14 young dance companies from across Scotland.

Conclusion

As we close 2025-26, the Trustees reflect with pride on a year of meaningful progress, strengthened foundations, and clear momentum towards a more inclusive and sustainable future in dance across Scotland. With core funding secured, a refreshed leadership team in place, and ambitious new programmes emerging, YDance is well positioned to build on its achievements and continue to grow its impact.

We extend our sincere thanks to our staff, artists, Board members, funders and partners, and above all, the young people we serve. Their continued belief in the transformative power of dance remains at the heart of everything we do and inspires us as we look ahead.

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.

Recruitment and appointment of new trustees

A detailed induction pack is prepared for all new trustees, providing an overview of the charity's strategic plan, legal status, constitutional documents, key policies and current activities. Trustees are also provided with access to an online resource hub, which brings together key Board documents, meeting information, governance resources and other materials relevant to YDance Board business.

To support trustees in their role, training and development opportunities are made available, including through organisations such as Glasgow Council for the Voluntary Sector (GCVS). Trustees also participate in an annual Board Away Day focused on strategic planning, governance and organisational development. Regular Board skills audits are undertaken to identify skills gaps and any training or development needs.

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 conjunction 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 that appropriate controls are in place to provide reasonable assurance against fraud, error and other significant risks.

During the year, trustees undertook a detailed review of the charity's risk register as part of the annual Board Away Day. This work has strengthened the risk management framework, ensuring that risks are more clearly identified, assessed and linked to appropriate mitigating actions. The revised risk register is now in a much stronger position and is used as an active governance tool to support Board oversight and decision-making.

Trustees continue to monitor and review risks regularly through Board meetings, with reports provided on key organisational, operational, financial and strategic risks. The Treasurer and Executive Director provide additional oversight of financial matters and advise the Board on financial planning, controls and sustainability.

The principal risks and uncertainties facing the charity relate to the challenging public funding environment, the need to secure sustainable and diversified income, the capacity to deliver high-quality programmes within available resources, and the need to continue evidencing the impact of YDance's work to support future funding applications and strategic development.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC115368 (Scotland)

Scottish Youth Dance

Report of the Trustees For The Year Ended 31 March 2026

Registered Charity number
SC013949

Registered office
South Block
60-64 Osborne Street
Glasgow
G1 5QH

Trustees
A H Busby Events Manager
T Campbell Lecturer (resigned 10.7.25)
A E Clark Artistic Director (resigned 10.7.25)
K Daniel Marketing Account Manager
E Lashley-Scott Chief Executive
E Lemaire Nowinski Assistant Principal
A C Odedeyi Fintech Consultant
O K Olususi Software Engineer
R Scholefield Head Of Corporate Risk
C J Stenton Arts Manager
R Walker Project Coordinator
B Whiteside Senior Lecturer

Company Secretary
K Shearer

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).

**Report of the Trustees
For The Year Ended 31 March 2026**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 23 July 2026 and signed on the board's behalf by:



K Shearer - Secretary

Opinion

We have audited the financial statements of Scottish Youth Dance (the 'charitable company') for the year ended 31 March 2026 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 2026 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.

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.

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.

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

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.

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

23 July 2026

Scottish Youth Dance

**Statement of Financial Activities
For The Year Ended 31 March 2026**

		Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	48,697	-	48,697	35,465
Charitable activities	5				
Charitable		282,603	204,802	487,405	464,263
Other trading activities	3	3,644	-	3,644	889
Investment income	4	1,931	-	1,931	2,647
Other income		<u>15,384</u>	<u>-</u>	<u>15,384</u>	<u>2,362</u>
Total		<u>352,259</u>	<u>204,802</u>	<u>557,061</u>	<u>505,626</u>
EXPENDITURE ON					
Raising funds	6	1,979	-	1,979	1,835
Charitable activities	7				
Charitable		347,174	219,602	566,776	504,875
Other		<u>-</u>	<u>-</u>	<u>-</u>	<u>2,758</u>
Total		<u>349,153</u>	<u>219,602</u>	<u>568,755</u>	<u>509,468</u>
NET INCOME/(EXPENDITURE)		3,106	(14,800)	(11,694)	(3,842)
RECONCILIATION OF FUNDS					
Total funds brought forward		103,919	14,800	118,719	122,561
TOTAL FUNDS CARRIED FORWARD		<u>107,025</u>	<u>-</u>	<u>107,025</u>	<u>118,719</u>

