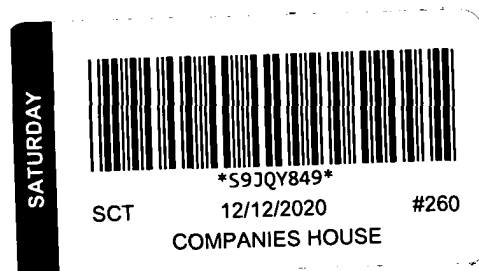


**REGISTERED COMPANY NUMBER: SC115368**  
**REGISTERED CHARITY NUMBER: SC013949**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020  
FOR  
SCOTTISH YOUTH DANCE**



**Martin Aitken & Co Ltd**  
**Statutory Auditor**  
**Chartered Accountants**  
**Caledonia House**  
**89 Seaward Street**  
**Glasgow**  
**G41 1HJ**

# **SCOTTISH YOUTH DANCE**

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## **SCOTTISH YOUTH DANCE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The principal activity of the company during the year was the advancement of public education by the promotion and development of the Arts and in particular the Arts of dance, music and mime in all their forms.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Activities and review of operations 2019-20**

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

Access and Participation work focuses on providing high-quality dance programmes which are accessible by all children and young people in Scotland, and the development of skills within the workforce of dance artists working with children and young people.

Education programmes seek to deliver, enable and promote the delivery of dance within the formal education sector and influence the future development of dance within the Curriculum for Excellence.

Talent Development work provides opportunities for young dancers in Scotland to develop their skills to a high level, and to showcase their talent at home and on the international stage. YDance works with the dance sector in Scotland to develop pathways for young people to progress through participation and dance in education to professional training and work.

##### **Highlights**

In 2019-2020 YDance has

- Completed delivery of the 3-year Take the Lead programme, working with young people in areas of deprivation in Ayrshire, and with young people in HMYOI Polmont
  - Launched a new series of poster resources to support dance teaching in secondary schools
- Showcased the work of the National Youth Dance Company of Scotland in Marseille, France, in partnership with Groupe Grenade, and at the Australian Youth Dance Festival in Melbourne
- Extended the "Me and You" project for young parents and their children to new groups in Glasgow, Edinburgh and Fife

##### **Access and Participation**

###### **Take the Lead**

The three-year project supported by Cashback for Creativity concluded in December 2019. Take the Lead worked with young people in areas of social deprivation in North Ayrshire, and young people in Polmont Young Offenders Institution.

North Ayrshire - Weekly community-based sessions in 5 areas of North Ayrshire involved 229 participants, with 76% sustaining their participation for 6 weeks or more. Sessions also took place in primary schools, working with pupils transitioning to secondary. 442 young people took part, and 210 achieved Discover Arts Awards. 5 young women from the Extended Outreach service at Auchenharvie Academy gained SQA Personal Achievement Awards and ASDAN Sport and Exercise short course qualifications, and over the course of the project 25 young people attained Bronze Arts Awards, and 17 Awards in Dance Leadership at SCQF level 4 through summer courses.

The project culminated in a celebration event at Greenwood Academy in Irvine in December 2019, where 48 young people performed.

## **SCOTTISH YOUTH DANCE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

#### **ACHIEVEMENT AND PERFORMANCE Activities and review of operations 2019-20**

HMYOI Polmont - Take the Lead worked in the young offender's institution with mainstream young offenders, female young offenders, young people on remand, and young offenders in the protection wing of the institute. Over the course of the project 44 young people were involved, with 20 attaining an Award in Dance Leadership, 11 attaining an SQA Personal Achievement Award and 8 young people in attaining an Arts Award.

#### Horizons / New Horizons

Horizons brings together young dancers with and without disabilities to create new work for performance. Auditions for the 2019-20 company in October 2019 brought together a group of 15 young dancers, 7 of whom have disabilities. The company worked with YDance staff Kelly Shearer and Jessica Ho monthly from October to March, and premiered their new piece "Continuance" at Destinations in Stirling in March 2020.

Funding was secured from the Robertson Trust and the Scottish Children's Lottery to establish New Horizons groups in Stirling and Aberdeen in 2020, and delivery will begin in the Autumn term.

#### Me and You

Me and You works with young parents and their children, using dance and play to strengthen relationships between parents and babies, and develop young parents' confidence in interacting with their children. In 2019-20 the programme was extended from Glasgow to Edinburgh and Fife, and worked in partnership with Rosemount and Parent Network Scotland (Glasgow), Gate55 and Citadel (Edinburgh) and Fife Gingerbread.

#### YCreate

Saturday morning creative dance classes for children aged 1 - 8 in Glasgow continued in 2019-20. Over three terms 120 children participated, with an additional summer week involving 14 participants.

#### Qualifications

YDance delivered a range of qualifications through Take the Lead and also offers courses leading to accredited qualifications to schools, local authorities and other organisations. In 2019-20 week-long Award in Dance Leadership courses were delivered in Shetland and in East Dunbartonshire.

#### General Participation Workshops and Projects

Each year, YDance responds to requests from schools, youth organisations and a range of other organisations for dance workshops and projects ranging from one-day sessions to term-long projects. Activity in 2019-20 included -

- Workshops for "at risk" young people at Church House in Glasgow
- Sessions for Girlguiding Scotland at their training facility in the Scottish Borders
- Drop-in classes for Doors Open Day at Langside Halls
- A day of dance for Levenmouth Academy
- Workshops in response to schools' requests in Easterhouse (Glasgow), Clydebank High (West Dunbartonshire), Mearns Academy (Aberdeenshire), Rowantree Primary (Dundee) and at the National Museum of Rural Life.
- The Artistic Director worked with Rubicon Dance Company in Cardiff, leading training sessions for youth dance practitioners from across Wales
- A series of workshops with community and youth groups in Royston in Glasgow leading to an interactive "dance along" film screening of The Greatest Showman

## **SCOTTISH YOUTH DANCE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

#### **ACHIEVEMENT AND PERFORMANCE Activities and review of operations 2019-20**

##### **Education**

###### Shake It Up

2019 - 20 saw the delivery of the third year of the primary school programme, which is supported by the Paul Hamlyn Foundation. For the final two years of the programme delivery is taking place in Clackmannanshire and West Dunbartonshire. Shake It Up uses dance as a teaching method to improve the life chances of children from areas which have been identified as Challenge Authorities by Education Scotland and the Scottish Government. Two Dance Artists delivered weekly sessions in six primary schools in each area, and led Career Long Professional Learning (CLPL) sessions for teachers. The programme is being evaluated by the Robert Owen Centre for Education Change at the University of Glasgow, who will publish their report in 2021.

