

Report of the Trustees and
Financial Statements For The Year Ended 31 March 2022
for
Scottish Youth Dance

Robb Ferguson
Chartered Accountants & Statutory Auditors
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

Scottish Youth Dance

Contents of the Financial Statements
For The Year Ended 31 March 2022

	Page
Report of the Trustees	1 to 11
Report of the Independent Auditors	12 to 15
Statement of Financial Activities	16
Statement of Financial Position	17
Statement of Cash Flows	18
Notes to the Statement of Cash Flows	19
Notes to the Financial Statements	20 to 30

Report of the Trustees
For The Year Ended 31 March 2022

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 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

ACHIEVEMENT AND PERFORMANCE

Activities and review of operations 2021-22

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.

2021-22 was a year of transition, with projects slowly moving from fully online to in-person or hybrid delivery. Additional support from government allocated by Creative Scotland enabled YDance to run a series of online training sessions for youth arts practitioners, and to deliver "Take Flight", a project which gave three young emerging Dance Artists in Education a structured programme of development focussed on skills for working in education settings, and worked with three North Lanarkshire schools, collaborating with teachers and building a performance with pupils.

The year also saw the return of the Destinations youth dance showcase for the first time since March 2020, a new education programme - Step It Up- which builds on the success of the previous Shake It Up programme, and new work with refugees and asylum seekers in Ayrshire.

Report of the Trustees
For The Year Ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE

Access and Participation

Horizons / New Horizons

Horizons brings together young dancers with and without disabilities to create new work for performance. In addition to the original Glasgow-based group 2 other New Horizons groups were established in 2020 in Aberdeen (in partnership with Citymoves Dance Agency) and Stirling (in partnership with MacRobert Arts Centre).

Horizons Glasgow performed at Citymoves online summer show in June 2021, and shared their work online in August following a summer intensive with the Aberdeen and Glasgow groups. The partnership with MacRobert was unable to go ahead in 2021, so a new partnership was developed with Eden Court in Inverness. Horizons Glasgow worked with Dance Artist Taylor Han to create a performance piece for the 2022 Destinations youth dance showcase held in Inverness in May 2022.

Cashback for Change

In 2020 YDance was awarded three-year funding from the Scottish Government Cashback for Communities programme, to support Cashback for Change, which 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. Delivered in partnership with theatre company Glass Performance, the project targets young people living in areas of high deprivation and crime, those not engaging in mainstream education and in alternative education centres, and those already in the criminal justice system at HMYOI Polmont.

Cashback works across three strands -

Strand 1 - HMYOI Polmont: Weekly dance and drama sessions in partnership with Barnardo's and the Scottish Prison Service. YDance run Polmont Youth Dance Company as well as the Extend qualifications programme, while Glass Performance run Polmont Youth Theatre and the Theatre Lab programme. Participants come to HMYOI Polmont's Performing Arts Space to learn dance and theatre techniques, improve their physical fitness, increase their skills and gain accredited awards and qualifications.

Strand 2 - The Alternative Education outreach programme targets young people in alternative schools or secure accommodation through weekly dance sessions that encourage them to express themselves in a safe environment. Participants can gain an SQA Personal Achievement Award or Award in Dance Leadership (Sports Leaders).

Strand 3 - Community Diversion: Through community outreach sessions, YDance artists deliver dance sessions in a range of communities across Scotland. The activities are designed to remove barriers to access, by making dance sessions safe and accessible whilst building confidence, communication, coordination and commitment in participants. This strand also contains access to achieving awards and qualifications and working on performance elements that engage with families and wider communities

In 2021-22 the project delivered sessions across the three strands in Angus, Dundee, East Ayrshire, East Dunbartonshire, Falkirk, North Ayrshire, Perth & Kinross and West Dunbartonshire. Over 456 sessions, totalling 807 hours of delivery, 497 young people participated. Targets set by the Scottish Government across six outcomes - confidence, skills, health & wellbeing, learning & employability, community contribution and diversion from crime - were consistently achieved or exceeded.

Report of the Trustees
For The Year Ended 31 March 2022

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 2021-22 YDance worked in partnership with Parent Network Scotland, Fife Gingerbread and Gate 55 to deliver the programme in Fife and Edinburgh.

Diverse Moves

Diverse Moves is a new project, delivered in partnership with North Ayrshire Council. It began in January 2022 and works with Syrian refugees and their families. From January - March taster sessions were delivered in local schools, and 2 groups will meet weekly in the April - June period. A dance film will be created for Refugee Week 2022.