The notes form part of these financial statements

Scottish Youth Dance

**Statement of Financial Position
31 March 2026**

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
FIXED ASSETS					
Tangible assets	13	1,066	-	1,066	-
CURRENT ASSETS					
Stocks	14	2,401	-	2,401	2,401
Debtors	15	45,073	-	45,073	41,943
Cash at bank and in hand		<u>83,232</u>	<u>15,700</u>	<u>98,932</u>	<u>102,411</u>
		130,706	15,700	146,406	146,755
CREDITORS					
Amounts falling due within one year	16	(24,747)	(15,700)	(40,447)	(28,036)
NET CURRENT ASSETS		<u>105,959</u>	<u>-</u>	<u>105,959</u>	<u>118,719</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>107,025</u>	<u>-</u>	<u>107,025</u>	<u>118,719</u>
NET ASSETS		<u>107,025</u>	<u>-</u>	<u>107,025</u>	<u>118,719</u>
FUNDS	18				
Unrestricted funds				107,025	103,919
Restricted funds				<u>-</u>	<u>14,800</u>
TOTAL FUNDS				<u>107,025</u>	<u>118,719</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 July 2026 and were signed on its behalf by:



A H Busby - Trustee

The notes form part of these financial statements

Scottish Youth Dance

Statement of Cash Flows For The Year Ended 31 March 2026

		31.3.26 £	31.3.25 £
	Notes		
Cash flows from operating activities			
Cash generated from operations	1	(4,344)	(13,252)
Interest paid		<u>-</u>	<u>(2,758)</u>
Net cash used in operating activities		<u>(4,344)</u>	<u>(16,010)</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		(1,066)	-
Interest received		<u>1,931</u>	<u>2,647</u>
Net cash provided by investing activities		<u>865</u>	<u>2,647</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		(3,479)	(13,363)
Cash and cash equivalents at the beginning of the reporting period		<u>102,411</u>	<u>115,774</u>
Cash and cash equivalents at the end of the reporting period		<u><u>98,932</u></u>	<u><u>102,411</u></u>

The notes form part of these financial statements

Notes to the Statement of Cash Flows
For The Year Ended 31 March 2026

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.26 £	31.3.25 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(11,694)	(3,842)
Adjustments for:		
Interest received	(1,931)	(2,647)
Interest paid	-	2,758
Decrease in stocks	-	687
(Increase)/decrease in debtors	(3,130)	20,939
Increase/(decrease) in creditors	<u>12,411</u>	<u>(31,147)</u>
Net cash used in operations	<u>(4,344)</u>	<u>(13,252)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.25 £	Cash flow £	At 31.3.26 £
Net cash			
Cash at bank and in hand	<u>102,411</u>	<u>(3,479)</u>	<u>98,932</u>
	<u>102,411</u>	<u>(3,479)</u>	<u>98,932</u>
Total	<u>102,411</u>	<u>(3,479)</u>	<u>98,932</u>

The notes form part of these financial statements

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.

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.

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 the 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 carrying 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.

1. ACCOUNTING POLICIES - continued

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.

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 £	31.3.26 Total funds £	31.3.25 Total funds £
Donations	<u>48,697</u>	<u>-</u>	<u>48,697</u>	<u>35,465</u>

Notes to the Financial Statements - continued
For The Year Ended 31 March 2026

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
Shop income	<u>3,644</u>	<u>-</u>	<u>3,644</u>	<u>889</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
Deposit account interest	<u>1,931</u>	<u>-</u>	<u>1,931</u>	<u>2,647</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31.3.26 Charitable £	31.3.25 Total activities £
Grants	<u>487,405</u>	<u>464,263</u>

6. RAISING FUNDS

Other trading activities

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
Purchases	<u>1,979</u>	<u>-</u>	<u>1,979</u>	<u>1,835</u>

Notes to the Financial Statements - continued
For The Year Ended 31 March 2026

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable	<u>539,070</u>	<u>27,706</u>	<u>566,776</u>

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Charitable	<u>26,417</u>	<u>1,289</u>	<u>27,706</u>

9. NET INCOME/(EXPENDITURE)

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

	31.3.26 £	31.3.25 £
Hire of plant and machinery	<u>1,256</u>	<u>890</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

No trustees' received any remuneration or benefits in the year ended 31 March 2026 (2025 - £nil).

