Errol White Company

Scotland · Charity number SC044081

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2013-06-17
Register	View on the OSCR register

Contact

Address	6 3F1 Haddington Place Edinburgh EH7 4AE
Website	www.whiteandgivan.com

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education','the advancement of the arts, heritage, culture or science'

What the charity does: The company was set up to create and touring contemporary dance productions, deliver professional dancer training and promote dance activity through community and outreach workshops.

Beneficiaries: 'No specific group, or for the benefit of the community','Other charities or voluntary bodies'

Objectives: 4.1 To advance education and promote appreciation and involvement in the arts with particular but not exclusive reference to contemporary dance-theatre.

Geography

- **Main operating location:** Midlothian
- **Geographical spread:** Scotland and other parts of the UK

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£37,377	£13,190	-	0
2024-06-30	£7,796	£37,413	-	2
2023-06-30	£74,036	£94,282	-	2
2022-06-30	£71,926	£39,585	-	2
2021-06-30	£24,150	£25,845	-	0

Accounts

APPENDIX 3

Independent examiner's report on the accounts v2

Report to the trustees/members of	Charity name Errol White Company						
Registered charity number	**SC044081**						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	07	2024	**to**	30	06	2025
Set out on pages	3 - 12					(remember to include the page numbers of additional sheets)	

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:** **Date:** 27/02/2026

Name: Fiona Takahashi

Relevant professional qualification(s) or body (if any): FCA

Address: 20 Churchill Drive
Glasgow
G11 7LS

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.
** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose	

APPENDIX 1

OSCR
Scottish Charity Regulator
Office of the Scottish **Charity Regulator**

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	07	2024	To	30	06	2025

Reference and administration details

Charity name	Errol White Company
Other names charity is known by	White & Givan
Registered charity number	**SC044081**
Charity's principal address	6 3F1 Haddington Place
	Edinburgh
	Postcode EH7 4AE

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Colin Baird	Chair		The Board of Trustees
2	Martin Hylton			The Board of Trustees
3	Errol White			The Board of Trustees
4	Katie Walton			The Board of Trustees
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

APPENDIX 1

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document	Constitution document
Trustee recruitment and appointment	n/a

Objectives and activities

Charitable purposes	To advance education and promote appreciation and involvement in the arts with particular but not exclusive reference to contemporary dance-theatre.
Summary of the main activities in relation to these objects	Creating and touring contemporary dance productions, professional dancer training and community and outreach workshops.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period	During the financial year 2024–25, White & Givan (W&G) continued to build artistic profile, sector leadership and public benefit through artistic delivery, professional development and strategic planning for sustainability. At the start of the period, Artistic Directors Errol White and Davina Givan continued their individual consultancy roles as Artists in Residence and Course Leaders at the Scottish Institute for Theatre, Dance, Film & Television in Livingston. While this work was not administered through the company and did not constitute company income, it provided in-kind support, including access to studio space, and aligned with the charity's aspiration to develop a future Company-in-Residence model integrating professional production, student development and shared resources. During this time, W&G worked with senior staff to raise the profile of contemporary dance and contribute to the development of new BA and MA programmes. W&G delivered their Elite Intensive Programme in spring 2025, touring Aberdeen, Inverness, Inverurie, Livingston, Newcastle, Leeds, Essex, Cardiff, Glasgow and Edinburgh, widening access to high-quality contemporary dance training for young dancers. In October and November 2024, W&G were invited by Dance Base to deliver a series of professional classes, which were extremely well attended and received strong positive feedback. During the residency period, W&G also created *Trace*, a new work for third-year students, performed in early 2025 to strong audience response. The company strengthened its national and international profile through sector engagement, including early discussions around international collaboration and exploratory planning for a new large-scale production, *Immortal Beasts*. W&G were invited to adjudicate the Ballet Grand Prix Finals in Dundee and to create a contemporary solo for the inaugural Contemporary Grand Prix Finals. Artistic Director Errol White also continued his trustee role with Phoenix Dance Theatre. In May 2025, the Scottish Institute for Theatre, Dance, Film & Television entered liquidation, resulting in the loss of the Artists in Residence arrangement and the redundancy of Errol White and Davina Givan. In response, the Trustees worked with the Artistic Directors to develop a new strategic direction focused on income generation through production, teaching and creative health activity, launching in 2025–26. A key achievement within the period was the development and delivery of *Grace*, the most significant source of company income. Created in collaboration with Historic Environment Scotland and funded by Creative Scotland, *Grace* was performed in August 2025 at Stirling Castle, Dunblane Cathedral and Doune Castle, demonstrating W&G's strength in delivering high-quality, site-specific, participatory contemporary dance with strong community and public benefit outcomes.

