

Registered Charity Number 1165934 (England & Wales)

Registered Charity Number SC047502 (Scotland)

TWO DESTINATION LANGUAGE

(A Charitable Incorporated Organisation)

REPORT AND ACCOUNTS

For the year ended 5 April 2026



Bottoms at Dance International Glasgow, May 2026 (Photo: Beth Chalmers)

TWO DESTINATION LANGUAGE TRUSTEES' REPORT YEAR ENDED 5 APRIL 2026

The Trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2026.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity number 1165934 (England & Wales)
SC047502 (Scotland) – from 12 June 2017

Principal address ARC Stockton, 60 Dovecot Street, Stockton-on-Tees TS18 1LL

Trustees

The Trustees of the charity during the year and to the date of signing this report are as follows:

Ms Elizabeth Moriarty (Chair)
Ms Tina Andrews
Ms Eleanor Bally
Mr Callum Madge
Ms Elena Marchevska

Independent Examiner Pete O'Hara FCA, Chartered Accountant, 26 La Sagesse,
Jesmond, Newcastle upon Tyne NE2 3AF

Bankers Co-operative Bank plc, P.O. Box 101, 1 Balloon Street,
Manchester M60 4EP

Governing Documents

Two Destination Language was established as a Charitable Incorporated Organisation (CIO) on 8 March 2016. As a CIO it is governed by its constitution.

Recruitment & Appointment of Trustees

New Trustees are identified and appointed on the recommendation of the existing Trustees.

Operation of the Board of Trustees

The Board of Trustees typically meets four times per year.

Trustee Induction & Training

In the first year of appointment an induction and training year is provided, covering both the distinctiveness of the organisation, as well as the duties and responsibilities of acting as a charity Trustee.

TWO DESTINATION LANGUAGE TRUSTEES' REPORT YEAR ENDED 5 APRIL 2026

OBJECTIVES AND ACTIVITIES

The charity's objects are to advance the arts for the public benefit, in particular but not exclusively the art of drama.

Two Destination Language makes bold, ambitious, award-winning work about identity and community. Art and artist-led, we work towards a society where multiple identities co-exist equitably. We use the transformative power of art to bring people together across fragmented and complex identities, changing how they see themselves and the society we share. Rooted in dialogue and collaboration, our activities generate access to innovative and high-quality work, enabling audiences, artists and communities to explore identity, belonging and difference. We employ innovative artistic forms to cross cultural, economic and geographic barriers, celebrating difference and placing the lives of those we work with at the heart of everything we do. Our work brings people together in new, unexpected ways, creating shared spaces for reflection and mutual understanding.

This public engagement stimulates and enhances an understanding about the arts, and, particularly, performing arts. The organisation aims to extend performance practice and provide new ways for the public to experience performance. The organisation's work has a wide geographical reach, presenting work and collaborating with partners nationally and internationally. Through all areas of its work, Two Destination Language strives to be inclusive and celebrates and champions diversity, presenting work in different spaces to engage a wider public beyond the traditional theatre audience, and working with a wide range of individuals across arts disciplines.

Mission

Led by a Scot and a Bulgarian-born migrant to the UK, living in a rural area, our work focuses on intercultural dialogue – fostering understanding and conversation.

It takes place in four principal ways:

- We create transformational experiences **for audiences** by making socially and politically engaged, innovative and high-quality work
- We create environments **for artists** to allow brave thinking by promoting dialogue
- We create empowering spaces **for communities** to explore and express their identities
- We practise **collaborative, caring leadership** in our wellbeing support for our team and creatives, and by providing sector development

TWO DESTINATION LANGUAGE TRUSTEES' REPORT YEAR ENDED 5 APRIL 2026

OBJECTIVES AND ACTIVITIES (CONTINUED)

Our work is distinctive because:

- We achieve exceptional depth of engagement
- We hold multiple perspectives without judging, generating complex meaning for diverse audiences & participants
- Based in personal experience, our work is accessible and relatable while remaining nuanced and innovative
- Our interest in the intersecting differences and shared experiences that create communities fuels rich intercultural dialogue
- We invite audiences and collaborators to step outside their comfort zones, provoking thought and discussion
- We help to dissolve polarised perspectives resulting from intersecting challenges of economic underinvestment, poor health and social care, and limited opportunities
- As recognised leaders in socially engaged arts, we support artists at all career stages, creating new contexts, peer-to-peer learning and creative collaboration

Activities for the Public Benefit

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

The activity of Two Destination Language is intended for the benefit of the public. The charity engages the public through performances, installations, video, imagery, learning and engagement workshops, projects, residencies, research presentations and publications. Supporting artists and enabling creativity is key to achieving this.

