

CHARITY REGISTRATION NUMBER: SC049410 (Scotland)

SLÀINTE MHATH DANNSA
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

SLÀINTE MHATH DANNSA
CHARITY REGISTRATION NO: SC049410

FINANCIAL STATEMENTS

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SLÀINTE MHATH DANNSA
CHARITY REGISTRATION NO: SC049410

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with the charity's constitution, 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 (FRS102)' (as amended for accounting periods beginning on or after 1 January 2019).

Objectives and activities

The charity's objectives, as set out in the charity's constitution, are:

The advancement of the arts, heritage and culture through the creation of artistic opportunities for people and communities of all backgrounds, abilities and ages to view, create and participate in high quality traditional and contemporary arts and dance.

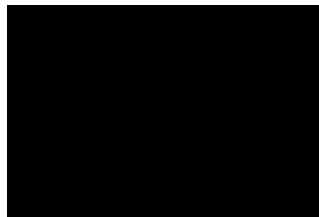
The charity meets those objectives through the creation of touring theatre productions and community education projects with a particular emphasis on fully inclusive programmes.

Reference and administrative details

Registered charity name	SLÀINTE MHATH DANNSA
Trading name	SLANJAYVAH DANZA
Charity registration number	SC049410
Registered office and operational address	Little Rait Steading Rait Perth PH2 7RT


The trustees and officers who served during the year and since the year end were as follows:

Trustees



Our advisors:

Independent examiner


Creative Tax Reliefs Ltd
Suite 8, West Lancashire Investment Centre
Maple View, White Moss Business Park
Skelmersdale
WN8 9TG

SLÀINTE MHATH DANNSA
CHARITY REGISTRATION NO: SC049410
TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

Structure, governance and management

Governing document

The charity is controlled by its constitution for Scottish Charitable Incorporated Organisation (SCIO).

Recruitment and appointment of new trustees

The board may at any time appoint any person to be a charity trustee by way of a resolution passed by majority vote at a board meeting.

At the conclusion of each AGM (other than the first):

- any charity trustees appointed during the financial year since the last AGM shall retire from office;
- out of the remaining charity trustees, one third (to the nearest round number) shall retire from office.

The charity trustees to retire under paragraph 20.2 of the constitution are those who have been longest in office since they were last appointed or re-appointed; as between persons who were last appointed/re-appointed on the same date, the question of which of them is to retire shall be determined by some random method.

A charity trustee who retires from office under clause 18 or 19 at the conclusion of an AGM shall be eligible for re-appointment under clause 22 at the next board meeting.

A charity trustee vacating office at the conclusion of an AGM will be deemed to have been re-elected at the board meeting which next follows unless:

- they advise the board that they do not wish to be re-appointed; or
- a resolution for the re-appointment of that charity trustee was put to the board meeting and was not carried.

Achievements and performance during 2024/25, and future developments

Slanjayvah Danza have been relatively still during 2024/25 whilst a lack of funds challenges the charities ability to carry out its programme. Policies have been updated as new information arises surrounding safeguarding, environment , EDI and Access. The charity continues to adjust planning and seek funding to undertake plans. Since the end of the year being reported on the charity has been awarded a substantial grant to fund future projects. During the next year SD will seek to appoint new trustees.

Financial review

A deficit of £2,495 arose during the year (2024: surplus £2,242). Unrestricted reserves had an accumulated deficit of £230 at the year end (2024: accumulated surplus £2,265). In the light of funding secured in the following financial year the trustees do not consider there to be going concern problem.

At the year end the balance on restricted reserves was £nil (2024: £nil).

Principal funding sources

There were no principal funding sources during the year.

Investment policy

Currently the charity's funds are to be spent in the short term. Accordingly, funds are split between a current account and an instant access savings account to enable immediate access. The trustees will consider alternative investment vehicles should the need arise.

SLÀINTE MHATH DANNSA
CHARITY REGISTRATION NO: SC049410
TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

Reserves and going concern policy

The trustees consider the ideal level of operational reserves would be three months' operating costs which is the level the charity is working towards.

Statement of trustees' responsibilities

The charity trustees are responsible for preparing a Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources to the charity for that period. In preparing these accounts the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

They 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.

Approved by the trustees at their meeting of 10 November 2025 and signed on their behalf by:



SLÀINTE MHATH DANNSA
CHARITY REGISTRATION NO: SC049410

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF SLÀINTE MHATH DANNSA

I report on the accounts of SLÀINTE MHATH DANNSA for the year ended 30 June 2025 which are set out on pages 6 to 11.

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) 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.

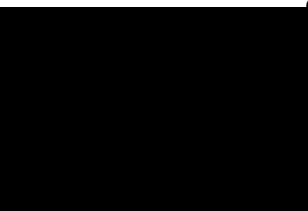
Basis of independent examiner's statement

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:

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 accounts which accord with the accounting records and 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 to be reached.



