

Charity Registration No. SC035765 (Scotland)

Company Registration No. SC269952 (Scotland)

YOUTH THEATRE ARTS SCOTLAND
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

YOUTH THEATRE ARTS SCOTLAND

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YOUTH THEATRE ARTS SCOTLAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Directors present their report and financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's articles of association, the Companies Act 2006 the Charities Accounts (Scotland) Regulations 2006 (as amended) and under the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2016) – (Charities SORP (FRS 102)).

Objectives and activities

Our Identity, Purpose, and Mission

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

Our Values:

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

Our Vision

- Universal access to quality youth theatre activity across Scotland, and universal recognition of its positive impact.

Our Strategic Aims

- A thriving network of youth theatres across Scotland.
- A confident and skilled youth theatre workforce.
- The impact of youth theatre on young people's wellbeing, creativity and community is understood and supported.

Our Activities:

- Sector Support - we provide advice, information, grants, and resources which support youth theatre activity across Scotland.
- Sector Development - we develop Scotland's youth theatre artform and workforce by providing a national programme of training, CPD, networking and events.
- National Youth Events and Projects - we host national festivals, projects and opportunities which increase access and ambition for Scotland's youth theatre participants.
- The Sector's Intermediary - we research and represent the needs and impact of Scotland's youth theatre community.

YOUTH THEATRE ARTS SCOTLAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Our Short, Medium and Long-Term Outcomes:

- Scotland's youth theatre leaders and young participants have improved creative, transferable and leadership skills; improved connections; and increased knowledge and motivation.
- Scotland's young people have access to more youth theatre opportunities and better-quality youth theatre provision.
- Scotland's youth theatres feel better supported.
- Scotland's citizens have increased knowledge and awareness of the benefits of youth theatre.
- Scotland's young people have improved outcomes in life.

Achievements and performance

Youth theatre organisations and practitioners across Scotland continued to rebuild their groups, work, and practice throughout 2022-23. Reduced income and participant numbers alongside increased costs and mental health / wellbeing concerns meant that reestablishing ambitions would take time, commitment and support. Despite this, it has been inspiring to see the resurgence of many amazing old and new groups, projects and practitioners (re)emerge, and leading the way forward.

Throughout the year, Youth Theatre Arts Scotland's work and reputation remained strong both within and beyond our sector. Feedback regularly highlighted how the organisation was a trusted friend, ally, and source of inspiration and renewal. YTAS's staff have been proud to play this role and enact our values, 'helping others' to establish the 'community' and 'collaboration' they need right now to ensure 'excellence' and 'joy' for their youth groups and leaders.

The following pages outline our charity's work and impact between April 2022 - March 2023:

- Providing sector support
- Leading sector development, for the artform and workforce
- Hosting national youth events and projects
- Acting as the sector's national intermediary

SECTOR SUPPORT

MEMBERSHIP

YTAS's membership has held steady throughout the last few years, before, during and after the pandemic. We typically have over 100 registered members at any one time, 60% of which are organisations and 40% individuals working in the sector. YTAS Members range from small, voluntary-run groups to large youth theatres with their own venues and 50-year history, serving the majority of the 14,000 young people that take part in youth theatre in Scotland each week. This diverse community sits at the heart of our work, values, and network.

Organisations and individuals working in the youth theatre sector continue to join YTAS's membership to gain the benefits of our scheme and feel part of our national community. YTAS members can access our training for free or at a reduced cost, they have additional opportunities for support and are the first to hear about ways that their young people can get involved in our national festivals, events, and projects. They also benefit from having a stronger voice and insight into our national intermediary work.

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DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

BESPOKE ADVICE, GUIDANCE, AND MENTORING

The YTAS team responded to over 80 requests for bespoke advice, support, or collaboration from YTAS members, as well as other non-member drama groups and youth arts and education stakeholders. We catered for a wide range of queries, such as:

- Help setting up a new youth theatre group or project to address identified local issues.
- Help promoting their events, training, opportunities, or resources.
- Help creating new company policies or improving their business practices.
- Specific queries related to concerns around funding, child protection, risk assessment, or equalities, diversity and inclusion.
- Requests for input into sector development research or consultation.
- Requests for assistance with international contacts or funding.

During the year we also reviewed how we monitor and could evidence the impact of this activity, which helped us identify opportunities for improvements as well as links to our EDI Action Plan.

YTAS WEBSITE AND COMMS CHANNELS

Throughout 2022-23 we tracked over 18,000 unique visitors to our website and 2,000 views of our online resources and toolkits. Each fortnightly edition of our newsletters reached over 600 subscribers and we published 1000s of messages on social media (about both our own projects and on behalf of other organisations and groups across the sector) to our many thousands of followers across four different platforms.

During the year we successfully developed, migrated, tested, and launched our new website, which now includes an integrated customer relationship management system (CRM). Work on both aspects simultaneously was a significant undertaking for our small team and comms capacity, as it included additional setup and guidance for our members who now have their own logins to help them publicise their upcoming events, performances, and opportunities.

Despite the significance of the project in terms of team capacity, it is already clear that the new site and CRM will offer rich insights and opportunities for the development of our members, beneficiaries and YTAS's future plans. We have experimented with insights we've been able to draw from the capabilities of our new CRM, and are in the process of refining our ongoing comms approach to this.

SECTOR GRANTS

We were able to provide another round of our sector grants in 2022, thanks to continue support from the Gannochy Trust, MacRobert Trust and Creative Scotland's Recovery Fund. During the year we implemented several improvements to the grant's application and support processes, based on 2021-22 scheme feedback.

