Charity registration number SC035765 (Scotland)

Company registration number SC269952 (Scotland)

YOUTH THEATRE ARTS SCOTLAND

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

YOUTH THEATRE ARTS SCOTLAND

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YOUTH THEATRE ARTS SCOTLAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's articles of association, the Companies Act 2006 the Charities Accounts (Scotland) Regulations 2006 (as amended) and under the requirements 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) – (Charities SORP (FRS 102)).

Objectives and activities

Our Identity, Purpose, and Mission

- We are Scotland’s national development organisation for youth theatre.
- We help make the lives of young people better through youth theatre.
- We support, connect, and inspire youth theatre participants across Scotland and the adults who work with them.

Our Values

- Helping Others - we support, enable and champion.
- Community - we are welcoming. We respect difference, provide inspiration and build collective confidence.
- Collaboration - we work with, and connect, a rich network of people and places.
- Excellence - we encourage ambition, experimentation, and progression. We always strive for quality.
- Joy - we have an upbeat and positive approach.

Our Vision

- That all young people in Scotland have universal access to quality youth theatre activity, and that its positive impact is universally recognised.

Our Strategic Objectives

- Providing ongoing sector support - by strengthening the resilience of youth theatres in Scotland and producing accessible, sector-focussed information for stakeholders and the public.
- Addressing identified sector development needs - by delivering events, projects and training to advance Scotland’s youth theatre community, workforce, and artforms
- Act as a trusted intermediary organisation - by researching, representing and advocating for the needs and impact of Scotland’s youth theatre sector.

Our Outcomes

- Youth theatre leaders and young participants gain improved creative, transferable and leadership skills; stronger connections; and increased knowledge and motivation.
- Youth theatre theatres feel better supported and more resilient.
- Young people in Scotland access more and better-quality youth theatre opportunities.
- Scotland’s citizens have increased awareness of the benefits of youth theatre.
- Young people experience improved life outcomes.

Youth Theatre Arts Scotland (YTAS) was established in 2004 following the Scottish Arts Council's *'Review of Youth Theatre'*. Over the past 20 years, our role and activities have grown in response to sector needs and feedback from the people we serve.

We have built a trusted national network, robust activities and processes, and a reputation for being a small but highly effective organisation. This reputation rests on a clear vision, a dedicated team, and efficient ways of working.

Each year YTAS engages around 3,000 young people, youth theatre professionals and volunteers directly through events and training, and a further 20,000 through research and online resources.

Our programme supports hundreds of groups across Scotland, benefiting tens of thousands of young people. We serve a diverse range of organisations, from small community groups to larger theatres with specialist programmes.

We strive to maintain the highest standards in our activities to raise expectations for youth theatre in Scotland. Our distinctive role as an intermediary body focuses on facilitating connections, fostering partnerships, and empowering the sector with resources and expertise.

WHAT IS YOUTH THEATRE?

We define a youth theatre as any group or organisation engaging children and young people up to age 25 as active participants in theatre arts, where their participation is central to the creative process.

Youth theatre is a specialist artform and youth work practice focusing on young people's creative, personal, and social development through voluntary participation in the performing arts. Activities include workshops, productions, festivals, training, and audience development.

Unlike drama in schools, youth theatre prioritises youth voice and leadership rather than a set curriculum. Through youth theatre, young people develop skills, confidence, and connections, explore their dreams and visions, and find a supportive community of creativity and empowerment.

SCOTLAND'S YOUTH THEATRE SECTOR

Regular research and consultation give us a clear picture of the changing practices and challenges faced by youth theatres nationwide.

Our *2023 Review of Youth Theatre in Scotland* revealed:

- Over 300 youth theatre groups and 1,500 practitioners engaging more than 15,000 young people every week.
- Participant numbers rising again following COVID recovery, with most groups working with ages 5–18 and over half also engaging young adults (19–25).
- Paid youth theatre staff numbers increasing, with improvements to pay and conditions where groups have engaged with YTAS support.
- 70% of youth theatres based in priority postcodes (SIMD top three quintiles); one-third provide free activity, and 71% offer financial support.
- Increasing use of EDI data to enhance participant experience and organisational practice.

Persistent challenges include:

- Access and Progression: Youth theatre is still absent in some communities, particularly affecting disadvantaged young people. Cuts to local authority provision and after-school groups exacerbate this. Whilst there's been progress in gathering and acting upon EDI data, youth theatres tell us they still lack time and knowledge around EDI data collection, utilisation, and ethics.

