

Company Number SC115368

**SCOTTISH YOUTH DANCE FESTIVAL**  
**DIRECTORS' REPORT AND ACCOUNTS**  
for the year ended 31 March 1997



*McCreath & Co.*  
Chartered Accountants

**SCOTTISH YOUTH DANCE FESTIVAL**  
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**SCOTTISH YOUTH DANCE FESTIVAL**  
**COMPANY INFORMATION**

**Directors**

Gillian Armstrong  
Pauline Brooks  
Margaret Cherry  
Morag Deyes  
Chloe McCaulay  
Linda Rae  
Margaret Singleton  
Cheryl Strong  
Shirley Smith

**Secretary**

Amanda Chinn

**Company Number**

115368 (Scotland)

**Registered Office**

c/o W & J Burness W.S.  
16 Hope Street  
Edinburgh

**Reporting Accountants**

McCreath & Co  
Chartered Accountants  
Bank House  
20a Strathearn Road  
Edinburgh  
EH9 2AB

**Bankers**

Bank of Scotland plc  
The Mound  
Edinburgh  
EH1 1YZ

**SCOTTISH YOUTH DANCE FESTIVAL  
DIRECTORS' REPORT  
For the year ended 31 March 1997**

The Directors' present their report and accounts for the year ended 31 March 1997.

**THE COMPANY**

The Company is Limited by Guarantee and does not have a share capital. It has been approved as a Charity by the Inland Revenue. The Scottish Charity Number is ED 229/88/PBL.

**PRINCIPAL ACTIVITY**

The principal activity of the company is 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.

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**REVIEW OF BUSINESS**

The directors consider that this period was good and a great deal of work was achieved. During the period the company ran a successful one week dance Festival, including dance development work in the host area leading up to the Festival, a much praised one day Conference in March 1997, a series of training courses for youth leaders, other outreach development work and has implemented plans for exciting future events and further training courses.

**FUTURE DEVELOPMENTS**

Since the year end, the company has been preparing for the next Festival in Renfrew in July 1997, including extensive outreach development work leading up to this event. This development work has become an important integral part of the work in the host area prior to the Festival and the company intends to continue this work.

**SCOTTISH YOUTH DANCE FESTIVAL**  
**DIRECTORS' REPORT** cont'd  
For the year ended 31 March 1997

**FUTURE DEVELOPMENTS** cont'd

The company will be submitting an application to the Lottery, New Directions in the Autumn of 1997 for funding over a three year period starting in April 1998 in order to enable the company to become a youth dance development agency for Scotland.

**1996 SCOTTISH YOUTH DANCE FESTIVAL - 6th-13th JULY**

The 1996 Scottish Youth Dance Festival (SYDF) was hosted by Dumfries and Galloway Council and was based in Dumfries and was part of the Burns bi-centenary celebrations. Additional funding came from the Scottish Arts Council and various sponsors and charitable trusts.

**FESTIVAL**

The aim of the Festival is to bring together young people aged 14 upwards from around Scotland and beyond with professional tutors to broaden their skills and celebrate their common enthusiasm for dance through a week long residential programme of classes, workshops and performances. SYDF actively encourages the participation of young people with disabilities in all its activities.

Over 160 people were involved in the Festival. There were 105 young participants (two being non-residential), 18 group leaders, 2 young musicians from Dumfries, 10 liaison staff and 33 other members of staff - tutors, musicians, technicians, performers, etc. There were 16 groups at the Festival, including new groups from Trafford, Aberdeen and Dundee. There were 6 young people from Dumfries & Galloway attending the Festival, with over 20 others from the area coming to perform during the week.

The Festival prides itself in providing young people of all abilities with the opportunity to participate, perform and share in a relaxed, non-competitive environment and we believe this was achieved to a high standard in Dumfries. Artistic Director for the 1996 Festival was Winifred Jamieson and she was joined by an impeccable collection of tutors who understood the ethos of the Festival and threw themselves wholeheartedly into all aspects of the week. The quality of the teaching and the sheer energy that was expended, enthused and thrilled the young people. Under the musical direction of Christopher Benstead the musicians worked endlessly to provide quality accompaniment and wonderful compositions for the sharing. During this Festival, as with last year's the young people were given the opportunity to take part in creative sessions which combined various artforms and technology. These projects have become more popular and it is a priority for SYDF to continue to provide access to new ways of making dance. A Youth Leaders' Course was an integral part of the week.