###### Curriculum Dance

YDance tutors delivered the theory and choreography units of the SQA Higher Dance and National 5 Dance courses at the Dance School of Scotland in Glasgow, and provided specialist workshops for pupils at St John's High school in Dundee as part of their Core PE syllabus.

###### Career Long Professional Learning

Each year YDance provides a range of Career-long Professional Learning (CLPL) packages for teachers, both in central venues for teachers to attend individually or as packages which can be bought in by a school or a Local Authority for delivery in their own venue. CLPL sessions Scottish Qualification Authority (SQA) National Qualifications in dance, (National 5 and Higher Dance), dance for core PE and themed or style-based sessions.

Open CLPL courses were held in May 2019 in Coatbridge, covering Contemporary, Jazz and Hip-hop for National 5 Dance, and Higher, and further development refresher sessions. 28 teachers and Dance Artists took part. In addition, specialist CLPL sessions were delivered as part of the Shake It Up project in primary schools in Clackmannanshire and West Dunbartonshire, and bespoke CLPL was delivered for teachers at St Ninian's High in Kirkintilloch, East Dunbartonshire.

###### Resources

During the year a review of CLPL resources was carried out, and a new set of resources was developed. In addition to updated DVD resources for National 5 and Higher Dance, an initial set of 5 resource posters were launched in 2019, designed to support teacher and student understanding of the fundamental components of dance composition at National 5 and Higher level for SQA Dance. The posters provide visual representations of required knowledge for the choreography component of dance at both levels.

A second set of posters documenting the Choreographic Process will be released in 2020.

###### Education Project - Together We Grow

In April - June 2019, YDance ran an 8-week programme in partnership with NHS Tayside and St John's RC High School in Dundee promoting health and wellbeing topics with young people through dance, drama and storytelling. The project worked with eight S1 pupils who were Health Ambassadors and aimed to raise the awareness of healthy choices in local nursery schools. The young Health Ambassadors worked with YDance tutors to develop movement and storytelling workshops which formed the basis of interactive performance workshops in nursery schools, and the project culminated in performances in local libraries in June 2019.

## SCOTTISH YOUTH DANCE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

#### ACHIEVEMENT AND PERFORMANCE Activities and review of operations 2019-20

##### Developing Talent

###### Project Y

Project Y took place from 1st - 27th July 2019, with 20 dancers aged 16 - 21 selected by audition in March 2019. For the first time all of the company were female. The Project Y tour opened at Tramway on 24th July and travelled to the Macrobert in Stirling, the Lemon Tree in Aberdeen, and Eden Court Theatre in Inverness. Four new pieces were created

- **The Other** choreographed by Thomas Small
- **Yes We Are the Future and Yes We Are Dancing for You Now** choreographed by Christine Devaney
- **Something to Say** choreographed by Tony Adigun
- **A Baroque Fantasy** choreographed by Rosie Kay

###### National Youth Dance Company of Scotland

Between April and August 2019, the NYDCS 2018-19 company toured in Scotland and overseas performing their piece "For Those Who Wait", choreographed by Anna Kenrick. Scottish performances took place at The Space and Dundee Rep, and the company also performed at the U.Dance UK Youth Dance Festival at the Southbank Centre in London.

NYDCS participated in 2 international events in 2019. In April the company spent time working with Groupe Grenade in Aix en Provence, France. They worked with young dancers from Grenade and with Artistic Directors Josette Baiz and Anna Kenrick to create a new piece involving 27 dancers from Scotland and France. This was performed in a triple bill with each company's own piece at the KLAP theatre in Marseille.

In July 2019 NYDCS Travelled to Melbourne for the Australian Youth Dance Festival. Prior to the week-long Festival the dancers worked in collaboration with Origins Youth Dance to create a new work which was performed at Transit Dance in Melbourne. In the second week the company took part in the Festival, attending a range of workshops and performing "For Those Who Wait" twice.

The AYDF visit marked the end of YDance's current plans for international work, which is dependent in the future on finding new funding sources to replace the Time to Shine International funding and European funding which has supported this work for the past three years.

###### YDance Routes - Destinations

The 2020 Destinations Youth Dance performance showcase for Scotland was held at the Macrobert Arts Centre in Stirling on 7th March 2020. 13 groups were selected from across Scotland to perform along with the National Youth Dance Company of Scotland. Groups came from Inverness, Paisley, Aberdeen, Glasgow, Alness (Highlands) Stirling and Edinburgh.

Destinations is the Scottish selection platform for the UK wide U.Dance Festival, run by One Dance UK. Four groups were chosen by an independent panel to perform at the U.Dance Festival, which was scheduled to take place at Tramway, Glasgow in July 2020. Due to the Covid-19 pandemic the festival was not able to go ahead, however the groups were given the opportunity to share their work at an online version of U.Dance.

###### Hothouse

Hothouse, is a development programme for young choreographers in Scotland, run in partnership with Scottish Ballet Education. Hothouse Level 1 took place in October and November 2019 in partnership with Scottish Dance Theatre in Dundee, Citymoves in Aberdeen and Dancebase in Edinburgh. One-day workshops in each city involved 45 participants, and 6 young choreographers were selected to go on to Level 2.

## **SCOTTISH YOUTH DANCE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

#### **ACHIEVEMENT AND PERFORMANCE Activities and review of operations 2019-20**

Level 2 began in January 2020, working with the selected young choreographers to support them in creating new original choreography for performance, through a programme of skills development weekends and mentoring by YDance and Scottish Ballet staff. The intention was to showcase the works at the U.Dance Festival in Glasgow in July 2020, however with the lockdown in March 2020 the activity was moved online, and the participants created a dance film which was promoted online.

#### **Additional Activity**

##### National Youth Arts Companies (Scotland) / Time to Shine Youth Arts Strategy

The Executive Director represents YDance on the Youth Arts Sector Working Group, along with other national youth and children's arts organisations. The group works with Creative Scotland and the National Youth Arts Advisory Group to develop the Time to Shine Youth Arts Strategy and deliver the outcomes identified in the strategy. In October 2019 the group organised an event in Falkirk for a range of stakeholders in youth arts, to address the future of the strategy and how to address inequalities in access to the arts by children and young people, how to nurture and celebrate young talent, and how to develop the infrastructure for youth arts to ensure continuous quality improvement. The Sector Working Group is continuing to meet to address practical next steps.