- Under-resourced Organisations: Many youth theatres lack funding, capacity, and support to address key issues such as mental health, EDI, and environmental sustainability. Whilst the emergence of new small groups in some areas helped alleviate some of the impacts of local authority cutbacks, they often need more help themselves because they don't have the same level of experience or resources now required to sustain a contemporary youth arts organisation.

- Staff Training and Conditions: Youth theatre employees, freelancers, and volunteers have inconsistent levels of experience and training. This is in part because Scotland doesn't have an established course or qualification for practitioners. Many freelancers don't get paid well or have good working conditions. All of this is affecting the diversity and wellbeing of the youth theatre workforce.

- Lack of Awareness of Youth Theatre's Impact: Youth theatre has been shown to enhance confidence, wellbeing, resilience, emotional intelligence, teamwork, and leadership skills, benefiting young people well into the future. However these long-term benefits are under-recognised by policymakers and funders, and most groups lack the capacity to evidence this effectively.

YTAS addresses these challenges through tailored services, support, and advocacy.

Achievements and performance

The following pages outline our charity's work and impact between April 2025 - March 2026 providing sector support, leading sector development and acting as the sector's national intermediary.

SECTOR SUPPORT

MEMBERSHIP SCHEME

YTAS's membership remained strong in 2025–26, increasing by 20% on the previous year to over 120 registered members, the majority of which are organisations. These range from voluntary-run community groups to long-established youth theatres serving thousands of young people weekly.
Membership provides access to training, tailored support, national events for young people, and a stronger collective voice in YTAS's advocacy work.

YTAS membership scheme was refreshed in 2025-26, with new membership tiers and benefits established. This was designed to increase clarity and accessibility, encourage greater use of existing benefits, and support future membership fee increases. These improvements were closely linked to a migration to a new CRM system, Beacon, which will enhance membership services and internal administration.

MEMBERSHIP SUPPORT

In 2025-26, YTAS further developed and refined the Membership Support Programme, launched in 2023 to strengthen Scotland's youth theatre sector through direct organisational guidance and tailored resources. Combining an online Membership Support Portal with a dedicated Membership Support Coordinator (MSC), the programme continues to offer practical tools and one-to-one advice for youth theatre organisations and freelancers. Due to funding, there was a gap in delivery of the MSC role from December 2024 until June 2025. A permanent part-time (0.6 FTE) role is now established.

- Direct Support: The YTAS team have logged over 55 formal requests for support and advice from organisations, freelancers and others (including students and parents) outwith our training, event and networking activity
- Resource Access: The 'resources' section of the website was accessed 3,304 across the year, with usage increasing each quarter. The 'membership portal' and 'LGBTQIA+'; 'getting started'; and EDI toolkits have consistently remained in the top 5 sections accessed across the year. A new fundraising support zone has also been launched.
- Tailored Advice: The most common topics requested include fundraising, governance, evaluation, and environmental sustainability.
- Sector Insights: The support programme continues to generate valuable feedback and insight to develop YTAS's activity and advocacy.

Feedback highlighted the programme's value:

- *"I just want to say how much I enjoy coming to YTAS events. I always try to make an effort, even when they're further away as I always get a lot of our them and make useful connections."*
- *"It is great being at Knowledge Exchanges and having a chance to reflect on these topics with other people."*
- *"I found my membership surgery very helpful. It made me feel supported and more confident to get started."*
- *"Having recently joined YTAS, just being able to have a chat and take part in one day of the hub at NFYT was worth the membership fee!"*

The combination of online and in-person support has built trusted relationships, giving members a dedicated ally to raise concerns, seek guidance, and connect to YTAS's wider network and resources.

The Membership Support Programme has quickly become a cornerstone of YTAS's sector development work, strengthening the resilience of youth theatres across Scotland and improving the experience of thousands of young people they serve.

YTAS will continue to develop support to members through a new series of "making the most of your membership" online and in-person presentations, alongside a strategy for growing the size and reach of the membership network. We will look to extend resources with digital policy (including AI, a social media ban for under 16s, and online bullying) a new area of interest and need.

YTAS WEBSITE AND COMMS CHANNELS

In 2025-26 we tracked 26, 947 unique visitors to our website. Our monthly newsletter continues to engage over 600 subscribers, with an open rate of over 50%, and we maintained active social media engagement across several platforms, promoting both YTAS and wider sector activity.

Following the inappropriate uses of AI controversies over on X, we took the decision to cease posting on this platform, and made a statement to that effect on 14 January. The account still exists to preserve the username, but we have no intention of posting to it again while this situation remains.