Funding up to £3,000 was available for projects and activities which addressed local youth theatre access, resource and capacity, workforce or training issues. We received 26 applications and were able to award eight grants, which added up to just under £22,000 of direct support and investment across the sector. The 2022 grants directly benefitted 134 young people and 60 youth theatre leaders, with a wider indirect benefit recorded for 3,500 participants, leaders and audience.

Submissions in 2022 fell into many different categories, including ongoing running costs, provision of free access, additional staff or equipment, training staff and young leaders, costs for a new production or project, costs to provide for a new targeted group (typically for a protected characteristic or characteristic of deprivation), and outreach or collaboration costs. Below is an outline of some of the successful projects:

- As a result of increasing performance venue costs in many rural venues, Borders Youth Theatre (BYT) brought together 25 senior participants from across their widespread catchment area to be part of an eight-day performance project during the February school break.

YOUTH THEATRE ARTS SCOTLAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

- Eden Court ran a creative writing project with 14–18-year-old pupils spread across the Highlands, workshoping and writing a script on the theme of mental health and using characters from Greek Mythology. The work was then rehearsed and performed by Eden Court's 14-16 group as part of the Youth Theatre showcase in June.
- Toonspeak Young People's Theatre invested in training for their Connectors, a team of young people working to capture and share content on Toonspeak's impact, promote their opportunities and ensure the company are listening to participants' input.
- Overdrive Dance Company developed a new piece of dance theatre to reduce the stigma and discrimination against mental health issues in young males and promote the importance of support. The work was performed at Go Dance, a community dance festival hosted at the Theatre Royal Glasgow.
- Freelancers Nicholas Barton-Wines and Ryan Hay were funded for the R&D and early production stages of an ambitious international project based on Shakespeare's King Lear, in collaboration with Perth Youth Theatre and Kopergeitery in Belgium.
- Lyra invested in gender inclusion and disability awareness training for their freelancers, as well as using some of the funds to engage a series of guest artists to collaborate with the Young Company in the development of their 2023 production.
- Glas(s) Performance worked with a steering group of young people to design the first Youth Arts Symposium in HMP & YOI Polmont. The symposium was a daylong event, including workshops, discussions, and presentations for invited guests from both the arts and justice sectors to hear from the young people and discuss how they can work together to continue their engagement in the arts beyond release.
- ShowWorks Theatre CIC staged a new collaboration performance project linking young people from their weekly workshops in Largs and Glasgow. Their new piece of theatre focussed on the war in Ukraine, with much of the dialogue written by a 13-year-old aspiring playwright within the group.

DEVELOPING MEMBERSHIP SUPPORT

During the year YTAS undertook a key piece of research and development work to improve our Membership Development plans and resources.

During the pandemic, YTAS took on a lead role for the sector significantly increasing the direct support we provided youth theatre leaders across the country. This also included the development of many new digital resources, guidance, and approaches. This gave us a fresh insight into the needs and challenges of youth theatre organisations and managers across the country, and how YTAS could support them to develop their organisational practices in the short and long term.

By committing to developing their organisational practices together we knew it would substantially benefit their youth theatre's participants, staff, volunteers, and organisational sustainability. However, most managers had considerable capacity issues which was limiting their ability to stay on top of developing the wide range of organisational practices that they wanted, and often needed, to.

To address this need, YTAS employed an experienced consultant, Hannah Justad, to work with the team to develop plans and resources for a new approach to membership support and development. We also undertook extensive consultation with 9 of our members, youth theatre organisations of varying sizes and geographical spread, to guide the development of the new resources and support. As a result of this work, we have now established an online Membership Support Hub that youth theatre leaders can work through in their own time and with direct support from YTAS, that we will pilot rollout of in 2023-24.

YOUTH THEATRE ARTS SCOTLAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The Hub is made up of four Support Zones with resources, tools and templates to support youth and third sector organisations to run as legal and sustainable businesses. In short, we've done the searching for the managers.

- Support Zone One: 'Foundations' covers everything that a youth theatre should have to run legally and be governed well.
- Support Zone Two: 'Policy and Access' provides guidance on what policies and procedures a youth theatre should have in place and how to make youth theatre as accessible as possible.
- Support Zone Three: 'Your Team' has guidance for best practice when working with staff and volunteers.
- Support Zone Four: 'Business Development and Fundraising' provides guidance and tools to support business planning, managing money, marketing, fundraising, evaluation, and sustainability.

During the development and design of the Membership Support Hub we ensured that the challenges around capacity that youth theatre managers face remained at the forefront of our plans. This informed two key aspects of the approach we've developed for Membership Support.

Firstly, the importance of a dedicated Membership Support Coordinator role on the YTAS team who could be their informed ally supporting their commitment to developing organisational practices. The Coordinator will create and manage a database to track which members are accessing support, and what support, progress and recommendations are being made. They will also keep the resources and legislation up to date on the Hub by working closely with sector partners such as Youth Scotland, SCVO, the Scottish Government and Creative Scotland, and members of the YTAS team.

Secondly, a short checklist that managers can quickly complete to identify the areas they already have covered or may want to prioritise. The checklist has the potential to be used in a variety of ways. Initially as a baseline or 'health check' when a member gets in touch for support, but it could also be used periodically to track progress. It could be used by the members themselves or by the Coordinator and/or jointly as part of a collaborative process. The checklist could be used as a focus during a coaching process between a member organisation and the Coordinator.