Creative Tax Reliefs Ltd
Suite 8, West Lancashire Investment Centre
Maple View, White Moss Business Park
Skelmersdale
WN8 9TG

Dated: 25 November 2025

SLÀINTE MHATH DANNSA
CHARITY REGISTRATION NO: SC049410
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 JUNE 2025

		2025	2025	2025	2024	2024	2024
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		funds	funds	funds	funds	funds	funds
	Note	£	£	£	£	£	£
Income from:							
Donations and legacies	2	710	-	710	-	-	-
Charitable activities		-	-	-	3,315	-	3,315
Investment income		19	-	19	69	-	69
Other income		2	-	2	23,604	-	23,604
Total income		731	-	731	26,988	-	26,988
Expenditure on:							
Raising funds	3	2,500	-	2,500	15,155	-	15,155
Charitable activities		726	-	726	9,591	-	9,591
Total expenditure		3,226	-	3,226	24,746	-	24,746
Net income / (expenditure) for the year							
		(2,495)	-	(2,495)	2,242	-	2,242
Transfers between funds		-	-	-	-	-	-
Net movement in funds in the year		(2,495)	-	(2,495)	2,242	-	2,242
Reconciliation of funds:							
Total funds brought forward		2,265	-	2,265	23	-	23
Total funds carried forward		(230)	-	(230)	2,265	-	2,265

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

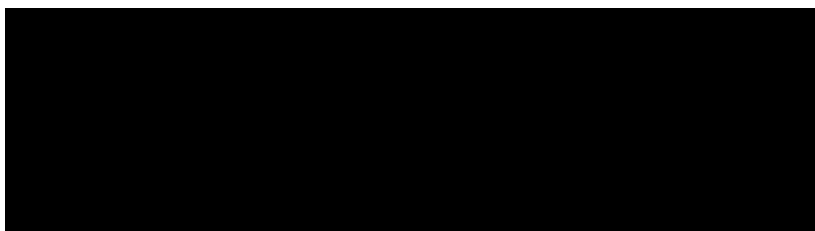
All income and expenditure derive from continuing activities.

SLÀINTE MHATH DANNSA
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BALANCE SHEET
AS AT 30 JUNE 2025

		2025		2024
		Unrestricted	Restricted	
		Funds	Funds	All Funds
	Note	£	£	£
Current Assets				
Cash at bank and in hand		113	-	113
Total Current Assets		113	-	113
Creditors: amounts falling due within one year	6	(342)	-	(342)
Net current assets		(230)	-	(230)
Net assets		(230)	-	(230)
Funds of the charity:				
Unrestricted income funds	7	(230)	-	(230)
Total charity funds		(230)	-	(230)

These financial statements were approved by the board of trustees and authorised for issue on 10 November 2025, and are signed on behalf of the board by:



SLÀINTE MHATH DANNSA
CHARITY REGISTRATION NO: SC049410
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting Policies

General information

Slàinte Mhath Dannsa is a registered charity in Scotland. The registered office is Little Rait Steading, Rait, Perth PH2 7RT.

1.1 Accounting convention

These financial statements have been prepared in accordance with the charity's constitution, 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)' (as amended for accounting periods commencing from 1 January 2019). The company 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 are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

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

At the date of approval of the accounts, the trustees are aware of the potential impact on the charity of covid-19. The trustees have actively taken and continue to take all reasonable steps to mitigate any impact the virus may have on the charity.

1.3 Fund accounting

Unrestricted funds are funds that can be used in accordance with the objectives of the charity at the discretion of the trustees.

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

1.4 Income

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.

For donations to be recognised the charity will have been notified of the amounts. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from government and other grants, whether 'capital grants or revenue grants', are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred. Where a grant is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

SLÀINTE MHATH DANNSA
CHARITY REGISTRATION NO: SC049410
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025 (continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. All expenditure was incurred in carrying out the charitable activity of the charity, including the costs of operating.

The charity is not registered for VAT and therefore all expenditure is recorded inclusive of VAT.

1.6 Charitable activities

This comprises all items of income received, which are a payment for goods and services provided for the benefit of the charity's beneficiaries. It includes trading activities in furtherance of the charity's objects and those grants, which have conditions, which make them similar in economic terms to trading activities.

1.7 Taxation

The charity is exempt from corporation tax on its charitable activities. The charity is not registered for VAT.

2. Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Grants	-	-	-	-
Donations	710	-	710	-
	710	-	710	-

3. Expenditure on raising funds

	Unrestricted funds	Restricted funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Incurred seeking grants	2,500	-	2,500	15,155
	2,500	-	2,500	15,155

SLÀINTE MHATH DANNSA
CHARITY REGISTRATION NO: SC049410
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025 (continued)

4. Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Activities undertaken directly	-	-	-	4,405
Support costs	726	-	726	5,186
	726	-	726	9,591

For the year ended 30 June 2024

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
Activities undertaken directly	4,405	-	4,405
Support costs	5,186	-	5,186
	9,591	-	9,591

Fees for examination of accounts:	2025	2024
	£	£
Independent Examiner's fee	342	960
	342	960

SLÀINTE MHATH DANNSA
CHARITY REGISTRATION NO: SC049410
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025 (continued)

5. Trustees

No trustee received remuneration for their services as a trustee during the year.

██████████, trustee, received fees of £2,500 (2023/24:£13,990) for services as Artistic Director during the year. She was not reimbursed for of expenses incurred on behalf of the charity (2023/24: £1,835).

No other trustee or other person related to the charity had any personal interest in any contract or other transaction entered into by the charity during the year.

6. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	-	510
Accruals	342	960
	<u>342</u>	<u>1,470</u>

7. Unrestricted funds

These are the unrestricted funds which are material to the charity's activities, and are made up as follows:

	Balance at 1 July 2024	Incoming resources	Resources expended	Transfers	Balance at 30 June 2025
	£	£	£	£	£
Unrestricted Fund					
- General	2,265	731	(3,226)	-	(230)

For the year ended 30 June 2024

	Balance at 1 July 2023	Incoming resources	Resources expended	Transfers	Balance at 30 June 2024
	£	£	£	£	£
Unrestricted Fund -					
General	23	26,988	(24,746)	-	2,265

Unrestricted funds comprise income granted or donated to or earned by the charity to be used at the discretion of the trustees to fund any activity in furtherance of the charity's objectives.