The next iteration of the Marketing and Communications Development Plan will be drafted in 2026-27, recognising our digital channels, newsletter and sector communication as critical in how YTAS both supports and advocates for the sector.

SECTOR DEVELOPMENT

During the year we delivered 26 training sessions which developed the skills of 290 sector leaders. Training was delivered through the following events and activities

- Interchange 2025
- Dramacon 2026
- 'Next Generation' programme training and mentoring
- Regional Hub and Knowledge exchange events
- International networking and planning
- Artist trips to view innovative work together

INTERCHANGE 2025
Interchange is Scotland's national skills development event for those using drama and theatre in their work with young people. It took place at Lanternhouse in Cumbernauld on 5-6 April 2025, in partnership with Cumbernauld Theatre Trust. A full summary of this event is available in the 2024-25 Directors Report and Annual Accounts.

DRAMACON 2026

Youth Theatre Arts Scotland (YTAS) presented the National Convention of Youth Drama 2026 on Saturday 21 March 2026 in partnership with our host venue Tron Theatre.

The sector-wide one day event brought together 60 artists, young leaders, cultural leaders, and youth theatre stakeholders from across Scotland to talk about the future of youth theatre in Scotland. A programme of learning, discussion, workshop and networking was designed to support the sector to identify our collective strategic aims for the next decade.

The event was co-produced with the support of a group of young producers, recruited through YTAS 'Next Generation' programme. Youth voice was centred across the opening presentations, followed by creative pathways for discussion and exploration of the key themes.

Power structures were actively challenged with freelancers and project staff invited to lead the discussions, while key managers held the role of 'listener', feeding back their learning at the end of the day

Feedback from attendees shows that Dramacon 2026 had a strong and positive impact:

Participant highlights include:

- "The buzz and energy in a YTAS room is always rejuvenating!"
- "Getting to work together as a team and collaborate with others in the sector, both new people and old friends. Having meaningful and interesting conversations"
- "It was so lovely to hear from such a wide range of companies, all doing such important work and creating a wonderful environment for young people across the country."
- "The involvement and represented voices of young people. Amazing to hear from Next Gen!"

A full overview of the event, including photos, resources, and workshop notes, is available on YTAS's website.

NEXT GENERATION PROGRAMME

2025-26 marked the second full year of delivery for YTAS's Next Generation Programme, a new initiative aimed at boosting the employability of young leaders in youth theatre across Scotland. Designed to fill a long-identified gap in formal training for youth theatre facilitation, the programme offers accessible pathways for 16–24-year-olds – particularly those facing additional barriers – to develop the skills, experience and confidence needed to build a career in this sector.

Year 2 Programme Overview

- 20 participants were recruited for the first cohort, engaging in a mix of online and in-person training from November 2024 to June 2025.
- A new cohort of 11 young leaders began their training in October 2025

Training included:

- Ten virtual sessions covering skills in youth theatre leadership, lesson planning, facilitation, CV writing, interviews, and artform-specific skills.
- Four in-person workshops with creative artists, focusing on different methods of creative facilitation.
- One Residential weekend for cohort 2 where participants planned and delivered workshops for their peers with a focus on developing feedback, evaluation and self-reflection skills.
- SCQF Level 3 'Ready for Youth Work' course tailored to youth theatre, held in March 2025 (Group 2) and October 2025 (Group 3). So far 16 participants have achieved accreditation. A further 9 will complete the accreditation in spring 2026.
- Mentoring with YTAS' Sector Development Manager, and Next Generation Coordinator focussing on artistic, administrative and personal development goals.

Work Experience

- Cohort 2 participants had the opportunity to attend work placements with YTAS member organisations across Scotland. All participants had the opportunity to meet with a potential placement host and future employer in their region.
- 6 participants completed work placements. 4 of these placements have resulted in paid work with this organisation afterwards.
- Building on the success of our Next Generation pathways, YTAS are now incorporating youth voice through work placements and leadership pathways within all our national training events.
- YTAS have now developed and successfully fundraised for 'Next Generation – Directors' programme strand, that will support graduates of the Next Generation programme to develop directorial skills within a Youth Theatre context.