##### Awards Nominations

Dance Artist (previously Creative Trainee) Aimee Friel was shortlisted in the final three nominations for the Rising Star Award at the One Dance UK Awards in 2019. Although she did not win, it was a great achievement for her to be shortlisted.

YDance was shortlisted for Young People's Project of the year for Me and You at the Herald Society Awards in November, but did not win the award.

##### Dance Spaces in Glasgow

Following the withdrawal of plans for dance studio space at the Briggait, YDance has continued to seek potential studio space in the city. A community trust in Langside is looking to take over Langside Halls from the city council, and there is potential for dance studio space there, however little progress has been made during the year on the bid for a community purchase and redevelopment.

In July 2019 Glasgow Life commissioned an options appraisal for dance spaces in Glasgow, including mapping existing spaces and looking at new opportunities. The consultant spoke to us in the Autumn of 2019, however the report had not yet been published by the year end.

#### **Staffing / Board**

Jade McAleney resigned from the post of Administrative Assistant in September and Yvonne Stillie was appointed as her replacement in October 2019.

Senior Dance Artist Caroline Burnside resigned at the end of 2019 to take up a new post as a youth worker in HYMOI Polmont. Caroline started working with YDance in 2005 as our first ever apprentice dance worker, and has worked on numerous projects including the Dance in Schools Initiative, Free to Dance, and YDance Active. She has been instrumental in developing the Me and You project working with young parents and their children.

Colin Fyfe was appointed to the Board in July 2019, and Alan Busby stood down as a Director.

A planned Trustee Recruitment initiative was planned for March 2020 but had to be postponed in the light of the Covid-19 pandemic.

## **SCOTTISH YOUTH DANCE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

#### **ACHIEVEMENT AND PERFORMANCE** **Activities and review of operations 2019-20**

##### **Conclusion**

YDance continues to be Scotland's leading provider of high-quality dance activities for children and young people, across the three strategic areas of Access and Participation, Education and Talent Development. The work contributes to the fulfilment of a range of national policy initiatives including the Scottish Government's National Outcomes, the Time to Shine Youth Arts Strategy, the Physical Activity Strategy, Creative Scotland Ambitions and Creative Learning Plan.

YDance is well-established and respected as the leading organisation in the field of dance for children and young people in Scotland. The company benefits from an experienced and skilled staff team and supportive Board of Directors. Thanks are due to all of them for their continued commitment to the company.

At the end of 2019-20 the company had to react quickly to the restrictions imposed by lockdown, and much of the planned work was redesigned to be delivered as online provision. Thanks are due to the staff who have met these challenges with their usual professionalism and skill.

##### **FINANCIAL REVIEW**

###### **Funding**

YDance is supported by a range of funding bodies, both statutory and private sector, and the Board would like to express thanks to all of them for their continuing support.

Creative Scotland - YDance is supported by Creative Scotland as a Regularly Funded Organisation. Our current funding agreement began in April 2018 and was originally scheduled to run for three years. The agreement has been extended to March 2022 at £183,333 per year.

Cashback for Creativity - 2019-20 was the third and final year of the Take the Lead project, which was supported by Cashback for Creativity, administered by Creative Scotland.

Paul Hamlyn Foundation - 2020 will be the fourth and final year of delivery of the Shake It Up primary schools' programme, which is funded by the Paul Hamlyn Foundation who have awarded a grant totalling £298,000 over four years.

Leverhulme Trust - 2019-20 is the first year of a renewed three-year grant from the Leverhulme Trust, who have awarded £24,900 per year to support bursaries for NYDCS, Project Y and Destinations.

Cashback for Communities - In January 2020 YDance was awarded £410,000 over 3 years (April 2020 - March 2023) from the Cashback for Communities Phase 5 funds, a Scottish Government programme which takes funds recovered through the Proceeds of Crime Act 2002 and invests them into community programmes, facilities and activities largely, but not exclusively, for young people at risk of turning to crime and anti-social behaviour as a way of life.

The project, entitled Cashback for Change, will commence in September 2020. It uses dance and drama to engage and positively influence those most at risk of displaying anti-social behaviours and/or entering the criminal justice system and will be delivered in partnership with theatre company Glass Performance.

The Robertson Trust - The trust awarded £30,000 as 50% funding to support the New Horizons inclusive dance project in Aberdeen/Aberdeenshire and Stirling for three years.

Scottish Children's Lottery - awarded £8,240 to support New Horizons for its first year of operation.

Donation - A donation of £10,371 was received from Margaret Wyper, Principal of the Dance Foundation organisation in Giffnock, Glasgow, who was retiring wished to donate the balance of her charitable funds to like-minded organisations, one of which was YDance.

YDance is grateful to all of the Trust Funds who have supported our work in 2019-20, and to our private donors, including those who support the company through monthly donations and are listed on the website.



## **SCOTTISH YOUTH DANCE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

#### **FINANCIAL REVIEW**

##### **Funding**

In 2019-20 support was gratefully received from -

The JTH Charitable Trust, RKT Harris Charitable Trust, D'Oyly Carte Charitable Trust, the Hugh Fraser Foundation, the Tillyloss Trust, the Dunclay Charitable Trust, the Swinton Paterson Trust, the Gordon Fraser Charitable Trust, the Austin & Hope Pilkington Foundation, the WCH Trust for Children, Aberdeen Asset Management, the Stanley Morrison Charitable Trust, the Educational Institute of Scotland, Saints and Sinners, the Endrick Trust, the New Park Education Trust, Bank of Scotland, the Nancie Massey Charitable Trust, the Ponton House Trust, the Verden Sykes Trust, the Russell Trust, the Pump House Trust, the Turtleton Charitable Trust, the Commonweal Fund, the Aberdeen Endowment Trust, the STV Children's Appeal, Aberdeen Community Sports Fund, and the Murdoch Forrest Charitable Trust.

YDance would also like to thank all of the local trusts, sponsors and local authorities who supported individual Project Y participants and NYDCS dancers through grants and bursaries.

##### **Investment policy and objectives**

Investments are monies placed on medium term deposit. The trustees have taken into consideration the recent fall in return on investments and adjusted future budget estimates to take account of lower levels of interest which will accrue in future financial years. The trustees have recently reviewed their investments and have taken steps to spread investments over several accounts, with a maximum of £85,000 in each, to ensure that monies would be protected in the event of bank failure.