Education

Step It Up

Following the success of the Shake It Up programme a further application to the Paul Hamlyn Foundation was made and funding awarded for a new 2-year programme entitled Step It Up, which began in Autumn 2021. Step It Up focuses specifically on teacher development three Local Authority areas in Scotland; Dundee, West Dunbartonshire and Glasgow, and aims to develop teachers' knowledge and understanding of the fundamentals of dance, and their key skills involved in teaching other subjects subject through dance. Step It Up also creates, develops and implements dance in education lessons as part of the curriculum for excellence, and encourages a shared practice by networking and sharing learning with the community of Step It Up schools.

The programme began delivery in September 2021. Three Dance artists in Education were appointed to work in two primary schools in each area, working with a total of 18 teachers. In addition to the teachers involved in the main programme, Step It Up also provides 4 CLPL sessions for teachers and artists each year. The programme will run until June 2023, and is being evaluated by the Robert Owen Centre at Glasgow University.

Take Flight

YDance was awarded funding from the Youth Arts Targeted Fund, part of the Scottish Government Covid-19 support administered by Creative Scotland, to support Take Flight, a project working with three primary schools in North Lanarkshire in 2021-22.

Take Flight was a collaborative project based on curiosity. Children, teachers, YDance artists and three emerging dance artists worked collegiately and meaningfully to enhance learning for pupils and self and ensure performance making comes from a shared exploration into the unknown.

The project worked with three primary schools in North Lanarkshire which were in areas of high deprivation and two hadn't connected to arts programmes before. In each school we worked with one class and their teacher. Online creative hubs with the teachers and creative leads from YDance and freelance director Philippa Clark, started in January 2021. The emerging dance artists were recruited in September and started their training in September 2021 and the in - school delivery ran from January - March 22. Each school had a props workshop with students from the RCS in February and the performances in school took at the end of March , with pupils from the school and other teachers as the audience.

Despite the challenges of frequently having to re-imaging the project due to Covid restrictions, Take Flight was very successful. The learning YDance staff have had in developing and delivering hybrid delivery models with schools and how it can be used for training has been extremely valuable and will be taken forward into further projects. .

Report of the Trustees
For The Year Ended 31 March 2022

Teaching Resources

YDance is developing a range of written and video resources to support teachers to deliver dance in primary and secondary schools. In addition to the two poster packs - The Components of Dance and The Choreographic Process - published last year, new cross curricular teaching resources for primary teachers are in development and will be available in Autumn 2022. A set of online written resource packs based on lessons from the Shake It Up primary schools project will be complemented by 2 Introduction to Dance packs for lower and upper primary school ages, and new versions of the posters will accompany these packs. Video resources to support the National 5 and Higher Dance curriculum are also in development.

Career Long Professional Learning

YDance provides a range of opportunities for teachers and artists to develop their skills in delivering dance with young people.

Dance It Out / Talk It Out - online weekly classes for secondary teachers, delivering a range of dance styles, choreographic workshops and discussion sessions. Two blocks of sessions were delivered online from September - December 2021 and January - March 2022.

CLPL courses - Training for teachers to deliver National 5 and Higher Dance courses enabling them to plan and deliver valuable and motivational dance programmes in schools. Online courses were delivered in May / June 2021 covering National 5 and Higher Dance (Jazz, Contemporary and Choreography) and a combined National 5 // Higher Dance course in Hip-hop.

Following the previous year's online only delivery, in 2021-22 plans were put in place for a blended programme of CLPL to be delivered partly online and partly in-person in June 2022. Courses will cover National 5 and Higher Dance for teachers and also sessions for Dance Artists working with young people.

Youth Arts Training

Creative Scotland supported a programme of Youth Arts Training in 2021, funded through Covid Recovery Funding. YDance was one of a number of youth arts organisations who delivered a range of training sessions online for practitioners working with children and young people across art forms.

YDance provided five online sessions between September and December 2021 covering -

- Monitoring and Evaluation, delivered by Catch the Light
- Engaging Youth Voice in Community Projects and Organisations, delivered by Upstart Projects
- Working with Young People with Emotional or Behavioural Needs, delivered by HL Hall
- Mental Health: Supporting Others, delivered by SAMH.
- Young People and Arts in Criminal Justice, delivered by Glass Performance and YDance.