Both YTAS and the members involved in guiding the development of the new Membership Support Hub are excited about this new evolution of our work together, and the first pilot rollout in Autumn 2023. Overall feedback from the members on the new provision included the following insights:

- *"I wish something like this was around when we started! we sought advice from SCVO and ACVO to get started, but they were not tailored to the arts."*
- *"People can spend the time seeking out a great deal of the information provided through the Hub - but with the membership support hub, you find it all in one place, neatly contextualised and it takes a lot of the labour away."*
- *"I think this is a brilliant idea. Means it we are all on the same track, can be held accountable and know we are practicing safely for our participants".*
- *"I genuinely believe this is a great idea and it will make life so much easier for everyone."*
- *"Every youth theatre is different [so] it'll be really helpful to be able to book a series of 30-minute calls, maybe 1 a month or a fortnight, until every outcome in each of the four zones is marked as complete. Finding help with this stuff is next to impossible elsewhere, so it would be of huge benefit to us."*
- *"I would definitely book an online coaching session. Then the option to book monthly sessions to review how the work is going. It would benefit Drama Llama as we are less than a year old it would be good to be able to review where we are at and make sure that we aren't missing any key points as well as getting pointers on how to do certain tasks."*

YOUTH THEATRE ARTS SCOTLAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

SECTOR DEVELOPMENT (artform and workforce)

SECTOR TRAINING

During the year we delivered 26 sector training sessions online and in-person that developed the skills and confidence of 275 leaders. Training was programmed under the themes of:

- YT Foundations - How to run a safe and efficient organisation. Policy, legislation, and best practice.
- Creative Concepts - creative workshops for all artforms under the youth theatre umbrella
- YT for Everyone - Investigating all areas of access and inclusion - not just ticking boxes.
- Money Matters - Managing finance, budgets and fundraising.
- Next Generation - Empowering the leaders of tomorrow – in the arts and beyond.
- Freelancers Guide - Tackling topics that are unique to the freelancers in our sector.

Feedback from leaders attending the training demonstrated the quality and impact of the sessions on their practice:

- *"An excellent experience with a very experienced leader and the chance to meet wonderful other artists and facilitators! I would recommend to all in the sector!"*
- *"I always come away from a YTAS Sector training evening feeling more informed, but also very importantly energised and reminded that I am part of a curious and inclusive community."*
- *"Amazing wealth of expertise and a great opportunity to meet others in the field".*
- *"Can always rely on YTAS to help out facilitators when there's not a lot of training available in this field."*
- *"I feel better equipped to go out into the creative sector."*
- *"YTAS continues to be the go-to for updates, information, training and good practice".*

NATIONAL CONVENTION OF YOUTH DRAMA 2023

We held our National Convention of Youth Drama at the Festival Theatre in Edinburgh in March 2023, in partnership with Capital Theatres. As our first Convention since the pandemic, the focus of the event was on rebuilding, regrouping, and sharing a collective plan for the future of our sector.

73 delegates attended the day which included a keynote presentation from Dr Livia Tomova sharing insights from her research which investigates how stress, loneliness and social isolation affects the adolescent brain and mind. Questions and discussion then focussed on the role and impact that youth theatre arts can play in helping to address these issues.

The rest of the day included group discussions on the current role and needs of: freelancers, managers, teachers and artists linked to our sector; as well as opportunities to improve how we can better address: wellbeing, access and inclusion and the rights of children and young people. There was also an opportunity for delegates to shout about their work and to catch up with old friends and colleagues (and to meet new ones!).

An overview of the event, including photos, filmed presentations, group discussion notes and resources can be seen online at YTAS's website.

As a result of attending the National Convention of Youth Drama 2023:

- 97% of delegates said they felt better informed and had made new contacts because of attending the Convention. 94% said they felt more motivated.
- 97% of delegates scored the event format 4 stars or more (out of 5), 94% scored the event accessibility 4 stars or more, and 88% scored the event content 4 stars or more.

YOUTH THEATRE ARTS SCOTLAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Delegates who attended the Convention noted the following highlights:

- *"Getting to meet other people and to hear about the amazing work going on in other theatres and groups".*
- *"Getting to hear everyone's opinions and get to feel the pulse of youth theatre in Scotland".*
- *"Hearing what other youth theatres are doing and making connections".*
- *"Meeting new people who we can potentially work with".*
- *"Discussing with other freelancers the current industry and our challenges".*
- *"The shout out session was great- I might steal this format in future!".*
- *"Meeting people, getting an update on what others are working on and the keynote speaker- it was so informative and great to learn more about the adolescent experience".*
- *"Learning about the impact of arts on young people and further in life".*
- *"The accessibility".*

Delegates who attended the Convention gave the following feedback:

- *"My first DramaCon, I'll be back!".*
- *"Thank you to the team for the friendly welcome and for organising this".*
- *"Just really enjoyed it, liked meeting colleagues in an informal way yet full of sharing and insights".*
- *"It was great to be back in a room face to face and exchange with new and familiar faces on a variety of topics! It's definitely uplifted me and gave me lots of new ideas!".*
- *"Really thorough planning from the team, felt very organised".*

DIRECTOR'S DEVELOPMENT PROGRAMME

We reestablished our full Director's Development Programme (DDP) as an eight-month mentoring and development programme from August 2022 to March 2023 for eight selected directors, listed below.

- Eoin McKenzie
- Fin Ross Russell
- Hannah Edie
- Lisa Givens
- Amanda Glover
- Liam Blain
- Lucy Wild
- Zoe Farrugia

The Directors each received six days of training, events, tickets, travel, and accommodation provided throughout the programme by Youth Theatre Arts Scotland. This included a training bursary and small resources budget to allow them to attend and work on their individual projects.