Financial review

Brief statement of the charity's policy on reserves

The Trustees recognise the importance of maintaining adequate reserves to ensure the financial stability of the charity and to enable it to manage risk and respond to unforeseen circumstances. White & Givan aims to hold unrestricted reserves equivalent to a minimum of three months' operating costs. This level of reserves is considered sufficient to meet ongoing commitments, manage short-term cash flow fluctuations and support continuity of activity. The Trustees review the level of reserves regularly as part of their financial oversight and in line with the charity's strategic plans and operating environment.

Details of any deficit

No deficit recorded.

Donated facilities and services (if any)

n/a

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)
OSCR will accept digital or typed signatures

Full name(s) Colin Baird

Position (e.g. Chair) Chair

Date 27 February 2026

APPENDIX 2

Errol White Company **SC044081**

Receipts and payments accounts

For the period from				to			
	01	July	2024	to	30	June	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations					-	
Legacies					-	
Grants	7,012	26,606			33,618	5,406
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	3,759				3,759	2,390
					-	
A1 Sub total	10,771	26,606	-	-	37,377	7,796
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	10,771	26,606	-	-	37,377	7,796
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,050	7,540			12,590	21,586
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	600				600	900
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	5,650	7,540	-	-	13,190	22,486
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	5,650	7,540	-	-	13,190	22,486
Net receipts / (payments)	5,121	19,066	-	-	24,187	(14,690)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	5,121	19,066	-	-	24,187	(14,690)

APPENDIX 2

Errol White Company **SC044081**

Section B Statement of balances

B1 Cash funds

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Cash and bank balances at start of year	4,150	-			4,150	18,840
Surplus / (deficit) shown on receipts and payments account	5,121	19,066			24,187	(14,690)
					-	
					-	
Cash and bank balances at end of year	9,271	19,066	-	-	28,337	4,150

(Agree balances with receipts and payments account(s))

B2 Investments

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
	Total	-	-

B3 Other assets

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
	Total	-	-	-

B4 Liabilities

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
Independent Examination	Unrestricted	600	900
Owing re unpaid salaries	Unrestricted	1,415	1,415
Owing re accounts fees	Unrestricted	-	1,824
	Total	2,015	4,139

B5 Contingent liabilities

Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
	Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature*	Print Name	Date of approval
	Colin Baird	27/02/2026

APPENDIX 2

Errol White Company **SC044081**

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Creative Scotland	7,012	26,606	33,618	
Stirling Castle			-	1,000
Historic Environment Scotland			-	4,406
			-	
Total	7,012	26,606	33,618	5,406
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Theatre tax credit	3,759				3,759	
Delivery of classes & workshops					-	2,390
					-	
					-	
					-	
					-	
					-	
Total	3,759	-	-	-	3,759	2,390
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Expenses for Grace		7,540			7,540	
General administration expenses	5,050				5,050	3,147
Creative Scotland funding re towards creation of various productions					-	18,439
					-	-
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	5,050	7,540	-	-	12,590	21,586
	-	-	-	-	-	-

APPENDIX 2

Errol White Company **SC044081**

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

Restricted funds: Development and presentation of Grace to support a period of research, development and/ or delivery of creative activitiy for up to 18 months to 30 December 2025