Report of the Trustees
For The Year Ended 31 March 2022

Developing Talent

Project Y

Due to Covid related restrictions Project Y again took place online in 2021. It was designed as a two-week intensive for up to 15 dancers aged 16 - 25, however despite holding online recruitment workshops with dance colleges, the response from young people was low, as by the second summer of the pandemic young people had "online fatigue" and did not want to engage in their holiday periods.

Project Y went ahead in July 2021 with 5 young dancers who worked with choreographers Anna Kenrick and Natalia Barua. The company produced a dance film which premiered on Facebook.

National Youth Dance Company of Scotland

The 2020-21 Company worked online with Artistic Director Anna Kenrick to create a new piece entitled "The Everchanging Everyday" which was shared as a live online performance via Facebook in June 2021. With restrictions easing, the company were able to come together for a 3-day intensive to develop the work as a site-specific outdoor piece, which was made into a film. The film version was available online and was shown at a number of online showcases including U.Dance 2021. The 2020-21 company worked with National Youth Dance Wales in a series of online workshops with different choreographers including Gary Clarke, Ezra Owen, National Dance Company Wales and Ballet Cymru.

Auditions for the 2021-22 company were held in September 2021, and the selected dancers began meeting in person for monthly weekend rehearsals in October. 9 dancers worked with Anna Kenrick and Director Phillippa Clark to create "Sounds Like" in 2 formats - one for outdoor performance and one for indoor theatre performance. The piece premiered at Destinations 2022 in May 2022 at Eden Court Theatre, Inverness.

Hothouse

Hothouse, is a development programme for young choreographers in Scotland, run in partnership with Scottish Ballet Education. Following an online version the previous year, the project was able to start in-person in January 2022. Experience Days were held in Glasgow and Aberdeen, and 5 aspiring young choreographers took part in a series of weekend workshops with YDance and Scottish Ballet staff. They were mentored to work on their own original pieces, working towards a sharing of their work in June 2022.

Reconnect/ Growing Day

To create opportunities for Scotland's youth dance sector to connect and develop, YDance introduced "Reconnect" in 2021. Reconnect provided an online weekend of panel discussions and a dance films platform for young dancers aged 12 - 21 from across Scotland on 5th and 6th June 2021.

A Growing Day for youth dance leaders was held online on 14th January 2022. It was led by Stop Gap Dance Company, who specialise in disability access in dance.

Destinations

After a 2-year hiatus, plans for a live Destinations youth dance showcase were under way in 2021-22. Destinations will take place in May 2022, at Eden Court Theatre, Inverness.

Report of the Trustees
For The Year Ended 31 March 2022

Additional Activity

Sector Meetings and Representation

The Executive Director and Artistic Director represent YDance on sector wide groups including the Arts in Education Recovery Group, the Time to Shine Youth Arts working group, the Dance RFO sector development meetings, and the Federation of Scottish Theatre.

Regular meetings are held with One Dance UK and the other UK youth dance organisations - National Youth Dance Company England, National Youth Danced Wales and DU:Dance in Northern Ireland.

The Executive Director is Vice-Chair of People Dancing, the UK Foundation for Community Dance, and the Artistic Director is a mentor on the FST mentoring programme.

YDance is also represented on other sector groupings including Voluntary Arts Scotland, the Expressive arts network, and the SQA National Qualification Support Team.

In November 2021, YDance won the One Dance UK Award for Research in Dance for the research and evaluation of the Shake It Up programme undertaken in partnership with the Robert Owen Centre at Glasgow University.

Staffing / Training and Staff Development

Kelly Shearer, Head of Participation, returned from maternity leave in May 2021. Thanks are due to Emma Stewart-Jones who covered the post during Kelly's leave.

For the Step It Up project, Julieann Smith, who had been working part-time since the end of the Shake It Up programme in March 2021, was appointed in July as full-time Dance Artist for Step It Up. The second post was filled by a job share appointment of Gillian McKechnie and Lorraine Miller. These posts are time limited for the duration of the project until July 2023.

Dance Artist (PT) Jessica Ho and Marketing Manager Kirsty Rough went on maternity leave in December and January respectively. Cover for the Dance Artist post is being covered by the appointment of Taylor Han on a one day per week contract, and other core staff increasing their hours. Emily Tryon was appointed on a freelance basis to support the marketing function.

During the year the artistic staff took part in a regular programme of 2-weekly training, online and in-person. Sessions were led by the Senior Artistic Team, and by outside specialists, and included technique classes, choreographic workshops and sessions on cultural theory, risk assessment, child protection, working with neurodivergent children and inclusive practice.