Key management remuneration amounted to £50,109 for the year to 31 March 2026 (2025 - £72,633).

Trustees' expenses

	31.3.26 £	31.3.25 £
Trustees' expenses	<u>1,289</u>	<u>1,773</u>

11. STAFF COSTS

	31.3.26 £	31.3.25 £
Wages and salaries	315,072	341,014
Social security costs	15,174	22,012
Other pension costs	<u>7,503</u>	<u>12,954</u>
	<u>337,749</u>	<u>375,980</u>

Notes to the Financial Statements - continued
For The Year Ended 31 March 2026

11. STAFF COSTS - continued

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

	31.3.26	31.3.25
Admin	5	5
Projects	<u>10</u>	<u>9</u>
	<u>15</u>	<u>14</u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	35,465	-	35,465
Charitable activities			
Charitable	305,418	158,845	464,263
Other trading activities	889	-	889
Investment income	2,647	-	2,647
Other income	<u>2,362</u>	<u>-</u>	<u>2,362</u>
Total	<u>346,781</u>	<u>158,845</u>	<u>505,626</u>
EXPENDITURE ON			
Raising funds	1,835	-	1,835
Charitable activities			
Charitable	348,432	156,443	504,875
Other	<u>2,758</u>	<u>-</u>	<u>2,758</u>
Total	<u>353,025</u>	<u>156,443</u>	<u>509,468</u>
NET INCOME/(EXPENDITURE)	(6,244)	2,402	(3,842)
Transfers between funds	<u>9,702</u>	<u>(9,702)</u>	<u>-</u>
Net movement in funds	3,458	(7,300)	(3,842)
RECONCILIATION OF FUNDS			
Total funds brought forward	100,461	22,100	122,561

Notes to the Financial Statements - continued
For The Year Ended 31 March 2026

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>103,919</u>	<u>14,800</u>	<u>118,719</u>

13. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2025	15,808	4,858	20,196	57,294	98,156
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,066</u>	<u>1,066</u>
At 31 March 2026	<u>15,808</u>	<u>4,858</u>	<u>20,196</u>	<u>58,360</u>	<u>99,222</u>
DEPRECIATION					
At 1 April 2025 and 31 March 2026	<u>15,808</u>	<u>4,858</u>	<u>20,196</u>	<u>57,294</u>	<u>98,156</u>
NET BOOK VALUE					
At 31 March 2026	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,066</u>	<u>1,066</u>
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

14. STOCKS

	31.3.26 £	31.3.25 £
Stocks	<u>2,401</u>	<u>2,401</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26 £	31.3.25 £
Trade debtors	7,424	5,133
Prepayments and accrued income	<u>37,649</u>	<u>36,810</u>
	<u>45,073</u>	<u>41,943</u>

Notes to the Financial Statements - continued
For The Year Ended 31 March 2026

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Trade creditors	8,597	11,691
Social security and other taxes	6,935	5,848
Other creditors	3,015	2,288
Accruals and deferred income	<u>21,900</u>	<u>8,209</u>
	<u>40,447</u>	<u>28,036</u>

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.26	31.3.25
	£	£
Within one year	<u>2,876</u>	<u>4,446</u>

18. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	103,919	3,106	107,025
Restricted funds			
The Leverhulme Trust	12,300	(12,300)	-
Horizons Holiday Programmes (YAF)	<u>2,500</u>	<u>(2,500)</u>	<u>-</u>
	<u>14,800</u>	<u>(14,800)</u>	<u>-</u>
TOTAL FUNDS	<u>118,719</u>	<u>(11,694)</u>	<u>107,025</u>

Notes to the Financial Statements - continued
For The Year Ended 31 March 2026

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	352,259	(349,153)	3,106
Restricted funds			
The Leverhulme Trust	-	(12,300)	(12,300)
Horizons Holiday Programmes (YAF)	-	(2,500)	(2,500)
Cashback on Track	143,747	(143,747)	-
NYDCS	3,000	(3,000)	-
Beyond Horizons	39,155	(39,155)	-
NYDCS Foundations	<u>18,900</u>	<u>(18,900)</u>	<u>-</u>
	<u>204,802</u>	<u>(219,602)</u>	<u>(14,800)</u>
TOTAL FUNDS	<u>557,061</u>	<u>(568,755)</u>	<u>(11,694)</u>