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Errol White Company SC044081

Additional analysis (3)

6 Breakdown of restricted funds

					Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	26,606				26,606	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	26,606	-	-	-	26,606	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	26,606	-	-	-	26,606	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	7,540				7,540	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	7,540	-	-	-	7,540	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	7,540	-	-	-	7,540	-
Net receipts / (payments)	19,066	-	-	-	19,066	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	19,066	-	-	-	19,066	-

Nature and purpose of funds

SC044081

Additional analysis (2)

5 Breakdown of unrestricted funds

					Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	7,012				7,012	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	3,759				3,759	
Sub total	10,771	-	-	-	10,771	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	10,771	-	-	-	10,771	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,050				5,050	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	600				600	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	5,650	-	-	-	5,650	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	5,650	-	-	-	5,650	-
Net receipts / (payments)	5,121	-	-	-	5,121	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	5,121	-	-	-	5,121	-

Nature and purpose of funds

Errol White Company

Scotland - Charity number SC044081

Accounts

Errol White Company

Charity No. SC044081

Trustees' Report and Unaudited Accounts

30 June 2024

Contents

The trustees present their report with the unaudited financial statements of the charity for the year ended 30 June 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. SC044081

Principal Office

6 3F1 Haddington Place
Edinburgh
EH7 4AE

Registered Office

6 3F1 Haddington Place
Edinburgh
EH1 2JU

Trustees

The following Trustees served during the year:

[redacted]

Key Management Personnel

[redacted]

Accountants

Soroban
Atrium Business Centre
Coatbridge
ML5 4EF

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document are the advancement of education and the advancement of the arts, heritage, culture or science with particular but not exclusive reference to contemporary dance theatre.

The main activities undertaken in relation to those purposes are the creation and performance of contemporary dance theatre.

ACHIEVEMENTS AND PERFORMANCE

Following on from last year's successful national tour of Worn, the company focused on a period of research and development for the company's new production Grace, a site sensitive work.

W&G continued to be supported by The Brunton Theatre in Musselburgh as Artists in residence. This position & support gave the company in-kind support including access to a studio space, vital to the development of the company's new production Grace. Unfortunately, due to the structural issues with the theatre's building, the residency finished early in Autumn of 2023. However, the company continued to work closely with East Lothian Arts team to develop a long term strategy to engage more widely with the young community through dance.

Throughout the summer and into early autumn of 2023 the company focused on developing Grace, along with support from [redacted], W&G's producer. Conversations with [redacted], Learning Officer, Learning & Inclusion Team, Marketing and Engagement at Historic Environment Scotland (HES) were extremely positive and as a result the company secured funding from Stirling Council to develop and deliver a three-day pilot event/performance of Grace at Stirling Castle in the Queens Chambers. Alongside the performance we worked closely with basket weaver, [redacted], and stained glass artist, [redacted], to develop workshops for a select number of audience members from local disadvantaged groups based in and around Stirling, to explore the ideas and themes that inform the production. Feedback from the workshops was very positive and we are keen to develop this further in the future.

During Autumn 2023, the company was approached by [redacted], Head of Professional Programming at Dance Base, Scotland National Dance Agency to deliver a 3-day professional residency and a season of professional open classes. The company received excellent feedback from participants.

Also during that period, our Artistic Director, [redacted] was invited by Phoenix Dance Theatre, a national touring contemporary dance company based in Leeds, to become a trustee.

In September 2023, the joint Artistic Directors started their positions as Artists In Residence & Course Leaders at the Scottish Institute for Theatre, Dance, Film & Television in Livingston. This new appointment, as well as bringing financial stability includes invaluable in-kind support such as studio space enabling the company to continue developing new work. W&G are working with the new owner, [redacted] and the head of School of The Scottish Institute of Theatre, Dance, Film & TV to develop the profile of contemporary dance within the Institute, and to develop and launch the new BA & MA courses for Contemporary Dance & Performance Practice starting in September 2025.