**OUTREACH DEVELOPMENT PROGRAMME**

An extensive Outreach Programme took place in Dumfries and Galloway which had a profound effect on youth dance in the area. This outreach programme culminated in three exciting Evenings of Community Dance in June 1996 in Lockerbie, Castle Douglas and Dumfries. Scottish Youth Dance Festival has been successful in attracting further funding locally in the area in order to continue the work started in 1996 and now have an established youth dance group in the area.

**SCOTTISH YOUTH DANCE FESTIVAL**  
**DIRECTORS' REPORT cont'd**  
**For the year ended 31 March 1997**

**SUPPORT**

Dumfries and Galloway Council, Dumfries and Galloway Arts Association and Groundbase provided support for the Festival and the Directors would like to thank them all for this commitment. There was a great deal of community involvement in the Festival in 1996, not only in the outreach programme but in the Festival itself.

We were pleased with the newspaper and television coverage of the Festival which was very complimentary and supportive and we feel that our profile as a key national dance event was maintained.

**FUNDING**

Funding for the 1996 Festival came from 4 main funding bodies - Dumfries and Galloway Council, Dumfries and Galloway Arts Association, the Scottish Arts Council and Groundbase, the local enterprise company. The Festival also received minor support from several local authorities on a general approach as a national organisation, and from several charitable trusts and private firms.

**SPONSORSHIP AND DONATIONS**

The directors would like to thank the following for their support of the Festival: Marks & Spencer, the Russell Trust, the Scottish International Education Trust, the Gannochy Trust, the Baring Foundation, the Save and Prosper Educational Trust, the Calouste Gulbenkian Foundation, the Hugh Fraser Foundation, the Esmee Fairbairn Trust, the Educational Institute of Scotland, Inveresk plc, the Mitchell Trust, the Gordon Fraser Charitable Trust and the Royal Mail.

**CONCLUSION**

The Scottish Youth Dance Festival once again provided a focal point in the Scottish dance calendar and offered young people the opportunity to come together to share and celebrate their skills, ideas and achievements. The outreach development work was very successful and the newly established groups are continuing to work together.

**CONFERENCE**

Scottish Youth Dance Festival ran a one-day Conference on Monday 10 March in collaboration with Dundee College, Dundee and based at Northern College in Dundee and funded by the Scottish Arts Council. The Conference brought together 89 people to share ideas and experiences. The dance tutors, presenters and musicians were highly skilled and experienced and the Conference was chaired by Jenna Agate. The presentations were very well received and were well balanced and presenters very articulate and informative. All three workshops were clearly and sensitively taught. The sessions catered extremely well for the range of groups and the response was very positive.

**SCOTTISH YOUTH DANCE FESTIVAL**  
**DIRECTORS' REPORT cont'd**  
**For the year ended 31 March 1997**

**CONCLUSION**

Scottish Youth Dance Festival is pleased to have run this successful Conference and Dundee College should be applauded for its support. SYDF is keen to build on the success of this event and in 1997/8 to run a longer event, as in Alloa in 1995, culminating in a Conference.

The overwhelming response to the day from the delegates was to provide increased opportunities for workshops, training, debate and networking. SYDF will continue to develop and promote events of this quality and importance.

**OTHER EVENTS/THE FUTURE**

In addition to the above, over the last year the company has run youth leaders' training courses, including one in collaboration with Telford College in Edinburgh; an Easter School for young people in collaboration with Dance Base in Edinburgh; an outreach youth dance development programme in Dumfries following the work initiated at the 1996 Festival; acted as an information and advice resource for youth dance throughout the year.

Plans are well underway for the 1998 Festival which will take place in Irvine, North Ayrshire and the 1999 Festival which will provisionally take place in Shetland. Scottish Youth Dance Festival is now poised to further develop its role and become a Youth Dance Development Agency for Scotland and the company will endeavour to raise the extra funding needed for this development over the next year.