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	100,461	(6,244)	9,702	103,919
Restricted funds				
The Leverhulme Trust	9,000	3,300	-	12,300
Horizons Holiday Programmes (YAF)	4,500	(2,000)	-	2,500
Horizons Glasgow Wellbeing Fund	1,100	(1,100)	-	-
Nuremberg Glasgow Council	<u>7,500</u>	<u>2,202</u>	<u>(9,702)</u>	<u>-</u>
	<u>22,100</u>	<u>2,402</u>	<u>(9,702)</u>	<u>14,800</u>
TOTAL FUNDS	<u>122,561</u>	<u>(3,842)</u>	<u>-</u>	<u>118,719</u>

Notes to the Financial Statements - continued
For The Year Ended 31 March 2026

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	346,781	(353,025)	(6,244)
Restricted funds			
The Leverhulme Trust	18,300	(15,000)	3,300
Horizons Holiday Programmes (YAF)	-	(2,000)	(2,000)
Horizons Glasgow Wellbeing Fund	-	(1,100)	(1,100)
Cashback on Track	136,364	(136,364)	-
Nuremberg Glasgow Council	<u>4,181</u>	<u>(1,979)</u>	<u>2,202</u>
	<u>158,845</u>	<u>(156,443)</u>	<u>2,402</u>
TOTAL FUNDS	<u>505,626</u>	<u>(509,468)</u>	<u>(3,842)</u>

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

The Leverhulme Trust continues to support bursaries for participants in Project Y and Hothouse.

The Horizons Holiday / Wellbeing Programmes were supported by the Youth Arts Open Fund, administered by Youthlink Scotland on behalf of Creative Scotland, and Horizons (Glasgow) was supported by the Glasgow Wellbeing Fund.

Cashback on Track 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 and is supported by Cashback for Communities, administered by Inspiring Scotland..

Nuremberg Twinning Exchange - Funded by Glasgow's Council's Twinning department, this project sees young dancers from The National Youth Dance Company of Scotland work alongside dancers from Jugendtanzensemble based in Glasgow's twin city of Nuremberg, Germany.

Transfer between Funds

These relate to transfer of restricted funds to unrestricted funds for the overspend on completed projects. No transfers were made in the year.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

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.

Scottish Youth Dance**Detailed Statement of Financial Activities
For The Year Ended 31 March 2026**

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	48,697	35,465
Other trading activities		
Shop income	3,644	889
Investment income		
Deposit account interest	1,931	2,647
Charitable activities		
Grants	487,405	464,263
Other income		
Other Income	<u>15,384</u>	<u>2,362</u>
Total incoming resources	557,061	505,626
EXPENDITURE		
Other trading activities		
Purchases	1,979	1,835
Charitable activities		
Wages	298,447	309,731
Social security	15,174	22,012
Pensions	7,503	12,954
Hire of plant and machinery	1,256	890
Insurance	1,568	1,427
Telephone and IT costs	4,055	2,919
Advertising	1,566	4,333
International travel	-	11,982
Travel expenses	2,409	2,512
Subscriptions	1,686	2,121
Training	3,503	2,103
Repairs and maintenance	8,374	6,022
General workshops	1,500	3,096
Project Y	16,500	19,184
Rent	17,102	15,860
Cashback for Change	-	21,800
Carried forward	380,643	438,946

This page does not form part of the statutory financial statements

Scottish Youth Dance

Detailed Statement of Financial Activities For The Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
Charitable activities		
Brought forward	380,643	438,946
CashBack on Track	84,392	-
Horizons Expenditure	4,997	8,180
Beyond Horizons	26,296	-
National Youth Dance Company	25,995	10,879
NYDCS Foundations	8,728	-
Destinations	<u>8,019</u>	<u>6,195</u>
	539,070	464,200
Other		
Other interest	-	2,758
Support costs		
Management		
Other Wages Costs Freelance	16,625	31,283
Sundry Office Costs	3,238	2,184
Accounting and legal fees	<u>6,554</u>	<u>5,435</u>
	26,417	38,902
Governance costs		
Trustees' expenses	<u>1,289</u>	<u>1,773</u>
Total resources expended	<u>568,755</u>	<u>509,468</u>
Net expenditure	<u>(11,694)</u>	<u>(3,842)</u>

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