##### **Reserves policy**

The trustees have identified the need to maintain free reserves sufficient to cover the cost of approximately three months expenditure estimated at £90,000. Free reserves are defined as those unrestricted funds not designated by the directors or held as tangible fixed assets or investments. Free reserves as at 31 March 2020 are £45,919. Investments at market value at 31 March 2020 of £94,332 can be converted to cash immediately if required to enhance free reserves. The trustees are therefore satisfied that the charity has the liquidity required to cover the £90,000 estimated running costs for three months.

#### **FUTURE DEVELOPMENTS**

The 2018-2021 Business Plan details YDance's comprehensive programme of work covering Access and Participation, Education and Talent Development, spanning the whole of Scotland and contributing to the fulfilment of the ambitions and connecting themes of the Creative Scotland Ten Year Plan - Unlocking Potential, Embracing Ambition. The work of the company also contributes to achieving progress on the objectives of Time to Shine, the National Youth Arts Strategy, Creative Scotland's Creative Learning Plan and the Scottish Government Physical Activity Strategy.

The impact of the Covid-19 pandemic will affect programme delivery in 2020-21, however plans are in place to create online activity for children and young people until it is possible to work face-to-face again.

Access and Participation objectives will be addressed through targeted work with young people with disabilities through the Horizons inclusive youth dance group, which will grow in 2020 to create new groups in Stirling and Aberdeen, as well as continuing the original Glasgow based group.

The successful application to the Cashback for Communities fund will enable YDance to expand work with young people at risk of turning to crime and anti-social behaviour as a way of life.

The project, entitled Cashback for Change, will use dance and drama to engage and positively influence those most at risk of displaying anti-social behaviours and/or entering the criminal justice system. In partnership with theatre company Glass Performance, YDance will deliver a 3 - strand programme which will benefit young people aged 11-21.

HMYOI Polmont - YDance and Glass Performance will run weekly dance and drama sessions in partnership with Barnardo's and the Scottish Prison Service. YDance will deliver Award in Dance Leadership courses (SCQF Level 4), and establish a weekly youth dance company alongside the existing Polmont Youth Theatre run by Glass Performance.

Alternative Education/outreach - Cashback for Change will work with young people who are not engaging in mainstream education. Dance and Drama Artists will deliver weekly sessions that will allow the young people to express themselves in a safe environment, and to work towards SQA Personal Achievement Awards (at SCQF Level 2).

## **SCOTTISH YOUTH DANCE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

#### **FUTURE DEVELOPMENTS**

Community - Weekly dance sessions will provide diversionary activity for young people in 9 communities in Scotland, engaging them in fun, inspiring dance sessions to increase their confidence and self-belief and develop communication, team working and commitment ability. Holiday time qualification programmes will support 30 participants to attain Awards in Dance Leadership, and 60 Arts Awards. Local performances and celebration events will engage families and the wider community.

The New Horizons development groups in Stirling and Aberdeen will begin delivery in Autumn 2020, and YCreate classes will resume, initially online.

Once Covid-19 restrictions are lifted, the "Me and You" programme for young parents will resume with sessions in Glasgow, Edinburgh and Fife.

Education - the four-year Shake It Up programme will come to an end in December 2020, and a research report by the Robert Owen Centre at Glasgow University will be published in early 2021. YDance will continue to provide CLPL for teachers covering SQA qualifications in dance, dance styles and themed dance work, with some online provision in 2020. New resources to support dance delivery in schools will be developed, including additional posters, new online videos, and lesson plans.

Talent Development objectives will be achieved through the ongoing work of the National Youth Dance Company of Scotland who will produce new work to showcase young talent and work with their peers both within and outside Scotland. Project Y will provide an annual development programme for talented young dancers. Development for young choreographers will be provided through Hothouse, in partnership with Scottish Ballet Education, and YDance will continue to seek opportunities to showcase young talent on the international stage and give young participants the chance to work with other young dancers from across Scotland and further afield.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Scottish Youth Dance was constituted as a company limited by guarantee and not having a share capital by Memorandum and Articles of Association on 2nd December 1988. The liability of the members is limited to £1 each. The Directors are appointed in accordance with the terms of the Memorandum and Articles of Association.

##### **Organisational structure**

A detailed induction pack is prepared which updates all new Directors in respect of the business plan of the company, its legal status and constitutional documents, and other general information in addition to a review of the activities of the organisation.

Detailed training sessions are available for Directors, particularly linking in with Arts and Business Scotland, and the Board has annual away day sessions where strategic matters are discussed. Regular Board audits are carried out to identify the requisite skill set for the Board, and any additional issues or training required. The day to day management of the organisation is undertaken by Carolyn Lappin.

##### **Risk management**

The Trustees continue to monitor and refine the processes in place to identify and review the risks to which the charity is exposed, and to ensure that appropriate controls are in place to mitigate any risks identified. A revised risk register has been produced and trustees receive reports on all identified business risks, these risks are considered at each Board meeting. The Treasurer and the Executive Director monitor and advise on all financial matters.

The principal risks and uncertainties relate to decreases in public funding, our ability to deliver new and innovative service models and the ability to evidence base practice which provides information to support funding submissions.

## **SCOTTISH YOUTH DANCE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Key management remuneration and related parties**

The Directors consider that the Board of Directors, who are the charity trustees, and the senior management team are the key people who oversee direction, focus and operation.

The pay of the senior staff is reviewed annually by the Board of Directors. The Directors consider increases in conjunction with increases awarded to the wider staff team. In addition, the Directors benchmark pay levels with those in other voluntary organisations.