**DIRECTORS**

The following directors held office during the period:

|                    |                      |
|--------------------|----------------------|
| Gillian Armstrong  |                      |
| Pauline Brooks     |                      |
| Margaret Cherry    |                      |
| Morag Deyes        |                      |
| Chloe McCaulay     | (Appointed 31/10/96) |
| Wendy McManaway    | (Resigned 29/1/97)   |
| Elizabeth Moran    | (Resigned 27/6/96)   |
| Jennifer Paterson  | (Resigned 9/5/96)    |
| Linda Rae          |                      |
| Margaret Singleton |                      |
| Fiona Timms        | (Resigned 10/5/96)   |
| Cheryl Strong      | (Appointed 21/4/97)  |
| Shirley Smith      | (Appointed 16/5/97)  |

**SCOTTISH YOUTH DANCE FESTIVAL**  
**DIRECTORS' REPORT** cont'd  
For the year ended 31 March 1997

**MEMBERSHIP**

The Memorandum and Articles of Association of the company provides for persons to become members of the company. Each member's liability, should the company be wound up, is limited to £1.

|                   | At<br><u>31/3/97</u> | At<br><u>31/3/96</u> |
|-------------------|----------------------|----------------------|
| Number of Members | 2                    | <u>12</u>            |

**EXEMPTION FROM AUDIT**

As the company satisfied the conditions for exemption from an audit no auditor falls to be appointed. McCreath & Co, Chartered Accountants, have been retained by the company to assist with the preparation of the statutory accounts and to provide an accountants' report.

BY ORDER OF THE BOARD



Pauline Brooks



Margaret Cherry

27 August 1997



**ACCOUNTANTS' REPORT TO THE MEMBERS ON THE**  
**UNAUDITED ACCOUNTS OF SCOTTISH YOUTH DANCE FESTIVAL**

We report on the accounts for the period ended 31 March 1997 set out on pages 8 to 13.

**Respective responsibilities of directors and auditors**

As described on page 2, 9 and 10 the company's directors are responsible for the preparation of the accounts and they consider that the company is exempt from an audit.

In accordance with their instructions and in order to assist them to fulfil their responsibilities, we have prepared the accounts on pages 8 to 13 from the accounting records and from information and explanations supplied to us.

In addition it is our responsibility to carry out procedures designed to enable us to report our opinion as set out below.

**Basis of opinion**

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the accounts with the accounting records kept by the company, and making such limited enquiries of the officers of the company as we considered necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion.

**Opinion**

In our opinion:

- (a) the accounts are in agreement with the accounting records kept by the company under section 221 of the Companies Act 1985;
- (b) having regard only to, and on the basis of, the information contained in those accounting records:
  - (i) the accounts have been drawn up in a manner consistent with the accounting requirements specified in section 249C (6) of the Act; and
  - (ii) the company satisfied the conditions for exemption from an audit of the accounts for the year specified in section 249A (4) of the Act and did not, at any time within that year, fall within any of the categories of companies not entitled to the exemption specified in section 249B (1).

*McCreath - Co*

McCreath & Co  
Reporting Accountants

27 August 1997

Bank House  
20a Strathearn Road  
Edinburgh EH9 2BA

**SCOTTISH YOUTH DANCE FESTIVAL  
INCOME AND EXPENDITURE ACCOUNT  
for the year ended 31 March 199**

|  | <u>Note</u> | 12 mths to<br><u>31/03/97</u><br>£ | 18 mths to<br><u>31/03/96</u><br>£ |
|--|-------------|------------------------------------|------------------------------------|
| <b>INCOME</b>                                |             |                                    |                                    |
| Fees from participants and assisted placed   |             | 21,909                             | 25,150                             |
| Tickets and programme sales                  |             | 411                                | 799                                |
| Advertising and other income                 |             | 350                                | 516                                |
| Grant from Scottish Arts Council             |             | 21,055                             | 22,060                             |
| Grants from Local Authorities                |             | 32,847                             | 76,365                             |
| Other grants, donations and sponsorship      |             | 21,880                             | 19,381                             |
| Bank interest received                       |             | 41                                 | 133                                |
|  |             | <u>98,493</u>                      | <u>144,404</u>                     |
| <b>EXPENDITURE</b>                           |             |                                    |                                    |
| <b>Direct Charitable</b>                     |             |                                    |                                    |
| Salary of Administrator                      | 4           | 10,460                             | 14,813                             |
| Salary of Assistant                          | 4           | 2,250                              | 3,600                              |
| Employers' NIC                               | 4           | 1,424                              | 1,745                              |
| Performers' Fees and Expenses                |             | 28,882                             | 42,115                             |
| Accommodation costs                          |             | 17,786                             | 23,650                             |
| Venue Hire and Production Services           |             | 7,121                              | 9,055                              |
| Promotion and Advertising                    |             | 3,174                              | 9,279                              |
| Transport and Travel Expenses                |             | 13,026                             | 14,179                             |
| Cost of T-Shirts (net)                       |             | 474                                | 381                                |
| Insurance                                    |             | 176                                | 628                                |
| Stationery, telephone & postages             |             | 2,617                              | 4,530                              |
| Bank charges                                 |             | 29                                 | 39                                 |
| Miscellaneous                                |             | 148                                | 557                                |
| Social Activities                            |             | 400                                | 1,903                              |
| Other Expenditure                            |             |                                    |                                    |
| Management and Administration of the Charity | 5           | 7,088                              | 16,141                             |
|  |             | <u>95,055</u>                      | <u>142,615</u>                     |
| Mitchell Trust Dance Bursary                 |             | ( 4,500 )                          | ( 6,000 )                          |
| Bursaries awarded                            |             | 4,500                              | 6,000                              |
|  |             | -                                  | -                                  |
| Help in Kind                                 | 6           | ( 3,000 )                          | -                                  |
| Help in Kind Expenditure                     | 6           | 3,000                              | -                                  |
|  |             | -                                  | -                                  |
| Retained Surplus for year                    |             | <u>3,438</u>                       | <u>1,789</u>                       |