Impact on Participants

- Improved Connections: 100% of Cohort 2 participants (December 2024 – December 2025) reported making new professional connections, while also forming strong personal bonds with peers and facilitators.
- 4 participants have had paid employment opportunities with the organisation where they did their placements. Host organisations also identified the strength of building connections with young artists.
- Increased Motivation: 85% of participants completing cohort 2 reported that the activity they were involved in had helped them to acquire new skills and gained confidence. (The other 15% reported that their confidence in their existing skills had increased even if no new skills were gained).
- Enhanced Knowledge of Best Practices - Workshops and training sessions, including the SCQF Level 3 'Ready for Youth Theatre' course, provided practical insights into leadership, safeguarding, and youth engagement. 16 participants from cohort 2 completed the qualification, with a further 9 from cohort 3 set to receive certificates in summer 2026.
- Development of New Skills: Participants reported significant growth in skills related to youth theatre facilitation, event planning, and teamwork*. "I learnt a lot about trust, teamwork, and adaptability. My confidence definitely increased."*

Impact on the Wider Youth Theatre Sector

The programme is cultivating a new generation of youth theatre leaders from across the nation who are networked and well-equipped to bring fresh ideas and diverse perspectives to the sector. The programme has developed professional skills and support networks for these leaders to help them to share ideas and build resilience.

Building a Diverse Talent Pipeline
The programme prioritised inclusion, empowering participants to leverage their lived experiences as strengths in their leadership roles. In doing so, the programme is helping to address systemic barriers.

Increased Capacity and Collaboration
By equipping young leaders with essential skills and creating new connections between organisations, the programme contributed to a stronger and more cohesive youth theatre ecosystem across Scotland.

REGIONAL HUBS and KNOWLEDGE EXCHANGES

In 2025-26 we continued to grow our 'place-based' approach to sector training through delivery of our Regional Hub events and Knowledge Exchanges. This year's programme included a Regional 'Hub' in Fife in October 2025 designed to upskill artists, share practice, strengthen regional networks, and support emerging youth theatre leaders. 36 practitioners, teachers, and youth workers joined workshops, discussions, and networking. This hub was programmed alongside three member partners which ensured a good geographic spread of participants and that the topics were relevant to those who attended.

Knowledge Exchanges' were delivered in Aberdeen, Stirling, Edinburgh, Glasgow together with online sessions on topics including Recruiting Young People; Creative Pathways; Staff Wellbeing and Good Recruitment Practices.

Feedback from the events highlight several consistent outcomes:

- Developing Skills: Practitioners reported significant development in their youth theatre and creative facilitation skills. Bringing in artform specialists such as designers and choreographers provided clear opportunities for tangible skill development and will remain a priority for future programmes.
- Building Connections: The Hubs strengthened local networks, with most participants saying they had developed new or stronger relationships within their region. The events were particularly valuable for early-career practitioners seeking to connect with peers and potential employers.
- Feeling Supported: Many attendees commented on feeling part of a wider network and valued the chance to share challenges with colleagues.
- Ongoing Engagement: The Hubs generated follow-up activity including new memberships, continued contact with YTAS, and further collaborations between attendees and workshop leaders. Low-cost tickets and bursaries proved essential in supporting attendance and ensuring the Hubs were accessible to a wide range of practitioners.
- Ongoing follow-up with Hub participants is crucial for building lasting networks and ensuring the impact of the events continues beyond the weekend itself. Lighter touch ‘Connection’ events will now be introduced from 2026, taking place in previous hub regions in order to provide ongoing opportunities following Hubs.

NATIONAL AND INTERNATIONAL CONNECTION

YTAS continues to stay connected to the BUZZ network following an international collaboration funded by Creative Europe from 2019–2024, which successfully connected youth theatre organisations across Europe through Artist Labs, exchanges, and shared resources.

As an Associate Partner, YTAS will continue to contribute to the dissemination of resources across Scotland, ensuring that the learning and connections from BUZZ Network 2.0 reach practitioners and young people locally while connecting our sector into the broader European conversation. The network continues to seek and apply for funding to support future collaboration.

Furthermore, YTAS continues to meet regularly with Youth Theatre Ireland and Youth Theatre Together (newly developing body based predominately in England) to share knowledge and plan for future collaborative working. A 3-nation in person event is being planned for September 2026.

THE SECTOR'S INTERMEDIARY

Throughout 2025-26, YTAS continued to strengthen and evolve its role as the national intermediary for Scotland's youth theatre sector, combining advocacy, research, strategic leadership and direct sector support.

Increasing our knowledge and influence:

- RESEARCH: We began work to scope the next Sector Review, building on the findings from the 2023 report and using it to track post-pandemic recovery and sector resilience. Insights from the 2023 Review have shaped our priorities for membership support, advocacy and fundraising. In addition, we contributed to national action research projects on youth participation, wellbeing and creative learning.