The Wellness in the Workplace focus group continues to meet on a regular basis and oversees the company's wellness action plan for the company.

YDance Artistic Director, Anna Kenrick, leads coaching sessions with artistic staff and NYDCS dancers, and is a mentor for the FST mentoring programme.

Staff have taken part in a range of online training including Scottish Action on Mental Health sessions on Building Resilience and Supporting Others, Disclosure Scotland training in PVG Eligibility and Duty to Refer, Arts & Business training in Organisational Stability, Youth Voice training, Fundraising, Child Protection in the Digital World, Children's Rights and Anti-Racism.

Report of the Trustees
For The Year Ended 31 March 2022

FINANCIAL REVIEW

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.

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 2022 are £119,340.

It was identified during the year that there was a balance of irrecoverable VAT due to HMRC. This has been provided for in the financial statements. This is a one off expense incurred within the financial statements in the current year.

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 2023 at £183,333 per year.

In addition to the Regular Funding in 2021-22, YDance was awarded £6,500 to support the Youth Arts Training provision from Creative Scotland's Youth Arts Fund.

In March 2022 funding of £71,825 was allocated to YDance from the Recovery Fund for Cultural Organisations administered by Creative Scotland. This funding will be received in 2022-23.

Paul Hamlyn Foundation - A new 2-year programme of work entitled "Step It Up" was supported with a grant of £150,000, which will cover 2 years delivery from August 2021 until July 2023.

Leverhulme Trust - 2021-22 was the final year of a three-year grant from the Leverhulme Trust, which provided £24,900 per year to support bursaries for NYDCS, Project Y and Destinations. A further application for funding for 2022-25 resulted in an award of £54,900 over the three years

Garfield Weston Foundation - £20,000 was received for Step It Up

Cashback for Communities - 2021-22 was the second year of operation for the Cashback for Change programme. During the year £157,600 was received from the Scottish Government programme, which is administered by Inspiring Scotland. Funding for 2022-23 will be £164,802, and we intend to make an application for future support from the programme when Phase 6 opens in summer 2022.

YDance is grateful to all of the Trust Funds who have supported our work in 2021-22, and to our private donors, including those who support the company through monthly donations and are listed on the website.

Report of the Trustees
For The Year Ended 31 March 2022

In 2021-22 support was gratefully received from -

Robertson Trust, Garfield Weston Foundation, Scottish Children's Lottery - Chance to Study, Ironmongers Foundation, Hilden Charitable Foundation, Russell Trust, Pump House Trust, Dr Guthrie's Association, Thistle Trust, Austin & Hope Pilkington Trust, Souter Charitable Trust, Gordon Fraser Charitable Trust, WCH Trust for Children, Hedley Foundation, Mugdock Children's Trust, EIS, Endrick Trust, McGlashan Charitable Trust, Thomson Charitable Trust, JTH Charitable Trust, Stafford Trust, Western Recreation Trust, Trefoil, Murdoch Forrest Charitable Trust, Saints and Sinners Club of Scotland, Merchant House of Glasgow, D'Oyly Carte Charitable Trust, Swinton Paterson Trust, Hugh Fraser Foundation, Tillyloss Trust, Sylvia Aitken Charitable Trust.

FUTURE PLANS

During the year most of the work of the company moved towards in-person delivery, however YDance will retain some online delivery, particularly in CLPL where online learning attracts participants from a wider geographical area than sessions based in the Central Belt. Online provision also reduces the environmental impact as fewer physical journeys are made.

As we move beyond the worst effects of the pandemic, YDance will reconnect with the youth dance sector nationally, working with youth dance practitioners through Growing Days and ReCharge consultation to re-energise and support them in opening up local youth dance again. The first Destinations showcase in over 2 years will be held at Eden Court in Inverness in May 2022 to enable local youth dance groups to come together to perform once again.

In 2022-23 Cashback for Change will be in it's third and final year of delivery. During the year, an application will be made to Inspiring Scotland for Cashback Phase 6 funding to continue to work with young people who are at risk of displaying anti-social behaviours and/or entering the criminal justice system.

The National Youth Dance Company of Scotland will return in-person in 2022. Their new performance pieces will premiere at Destinations in May 2022 and then perform at U.Dance in Birmingham, at Tramway and Merchant City Festival in Glasgow in the summer.

The 2022 Project Y course has been redesigned taking into account learning from the pandemic, and will bring young people together to work over a shorter period than before and culminate in one performance at Tramway.