Over the course of the eight-month programme, the directors shared practice, worked one-to-one with National Theatre of Scotland dramaturg Rosie Kellagher, and were given the space and resource to create ambitious new work with talented young performers. DDP concluded in March with a night of bold new works-in-progress at 'Emergence 2023' at the Traverse Theatre.

Feedback from some of the directors on the project:

- All directors responding to evaluation said they felt more motivated by the end of the project and had an increased their knowledge of directing and dramaturgical practice.
- *"There are so few opportunities available for emerging directors to cut their teeth by learning alongside peers in a safe and encouraging space. DDP has not only been a fantastic as a director but an exciting project to involve the young people in as they work towards sharing their hard work in front of peers from across the country." [Fin Ross Russell]*

YOUTH THEATRE ARTS SCOTLAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

- *"The support system offered by the DDP, both from the YTAS team and the other directors has been invaluable. I have never been so free to think and create without the fear of failing a funding body or a commission. As an artist, it's opened my mind up to different perspectives I had never thought about in my practice but also allowed me time to sit back and reflect on what direction I want to take in my work."* [Zoe Farrugia]
- *"I feel so grateful to have worked with the other directors, it's so lovely to have this network and trusted peers to go to for advice."* [Director, from anonymous feedback shared]
- *"Seeing young people supporting each other seeing the work of other YT and directors is inspiring, Loved the relationship between groups and directors. Loved seeing the directors supporting each other."* [Audience member at 'Emergence 2023']

BUZZ NETWORK

2022-23 saw our Creative Europe 'BUZZ Network' project get back underway, as it was originally intended, after a two-year hiatus of delayed and adapted plans. The partners from Scotland, Ireland, Norway, Germany, and Belgium planned and delivered the following week-long in-person Artist Labs throughout the year:

- 'Co-Creation with Young People' in Brussels, Belgium in April 2022.
- 'Form and Aesthetics of Co-creative Work with Young People' in Bremen, Germany in October 2022.
- 'Dramaturgical Approaches to Youth Theatre' in Stavanger, Norway in March 2023.

The sessions brought together 50 professional youth theatre artists from 17 different countries, alongside many more artists and organisations from the hosts region.

You can see the results from the BUZZ Network at www.buzznetwork.eu/

During the year, we also started planning further BUZZ events that will be held in Scotland and Ireland in June and November 2023, and continued developing plans for the other elements of the project, mapping key venues and contacts across the continent and developing our shared web platform.

NATIONAL YOUTH EVENTS AND PROJECTS

NATIONAL FESTIVAL OF YOUTH THEATRE 2022

The National Festival of Youth Theatre (NFYT) returned in 2022 for the fourteenth staging of the event. During 2020 and 2021 YTAS had to suspend all our in-person national events, due to COVID. NFYT returning in 2022 marked a milestone in the recovery of the sector.

The festival was held in Ayr between 1-4th July, in partnership with the Gaiety Theatre and South Ayrshire Council (SAC). Performances were held at the Gaiety Theatre, workshops were in SAC venues across the town and the festival campsite was at nearby Rozelle Park.

Throughout the weekend, NFYT hosted 7 performances, 27 workshops and 3 social events. 12 groups, 96 young people, 33 leaders and 24 staff, volunteers and facilitators attended from

- At the Root Theatre
- Dundee Rep Youth Theatre
- Firefly Arts
- Gaiety Young Company & Youth Theatre
- Glasgow Acting Academy
- Mix Up Theatre
- Shazam Theatre
- Strange Town
- Theatre Alliance Youth Dance Theatre Company
- Theatre Royal Dumfries
- Toonspeak
- Zoom YT

YOUTH THEATRE ARTS SCOTLAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Despite a high-level of interest in NFYT returning, the number of groups attending the overall event was lower than before the pandemic. This was because some youth theatres across Scotland struggled to continue during lockdown, and many were still recovering their local activities throughout 2022, so weren't ready for another opportunity like NFYT. However, those we have followed up with have consistently told us NFYT remains firmly in their plans. This includes many youth groups focussing on disabled and disadvantaged participants that we remain in regular contact with.

Another challenge we encountered was that planning for the festival began amidst continuing COVID outbreaks and restrictions in 2021 and 2022. This produced a range of new project management tasks and challenges. We carried out additional consultation with groups, pre-event briefings online and COVID safety measures during the weekend. We also adjusted the festival programme to reduce any potential stress for groups and increase opportunities for bonding, due to many young people not experiencing trips or residentials for several years.

All the additional work and attention, outlined above, led to the festival being a great success, with incredibly positive feedback from participants and leaders:

- Evaluation feedback captured very high ratings for the NFYT performances, workshops, staff and volunteers.
- All leaders agreed that NFYT 2022 had increased their groups' knowledge, motivation, connections, creative and transferrable skills.
- All leaders said they planned to bring another group to NFYT in the future.

As a result of attending NFYT 2022:

- 100% of young people said they felt more confident
- 96% of young people said they made new friends
- 96% of young people said they learned new creative skills
- 100% of young people said they now want to see more theatre and 89% said it had made them think about working in theatre
- 77% of leaders said they made new professional contacts
- 100% of the NFYT youth volunteers said they made new friends and professional contacts and would work at future events organised by YTAS.