- ADVOCACY: We continued to administer the Children's and Youth Arts Advocacy (CYAA) networking, supporting the coordinator of joint activity to secure recognition and investment for youth arts. This included securing ongoing funding for a Coordinator role, and delivering a review on the Youth Arts Fund.

- POLICY AND CROSS-SECTOR ENGAGEMENT: YTAS represented the youth theatre sector in year-round meetings with Scottish Government, Creative Scotland, SCVO's Intermediaries Network, YouthLink Scotland, Culture Counts, Federation of Scottish Theatre and Arts, Culture, Health and Wellbeing Scotland. This ensured youth theatre priorities were visible within national policy discussions on education, culture, youth work and wellbeing.

Strengthening our strategy and practice:

- EQUALITY, DIVERSITY AND INCLUSION (EDI): We embedded and monitored progress on our EDI Action Plan, including continuing our work on the LGBT Youth Scotland Silver Charter we were awarded in December 2024.

- ENVIRONMENTAL SUSTAINABILITY: We continue to action and review our Environmental Sustainability Action Plan, aligning YTAS's operations with best practice in the cultural sector and integrating sustainability into programming, events and governance.

- FAIR WORK: We continued to deliver against our Fair Work Action Plan, embedding flexible working and wellbeing-focused HR processes.

Improving organisational resilience:

- GOVERNANCE: We recruited and appointed 3 new board members, and invested in Board training to support the organisation's ongoing development.

- FUNDRAISING: Working closely with our Fundraising Consultant, we continue to diversity income in attracting external funding that is aligned with the priorities set out in our 2025–28 Business Plan. Alongside this, we continued to provide training, mentoring, and develop new digital fundraising resources to support YTAS members.

- HR AND STAFF DEVELOPMENT: We continued to review and embed best practice in in relation to staff wellbeing, flexible working, home-working, team-working, professional development, a coaching culture and Fair Work principles. This year we have successfully applied to participate in SCVO's 'HR for Creatives' 1 year programme, funded by Creative Scotland to support us in reviewing our internal policies and the information we provide the sector. All team members received accredited training in Safeguarding and Child Protection, and Deaf Awareness training.

NATIONAL FESTIVAL OF YOUTH THEATRE 2026

YTAS are preparing to deliver the 16th edition of the National Festival of Youth Theatre (NFYT) in 202. Scotland's only national celebration dedicated to youth theatre will take place from 3 – 6 July 2026 in partnership with Eden Court.

127 young people and 32 group leaders representing 14 Youth Theatres from across Scotland will attend the festival. The programme includes performances from 8 of the youth theatres, together with workshops, social events; and a Sector Hub with development activity for leaders and professionals from across the region.

18 young people have been recruited and trained as young leaders to gain experience across hosting, producing and facilitation at NFYT.

Achieving the income targets necessary to delivery a festival on this scale has been challenging due to a number of external factors, particularly the increasing difficulty shared by many in the sector of achieving Trust and Foundation funding. Financial viability of the festival was secured through careful budget management, and an intense fundraising appeal. Consideration is being given to models that will secure feasibility of the festival in future years.

Financial review

YTAS has had a strong track record of good financial management since our organisation was established in 2004. We are adept at setting and delivering balanced budgets and attracting significant external funding from a diversity of source. Growth continues to be managed carefully by the senior staff and Board to balance opportunity, demand for services and risk. The principal aim of all our financial oversight and management is to support our mission and objectives.

Finances are managed by the CEO, supported by a freelance bookkeeper, and management accounts are presented at each board meeting in addition to the annual approval of accounts. YTAS's accounts are compiled by McFadden Associates Limited and always filed in good time with Companies House, as are our annual reports to the Office of the Scottish Charity Registrar.

Board recruitment and skills audits have ensured there is experienced oversight of our finances and financial planning. YTAS's account keeping is specified in its articles of association and the management accounts are presented and scrutinised at each board meeting. An organisation risk register is updated for every board meeting which includes potential financial risks. The register is closely monitored, and risks are mitigated through cost management and expenditure scheduling.

The board updated YTAS reserves policy (March 2026) to state that, at a minimum, the organisation will continue to maintain sufficient funds to ensure YTAS can meet all statutory payments for employees in the event of the organisation closing. We have exceeded this minimum by 100% throughout the year.