During the year a new Strategic Plan will be formulated, and an application will be made to Creative Scotland for future multi-year funding once their new system is in place.

Conclusion

YDance continues to make great progress in recovering from the effects of the Covid-19 pandemic, and has successfully adapted delivery models across all areas of work to ensure that as many young people as possible have the opportunity to participate.

YDance benefits from having a highly skilled and experienced staff and the company will continue to invest in staff training and development so that we maintain the high standard of work which has been achieved in the past.

As plans for the 2023 - 2026 are developed, YDance will build on the strong foundation which has been built over the past 30 years and work towards our vision for the future - that every child in Scotland has the opportunity to access exceptional dance opportunities to allow them to realise their potential as individuals through dance.

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.

Report of the Trustees
For The Year Ended 31 March 2022

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.

Following an open recruitment process, Katie Daniel and Taryn Murray were appointed as Directors during the year.

Laurie Houston and Colin Fyfe stepped down from the Board, and YDance would like to express thanks to them both for their contributions during their tenure.

Recruitment and appointment of new trustees

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.

Key management remuneration

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

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

Details of payments made to Trustees for their services are detailed in the notes to the financial statements.

Risk management

The trustees 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 base practice which provides information to support funding submissions.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC115368 (Scotland)

Registered Charity number

SC013949

Registered office

South Block
Unit 103
60-64 Osbourne Street
Glasgow
G1 5QH

Report of the Trustees
For The Year Ended 31 March 2022

Trustees

Ms T Campbell
Ms A E Clark
I Dewar
C Fyfe
Ms L E Houston (resigned 30.11.21)
Ms C A Lappin
Ms S Mitchell
Ms L Vaughan
A Busby
C Fyfe (appointed 1.4.22)
K Daniel (appointed 22.10.21)
T Murray (appointed 22.10.21)

Company Secretary

Ms C A Lappin

Auditors

Robb Ferguson
Chartered Accountants & Statutory Auditors
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

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.

AUDITORS

The auditors, Robb Ferguson, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the Trustees
For The Year Ended 31 March 2022

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 15 December 2022 and signed on its behalf by:

Ms C A Lappin - Trustee

**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 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 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 charity 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 the non-audit services provided by auditor note and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

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

Matters on which we are required to report by exception

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

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

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; 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 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.

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

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 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our wider knowledge and experience;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the The Charities Accounts (Scotland) Regulations 2006 and FRS 102 SORP.
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations

Audit response to risks of irregularities identified

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Requesting correspondence with HMRC, OSCR and the charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

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

Use of our report

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

Graham Cantlay CA (Senior Statutory Auditor)
for and on behalf of Robb Ferguson
Chartered Accountants & Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

19 December 2022

Scottish Youth Dance

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
For The Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	13,985	-	13,985	31,316
Charitable activities					
Charitable activity		155,878	438,321	594,199	408,320
Other trading activities	3	-	-	-	723
Investment income	4	28	-	28	440
Other income		3,663	-	3,663	31,407
Total		<u>173,554</u>	<u>438,321</u>	<u>611,875</u>	<u>472,206</u>
EXPENDITURE ON					
Raising funds	6	307	-	307	981
Charitable activities					
Charitable activity	7	167,743	363,546	531,289	451,987
Total		<u>168,050</u>	<u>363,546</u>	<u>531,596</u>	<u>452,968</u>
Net gains on investments		<u>615</u>	<u>-</u>	<u>615</u>	<u>12,468</u>
NET INCOME		6,119	74,775	80,894	31,706
RECONCILIATION OF FUNDS					
Total funds brought forward		214,989	68,697	283,686	251,980
TOTAL FUNDS CARRIED FORWARD		<u>221,108</u>	<u>143,472</u>	<u>364,580</u>	<u>283,686</u>

The notes form part of these financial statements

Statement of Financial Position
31 March 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	13	10,142	19,692
Investments	14	91,626	106,542
		101,768	126,234
CURRENT ASSETS			
Stocks	15	1,016	947
Debtors	16	79,129	52,009
Cash at bank and in hand		236,214	112,785
		316,359	165,741
CREDITORS			
Amounts falling due within one year	17	(53,547)	(8,289)
NET CURRENT ASSETS		262,812	157,452
TOTAL ASSETS LESS CURRENT LIABILITIES		364,580	283,686
NET ASSETS		364,580	283,686
FUNDS	20		
Unrestricted funds		221,108	214,989
Restricted funds		143,472	68,697
TOTAL FUNDS		364,580	283,686