Young people who attended NFYT described it in the following ways:

- *"The best experience of my life!"*
- *"A festival of likeminded people bursting out with creativity and confidence"*
- *"Life changing"*
- *"A young actors perfect place to be"*
- *"Fun, engaging way to experience theatre performances by young people as well as participate in workshops to future deepen your understanding of youth theatre."*
- *"Fun and energising and you don't need to worry about getting anything wrong because the staff are all nice and help you out whenever you want plus you get to watch around 6 amazing performances in the 3 days"*

Leaders and volunteers who attended NFYT gave the following feedback:

- *"An absolutely brilliant weekend of workshops, youth theatre performances, networking and socialising. Our students had an absolute blast and would probably do it every weekend if they could!"*
- *"Having experienced NFYT as a participant and leader I can honestly say NFYT brings people together. The sense of community, love and support you feel during the whole weekend is outstanding."*
- *"I think it is an incredible place to start in this field as you are so supported and encouraged to participate and have fun while still growing your skills."*

YOUTH THEATRE ARTS SCOTLAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The funds secured for our 'Access NFYT' development enabled us to sustain the low level of participation fees and provide a range of access supports before and during the weekend. This included:

- A new bursary that groups could apply to for support towards participant fees or additional access resources / staff they needed to attend.
- Provision of accessible facilities and resources.
- Implementation of new access statements process for participants and staff.
- We offered a one-day festival option, as a more accessible route for participants who would struggle to attend the whole weekend.
- We also took extra consideration over participant wellbeing during the festival, including dedicated provision of wellbeing spaces, activities and staff.

This attention to access resulted in 10 participants attending NFYT 2022 from the 20% most deprived postcodes in Scotland and 35 participants with access requirements and / or debilitating medical conditions. Of note this year, was a rise in participant's reporting a mental health condition in advance of attending.

Our evaluation captured positive feedback on the impact of our Access NFYT supports, as well as the helpfulness of YTAS and NFYT staff in accommodating access adjustments.

- *"It was fantastic to see so many young people coming together and having fun after everything they've been through the past few years."*
- *"I have attended multiple NFYT events, and I can honestly say this was the best run and organised one yet. The team had really thought about all the ways in which the festival could have been stressful and counteracted these, using the introduction of things such as 'well-being spaces' to ensure everyone felt safe and comfortable throughout. They have thought about free time/down time to ensure no one felt burnt out and everyone could enjoy the festival fully."*

As well as the COVID and access adjustments we made to NFYT in 2022, YTAS implemented several digital developments which aided elements of the event's accessibility, planning, delivery and evaluation, including online briefings and streamed of performances throughout the weekend.

We also undertook a range of new activities which helped reduce the environmental impact of the event including recording attendees transport, encouraging low carbon impact choices, purchasing vegware for catering, and increased recycling bins and messaging.

THE SECTOR'S INTERMEDIARY

Throughout the year YTAS continued to undertake and develop other aspects of our intermediary role.

We increased our knowledge and influence through:

- **RESEARCH** by completing and disseminating the results from our case studies research into the long-term impact of youth theatre participation, planning ahead for our next Sector Review research in 2023, and supporting several action-research projects focused on community participation and impact.
- **ADVOCACY** by taking on a lead role as part for a new cross-artform group in Scotland, Children's and Youth Arts Advocacy (CYAA). Including chairing the group, submitting a successful application for a coordinator. Activity throughout the year also saw group members engage several MSPs, civil servants and stakeholders advancing the case for youth arts.
- **INFLUENCING CROSS-SECTORAL WORKING GROUPS, DEVELOPMENTS, AND POLICY** by regularly attending year-round meetings and calls for submissions from: SCVO's Intermediaries Network, Youthlink's National Voluntary Youth Organisations of Scotland, Culture Counts, Federation of Scottish Theatre, Arts, Culture, Health and Wellbeing Scotland amongst many others.

YOUTH THEATRE ARTS SCOTLAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

We improved our company's strategy and approach to:

- **EQUALITY DIVERSITY AND INCLUSION (EDI)** by reviewing, updating and monitoring the impact of our EDI Action Plan across our work, including through new bi-monthly meetings.
- **ENVIRONMENTAL SUSTAINABILITY** by making improvements to our travel recording processes for our staff and participants, promoting green choices and guidance across our work to members and monitoring stats and progress in relation to our Carbon Management Plan, Pathways to Zero work and Climate Aware Acton Plan.
- **FAIR WORK** by taking part in several cross-sector training and development groups, including PiPA's Foundations Programme and an industry group sharing insights into levels of pay across our organisations.

We improved our company's resilience and processes through:

- **GOVERNANCE** by undertaking a board member characteristics and skills audit, reviewing the impact of our youth board members activity after three years, and planning our next board recruitment in 2023.
- **FUNDRAISING** by working year-round with our new Fundraising Consultant to develop and embed improved application planning and monitoring processes, training and mentoring YTAS members, developing digital resources for YTAS members.
- **HR AND STAFF DEVELOPMENT** by continuing to review and embed improved company and HR processes which ensure best practice in relation to staff wellbeing, flexible working, home-working, team-working, professional development, a coaching culture and Fair Work principles.

Financial review

YTAS has had a strong and consistent track record of good financial management since the charity was established in 2004. We have consistently set and delivered balanced budgets, attracted significant external funding from a range of sources and gradually developed prudent reserves.