There were no recognised gains and losses for 1996 or 1997 other than those included in the income and expenditure account.

The notes on page 11-13 form part of these accounts.

**SCOTTISH YOUTH DANCE FESTIVAL**  
**BALANCE SHEET**  
as at 31 March 1997

|  | <u>Notes</u> | <u>£</u>   | <u>31/03/97</u> | <u>£</u>   | <u>31/03/96</u> |
|--|--------------|------------|-----------------|------------|-----------------|
|  |              |            |                 |            |                 |
| FIXED ASSETS                                   | 7            |            | 1,451           |            | 1,935           |
| CURRENT ASSETS                                 |              |            |                 |            |                 |
| Stock of T-Shirts/Baseball Caps                |              | -          |                 |            | 266             |
| Trade Debtors - due within one year            |              | 5,093      |                 |            | 4,770           |
| VAT recoverable - due within one year          |              | 165        |                 |            | 122             |
| Cash at bank                                   |              | 13,877     |                 |            | 39,900          |
|  |              |            | 19,135          |            | 45,058          |
| CREDITORS: Amounts falling due within one year |              |            |                 |            |                 |
| Accruals                                       |              | 1,711      |                 |            | 5,506           |
| PAYE   |              | 1,684      |                 |            | 1,679           |
| Prepaid Grants and Donations                   | 8            | 10,360     |                 |            | 36,415          |
|  |              | ( 13,755 ) |                 | ( 43,600 ) |                 |
| NET CURRENT ASSETS                             |              |            | 5,380           |            | 1,458           |
| NET ASSETS                                     |              |            | 6,831           |            | 3,393           |
| REPRESENTED BY:                                |              |            |                 |            |                 |
| REVENUE RESERVES                               |              |            |                 |            |                 |
| Accumulated Surplus brought forward            |              |            | 3,393           |            | 1,604           |
| Surplus for year                               |              |            | 3,438           |            | 1,789           |
| Accumulated Surplus carried forward            | 9            |            | 6,831           |            | 3,393           |

The company is entitled to exemption from audit under Section 249A (2) of the Companies Act 1985 for the period ending 31 March 1997.

No notice has been deposited under Section 249B (2) of the Companies Act 1985 in relation to its accounts for the financial year.

The notes on pages 11-13 form part of these accounts.

**SCOTTISH YOUTH DANCE FESTIVAL**  
**BALANCE SHEET** contd  
as at 31 March 1997

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with section 221 of the Companies Act 1985 and;
- (b) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Companies Act 1985 relating to accounts, so far as applicable to the company.

The accounts were approved by the Board on 27 August 1997.



Pauline Brooks - Director



Margaret Cherry - Director

The notes on pages 11-13 form part of these accounts.

## **SCOTTISH YOUTH DANCE FESTIVAL NOTES TO THE ACCOUNTS**

### **1. COMPANY STATUS**

The Company is a charity limited by guarantee.