Risk Management

The Trustees of the charity regularly review the major governance, operational and financial risks which the charity faces as part of its annual business planning process and confirm that systems have been established to mitigate these risks.

Two Destination Language has a risk management strategy in place, which comprises:

- an annual review of the strategic risks the charity may face via the business plan
- the establishment of systems and procedures to mitigate those risks identified
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The Trustees are satisfied that appropriate financial systems and controls are in place.

The Trustees consider the key risks facing the charity at this time to be the financial risks arising if the organisation is unable to attract sufficient income to realise its planned projects to the scale and quality to which the organisation aspires.

TWO DESTINATION LANGUAGE TRUSTEES' REPORT YEAR ENDED 5 APRIL 2026

OBJECTIVES AND ACTIVITIES (CONTINUED)

Risk Management (Cont.)

The Trustees have managed the potential impact of these risks by ensuring that:

- Prudent budgets have been set for the next financial year
- The charity maintains a low cost base
- Contingency plans are in place for the actions which would be taken if income appears unlikely to reach its target

Reserves Policy

As Trustees, we have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission. The Trustees seek to retain sufficient Unrestricted Reserves, to cover all known liabilities and to provide for a degree of contingency to complete the charity's existing operations in an orderly manner in the event of an unforeseen reduction in income. These reserves also allow us to cashflow activities paid in arrears.

Our need for reserves is now estimated as a total requirement of approximately £20,000.

The statement of financial activities shows total unrestricted funds at 5 April 2026 of £21,768 (2025: £43,707). Free reserves, defined as unrestricted funds excluding any designated sums and the value of Fixed Assets, are £21,768 (2025: £43,508).

This slightly exceeds the stated level of unrestricted reserves required, but the Trustees do not believe the 'excess' amount to be material.

This policy is reviewed by the Trustees on an annual basis as part of the charity's budgeting processes.

TWO DESTINATION LANGUAGE TRUSTEES' REPORT YEAR ENDED 5 APRIL 2026

ACHIEVEMENTS AND PERFORMANCE

Summary of the main achievements of the charity during the year

Both 40/40 and Hope & Ponies met audiences in Switzerland, including a particularly strong Deaf audience enabled by working to integrate sign language into 40/40.

We completed and premiered our new production, Bottoms, in Scotland and England, with partners Dance International Glasgow and FABRIC. A strong critical reception and positive audience feedback evidence the quality of the work's playful approach to exploring labour, creativity and value through re-appropriating the can-can. As noted last year, this work has a larger touring company than most of our recent productions, and in the current climate it has been difficult to obtain funding to tour. This means it has not yet been possible to meet interest from partners in bringing the work to their communities within and beyond the United Kingdom.

The banners of Hope & Ponies continued to excite audiences, and again we have received interest from potential partners for further public engagement which we have not yet been able to resource. The project engages audiences with the circular economy, activating visitors' agency in dealing with the global-scale environmental emergency, revitalising their ability to effect change at a variety of scales. The strength of this approach was reflected in feedback from peers in seminars on international touring and environmental responsibility.

Early development of new work was carried out, leading to funding proposals. This included R&D towards a commission for Bulgaria's OneDance Festival in May 2026.

As noted last year, the lack of both regular core funding and consistent project funding is a significant barrier to strengthening our impact. We were able to secure support for work noted in Plans for Future Periods below, but it remains difficult to make longer-term plans from a position of such financial uncertainty. With a view to securing stronger foundational funding in the longer-term, we have taken a cautious approach to spending down reserves during this period of organisational and creative development.

Our work in 2025/6 reached live audiences of over 23,300 (and many more online and in print), of whom 459 attended stage performances, with the exhibition of Hope & Ponies in public spaces contributing the vast majority of the remainder. Our projects also engaged with 172 participants and worked with 22 professional creative practitioners.

Financial Review

The financial result for the year is a deficit on Unrestricted Funds of £21,939 (2025: Deficit £27,539). As a result, the charity's Unrestricted Funds at 5 April 2026 are £21,768 (2025: £43,707). The Trustees believe the financial performance to be satisfactory.