Details of payments made to Trustees for their services are detailed in note 6 to the financial statements. It is not intended that there will be any such payments in 2020 and beyond.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

SC115368

##### **Registered Charity number**

SC013949

##### **Registered office**

The Briggait  
141 Bridgegate  
Glasgow  
G1 5HZ

##### **Trustees**

Ms S Mitchell  
Ms C Lappin  
A H Busby - resigned 24/7/2019  
T Campbell  
Ms L E Houston  
A Clark  
I Dewar  
L Vaughan  
C Fyfe - appointed 24/7/2019

##### **Company Secretary**

Ms C Lappin

##### **Auditors**

Martin Aitken & Co Ltd  
Statutory Auditor  
Chartered Accountants  
Caledonia House  
89 Seaward Street  
Glasgow  
G41 1HJ

## **SCOTTISH YOUTH DANCE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Solicitors**

Burness WS  
50 Lothian Road  
Festival Square  
Edinburgh  
EH3 9BY

##### **Bankers**

Charities Aid Foundation Bank  
10 St Bride Street  
London  
EC4A 4AD

##### **Key Management Personnel**

Ms C Lappin  
Ms A Kenrick

#### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Scottish Youth Dance for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

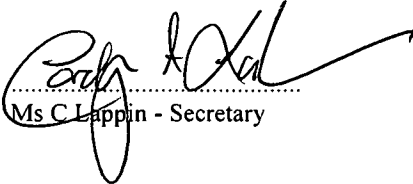
**SCOTTISH YOUTH DANCE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2020**

**AUDITORS**

The auditors, Martin Aitken & Co Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on ..... 2/11/20 ..... and signed on its behalf by:

  
.....  
Ms C Lappin - Secretary

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF SCOTTISH YOUTH DANCE**

### **Opinion**

We have audited the financial statements of Scottish Youth Dance (the 'charitable company') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 18 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Material uncertainty relating to going concern**

We draw your attention to note 1 of the financial statements, which indicates that the charity is aware that future economic, social and operating conditions may deteriorate due to the ongoing Coronavirus pandemic. As stated in note 1, these events and conditions, along with other matters as set forth in note 1, indicate that a material uncertainty exists that may cast significant doubt on the charity's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF SCOTTISH YOUTH DANCE

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mark McRae (Senior Statutory Auditor)  
for and on behalf of Martin Aitken & Co Ltd  
Statutory Auditor

Chartered Accountants

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Caledonia House

89 Seaward Street

Glasgow

G41 1HJ

Date: 10/11/2020

**SCOTTISH YOUTH DANCE**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>INCOME FROM</b>					
Donations and legacies		40,798	-	40,798	30,780
<b>Charitable activities</b>					
Charitable activity		235,935	164,907	400,842	453,627
Other trading activities	2	1,139	-	1,139	1,283
Investment income	3	658	-	658	295
Other income		<u>1,053</u>	<u>-</u>	<u>1,053</u>	<u>1,589</u>
<b>Total</b>		<b>279,583</b>	<b>164,907</b>	<b>444,490</b>	<b>487,574</b>
 <b>EXPENDITURE ON</b>					
Raising funds	4	1,219	-	1,219	254
<b>Charitable activities</b>					
Charitable activity		<u>382,551</u>	<u>168,224</u>	<u>550,775</u>	<u>588,200</u>
<b>Total</b>		<b>383,770</b>	<b>168,224</b>	<b>551,994</b>	<b>588,454</b>
Net gains/(losses) on investments		<u>(5,493)</u>	<u>-</u>	<u>(5,493)</u>	<u>(309)</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(109,680)</b>	<b>(3,317)</b>	<b>(112,997)</b>	<b>(101,189)</b>
<b>Transfers between funds</b>	17	<u>(1,515)</u>	<u>1,515</u>	<u>-</u>	<u>-</u>
 <b>Net movement in funds</b>		<b>(111,195)</b>	<b>(1,802)</b>	<b>(112,997)</b>	<b>(101,189)</b>
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>264,568</u>	<u>100,409</u>	<u>364,977</u>	<u>466,166</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>153,373</u></b>	<b><u>98,607</u></b>	<b><u>251,980</u></b>	<b><u>364,977</u></b>

The notes form part of these financial statements



**SCOTTISH YOUTH DANCE (REGISTERED NUMBER: SC115368)**

**BALANCE SHEET  
AT 31 MARCH 2020**

	Notes	2020 £	2019 £
<b>FIXED ASSETS</b>			
Tangible assets	10	12,828	17,671
Investments	11	<u>94,332</u>	<u>99,825</u>
		<b>107,160</b>	<b>117,496</b>
 <b>CURRENT ASSETS</b>			
Stocks	12	1,047	1,191
Debtors	13	9,721	19,578
Cash at bank and in hand		<u>150,734</u>	<u>242,208</u>
		<b>161,502</b>	<b>262,977</b>
 <b>CREDITORS</b>			
Amounts falling due within one year	14	<u>(16,682)</u>	<u>(15,496)</u>
 <b>NET CURRENT ASSETS</b>		<b><u>144,820</u></b>	<b><u>247,481</u></b>
 <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b><u>251,980</u></b>	<b><u>364,977</u></b>
 <b>NET ASSETS</b>		<b><u>251,980</u></b>	<b><u>364,977</u></b>
 <b>FUNDS</b>	17		
Unrestricted funds		153,373	264,568
Restricted funds		<u>98,607</u>	<u>100,409</u>
 <b>TOTAL FUNDS</b>		<b><u>251,980</u></b>	<b><u>364,977</u></b>

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

The financial statements were approved by the Board of Trustees on 21/11/20 and were signed on its behalf by:

Sue Mitchell

Ms S Mitchell -Trustee

The notes form part of these financial statements

# SCOTTISH YOUTH DANCE

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2020

	Notes	2020 £	2019 £
<b>Cash flows from operating activities:</b>			
Cash generated from operations	1	<u>(91,857)</u>	<u>(87,944)</u>
<b>Net cash provided by (used in) operating activities</b>		<u>(91,857)</u>	<u>(87,944)</u>
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		(275)	(20,196)
Purchase of fixed asset investments		-	(25,000)
Interest received		<u>658</u>	<u>295</u>
<b>Net cash provided by (used in) investing activities</b>		<u>383</u>	<u>(44,901)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(91,474)</u>	<u>(132,845)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>242,208</u>	<u>375,053</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>150,734</u></u>	<u><u>242,208</u></u>

The notes form part of these financial statements

**SCOTTISH YOUTH DANCE**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2020**

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2020 £	2019 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(112,997)	(101,189)
Adjustments for:		
Depreciation charges	5,118	2,525
Losses on investments	5,493	594
Interest received	(658)	(295)
Decrease in stocks	144	30
Decrease in debtors	9,857	10,783
Increase/(decrease) in creditors	<u>1,186</u>	<u>(392)</u>
Net cash provided by (used in) operating activities	<u>(91,857)</u>	<u>(87,944)</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/4/19 £	Cash flow £	At 31/3/20 £
Net cash			
Cash at bank and in hand	242,208	(91,474)	150,734
	<hr/>	<hr/>	<hr/>
Total	<u>242,208</u>	<u>(91,474)</u>	<u>150,734</u>

## SCOTTISH YOUTH DANCE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets. The financial statements have been prepared on a going concern basis, which the trustees believe to be appropriate for the reasons set out in the Trustees' Report.