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 and authorised for issue on 15 December 2022 and were signed on its behalf by:

S Mitchell - Trustee

Scottish Youth Dance
Statement of Cash Flows
For The Year Ended 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>107,870</u>	<u>(24,884)</u>
Net cash provided by/(used in) operating activities		<u>107,870</u>	<u>(24,884)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(13,505)
Purchase of fixed asset investments		(4,887)	-
Sale of fixed asset investments		20,418	-
Interest received		28	440
Net cash provided by/(used in) investing activities		<u>15,559</u>	<u>(13,065)</u>
Change in cash and cash equivalents in the reporting period			
		123,429	(37,949)
Cash and cash equivalents at the beginning of the reporting period			
		<u>112,785</u>	<u>150,734</u>
Cash and cash equivalents at the end of the reporting period			
		<u>236,214</u>	<u>112,785</u>

The notes form part of these financial statements

Scottish Youth Dance

Notes to the Statement of Cash Flows
For The Year Ended 31 March 2022

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

	2022	2021
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	80,894	31,706
Adjustments for:		
Depreciation charges	9,550	6,641
Gain on investments	(615)	(12,468)
Interest received	(28)	(440)
	-	258
(Increase)/decrease in stocks	(69)	100
Increase in debtors	(27,120)	(42,288)
Increase/(decrease) in creditors	45,258	(8,393)
Net cash provided by/(used in) operations	<u>107,870</u>	<u>(24,884)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank and in hand	112,785	123,429	236,214
	<u>112,785</u>	<u>123,429</u>	<u>236,214</u>
Total	<u>112,785</u>	<u>123,429</u>	<u>236,214</u>

The notes form part of these financial statements

Scottish Youth Dance

Notes to the Financial Statements For The Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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 outwith 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.

Tangible fixed assets

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

Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33.33% on cost

Fixed assets are included in the balance sheet at 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.

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

Fund accounting

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

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

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

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

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

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 of 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 consists of a bank deposit and is valued at transaction price.

Dividends and interest income and 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 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

Scottish Youth Dance

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

1. ACCOUNTING POLICIES - continued

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. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	<u>13,985</u>	<u>31,316</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Merchandise income	<u>-</u>	<u>723</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>28</u>	<u>440</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Creative Scotland - Core Grant	Charitable activity	137,500	229,167
Workshops	Charitable activity	9,954	7,686
Project Y	Charitable activity	375	-
Horizons income	Charitable activity	20,235	19,000
YCreate	Charitable activity	474	1,806
CLPL	Charitable activity	7,525	2,198
Me and You	Charitable activity	17,760	-
NYDCS	Charitable activity	11,000	-
Cashback Creativity	Charitable activity	-	3,662
Cashback for Change	Charitable activity	170,646	87,598
Creative Scotland Take Flight	Charitable activity	-	32,303
Dance Floor	Charitable activity	50	-
The Leverhulme Trust	Charitable activity	24,900	24,900
Diverse Moves	Charitable activity	17,280	-
Youth Arts Training	Charitable activity	6,500	-
Step it up	Charitable activity	<u>170,000</u>	<u>-</u>
		<u>594,199</u>	<u>408,320</u>

Scottish Youth Dance

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

6. RAISING FUNDS

Other trading activities

	2022	2021
	£	£
Purchases	<u>170</u>	<u>723</u>

Investment management costs

	2022	2021
	£	£
Support costs	<u>137</u>	<u>258</u>
Aggregate amounts	<u>307</u>	<u>981</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable activity	<u>421,523</u>	<u>109,766</u>	<u>531,289</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Investment management costs	-	-	137	137
Charitable activity	<u>79,847</u>	<u>25,000</u>	<u>4,919</u>	<u>109,766</u>
	<u>79,847</u>	<u>25,000</u>	<u>5,056</u>	<u>109,903</u>

9. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Auditors' remuneration	4,200	-
Independent examiners' remuneration	-	2,800
Depreciation - owned assets	9,550	6,641
Hire of plant and machinery	<u>2,724</u>	<u>3,186</u>

Scottish Youth Dance

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

10. TRUSTEES' REMUNERATION AND BENEFITS

Carolyn Lappin received remuneration of £50,520 in the year ended 31 March 2022 for her role as CEO of the charity. (2021 - £50,513). No other trustees' received remuneration or benefits in the year ended 31 March 2022 (2021 - £nil).