In 2024, [redacted], the Sir Robert Cohan Foundation chairman, invited W&G to deliver master classes for the Sir Robert Cohan Celebration at the NSCD Leeds in Leeds. This was a privilege and an honour.

In June 2024 W&G was invited by [redacted], a Chancellor's Fellow, History of Art at the University of Edinburgh, to contribute to a new study, 'Towards an Archive for Contemporary Dance in Scotland' due to our contribution to the contemporary dance sector in Scotland over many years. The event took place at CityMoves Dance Agency in Aberdeen.

2024 was an extremely productive and exciting year for the company. With the support of [redacted], company chairman, the board and in particular [redacted], Producer, we have been able to continue to lay new and exciting foundations for the company by building partnerships with multiple well established creative organisations and institutions here in Scotland. This has enabled the company to remain fluid and responsive within the organisational structure allowing us to be more resilient to the changes that we are all facing in the art sector at present.

FINANCIAL REVIEW

The charity made an overall deficit of £29,617 (2023: deficit of £20,206) during the year arising from a deficit on unrestricted reserves of £16,584 (2023: deficit of £6,631) and a deficit on restricted reserves of £13,033 (2023: deficit of £13,575). Restricted reserves at 30 June 2023 were £13,033 (2022: £26,608) and unrestricted reserves were £16,593 (2022:£23,224).

It is the policy of the Trustees to set aside enough reserves to meet its contractual obligations to its staff, including redundancy pay and outstanding payments due to creditors should the charity have to terminate its operation prematurely. The trustees consider that the unrestricted funds of £9 at 30 June 2024 (2023: £16,593) should be increased but are hopeful that HMRC will process the organisation's Theatre Tax Relief claims shortly. The organisation is expecting a payment of £3,747 relating to 22-23 and are hopeful that HMRC will process a late £19,636 claim for prior years. However, active fundraising and continued generation of income should enable the charity to continue its current and planned operations for the foreseeable future.

The financial statements have been prepared on the going concern basis, the validity of which depends on the ability of the charity to obtain adequate funding and operate within available fundings. The charity is confident in receiving theatre tax credits in the near future and will be working on funding applications for projects and therefore the trustees are confident that the going concern basis is appropriate for the charity.

PLANS FOR FUTURE PERIODS

We will continue to look at diversifying income strands for the company and securing funds for future projects.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a Scottish Charitable Incorporated Organisation (SCIO) registered on 17 June 2013. It commenced operating on the same date. The charity is controlled by its governing document, a deed of trust, and constitutes an incorporated charity. It has a single tiered structure and the trustees are members of the charity.

Trustees are appointed in accordance with the charity's Constitution. Generally, applications in writing are invited by the Board. The charity seeks complimentary members who can bring suitable experience and skills to enable the charity to fulfil its objects.

Induction and training is offered to Board members who are issued with the charity's Constitution and with a copy of "Guidance and good practice for Charity Trustees" published by OSCR explaining the duties, roles and responsibilities of Trustees. The Board seeks to ensure that the needs of the charity are reflected in the Board appointments, through selecting people with a range of appropriate skills.

The Board of Errol White Company meets annually and is responsible for the strategic direction and policy of the charity as well as reviewing the duties and responsibilities of its charitable purposes. Board Members are expected to contribute a degree of expertise, experience and commitment to the workings of the organisation. They should be constructive and competent to decide policy and monitor implementation and to monitor the finances of the organisation.

The Board of Trustees have delegated the day-to-day running of the charity to trustee Errol White who is also co-Artistic Director along with [redacted], also co-Artistic Director and supported by Creative Producer, Susan Hay.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the 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 (FRS102).

The trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Signed on behalf of the board

[redacted]

Independent Examiner's Report to the trustees of Errol White Company

I report on the financial statements of Errol White Company for the year ended 30 June 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 my attention.