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

Board recruitment and skills audits have ensured there is experienced oversight of our finances and financial planning. YTAS's account keeping is specified in its articles of association and the management accounts are presented and scrutinised at each board meeting. The principal aim of all financial oversight and management is to support YTAS's mission and objectives. As well as the board meetings, YTAS holds strategic planning days with the CEO and the board where financial planning is discussed within the context of the organisation's strategic ambitions.

An organisation risk register is updated for every board meeting which includes potential financial risks. The register is closely monitored, and risks are mitigated through cost management and expenditure scheduling.

YOUTH THEATRE ARTS SCOTLAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Reserves and Designated Funds

The board members consider that a minimum level of free reserves equal to three months of core salaries plus a contingency equivalent to statutory redundancy payment is sufficient to provide for the organisation to respond to unforeseen events. On this basis, the level of reserves is currently fixed at £58,000.

Further funds make up a Sector Grants and Bursaries Fund (£5,000), received directly from donations to support YTAS member youth theatre groups and leaders, and a Strategic Development and Resilience Fund applied to projects which increase the resilience and impact of the charity's operations and sector support, in pursuance of our strategic objectives. The amount of funds that have been designated for this in the year ahead is £54,034 to proceed with piloting a new membership support role and services (£31,000) as well as a contribution towards addressing our increased operating costs and standstill core funding since 2015 (23,034).

Careful management of our funding and expenditure has enabled YTAS to designate some of its current unrestricted funds towards key elements of the charity's resilience and impact in the year ahead. This includes allocated funds for YTAS's Reserves, Sector Grants and Bursaries Fund, a new Membership Support service and addressing increased costs. Designating current unrestricted funds in this way responds to the current challenge and risk foreseen by YTAS and many other charities in securing funding for our activities and sustainability in the next few years.

Structure, governance and management

Youth Theatre Arts Scotland (YTAS) is a company limited by guarantee and a registered charity (SC035765). The company is governed by a board of directors/trustees in accordance with its Articles of Association.

The Directors who served during the year were:

Hazel Ayres

Mhairi Gilmour

Rishaad Ait El Mouden

(Resigned 22 June 2022)

Dr Marisa De Andrade

Lydia Demaison

Lisa Mathieson

Fergus McMillan

Gillian Lithgow

Amanda Skinner-Welsh

(Resigned 27 September 2022)

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

The board maintains a range of lay experience to balance membership within and out with Scotland's cultural sector to ensure a good range of skills and experience is brought to bear at a strategic level. If a vacancy exists on the board, or there is a requirement for a director of specific expertise or experience, then potential board members are sought through an open recruitment policy. Selection and appointment are based on objective assessment of candidates' respective skills and experience whilst taking account of the balance of skills and characteristics already represented on the board. Directors undergo periodic skills audits to identify gaps in their personal or general board's expertise and the board has a Training Policy to ensure all directors are aware of their responsibilities and equipped to fulfil their duties as directors/trustees.

YOUTH THEATRE ARTS SCOTLAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

YTAS's board includes dedicated positions for young people aged 18-25. The 'Young Board Members' take a lead responsibility as youth advocates for Scotland's youth theatre participants. The Young Board Members hold the same legal powers and responsibilities as the other YTAS directors.

YTAS maintains a register of directors' interests in accordance its Articles of Association and Board Members' Code of Conduct. Directors take decisions, and exercise their powers and responsibilities, to promote the success of the company in achieving its objects, irrespective of any office, post, engagement or other connection which they may have.

The board has overall responsibility of the affairs of the charity, and ensuring that it is solvent, well-run, and delivering the charitable outcomes for the benefit of the public for which it has been set up. The board has delegated the responsibility for the day-to-day running of the organisation to YTAS's CEO. This includes fundraising, staff management, bookkeeping, marketing and project development. The CEO attends all board meetings which are held on a quarterly basis. The agenda for board meetings is always published in advance. The CEO is responsible for informing the board of any issues pertaining to the running of YTAS, including the ongoing financial position of the organisation and all activities being undertaken to achieve the objectives of the organisation.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

During the year the core staff team included:

- Chief Executive - Kenny McGlashan
- General Manager - Helen Bain
- Sector Development Manager - Emma Barr
- Communications & Marketing Manager - Hollie Wegner-Jaszkin
- Projects Producer & BUZZ Coordinator - Catherine Makin
- Marketing Coordinator - Andy Catlin
- Administrator (Apr - July) - Joshua Holton
- Administrator (Aug - Mar) - Rachel Gorry

As well as the core staff posts listed above, YTAS provided several other freelance contracts throughout the year to support the delivery and development of its events and services. This included YTAS's Bookkeeper since 2013, Karen Caillaud (of Keeping Account).

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



Hazel Ayres

Director

Dated: 5 September 2023

YOUTH THEATRE ARTS SCOTLAND

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF YOUTH THEATRE ARTS SCOTLAND

I report on the financial statements of the charity for the year ended 31 March 2023, which are set out on pages 15 to 28.