Trustees' expenses

	2022	2021
	£	£
Trustees' expenses	<u>719</u>	<u>4</u>

The expenses reimbursed in the year related to all trustees.

11. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	314,973	309,147
Social security costs	24,974	27,976
Other pension costs	13,361	11,913
Total staff costs	<u>353,308</u>	<u>349,036</u>

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

	2022	2021
	14	13
Number of staff	<u>14</u>	<u>13</u>

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

During the year, total remuneration of £96,021 (2021 - £94,988) was paid to key management personnel who are senior management and trustees.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	26,316	5,000	31,316
Charitable activities			
Charitable activity	240,857	167,463	408,320
Other trading activities	723	-	723
Investment income	440	-	440
Other income	<u>31,407</u>	<u>-</u>	<u>31,407</u>
Total	<u>299,743</u>	<u>172,463</u>	<u>472,206</u>

EXPENDITURE ON

Scottish Youth Dance

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Raising funds	981	-	981
Charitable activities			
Charitable activity	249,614	202,373	451,987
Total	<u>250,595</u>	<u>202,373</u>	<u>452,968</u>
Net gains on investments	12,468	-	12,468
NET INCOME/(EXPENDITURE)	61,616	(29,910)	31,706

RECONCILIATION OF FUNDS

Total funds brought forward	153,373	98,607	251,980
TOTAL FUNDS CARRIED FORWARD	<u>214,989</u>	<u>68,697</u>	<u>283,686</u>

13. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2021 and 31 March 2022	<u>15,808</u>	<u>4,858</u>	<u>20,196</u>	<u>57,294</u>	<u>98,156</u>
DEPRECIATION					
At 1 April 2021	15,808	4,858	12,623	45,175	78,464
Charge for year	-	-	5,049	4,501	9,550
At 31 March 2022	<u>15,808</u>	<u>4,858</u>	<u>17,672</u>	<u>49,676</u>	<u>88,014</u>
NET BOOK VALUE					
At 31 March 2022	<u>-</u>	<u>-</u>	<u>2,524</u>	<u>7,618</u>	<u>10,142</u>
At 31 March 2021	<u>-</u>	<u>-</u>	<u>7,573</u>	<u>12,119</u>	<u>19,692</u>

Scottish Youth Dance

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

14. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2021	106,542
Additions	4,887
Disposals	(20,418)
Revaluations	615
At 31 March 2022	<u>91,626</u>
NET BOOK VALUE	
At 31 March 2022	<u>91,626</u>
At 31 March 2021	<u>106,542</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2022 is represented by:

	Listed investments £
Valuation in 2022	<u>91,626</u>

15. STOCKS

	2022	2021
	£	£
Stocks	<u>1,016</u>	<u>947</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	3,333	4,687
VAT	-	693
Prepayments and accrued income	<u>75,796</u>	<u>46,629</u>
	<u>79,129</u>	<u>52,009</u>

Scottish Youth Dance

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	13,673	1,974
Social security and other taxes	5,638	1,518
VAT	24,532	-
Other creditors	3,480	1,997
Accruals and deferred income	6,224	2,800
	<u>53,547</u>	<u>8,289</u>

18. LEASING AGREEMENTS

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

	2022	2021
	£	£
Within one year	5,017	6,518
Between one and five years	5,758	7,852
	<u>10,775</u>	<u>14,370</u>

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	10,142	-	10,142	19,692
Investments	91,626	-	91,626	106,542
Current assets	172,887	143,472	316,359	165,741
Current liabilities	(53,547)	-	(53,547)	(8,289)
	<u>221,108</u>	<u>143,472</u>	<u>364,580</u>	<u>283,686</u>