TWO DESTINATION LANGUAGE TRUSTEES' REPORT YEAR ENDED 5 APRIL 2026

PLANS FOR FUTURE PERIODS

International opportunities remain a priority, as we consider how to respond to the UK's extremely challenging fundraising climate for cultural organisations, and in May 2026 we will be opening new work in Bulgaria. This is part of a wider project around migration, including new performance work and research into the experiences of eastern European migrants seeking careers in Scotland's cultural sector.

Onward touring of Bottoms in the UK and internationally is an exciting prospect, and we look forward to developing the conditions to enable sharing the work with wider audiences. As already noted, this will principally depend on fundraising for touring. Selection as part of the Made in Scotland showcase for our earlier 40/40 offers routes to discussing our wider portfolio of creative offers with UK and international partners.

We expect to bring Hope & Ponies to Denmark in autumn 2026 and continue to explore ways we can enable wider audiences to experience the work.

Across 2026/27, we are undertaking work to better understand our position in the arts ecology nationally and internationally, and to identify how we can best match our skills and values to the financial support available. Against a background of increasing socio-political volatility, we believe our focus on intercultural communication should be a priority, but arts funding is too often a casualty of political decisions. As need for the work we do increases, the challenge of enabling rather than delivering it becomes increasingly pressing.

TWO DESTINATION LANGUAGE TRUSTEES' REPORT YEAR ENDED 5 APRIL 2026

RESPONSIBILITIES OF THE TRUSTEES

The Trustees shall manage the business of the Charity and may exercise all the powers of the Charity unless restricted by the Charities Act or the constitution of the Charity.

The Trustees are responsible for the preparation of the financial statements for each financial year which show a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparation of the financial statements the Trustees should follow best practice and:

1. Select suitable accounting policies and apply them.
2. Make judgements and exercises that are reasonable and prudent.
3. Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

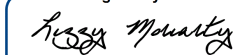
The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity.

The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005 by the Charities Commission England and Wales).

Signed on behalf of the Board of Trustees

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Elizabeth Moriarty, Trustee

4 June 2026

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF TWO DESTINATION LANGUAGE FOR THE YEAR ENDED 5 APRIL 2026

I hereby report to the Trustees/Members of Two Destination Language (Charity Registration Number 1165934) on the accounts for the year ended 5 April 2026 set out on pages 10 to 18.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

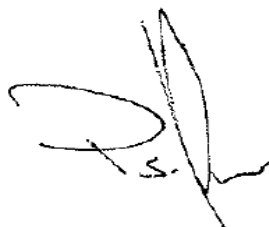
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements to:
 - keep accounting records in accordance with section 130 of the Charities Act; and
 - prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

4 June 2026



Pete O'Hara, FCA, Chartered Accountant

26 La Sageesse, Jesmond, Newcastle upon Tyne NE2 3AF

**TWO DESTINATION LANGUAGE
STATEMENT OF FINANCIAL ACTIVITIES
YEAR TO 5 APRIL 2026**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Income					
Income from Investments	2	452	-	452	1,971
Income from Grants, Donations & Legacies	3	608	15,000	15,608	133,167
Income from Charitable Activities	4	24,619	-	24,619	26,162
Other Income	5	57,257	-	57,257	24,837
Total Income		82,936	15,000	97,936	186,137
Expenditure					
Expenditure on Raising Funds	6	-	-	-	-
Expenditure on Charitable Activities	7	104,875	64,848	169,723	248,840
Total Expenditure		104,875	64,848	169,723	248,840
Net Income/(Expenditure)	8	(21,939)	(49,848)	(71,787)	(62,703)
Balance brought forward		43,707	63,033	106,740	169,443
Balance carried forward at 5 April		£21,768	£13,185	£34,953	£106,740

The notes on pages 12 to 18 form part of the financial statements.

There are no recognised gains and losses during the year other than as shown above.

All the activities for the year are continuing activities.

**TWO DESTINATION LANGUAGE
STATEMENT OF FINANCIAL POSITION/BALANCE SHEET
At 5 APRIL 2026**

	Notes	2026 £	2025 £
Fixed Assets			
Tangible Fixed Assets	11	-	199
Current Assets			
Debtors	12	10,095	30,623
Cash at Bank and In Hand		60,586	111,045
		<u>70,681</u>	<u>141,668</u>
Creditors: Amounts Falling Due Within 1 Year	13	(35,728)	(35,127)
Net Current Assets		<u>34,953</u>	<u>106,541</u>
Total Net Assets		<u>£34,953</u>	<u>£106,740</u>
Represented By:			
Unrestricted Funds	14, 15	21,768	43,707
Restricted Funds	14, 15	13,185	63,033
		<u>£34,953</u>	<u>£106,740</u>

The notes on pages 12 to 18 form part of the financial statements.