Basis of independent examiner's report
My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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:

(1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare financial statements which accord with the accounting records, comply with Regulation 8 of the 2006 Accounts Regulations

have not been met: or

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

[redacted]

Soroban
Atrium Business Centre
Coatbridge
ML5 4EF
15 August 2024

Errol White Company
Statement of Financial Activities

for the year ended 30 June 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Charitable activities	4	-	5,406	5,406	66,657
Other trading activities	5	2,390	-	2,390	7,379
Total		2,390	5,406	7,796	74,036
Expenditure on:					
Charitable activities	6	7,050	18,021	25,071	88,244
Other	7	11,924	418	12,342	5,997
Total		18,974	18,439	37,413	94,241
Net gains on investments		-	-	-	-
Net expenditure	8	(16,584)	(13,033)	(29,617)	(20,205)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(16,584)	(13,033)	(29,617)	(20,205)
Other gains and losses					
Net movement in funds		(16,584)	(13,033)	(29,617)	(20,205)
Reconciliation of funds:					
Total funds brought forward		16,593	13,033	29,626	49,832
Total funds carried forward		9	-	9	29,627

Errol White Company
Balance Sheet

at 30 June 2024

Charity No. **SC044081**	**Notes**	**2024**	**2023**
		£	**£**
Current assets			
Debtors	11	-	15,149
Cash at bank and in hand		4,150	18,839
		4,150	33,988
Creditors: Amount falling due within one year	12	(4,141)	(4,362)
Net current assets		9	29,626
Total assets less current liabilities		9	29,626
Net assets excluding pension asset or liability		9	29,626
Total net assets		9	29,626
The funds of the charity			
Restricted funds	13		
Restricted income funds		-	13,033
		-	13,033
Unrestricted funds	13		
General funds		9	16,593
		9	16,593
Reserves	13		
Total funds		9	29,626

The trustees have prepared the accounts in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act.

Approved by the board on 15 August 2024

And signed on its behalf by:

[redacted]

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. Due to the size of the charity there is no requirement to provide a Statement of Cash Flows.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for nay trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 **Charitable status**

The Charity is a Scottish Charitable Incorporated Organisation (SCIO), governed by a constitution.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£
Income and endowments from:			
Charitable activities	-	66,657	66,657
Other trading activities	235	7,144	7,379
Total	235	73,801	74,036
Expenditure on:			
Charitable activities	868	87,376	88,244
Other	5,998	-	5,998
Total	6,866	87,376	94,242
Net income	(6,631)	(13,575)	(20,206)
Net income before other gains/(losses)	(6,631)	(13,575)	(20,206)
Other gains and losses:			
Net movement in funds	(6,631)	(13,575)	(20,206)
Reconciliation of funds:			
Total funds brought forward	23,224	26,608	49,832
Total funds carried forward	16,593	13,033	29,626

4 Income from charitable activities

	Restricted	Total 2024	Total 2023
	£	£	£
Grants (Creative Scotland)	-	-	66,220
Other Grants	5,406	5,406	437
	5,406	5,406	66,657

5 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Box Office and Performance Fees	2,390	2,390	7,379
	2,390	2,390	7,379

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Expenditure on charitable activities				
Creative Team	6,600	16,832	23,432	67,624
Governance costs				
Independent Examination	450	-	450	450
	7,050	16,832	23,882	68,074

7 Other expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
	8,020	-	8,020	-
Premises costs	1,020	-	1,020	764
General administrative costs	1,773	-	1,773	4,183
Legal and professional costs	1,111	418	1,529	1,050
	11,924	418	12,342	5,997

8 Net expenditure before transfers

	2024	2023
This is stated after charging:	£	£
ex greatia payment details		

9 Trustee remuneration and expenses

	2024	2023
	Number	Number

The nature of the reimbursed expenses

No remuneration or expenses were received by trustees during the year in their capacity as trustees (2022: £Nil). However, the charity paid one trustee, Errol White, a salary during the year. Details are set out in the staff costs note.