The financial statements are presented in Sterling (£).

##### **Going concern**

Due to the ongoing Coronavirus pandemic, the charity expects to endure potentially deteriorating effects to its operations as a result. The trustees are constantly monitoring the pandemic and the effects on the charity of government restrictions. The trustees are working closely with key management and staff to ensure that the charity continues to operate. However, due to the potential for further and possibly wider ranging national restrictions, the trustees recognise that an uncertainty exists which may affect the charity's ability to prepare accounts on a going concern basis. After reviewing the charity's management accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements despite the uncertainty caused by the ongoing pandemic.

##### **Critical accounting judgements and key sources of estimation uncertainty**

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

Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be measured reliably.

##### **Deferred income**

Income is deferred when payment is made for services that cannot be performed until the following year, due to factors out with the control of the charity.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Allocation and apportionment of costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programme and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

## SCOTTISH YOUTH DANCE

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

#### 1. ACCOUNTING POLICIES - continued

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33.3% on cost

Fixed assets are included in the balance sheet as cost less accumulated depreciation and impairment.

All assets purchased for over £200 with an estimated useful life of greater than one year are capitalised and taken to the balance sheet. All items purchased less than £200 are charged to the Statement of Financial Activities during the year.

##### **Impairment of tangible fixed assets**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. When the carrying value exceeds its recoverable amount, an impairment loss is recognised in the profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

##### **Stocks**

Stocks are valued at the lower of cost and estimated selling price less costs to sell.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Lease commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

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

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## SCOTTISH YOUTH DANCE

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

#### 1. ACCOUNTING POLICIES - continued

##### Investment assets and income

Listed investments are included at fair value. Realised gains and losses (representing the difference between sale proceeds and fair value at the previous financial year end or purchase cost if acquired during the financial year) and unrealised gains and losses (representing the movement in the fair value of investments over the financial year or from their date of purchase if acquired during the financial year) are dealt with in the Statement of Financial Activities. Unlisted investments consist of a bank deposit and is valued at transaction price.

Dividends and interest income are included as investment income when the charity has entitlement to the funds. Both dividend and interest income are included gross of applicable tax credits.

##### Financial instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, and loans to and from related parties.

Debt instruments that are payable or receivable within one year, typically trade debtors and trade creditors, are measured, initially and subsequently, at the undiscounted amount of cash or other consideration expected to be paid or received.

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for evidence of impairment and if found, an impairment loss is recognised in profit or loss.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

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

##### Provisions

Provisions are recognised when the company has a legal or constructive obligation at the reporting date as a result of a past event, it is probable that the company will be required to settle the obligation and the amount of the obligation can be reliably estimated. Provisions are recognised at the best estimate of the amount required to settle the obligation at the reporting date.

#### 2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Merchandise income	<u>1,139</u>	<u>1,283</u>

#### 3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>658</u>	<u>295</u>

# SCOTTISH YOUTH DANCE

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

### 4. RAISING FUNDS

#### Other trading activities

	2020	2019
	£	£
Purchases	<u>914</u>	<u>-</u>

#### Investment management costs

	2020	2019
	£	£
Support costs	<u>305</u>	<u>254</u>
Aggregate amounts	<u>1,219</u>	<u>254</u>

### 5. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
	£	£	£
Investment management costs	-	305	305
Charitable activity	<u>80,314</u>	<u>4,885</u>	<u>85,199</u>
	<u>80,314</u>	<u>5,190</u>	<u>85,504</u>

Support costs, included in the above, are as follows:

#### Management

	2020	2019
	Charitable	Total
	activity	activities
	£	£
Wages	71,964	69,023
Telephone	463	450
Office costs	2,664	6,970
Marketing	1,185	781
Recruitment	-	45
Rent	<u>4,038</u>	<u>4,056</u>
	<u>80,314</u>	<u>81,325</u>

#### Governance costs

	2020	2019
	Investment	Total
	management	activities
	costs	activities
	£	£
Investment management costs	305	254
Trustees' expenses	-	1,239
Auditors' remuneration	-	4,173
Financial costs	<u>-</u>	<u>266</u>
	<u>305</u>	<u>5,932</u>

## SCOTTISH YOUTH DANCE

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

#### 6. NET INCOME/(EXPENDITURE)

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

	2020	2019
	£	£
Auditors' remuneration	4,175	4,173
Depreciation - owned assets	5,118	2,525
Hire of plant and machinery	<u>4,212</u>	<u>4,249</u>

#### 7. TRUSTEES' REMUNERATION AND BENEFITS

A trustee received remuneration of £48,213 in the year ended 31 March 2020 (2019 - £46,359). No other trustees' received remuneration or benefits in the year ended 31 March 2020 (2019 - £nil).

##### Trustees' expenses

	2020	2019
	£	£
Trustees' expenses	<u>710</u>	<u>1,239</u>

The expenses relate to travel and lunches and cover all trustees.

#### 8. STAFF COSTS

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

	2020	2019
	<u>14</u>	<u>15</u>
Number of staff		

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

During the year, total remuneration of £84,669 (2019 - £98,817) was paid to key management personnel who are senior management and trustees.



SCOTTISH YOUTH DANCE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2020

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME FROM</b>			
Donations and legacies	30,780	-	30,780
<b>Charitable activities</b>			
Charitable activity	228,592	225,035	453,627
Other trading activities	1,283	-	1,283
Investment income	295	-	295
Other income	<u>1,589</u>	<u>-</u>	<u>1,589</u>
<b>Total</b>	<b>262,539</b>	<b>225,035</b>	<b>487,574</b>
<b>EXPENDITURE ON</b>			
Raising funds	254	-	254
<b>Charitable activities</b>			
Charitable activity	<u>320,626</u>	<u>267,574</u>	<u>588,200</u>
<b>Total</b>	<b>320,880</b>	<b>267,574</b>	<b>588,454</b>
Net gains/(losses) on investments	<u>(309)</u>	<u>-</u>	<u>(309)</u>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(58,650)</b>	<b>(42,539)</b>	<b>(101,189)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>323,216</u>	<u>142,950</u>	<u>466,166</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>264,566</u></b>	<b><u>100,411</u></b>	<b><u>364,977</u></b>