### **2. ACCOUNTING POLICIES**

#### **a. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and include the results of the company's operations which are described in the Directors' Report and all of which are continuing.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

#### **b. Interest Received**

Interest is credited to the Income and Expenditure Account when received.

#### **c. Grants and Donations**

Grants and donations are credited to the income and expenditure account in order to match with expenditure for the period. Grants and donations received relating to a future festival are deferred with an element released to the income and expenditure account to match with the costs of set up of the future festival.

#### **d. Tangible fixed assets**

Depreciation is provided at the following annual rate in order to write off each asset over its estimated useful life.

Office Equipment - 25% reducing balance

### **3. REVENUE PRESENTATION**

In order to give a clearer picture of the Company's activities the Revenue Account departs from the statutory format laid down by the 1985 Companies Act. In particular, the headings of Turnover, Cost of Sales, Gross Profit are not appropriate to the circumstances of the company. The statutory accounts have not fully followed the Statement of Recommended Practice - Accounting by Charities because the directors are of the view that the layout as shown adequately reflects the financial position of the charity. In the opinion of the directors all expenditure other than that disclosed as Management and Administration as detailed at Note 5 is correctly disclosed as charitable.

**SCOTTISH YOUTH DANCE FESTIVAL**  
**NOTES TO THE ACCOUNTS cont'd**

**4. NUMBER OF EMPLOYEES**

The average weekly number of employees, excluding directors, during the year was 1 (1996 - 1).

The directors received no remuneration or benefits in the year.

|                 | 12 months<br>to 31/03/97 | 18 months to<br>31/03/96 |
|-----------------|--------------------------|--------------------------|
|                 | £                        | £                        |
| Staff Costs     |                          |                          |
| Remuneration    | 17,940                   | 25,819                   |
| Social Security | <u>1,957</u>             | <u>2,501</u>             |
|                 | <u>19,897</u>            | <u>28,320</u>            |

**5. MANAGEMENT AND ADMINISTRATION OF THE CHARITY**

|                                  | £            | £             |
|----------------------------------|--------------|---------------|
| Directors Remuneration           | Nil          | Nil           |
| Salary of Administrator          | 5,230        | 7,406         |
| Employers NIC                    | 533          | 756           |
| Rent                             | ( 2,505 )    | 2,335         |
| Insurance                        | 353          | 1,258         |
| Stationary, Telephone & Postages | 1,308        | 2,265         |
| Accountants Remuneration         | 1,000        | 1,400         |
| Subscriptions                    | 457          | 467           |
| Depreciation                     | 484          | 194           |
| Training                         | <u>228</u>   | <u>60</u>     |
|                                  | <u>7,088</u> | <u>16,141</u> |

**6. HELP IN KIND VALUE**

|                          | £            | £        |
|--------------------------|--------------|----------|
| Administrative Assistant | 2,150        | -        |
| Administration           | 500          | -        |
| Venue use                | <u>350</u>   | <u>-</u> |
|                          | <u>3,000</u> | <u>-</u> |

**SCOTTISH YOUTH DANCE FESTIVAL**  
**NOTES TO THE ACCOUNTS** contd

**7. FIXED ASSETS**

|                            | <u>Office<br/>Equipment</u><br>£ |
|----------------------------|----------------------------------|
| <u>COST</u>                |                                  |
| At 01/04/96 & 31/03/97     | 2,129                            |
| <u>DEPRECIATION</u>        |                                  |
| As at 01/04/96             | 194                              |
| Charge for the year        | <u>484</u>                       |
| As at 31/03/97             | <u>678</u>                       |
| NET BOOK VALUE at 31/03/97 | <u>1,451</u>                     |
| NET BOOK VALUE at 31/03/96 | <u>1,935</u>                     |

**8. PREPAID GRANTS AND DONATIONS**

|   | 12 months to<br><u>31/03/97</u><br>£ | 18 months<br><u>31/03/96</u><br>£ |
|---|--------------------------------------|-----------------------------------|
| Amounts received in respect of 1997 Festival  | 21,445                               | 48,765                            |
| Less: released to meet expenditure incurred in the current<br>period relating to next year's Festival | <u>( 11,085 )</u>                    | <u>( 12,350 )</u>                 |
|   | <u>10,360</u>                        | <u>36,415</u>                     |

**9. REVENUE RESERVES**

The Accumulated Surplus carried forward as Revenue Reserves are unrestricted as defined by the Statement of Recommended Practice - Accounting by Charities.