The board members consider that a future increase in free reserves equal to three months of core salaries plus a contingency equivalent to statutory redundancy payment would be prudent in sufficiently providing for the organisation to respond to unforeseen events.

Our strategic approach to managing financial plans and company resources involves balancing our ambitions as a national support and development organisation with the benefits of maintaining agility as a small charity. Over two decades, this approach has allowed us to develop a range of new activities, processes, and resources, and establish a reputation for quality, efficiency and friendliness.

YTAS generates its own income through membership, events, and training services, always considering the economic challenges faced by our users and our funded role delivering public benefit. Many of our services are therefore provided for free or at minimal cost, with bursary options available for access.

Despite this context and success, YTAS's resilience continues to face the challenge of rising costs and reduction in available funding routes. The trusts and foundations landscape has changed significantly due to the cost-of-living crisis, cuts in Council services and reduction in revenues for corporate sponsorship. There are fewer funding opportunities and those that are available are under greater pressure. YTAS financial management policy and fundraising strategy will both be updated and implemented in 2026-27.

Structure, governance and management

YTAS was incorporated in 2004 and is registered as a company limited by guarantee with HMRC and a charity with OSCR (SC035765). We are governed by a voluntary board of directors / trustees in accordance with our Articles of Association, the organisation's main constitutional document which governs key aspects of our work.

The Directors who served during the year were:

Mhairi Gilmour	(Resigned 27 August 2025)
Lisa Givens	(Resigned 14 April 2025)
Fergus McMillan	(Resigned 27 August 2025)
Gillian Lithgow	
Sanjay Lago	
Libby Anne Taylor	
Liam Farrow	
Fiona Ferrier	
Marley Hunter	
Corin Beattie	(Appointed 30 June 2026)
Magda De Jager	(Appointed 30 June 2026)
Riley True	(Appointed 30 June 2026)

All directors are members of the company and guarantee to contribute £1 in the event of winding up of the company. None of the directors has any beneficial interest in the company.

The board provides entrepreneurial and strategic leadership in pursuit of the organisation's objectives as well as prudent and effective control, including assessment and management of risk. It has overall responsibility of the affairs of the charity, and ensuring that it is solvent, well-run, and delivering the charitable outcomes for the benefit of the public for which it has been set up. The directors have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The board has delegated the responsibility for the day-to-day running of the organisation to YTAS's CEO. This includes fundraising, staff management, bookkeeping, marketing and project development. The CEO attends all board meetings and is responsible for informing the board of any issues pertaining to the running of YTAS, including the ongoing financial position of the organisation and all activities being undertaken to achieve the objectives of the organisation.

The board meets four times a year as well as an additional strategy away day held with the staff team. The agenda for all board meetings is always published in advance. YTAS maintains a register of directors' interests in accordance with our Articles of Association and Board Members' Code of Conduct. Directors take decisions, and exercise their powers and responsibilities, to promote the success of the company in achieving its objects, irrespective of any office, post, engagement or other connection which they may have. Directors undergo periodic audits to identify gaps in board characteristics or expertise. The board also has a Training Policy to ensure all directors are aware of their responsibilities and equipped to fulfil their duties as directors/trustees.

The board maintains a range of lay experience to balance membership within and out with Scotland's cultural sector to ensure a good range of skills and experience is brought to bear at a strategic level. Together they bring experience from across a range of sectors and specialisms, including youth arts, professional theatre, youth work, higher education, skills, Scottish Government, health, children's rights, equality and diversity, research, and international relations. The directors also represent a rich mix of ages and stages in their careers as well as lived experience of different protected characteristics.

STAFF TEAM

During the year the core staff team included:

- Chief Executive
  - Kenny McGlashan - resigned August 2025
  - Jo Walmsley – commenced October 2025
- General Manager
  - Helen Bain – resigned May 2025
  - Christabel Anderson – commenced June 2025
- Sector Development Manager - Emma Barr
- Projects Producer & BUZZ Coordinator
  - Catherine Makin – maternity leave commenced October 2025
  - Zoë Farrugia – commenced maternity cover contract October 2025
- Communications & Marketing Manager - Hollie Wegner-Jaszkin
- Marketing Coordinator - Andy Catlin
- Membership Support Coordinator – Carla Marina Almeida – commenced June 2025

As well as the core staff posts listed above, YTAS provided several other freelance contracts throughout the year to support the delivery and development of its events and services. This included YTAS's Bookkeeper since 2013, Karen Caillaud (of Keeping Account); Next Generation Co-ordinator, Drew Taylor-Wilson; and NFYT administrator Mika Morava.