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2019	15,808	4,858	36,838	43,514	101,018
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>275</u>	<u>275</u>
At 31 March 2020	<u>15,808</u>	<u>4,858</u>	<u>36,838</u>	<u>43,789</u>	<u>101,293</u>
<b>DEPRECIATION</b>					
At 1 April 2019	15,808	4,858	19,167	43,514	83,347
Charge for year	<u>-</u>	<u>-</u>	<u>5,049</u>	<u>69</u>	<u>5,118</u>
At 31 March 2020	<u>15,808</u>	<u>4,858</u>	<u>24,216</u>	<u>43,583</u>	<u>88,465</u>
<b>NET BOOK VALUE</b>					
At 31 March 2020	<u>-</u>	<u>-</u>	<u>12,622</u>	<u>206</u>	<u>12,828</u>
At 31 March 2019	<u>-</u>	<u>-</u>	<u>17,671</u>	<u>-</u>	<u>17,671</u>

**SCOTTISH YOUTH DANCE**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2020**

**11. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 April 2019	99,825
Revaluations	<u>(5,493)</u>
At 31 March 2020	<u>94,332</u>
 <b>NET BOOK VALUE</b>	
At 31 March 2020.	<u>94,332</u>
At 31 March 2019	<u>99,825</u>

There were no investment assets outside the UK.

**12. STOCKS**

	2020 £	2019 £
Stocks	<u>1,047</u>	<u>1,191</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2019 £
Trade debtors	4,823	4,014
VAT	1,321	435
Prepayments and accrued income	<u>3,577</u>	<u>15,129</u>
	<u>9,721</u>	<u>19,578</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2019 £
Trade creditors	5,852	5,626
Social security and other taxes	7,114	6,591
Other creditors	728	1,192
Accruals and deferred income	<u>2,988</u>	<u>2,087</u>
	<u>16,682</u>	<u>15,496</u>

**SCOTTISH YOUTH DANCE**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2020**

**15. LEASING AGREEMENTS**

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

	2020	2019
	£	£
Within one year	24,996	24,920
Between one and five years	<u>9,557</u>	<u>15,905</u>
	<u>34,553</u>	<u>40,825</u>

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds	Restricted funds	Total 2020 funds	Total 2019 funds
	£	£	£	£
Fixed assets	12,828	-	12,828	17,671
Investments	94,332	-	94,332	99,825
Current assets	62,895	98,607	161,502	262,977
Current liabilities	<u>(16,682)</u>	<u>-</u>	<u>(16,682)</u>	<u>(15,496)</u>
	<u>153,373</u>	<u>98,607</u>	<u>251,980</u>	<u>364,977</u>

**17. MOVEMENT IN FUNDS**

	At 1/4/19	Net movement in funds	Transfers between funds	At 31/3/20
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	260,700	(81,096)	(26,525)	153,079
Y Dance Routes	3,868	(3,574)	-	294
International Development	<u>-</u>	<u>(25,010)</u>	<u>25,010</u>	<u>-</u>
	264,568	(109,680)	(1,515)	153,373
<b>Restricted funds</b>				
Shake it up	61,847	(4,623)	-	57,224
Y Dance Routes	2,363	(2,363)	-	-
The Leverhulme Trust	13,000	3,400	-	16,400
Me & You	7,640	(6,319)	-	1,321
Take The Lead	16,599	(16,599)	-	-
Horizons	1,460	(1,460)	-	-
Creative Scotland Traineeship	(2,500)	985	1,515	-
New Horizons	<u>-</u>	<u>23,662</u>	<u>-</u>	<u>23,662</u>
	100,409	(3,317)	1,515	98,607
<b>TOTAL FUNDS</b>	<u>364,977</u>	<u>(112,997)</u>	<u>-</u>	<u>251,980</u>

# SCOTTISH YOUTH DANCE

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

### 17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	276,436	(352,039)	(5,493)	(81,096)
Y Dance Routes	-	(3,574)	-	(3,574)
International Development	<u>3,147</u>	<u>(28,157)</u>	<u>-</u>	<u>(25,010)</u>
	279,583	(383,770)	(5,493)	(109,680)
<b>Restricted funds</b>				
Shake it up	74,500	(79,123)	-	(4,623)
Y Dance Routes	-	(2,363)	-	(2,363)
The Leverhulme Trust	24,900	(21,500)	-	3,400
Me & You	-	(6,319)	-	(6,319)
Take The Lead	35,972	(52,571)	-	(16,599)
Horizons	-	(1,460)	-	(1,460)
Creative Scotland Traineeship	2,500	(1,515)	-	985
New Horizons	<u>27,035</u>	<u>(3,373)</u>	<u>-</u>	<u>23,662</u>
	164,907	(168,224)	-	(3,317)
<b>TOTAL FUNDS</b>	<u>444,490</u>	<u>(551,994)</u>	<u>(5,493)</u>	<u>(112,997)</u>

**SCOTTISH YOUTH DANCE**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2020**

**17. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/18 £	Net movement in funds £	At 31/3/19 £
<b>Unrestricted Funds</b>			
General fund	306,910	(46,210)	260,700
Resources Marketing	306	(306)	-
Y Dance Routes	6,000	(2,132)	3,868
International Development	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>
	323,216	(58,648)	264,568
<b>Restricted Funds</b>			
Shake it up	75,283	(13,436)	61,847
Y Dance Routes	4,263	(1,900)	2,363
The Leverhulme Trust	5,000	8,000	13,000
International	4,585	(4,585)	-
Me & You	10,926	(3,286)	7,640
Time to Shine International	10,108	(10,108)	-
Dance & Disability	6,478	(6,478)	-
Spirit of 2012 Momentum	2,405	(2,405)	-
Take The Lead	14,760	1,839	16,599
Horizons	2,032	(572)	1,460
Creative Scotland Traineeship	7,500	(10,000)	(2,500)
NYPACS Collaboration	<u>(390)</u>	<u>390</u>	<u>-</u>
	142,950	(42,541)	100,409
<b>TOTAL FUNDS</b>	<u>466,166</u>	<u>(101,189)</u>	<u>364,977</u>