The financial statements were approved by the Trustees, and authorized for issue, on 4 June 2026 and signed on their behalf by:

DocuSigned by:

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Elizabeth Moriarty, Trustee

TWO DESTINATION LANGUAGE NOTES TO THE ACCOUNTS AT 5 APRIL 2026

1. Accounting Policies

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Companies Act 2006, the Charities Statement of Recommended Practice (SORP) and Financial Reporting Standard (FRS) 102 Section 1A Small Entities.

Income

Income is included in the Statement of Financial Activities (SOFA) when there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Such income is only deferred when the donor or funder has specified that the grant or donation can only be used in future accounting years or where the donor or funder has imposed conditions which must be met before the charity has unconditional entitlement.

Income from Investments

Interest receivable on bank deposits is included on an accruals basis.

Expenditure

All expenditure is accounted for on an accruals basis and is recognised when a liability is incurred.

- Costs of Raising Funds are those costs of managing investments, seeking potential funders and applying for funding.
- Charitable Activities include expenditure associated with the provision of artistic projects, including both the direct costs and support costs relating to these activities.
- Support or Indirect costs are those costs incurred in support of the charitable objectives. These have been allocated to the resources expended on a consistent basis that fairly reflects the true use of those resources within the organisation, such as allocating staff costs by time spent and other costs by their usage.
- Governance costs are those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible Fixed Assets and Depreciation

Depreciation is provided on any fixed assets at rates calculated to write off the assets over their remaining useful lives as follows:

IT & Stage Equipment	- 33% per annum straight line
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A full year's depreciation charge is applied in the year of acquisition and no charge is made in the year of disposal.

**TWO DESTINATION LANGUAGE
NOTES TO THE ACCOUNTS
AT 5 APRIL 2026**

1. Accounting Policies (Cont.)

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Fund Accounting

The charity has a number of restricted income funds to account for situations in which a funder requires that a grant must be spent on a particular purpose or where funds have been raised for a specific purpose. The aim and use of each restricted fund is set out in Note 13 to the financial statements.

All other funds are considered Unrestricted Funds and are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Taxation

Two Destination Language is a registered charity and, as such, is not liable to taxation on its income in the current year.

2. Income from Investments

	Unrestricted Funds	Restricted Funds	2026	2025
	£	£	£	£
Interest on Cash Deposits	452	-	452	1,971
	£452	£-	£452	£1,971

The 2025 total of £1,971 related wholly to Unrestricted Funds.

TWO DESTINATION LANGUAGE NOTES TO THE ACCOUNTS AT 5 APRIL 2026

3. Income – Grants, Donations & Legacies

	Unrestricted Funds	Restricted Funds	2026	2025
	£	£	£	£
Grant Income				
Arts Council England – Bottoms	-	-	-	32,620
Creative Scotland / National Lottery Open Fund	-	-	-	97,225
Fringe Society – Edinburgh Festival	-	15,000	15,000	-
Unlimited – WX Opening Exhibition	-	-	-	3,170
	-	15,000	15,000	133,015
Donations	608	-	608	152
	£608	£15,000	£15,608	£133,167

Of the 2025 total of £133,167, £152 relates to Unrestricted Funds and £133,015 to Restricted Funds.

4. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2026	2025
	£	£	£	£
Box Office & Fee Income	24,619	-	24,619	10,111
Book Sales	-	-	-	51
Presenting Partner Contributions	-	-	-	16,000
	£24,619	£-	£24,619	£26,162

The 2025 total of £26,162 relates wholly to Unrestricted Funds.

5. Other Income

	Unrestricted Funds	Restricted Funds	2026	2025
	£	£	£	£
Reimbursed Expenses	7,143	-	7,143	2,450
Theatre Tax Relief	50,114	-	50,114	22,387
	£57,257	£-	£57,257	£24,837

The 2025 total of £24,837 relates wholly to Unrestricted Funds.