The Directors' report was approved by the Board of Directors.

Liam Farrow

Liam Farrow (Oct 19, 2026 09:09:14 GMT+1)

Liam Farrow
Director
Dated: 7 September 2026

YOUTH THEATRE ARTS SCOTLAND

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF YOUTH THEATRE ARTS SCOTLAND

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 14 to 24.

Respective responsibilities of Directors and examiner

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

  (i) to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and

  (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of Regulation 8 of the 2006 Accounts Regulations and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;

  have not been met or

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

DG Stewart

David Stewart CA

19 Rutland Square
Edinburgh
EH1 2BB

Dated: 7 September 2026

YOUTH THEATRE ARTS SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:							
Donations and legacies	**3**	199,966	60,299	260,265	140,364	16,500	156,864
Charitable activities	**4**	36,691	46,526	83,217	143,234	38,773	182,007
Total income		236,657	106,825	343,482	283,598	55,273	338,871
Charitable activities	**5**	217,064	118,155	335,219	276,581	97,205	373,786
Net income/(expenditure) and movement in funds		19,593	(11,330)	8,263	7,017	(41,932)	(34,915)
Reconciliation of funds:							
Fund balances at 1 April 2025		55,724	16,429	72,153	48,707	58,361	107,068
Fund balances at 31 March 2026		75,317	5,099	80,416	55,724	16,429	72,153

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

YOUTH THEATRE ARTS SCOTLAND

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Current assets					
Debtors	**9**	805		1,855	
Cash at bank and in hand		106,223		112,213	
		107,028		114,068	
Creditors: amounts falling due within one year	**10**	(26,612)		(41,915)	
Net current assets			80,416		72,153
Income funds					
Restricted funds	**11**		5,099		16,429
Unrestricted funds			75,317		55,724
			80,416		72,153

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on 7 September 2026

Liam Farrow

Liam Farrow (Oct 19, 2026 09:09:14 GMT+1)

Liam Farrow

Trustee

Company Registration No. SC269952

1 Accounting policies

Company information

Youth Theatre Arts Scotland is a private company limited by guarantee incorporated in Scotland. The registered office is .

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Directors in furtherance of their charitable objectives.

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

1.4 **Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 **Resources expended**

Expenditure is recognised when a liability is incurred.

1 Accounting policies **(Continued)**

Charitable activities include expenditure associated with staging conferences and events for the benefit of Youth Theatre groups and include both direct and support costs relating to this activity.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to the charitable activity on a basis consistent with their use.

1.6 Tangible fixed assets

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

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

Computer equipment	- 25% straight line

1.7 Cash and cash equivalents

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

1.8 Financial instruments

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

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

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

Basic financial assets

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

1 Accounting policies **(Continued)**

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.9 Employee benefits

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

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and grants

	Unrestricted funds £	Restricted funds £	Total 2026 £	Total 2025 £
Core Grants, donations and sponsorship	199,966	60,299	260,265	156,864
	199,966	60,299	260,265	156,864
For the year ended 31 March 2025	140,364	16,500		156,864

Included in Grants and donations are:-

Creative Scotland - Regular Funding - £191,533
Creative Scotland - CYAA - £60,299
Donations/Sponsorship - £8,433

4 Income from charitable activities

	Funding and sponsorship	Core earned income	Total	2025
	£	£	£	£
Festivals: NFYT & Chrysalis	-	-	-	21,723
Interchange	-	2,682	2,682	-
Backstage Trust	-	-	-	5,240
Hugh Fraser Foundation	3,000	-	3,000	3,000
National Lottery Community Fund - Young Start	45,476	-	45,476	-
Stafford Trust	-	-	-	5,000
Foyle Foundation	-	-	-	23,000
BUZZ Network/Creative Europe	-	-	-	19,491
Scottish Children's Charity	1,000	-	1,000	-
JTH Charitable Trust	500	-	500	-
Scottish Children's Lottery	-	-	-	4,000
Hedley Grant	-	-	-	2,000
Birkdale Trust	-	-	-	1,500
Thistledown Trust	-	-	-	2,000
The Gannochy Trust	-	-	-	19,000
The Robertson Trust	16,500	-	16,500	16,500
Britford Bridge Trust	-	-	-	5,000
William Syson Foundation	5,000	-	5,000	4,000
Dr Guthries Association	1,000	-	1,000	-
St James' Place Charitable Foundation	-	-	-	5,000
New Park Educational Trust	-	-	-	2,000
SAC Destination South Ayrshire Funding	-	-	-	1,736
In-kind support	3,000	-	3,000	34,000
YTAS Membership	-	4,657	4,657	3,772
Sector Training	-	50	50	2,303
Other income	-	352	352	1,742
	75,476	7,741	83,217	182,007
Analysis by fund				
Unrestricted funds	28,950	7,741	36,691	
Restricted funds	46,526	-	46,526	
	75,476	7,741	83,217	
For the year ended 31 March 2025				
Unrestricted funds	113,694	29,540		143,234
Restricted funds	38,773	-		38,773
	152,467	29,540		182,007