# SCOTTISH YOUTH DANCE

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

### 17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	256,759	(302,660)	(309)	(46,210)
Y Dance Routes	3,280	(5,412)	-	(2,132)
30th Birthday	2,500	(2,500)	-	-
Resources Marketing	-	(306)	-	(306)
International Development	-	(10,000)	-	(10,000)
	<u>262,539</u>	<u>(320,878)</u>	<u>(309)</u>	<u>(58,648)</u>
<b>Restricted funds</b>				
Shake it up	74,499	(87,935)	-	(13,436)
Y Dance Routes	5,512	(7,412)	-	(1,900)
The Leverhulme Trust	14,250	(6,250)	-	8,000
International	5,458	(10,043)	-	(4,585)
Me & You	5,000	(8,286)	-	(3,286)
Time to Shine International	3,747	(13,855)	-	(10,108)
Dance & Disability	6,250	(12,728)	-	(6,478)
Spirit of 2012 Momentum	12,209	(14,614)	-	(2,405)
Take The Lead	35,865	(34,026)	-	1,839
Horizons	100	(672)	-	(572)
Creative Scotland Traineeship	-	(10,000)	-	(10,000)
NYPACS Collaboration	<u>62,145</u>	<u>(61,755)</u>	<u>-</u>	<u>390</u>
	<u>225,035</u>	<u>(267,576)</u>	<u>-</u>	<u>(42,541)</u>
<b>TOTAL FUNDS</b>	<u><u>487,574</u></u>	<u><u>(588,454)</u></u>	<u><u>(309)</u></u>	<u><u>(101,189)</u></u>

# SCOTTISH YOUTH DANCE

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

### 17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/18 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
<b>Unrestricted funds</b>				
General fund	306,910	(127,306)	(26,525)	153,079
Resources Marketing	306	(306)	-	-
Y Dance Routes	6,000	(5,706)	-	294
International Development	10,000	(35,010)	25,010	-
<b>Restricted funds</b>				
Shake it up	75,283	(18,059)	-	57,224
Y Dance Routes	4,263	(4,263)	-	-
The Leverhulme Trust	5,000	11,400	-	16,400
International	4,585	(4,585)	-	-
Me & You	10,926	(9,605)	-	1,321
Time to Shine International	10,108	(10,108)	-	-
Dance & Disability	6,478	(6,478)	-	-
Spirit of 2012 Momentum	2,405	(2,405)	-	-
Take The Lead	14,760	(14,760)	-	-
Horizons	2,032	(2,032)	-	-
Creative Scotland Traineeship	7,500	(9,015)	1,515	-
NYPACS Collaboration	(390)	390	-	-
New Horizons	-	23,662	-	23,662
	<u>142,950</u>	<u>(45,858)</u>	<u>1,515</u>	<u>98,607</u>
<b>TOTAL FUNDS</b>	<u>466,166</u>	<u>(214,186)</u>	<u>-</u>	<u>251,980</u>

# SCOTTISH YOUTH DANCE

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

### 17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	533,195	(654,699)	(5,802)	(127,306)
Y Dance Routes	3,280	(8,986)	-	(5,706)
International Development	3,147	(38,157)	-	(35,010)
30th Birthday	2,500	(2,500)	-	-
Resources Marketing	-	(306)	-	(306)
	<u>542,122</u>	<u>(704,648)</u>	<u>(5,802)</u>	<u>(168,328)</u>
<b>Restricted funds</b>				
Shake it up	148,999	(167,058)	-	(18,059)
Y Dance Routes	5,512	(9,775)	-	(4,263)
The Leverhulme Trust	39,150	(27,750)	-	11,400
International	5,458	(10,043)	-	(4,585)
Me & You	5,000	(14,605)	-	(9,605)
Time to Shine International	3,747	(13,855)	-	(10,108)
Dance & Disability	6,250	(12,728)	-	(6,478)
Spirit of 2012 Momentum	12,209	(14,614)	-	(2,405)
Take The Lead	71,837	(86,597)	-	(14,760)
Horizons	100	(2,132)	-	(2,032)
Creative Scotland Traineeship	2,500	(11,515)	-	(9,015)
NYPACS Collaboration	62,145	(61,755)	-	390
New Horizons	<u>27,035</u>	<u>(3,373)</u>	<u>-</u>	<u>23,662</u>
	<u>389,942</u>	<u>(435,800)</u>	<u>-</u>	<u>(45,858)</u>
<b>TOTAL FUNDS</b>	<u><u>932,064</u></u>	<u><u>(1,140,448)</u></u>	<u><u>(5,802)</u></u>	<u><u>(214,186)</u></u>



## **SCOTTISH YOUTH DANCE**

### **NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020**

#### **17. MOVEMENT IN FUNDS - continued**

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

The Resource Marketing project was utilised in the year and completed.

Y Dance Routes used YDance reserves to fund and support the Youth Dance Network as no additional funding was received in the year.

International Development project used reserves to fund NYDCS attendance at the Youth Dance Festival in 2019.

30th Birthday - it was SYD 30 Year in Operation celebration so funds were used to celebrate this.

Shake it up is a primary school programme started in 2018 to improve children's lives in areas identified by Education Scotland as challenge areas. The programme has continued in the year and will carry on for next year.

Y Dance Routes - the programme has continued with limited funding received and will be supported with reserves until the restricted income received has been used.

The Leverhulme Trust continues to support bursaries for participants.

The Me & You project works with parents and young children using dance and play to strengthen relationships.

The Time to Shine international supports and is involved in delivering Youth and Children's Art programmes in Scotland.

The NYDCS International project supports the national youth dance company in their performances and touring for the year.

The Dance & Disability project supports young people with disabilities in youth dance groups.

The Spirit of 2012 Momentum funds supported the Momentum Project which improved physical activity, health and wellbeing of girls and young women.

The Take the Lead project works with young people in areas of social deprivation and young people in Polmont Young Offenders institution.

The Horizons project is to support opportunities for young people with and without disabilities to dance.

The Creative Scotland Traineeship project supports development and delivery of youth and children's art programmes.

NYPACS Collaboration was the support to dancers who worked with Yellow Wheel Youth Dance group to perform in Australia.

#### **18. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2020.

#### **19. APB ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

#### **20. ULTIMATE CONTROLLING PARTY**

During the year, the charity was under the control of the trustees.

## **SCOTTISH YOUTH DANCE**

### **NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020**

#### **21. COMPANY LIMITED BY GUARANTEE**

Scottish Youth Dance is a company limited by guarantee in the terms of the Companies Act 2006. The liability of each member is limited to the sum of £1. In the event of the winding up or dissolution of the company, in terms of the Memorandum of Association, any surplus assets shall be transferred to some other charitable body or bodies having objects similar to the company.

#### **22. PENSION COMMITMENTS**

The company operates a defined contribution pension scheme, the assets of which are held in a separate fund. The amount paid in the year and charged to the Statement of Financial Activities amounted to £9,143 (2019 - £6,971). At the year end, the balance due to the pension company was £728 (2019 - £1,181).