**TWO DESTINATION LANGUAGE
NOTES TO THE ACCOUNTS
AT 5 APRIL 2026**

6. Expenditure on Raising Funds

	Unrestricted Funds	Restricted Funds	2026	2025
	£	£	£	£
Fundraising Support	-	-	-	-
	£-	£-	£-	£-

7. Expenditure on Charitable Activities

	Unrestricted Funds	Restricted Funds	2026	2025
	£	£	£	£
Direct Project Costs				
Core Artistic & Management Fees	21,800	-	21,800	60,000
General Manager Fees	-	-	-	5,400
Press, PR & Marketing Costs	6,965	1,765	8,730	9,761
Producer Fees	13,900	-	13,900	21,450
Production Costs	59,568	63,083	122,651	149,023
Support Costs				
Overheads & Administration Costs			1,183	1,676
Depreciation	199	-	199	330
Governance Costs				
Independent Examination Fees	720	-	720	600
Other Accountancy Costs	540	-	540	600
	£104,875	£64,848	£169,723	£248,840

Of the 2025 total of £248,840, £80,661 relates to Unrestricted Funds and £168,179 to Restricted Funds.

8. Net Income/(Expenditure)

	2026	2025
	£	£
Net Income/(Expenditure) is stated after charging/(crediting):		
Depreciation of owned Fixed Assets	199	330
Independent Examiner's Fees	720	600
Independent Examiner – Other Services	540	600

**TWO DESTINATION LANGUAGE
NOTES TO THE ACCOUNTS
AT 5 APRIL 2026**

9. Staff Costs/Trustees' Remuneration

No staff were employed in the year (2025: None).

No remuneration was paid to or waived by Trustees in the year, but Trustees are able to claim re-imbursement at cost for any out-of-pocket expenses they incur in the course of their Trustee duties. No such expenses were claimed in the year to 5 April 2026 (2025: £Nil).

10. Taxation

Two Destination Language is a Charitable Incorporated Organisation and, therefore, is not liable to income tax or corporation tax on income or gains derived from its activities as they fall within the exemptions available.

11. Tangible Fixed Assets

	Technical & Stage Equipment £	IT & Office Equipment £	Total Fixed Assets £
Cost			
At 6 April 2025	7,444	11,188	18,632
Additions in year	-	-	-
Disposals	-	-	-
At 5 April 2026	7,444	11,188	18,632
Accumulated Depreciation			
At 6 April 2025	7,444	10,989	18,433
Charge for year	-	199	199
Disposals	-	-	-
At 5 April 2026	7,444	11,188	18,632
Net Book Value			
At 5 April 2026	£-	£-	£-
At 6 April 2025	£-	£199	£199

**TWO DESTINATION LANGUAGE
NOTES TO THE ACCOUNTS
AT 5 APRIL 2026**

12. Debtors

	2026	2025
	£	£
Trade Debtors	-	-
Grant Debtors	6,000	27,568
Prepayments	4,095	3,055
	£10,095	£30,623

13. Creditors - Amounts Falling Due Within One Year

	2026	2025
	£	£
Accruals	35,706	21,099
Trade Creditors	22	14,028
	£35,728	£35,127

14. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	2026	2025
	£	£	£	£
Fixed Assets	-	-	-	199
Debtors	4,095	6,000	10,095	30,623
Cash at Bank and In Hand	53,401	7,185	60,586	111,045
Creditors – Due Within 1 Year	(35,728)	-	(35,728)	(35,127)
	£21,768	£13,185	£34,953	£106,740

**TWO DESTINATION LANGUAGE
NOTES TO THE ACCOUNTS
AT 5 APRIL 2026**

15. Analysis of Charitable Funds

	At 6 April 2025 £	Income for Year £	Expenditure for Year £	At 5 April 2026 £
Unrestricted General Fund	43,707	82,936	(104,875)	21,768
Movement on Restricted Funds				
Creative Scotland / National Lottery Open Fund – Bottoms	63,033	-	(63,033)	-
Fringe Society – Edinburgh Festival	-	15,000	(1,815)	13,185
Total Restricted Funds	63,033	15,000	(64,848)	13,185
Total Funds	£106,740	£97,936	£(169,723)	£34,953
Name of Restricted Fund	Description, Nature & Purpose of the Restricted Fund			
Creative Scotland / National Lottery Open Fund	Towards the cost of Bottoms – Production & Premiere at Dance International Glasgow			
Fringe Society – Edinburgh Festival	Towards the cost of Made In Scotland			

16. Financial Commitments

No material financial commitments have been made in respect of future financial years.

17. Related Parties

There were no transactions in the year with related parties, such as are required to be disclosed (2025: None).