5 Expenditure on charitable activities

	Support for youth theatre 2026 £	Support for youth theatre 2025 £
Direct costs		
Staff costs	187,890	206,200
Sector training and support	58,840	20,288
National Festival of Youth Theatre	2,097	47,604
Interchange	15,152	70
In kind support	3,000	34,000
BUZZ Network	69	11,844
	267,048	320,006
Share of support and governance costs (see note 6)		
Support	62,578	47,439
Governance	5,593	6,341
	335,219	373,786
Analysis by fund		
Unrestricted funds	217,064	276,581
Restricted funds	118,155	97,205
	335,219	373,786

6 Support costs

	Support costs	**Governance costs**	**2026**	Support costs	Governance costs	2025
	£	**£**	**£**	£	£	£
Room hire	1,759	-	1,759	1,826	-	1,826
Staff expenses	5,930	-	5,930	5,199	-	5,199
Staff Training	384	-	384	689	-	689
Office resources	4,421	-	4,421	1,328	-	1,328
Postage	-	-	-	20	-	20
Marketing and communications	749	-	749	685	-	685
Bookkeeper	3,570	-	3,570	3,140	-	3,140
IT Support	1,797	-	1,797	1,880	-	1,880
Bank charges	555	-	555	557	-	557
Freelance Support Staff	32,033	-	32,033	26,682	-	26,682
Working from Home allowance	1,614	-	1,614	1,908	-	1,908
Website Development	9,766	-	9,766	3,525	-	3,525
Accountancy	-	1,104	1,104	-	1,104	1,104
Legal and professional	-	3,476	3,476	-	4,388	4,388
Governance	-	1,013	1,013	-	849	849
	62,578	5,593	68,171	47,439	6,341	53,780
Analysed between						
Charitable activities	62,578	5,593	68,171	47,439	6,341	53,780

7 Directors

None of the Directors (or any persons connected with them) received any remuneration during the year, but 3 of them were reimbursed a total of £318 for expenses (2025- 2 were reimbursed £1,445).

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Organisation	7	8

Employment costs	2026 £	2025 £
Wages and salaries	170,127	185,164
Social security costs	9,918	11,393
Other pension costs	7,845	9,643
	187,890	206,200

The key management personnel of the charity, comprise the Chief Executive. The total employee benefits of the key management personnel of the charity were £37,146 (2025: £49,853).

There were no employees whose annual remuneration was £60,000 or more.

9 Debtors

Amounts falling due within one year:	2026 £	2025 £
Prepayments and accrued income	805	1,855

10 Creditors: amounts falling due within one year

	2026 £	2025 £
Other taxation and social security	820	1,199
Other creditors	3,306	-
Accruals and deferred income	22,486	40,716
	26,612	41,915

11 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025 £	Incoming resources £	Resources expended £	At 31 March 2026 £
National Lottery Community Fund - Young Start	-	42,916	(42,916)	-
Next Generation	12,357	3,610	(12,357)	3,610
CYAA coordination	4,072	60,299	(62,882)	1,489
	16,429	106,825	(118,155)	5,099

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
BUZZ Network	26,451	19,491	(45,942)	-
Creative Scotland - Four Nations Fund	7,500	-	(7,500)	-
Conundrum Trust	2,500	-	(2,500)	-
National Lottery Community Fund - Young Start	21,910	-	(21,910)	-
Next Generation	-	19,282	(6,925)	12,357
CYAA coordination	-	16,500	(12,428)	4,072
	58,361	55,273	(97,205)	16,429

12 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
Fund balances at 31 March 2026 are represented by:			
Current assets/(liabilities)	75,317	5,099	80,416
	75,317	5,099	80,416

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 March 2025 are represented by:			
Current assets/(liabilities)	55,724	16,429	72,153
	55,724	16,429	72,153

YTAS 2026 ACCS

Final Audit Report 2026-10-19

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