Respective responsibilities of Directors and examiner

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of Regulation 8 of the 2006 Accounts Regulations and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;

have not been met or

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



David Stewart CA

19 Rutland Square
Edinburgh
EH1 2BB

Dated: 5 September 2023

YOUTH THEATRE ARTS SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and grants	3	208,820	-	208,820	142,186	-	142,186
Income from charitable activities	4	203,268	-	203,268	99,939	-	99,939
Investments	5	145	-	145	3	-	3
Total income		<u>412,233</u>	<u>-</u>	<u>412,233</u>	<u>242,128</u>	<u>-</u>	<u>242,128</u>
Expenditure on:							
Charitable activities	6	354,643	8,465	363,108	226,988	54,682	281,670
Net income/(expenditure) for the year/							
Net movement in funds		57,590	(8,465)	49,125	15,140	(54,682)	(39,542)
Fund balances at 1 April 2022		<u>59,444</u>	<u>62,119</u>	<u>121,563</u>	<u>44,304</u>	<u>116,801</u>	<u>161,105</u>
Fund balances at 31 March 2023		<u><u>117,034</u></u>	<u><u>53,654</u></u>	<u><u>170,688</u></u>	<u><u>59,444</u></u>	<u><u>62,119</u></u>	<u><u>121,563</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

YOUTH THEATRE ARTS SCOTLAND

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		755		1,510
Current assets					
Debtors falling due after one year	11	52,374		50,171	
Debtors falling due within one year	11	1		3,130	
Cash at bank and in hand		209,510		202,667	
		<u>261,885</u>		<u>255,968</u>	
Creditors: amounts falling due within one year	12	<u>(29,036)</u>		<u>(56,054)</u>	
Net current assets			<u>232,849</u>		<u>199,914</u>
Total assets less current liabilities			233,604		201,424
Creditors: amounts falling due after more than one year	13		(62,916)		(79,861)
Net assets			<u>170,688</u>		<u>121,563</u>
Income funds					
Restricted funds	14		53,654		62,119
<u>Unrestricted funds</u>					
Designated funds	15	59,034		-	
General unrestricted funds		<u>58,000</u>		<u>59,444</u>	
			<u>117,034</u>		<u>59,444</u>
			<u>170,688</u>		<u>121,563</u>

YOUTH THEATRE ARTS SCOTLAND

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

	Notes	2023	£	2022	£
		£		£	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The Directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

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

The financial statements were approved by the Directors on 5 September 2023



Hazel Ayres
Trustee

Company Registration No. SC269952

YOUTH THEATRE ARTS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Company information

Youth Theatre Arts Scotland is a private company limited by guarantee incorporated in Scotland. The registered office is 64a Cumberland Street, Edinburgh, EH3 6RE.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

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

1.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the Directors for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

1.4 Incoming resources

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

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

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

YOUTH THEATRE ARTS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised when a liability is incurred.

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

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

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

1.6 Tangible fixed assets

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

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

Computer equipment - 25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Cash and cash equivalents

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

YOUTH THEATRE ARTS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

YOUTH THEATRE ARTS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

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

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

3 Donations and grants

	2023 £	2022 £
Core Grants, donations and sponsorship	208,820	142,186
	<u>208,820</u>	<u>142,186</u>
For the year ended 31 March 2022		<u>142,186</u>

Included in Grants and donations are:-

Creative Scotland - Regular Funding - £133,333
Creative Scotland - Recovery Fund - £56,568
Creative Scotland - NYAAG funds - £2,000
Donations/Sponsorship - £16,919

YOUTH THEATRE ARTS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Income from charitable activities

	Earned income £	Funding and sponsorship £	Core earned income £	Total £	2022 £
Festivals: NFYT/Chrysalis/I Heart YT	18,310	25,849	-	44,159	-
Backstage Trust	-	18,240	-	18,240	-
Hugh Fraser Foundation	-	5,000	-	5,000	-
Creative Scotland Youth Arts Training Fund	-	-	-	-	6,500
Scottish Government - Communities Recovery Fund	-	-	-	-	24,411
Stafford Trust	-	5,000	-	5,000	-
Foyle Foundation	-	16,200	-	16,200	-
NVYOS Fund/Youthlink	-	20,000	-	20,000	16,450
Scottish Government - Adapt and Thrive	-	-	-	-	23,000
JTH Charitable Trust	-	500	-	500	-
People's Postcode Lottery	-	12,000	-	12,000	-
Macrobert Trust	-	9,462	-	9,462	-
William Syson Foundation	-	7,500	-	7,500	-
Thistledown Trust	-	2,000	-	2,000	-
The Gannochy Trust	-	19,500	-	19,500	16,000
Meikle Foundation	-	2,000	-	2,000	-
Interchange	-	-	-	-	2,686
In-kind support	-	37,000	-	37,000	7,000
YTAS Membership	-	-	3,654	3,654	3,557
Sector Training	-	-	1,053	1,053	313
Other income	-	-	-	-	22
	<u>18,310</u>	<u>180,251</u>	<u>4,707</u>	<u>203,268</u>	<u>99,939</u>
Analysis by fund					
Unrestricted funds	<u>18,310</u>	<u>180,251</u>	<u>4,707</u>	<u>203,268</u>	
For the year ended 31 March 2022					
Unrestricted funds	<u>2,686</u>	<u>93,361</u>	<u>3,892</u>		<u>99,939</u>

5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>145</u>	<u>3</u>

YOUTH THEATRE ARTS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	Support for youth theatre 2023 £	Support for youth theatre 2022 £
Staff costs	175,776	150,678
Depreciation and impairment	755	755
Sector research and resources	1,382	570
Sector training and support	50,656	65,144
National Festival of Youth Theatre	41,139	-
Interchange	3,759	6,753
In kind support	37,000	7,000
BUZZ Network	8,465	5,190
	<u>318,932</u>	<u>236,090</u>
Share of support costs (see note 7)	38,645	37,597
Share of governance costs (see note 7)	5,531	7,983
	<u>363,108</u>	<u>281,670</u>
Analysis by fund		
Unrestricted funds	354,643	226,988
Restricted funds	8,465	54,682
	<u>363,108</u>	<u>281,670</u>