10 **Staff costs**

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

In the year to 30 June 2024 Key Management Personnel received salary of £18,000 in total (30.06.23 £48,000). Pension contributions for Key Management Personnel totalled £1,066 (30 June 23: £1,066).

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

	2024	2023
	Number	**Number**
Creative Team & Administration	2	2
	2	2

The pension scheme is a defined contribution scheme run by Equity.

11 **Debtors**

	2024	2023
	£	**£**
Prepayments and accrued income	-	15,149
	-	15,149

Included in prepayments and accrued income is an amount of £NIL (2022: £14,811) relating to a claim for Theatre Tax Relief. This claim has been submitted but it was a late claim. HMRC can agree to review the claim but there is a backlog and given the time it has taken them to respond the expected income has been written off. Claims for the 22-23 year have been submitted but again, due to the time it takes HMRC to review, this has not been recognised as income in the 23-24 year.

12 **Creditors:**

amounts falling due within one year

	2024	2023
	£	**£**
Other taxes and social security	-	7
Loans from trustees	1,417	1,415
Accruals	2,724	2,940
	4,141	4,362

13 Movement in funds

	At 1 July 2023	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 30 June 2024
		£	£	£	£
Restricted funds:					
Restricted income funds:					
Creative Scotland	13,033	5,406	(18,439)	-	-
Total	13,033	5,406	(18,439)	-	-
Unrestricted funds:					
General funds	16,593	2,390	(18,974)	-	9
Total funds	29,626	7,796	(37,413)	-	9

Purposes and restrictions in relation to the funds:
Restricted funds:

Creative Scotland	Funding towards the creation of various productions plus professional training

14 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	9	9
	9	9

15 Reconciliation of net debt

	At 1 July 2023	Cash flows	At 30 June 2024
	£	£	£
Cash and cash equivalents	18,839	(14,689)	4,150
	18,839	(14,689)	4,150
Net Debt	18,839	(14,689)	4,150

for the year ended 30 June 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Charitable activities				
Grants (Creative Scotland)	-	-	-	66,220
Other Grants	-	5,406	5,406	437
	-	5,406	5,406	66,657
Other trading activities				
Box Office and Performance Fees	2,390	-	2,390	7,379
	2,390	-	2,390	7,379
Total income and endowments	2,390	5,406	7,796	74,036
Expenditure on:				
Charitable activities				
Creative Team	6,600	16,832	23,432	67,624
Performance Team	-	-	-	1,994
Production Costs	-	600	600	9,004
Production Marketing	-	20	20	4,056
Production Travel	-	42	42	1,791
R&D Costs	-	527	527	3,325
	6,600	18,021	24,621	87,794
Governance costs				
Independent Examination	450	-	450	450
	450	-	450	450
Total of expenditure on charitable activities	7,050	18,021	25,071	88,244
Other expenditure				
	8,020	-	8,020	-
	8,020	-	8,020	-
Premises costs				
Other premises costs	1,020	-	1,020	764
	1,020	-	1,020	764
General administrative costs, including depreciation and amortisation				
General insurances	3	-	3	590
Software, IT support and related costs	1,770	-	1,770	3,160
Sundry expenses	-	-	-	433
	1,773	-	1,773	4,183
Legal and professional costs				

Accountancy and bookkeeping	1,111	418	1,529	1,050
	1,111	418	1,529	1,050
Total of expenditure of other costs	11,924	418	12,342	5,997
Total expenditure	18,974	18,439	37,413	94,241
Net gains on investments	-	-	-	-
Net expenditure	(16,584)	(13,033)	(29,617)	(20,205)
Net expenditure before other gains/(losses)	(16,584)	(13,033)	(29,617)	(20,205)
Other Gains	-	-	-	-
Net movement in funds	(16,584)	(13,033)	(29,617)	(20,205)
Reconciliation of funds:				
Total funds brought forward	16,593	13,033	29,626	49,832
Total funds carried forward	9	-	9	29,627