Scottish Youth Dance

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

20. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	169,156	51,952	221,108
Designated Funds	<u>45,833</u>	<u>(45,833)</u>	<u>-</u>
	214,989	6,119	221,108
Restricted funds			
The Leverhulme Trust	16,400	1,900	18,300
New Horizons	18,744	(1,550)	17,194
Horizons	-	750	750
Me & You	-	5,164	5,164
Creative Scotland - Take Flight	28,553	(28,553)	-
Cashback for Change	-	2,162	2,162
CMS Charitable Trust	5,000	(5,000)	-
Diverse Moves	-	12,890	12,890
Step it Up	-	12,012	12,012
Designated funds - Paul Hamlyn	<u>-</u>	<u>75,000</u>	<u>75,000</u>
	68,697	74,775	143,472
TOTAL FUNDS	<u>283,686</u>	<u>80,894</u>	<u>364,580</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	219,387	(168,050)	615	51,952
Designated Funds	<u>(45,833)</u>	<u>-</u>	<u>-</u>	<u>(45,833)</u>
	173,554	(168,050)	615	6,119
Restricted funds				
The Leverhulme Trust	24,900	(23,000)	-	1,900
New Horizons	14,235	(15,785)	-	(1,550)
Horizons	6,000	(5,250)	-	750
Me & You	17,760	(12,596)	-	5,164
Creative Scotland - Take Flight	-	(28,553)	-	(28,553)
Cashback for Change	170,647	(168,485)	-	2,162
CMS Charitable Trust	-	(5,000)	-	(5,000)
Youth Arts Training	6,500	(6,500)	-	-
Diverse Moves	17,280	(4,390)	-	12,890
Step it Up	94,999	(82,987)	-	12,012
NYDCS	11,000	(11,000)	-	-
Designated funds - Paul Hamlyn	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>75,000</u>
	438,321	(363,546)	-	74,775
TOTAL FUNDS	<u>611,875</u>	<u>(531,596)</u>	<u>615</u>	<u>80,894</u>

Scottish Youth Dance

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	153,079	15,783	294	169,156
Y Dance Routes	294	-	(294)	-
Designated Funds	-	45,833	-	45,833
	<u>153,373</u>	<u>61,616</u>	<u>-</u>	<u>214,989</u>
Restricted funds				
Shake it up	57,224	(57,224)	-	-
The Leverhulme Trust	16,400	-	-	16,400
New Horizons	23,662	(4,918)	-	18,744
Me & You	1,321	(1,321)	-	-
Creative Scotland - Take Flight	-	28,553	-	28,553
CMS Charitable Trust	-	5,000	-	5,000
	<u>98,607</u>	<u>(29,910)</u>	<u>-</u>	<u>68,697</u>
TOTAL FUNDS	<u>251,980</u>	<u>31,706</u>	<u>-</u>	<u>283,686</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	253,910	(250,595)	12,468	15,783
Designated Funds	<u>45,833</u>	<u>-</u>	<u>-</u>	<u>45,833</u>
	299,743	(250,595)	12,468	61,616
Restricted funds				
Take The Lead	3,662	(3,662)	-	-
Shake it up	-	(57,224)	-	(57,224)
The Leverhulme Trust	24,900	(24,900)	-	-
New Horizons	19,000	(23,918)	-	(4,918)
Me & You	-	(1,321)	-	(1,321)
Creative Scotland - Take Flight	32,303	(3,750)	-	28,553
Cashback for Change	87,598	(87,598)	-	-
CMS Charitable Trust	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
	<u>172,463</u>	<u>(202,373)</u>	<u>-</u>	<u>(29,910)</u>
TOTAL FUNDS	<u>472,206</u>	<u>(452,968)</u>	<u>12,468</u>	<u>31,706</u>

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

Scottish Youth Dance

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

20. MOVEMENT IN FUNDS - continued

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 finished during the prior year.

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 CMS Charitable Trust funds are to be used to help fund the National Youth Dance Company Scotland programme in the coming year.

Cashback for Change uses dance and drama to engage and positively influence young people at risk of displaying anti-social behaviours and/or entering the criminal justice system.

Take Flight will work with three primary schools in North Lanarkshire and will involve teachers and three emerging Dance Artists in an online development programme, leading to sessions with school pupils and an outdoor performance in March 2022.

NYDCS relates to funds received to fund the National Youth Dance Company Scotland programme.

Diverse Moves project delivers inspiring dance sessions to young refugees and migrants as well as young people from North Ayrshire.

Step it up is a two-year primary education programme focused on teacher development in Dundee, West Dunbartonshire and Glasgow. The project aims to work with teachers to develop their skills and knowledge to teach dance using integrated curricular lesson delivery.

The designated funds relates to £75,000 of restricted funding for the Step it up project that was recognised under FRS 102 SORP relates to funding for the charity for 2022/2023. This will be used to fund the Step it up project.

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

22. ULTIMATE CONTROLLING PARTY

The ultimate controlling party of Scottish Youth Dance are the trustees.

23. COMPANY LIMITED BY GUARANTEE

Scottish Youth Dance is a company limited by guarantee in terms of the Companies Act 2006.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.