YOUTH THEATRE ARTS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

	Support costs	Governance costs	2023 Support costs	Governance costs	2022
	£	£	£	£	£
Rent	921	-	921	1,312	1,312
Staff expenses	3,959	-	3,959	1,078	1,078
Staff Training	913	-	913	2,619	2,619
Office resources	2,090	-	2,090	1,115	1,115
Postage	33	-	33	51	51
Marketing and communications	621	-	621	1,960	1,960
Bookkeeper	2,553	-	2,553	2,075	2,075
IT Support	2,988	-	2,988	342	342
Bank charges	710	-	710	571	571
Fundraising Consultant	20,461	-	20,461	11,662	11,662
Working from Home allowance	1,694	-	1,694	1,678	1,678
Website Development	1,702	-	1,702	13,134	13,134
Accountancy	-	1,080	1,080	-	1,056
Legal and professional	-	4,438	4,438	-	6,629
Governance	-	13	13	-	298
	<u>38,645</u>	<u>5,531</u>	<u>44,176</u>	<u>22,785</u>	<u>30,768</u>
Analysed between Charitable activities	<u>38,645</u>	<u>5,531</u>	<u>44,176</u>	<u>37,597</u>	<u>45,580</u>

8 Directors

None of the Directors (or any persons connected with them) received any remuneration during the year, but 2 of them were reimbursed a total of £1,445 for expenses (2022- 1 was reimbursed £9).

YOUTH THEATRE ARTS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Organisation	7	7

Employment costs

	2023 £	2022 £
Wages and salaries	158,356	137,999
Social security costs	9,419	7,233
Other pension costs	8,001	5,446
	<u>175,776</u>	<u>150,678</u>

The key management personnel of the charity, comprise the Chief Executive. The total employee benefits of the key management personnel of the charity were £46,501 (2022: £43,455).

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

10 Tangible fixed assets

	Computer equipment £
Cost	
At 1 April 2022	12,945
At 31 March 2023	<u>12,945</u>
Depreciation and impairment	
At 1 April 2022	11,435
Depreciation charged in the year	755
At 31 March 2023	<u>12,190</u>
Carrying amount	
At 31 March 2023	<u>755</u>
At 31 March 2022	<u>1,510</u>

YOUTH THEATRE ARTS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Debtors		
	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	1	1
Prepayments and accrued income	-	3,129
	<u>1</u>	<u>3,130</u>
	2023	2022
	£	£
Amounts falling due after more than one year:		
Other debtors	<u>52,374</u>	<u>50,171</u>
Total debtors	<u><u>52,375</u></u>	<u><u>53,301</u></u>

12 Creditors: amounts falling due within one year		
	2023	2022
	£	£
Other taxation and social security	1,273	1,014
Accruals and deferred income	27,763	55,040
	<u>29,036</u>	<u>56,054</u>

13 Creditors: amounts falling due after more than one year		
	2023	2022
	£	£
Other creditors	<u>62,916</u>	<u>79,861</u>

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021 £	Resources expended £	Balance at 1 April 2022 £	Resources expended 31 March 2023 £	Balance at 31 March 2023 £
BUZZ Network	73,505	(11,386)	62,119	(8,465)	53,654
Youth Arts Emergency Fund	43,296	(43,296)	-	-	-
	<u>116,801</u>	<u>(54,682)</u>	<u>62,119</u>	<u>(8,465)</u>	<u>53,654</u>

YOUTH THEATRE ARTS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Restricted funds

(Continued)

YTAS is the lead partner for five organisations involved in delivery of the Creative Europe 'BUZZ Network' project, which runs between 2019-2024. YTAS administers all project funds from the EU with the partners, which predominantly cover international travel and accommodation. The restricted funds outlined above for YTAS can therefore only be spent on the approved international travel and collaboration project activities.

The 'other debtors due in more than one year' listed under note 11 is the 30% balance of funding expected from the EU at the end of the project, upon completion and approval of reports from all partners.

The 'other creditors due in more than one year' listed under note 13 is the amount which is due to the other BUZZ partners throughout the full project for their agreed costs.

This year's movement of funds noted for the BUZZ Network of £8,465 includes project expenditure of £11,173 and an exchange gain of £2,708 in the value of sterling. The project funds are in a Euro currency account administered by YTAS.

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			
	Incoming resources	Balance at 1 April 2022	Transfers	Balance at 31 March 2023
	£	£	£	£
Sector Grants and Bursaries Fund	-	-	5,000	5,000
Strategic Development and Resilience Fund	-	-	54,034	54,034
	<u>-</u>	<u>-</u>	<u>59,034</u>	<u>59,034</u>

Designated funds include a Sector Grants and Bursaries Fund (£5,000), received directly from donations to support YTAS member youth theatre groups and leaders, and a Strategic Development and Resilience Fund applied to projects which increase the resilience and impact of the charity's operations and sector support, in pursuance of our strategic objectives.

The amount of funds that have been designated for this in the year ahead is £54,034 to proceed with piloting a new membership support role and services (£31,000) as well as a contribution towards addressing our increased operating costs and standstill core funding since 2015 (23,034).

YOUTH THEATRE ARTS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	755	-	755	1,510	-	1,510
Current assets/(liabilities)	116,279	116,570	232,849	57,934	141,980	199,914
Long term liabilities	-	(62,916)	(62,916)	-	(79,861)	(79,861)
	<u>117,034</u>	<u>53,654</u>	<u>170,688</u>	<u>59,444</u>	<u>62,119</u>	<u>121,563</u>