

REGISTERED CHARITY NUMBER: SC051285

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2025
for
Distinctive Dance Academy (SCIO)**

The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

Distinctive Dance Academy (SCIO)

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for the Year Ended 31 July 2025**

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Distinctive Dance Academy (SCIO)

Report of the Trustees for the Year Ended 31 July 2025

The trustees present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our objectives and aims are as follows and align to our governing document:

The organisation's purposes are:

- The advancement of education by making dance education available to all, and not a privilege only to those who are financially secure;
- The advancement of the arts, heritage, culture or science;
- Allow our student to thrive and flourish in confidence and acknowledge their abilities;
- To enhance health and wellbeing; and
- To encourage students to gain industry recognised dance qualifications.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Term 1 (August - December)

During the 2024-2025 academic year, Distinctive Dance Academy continued to provide high-quality dance education and wellbeing support to our students, while also strengthening our community presence and financial sustainability. Students worked diligently towards their BATD (British Association of Teachers of Dancing) examinations, demonstrating commitment and growth in their technical and performance skills. Alongside their practical dance training, students engaged in a series of wellbeing-focused lessons, promoting confidence, resilience, and a positive mindset. We were also successful in securing new funding for 2025, ensuring continued development and opportunities for our learners in the coming year.

Term 2 (January - June)

Our focus shifted to preparing for our annual showcase at The Platform Theatre, a highlight of the Academy's calendar. This year's show celebrated the 1990s and 2000s, allowing students to explore significant cultural and historical events from these decades through creative dance expression. We were proud to secure additional funding sources, supporting the production and expanding access to the arts within our community. The success of our work was further reflected in media recognition, with features in both the Glasgow Times and Go Radio, showcasing our achievements to a wider audience. Furthermore, we were delighted to find three of our students were nominated for the BATD Scholarships 2025.

Distinctive Dance Academy remains dedicated to nurturing talent, promoting wellbeing, and enriching our community through dance and education.

Distinctive Dance Academy (SCIO)

Report of the Trustees for the Year Ended 31 July 2025

FINANCIAL REVIEW

Principal funding sources

Distinctive Dance Academy (SCIO)'s income is derived mainly from fundraising and funders. Specifically,

St James Place Charitable Foundation	£1,807
Garfield Weston Foundation	£3,000
Glasgow City Council	£3,026
Robertson Trust	£2,000
Nairn Family Trust	£10,000
Parkhead Housing Association	£330

Going concern

The current funds would not allow the charity to cover all its services this year, so limited services are planned for 2025-26 unless funding is obtained.

FUTURE PLANS

Sustaining the delivery of the current service in Helenslea Community Hall.

Expanding to allow us to allocate all the students on waiting lists and move into Shettleston too.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The organisation is a Scottish Charitable Incorporated Organisation, previously operated as a business, but converted to a SCIO to offer the service free and help deprivation and create positive outcomes in the community.

Recruitment and appointment of new trustees

The recruitment of present trustees came from existing volunteers. In future we will post advertisements on the national volunteering website (Volunteer Scotland), on our social media and we will also recruit from our own existing volunteers and students.

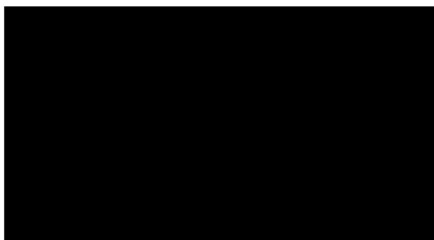
Induction and training of new trustees

Training for new members covers our CPP policy, Equality Diversity and Inclusion training and safeguarding, along with any specific training required for their role.

REFERENCE AND ADMINISTRATIVE DETAILS

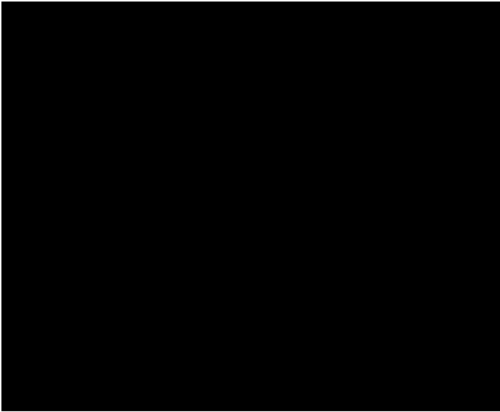
Registered Charity number

SC051285




Distinctive Dance Academy (SCIO)

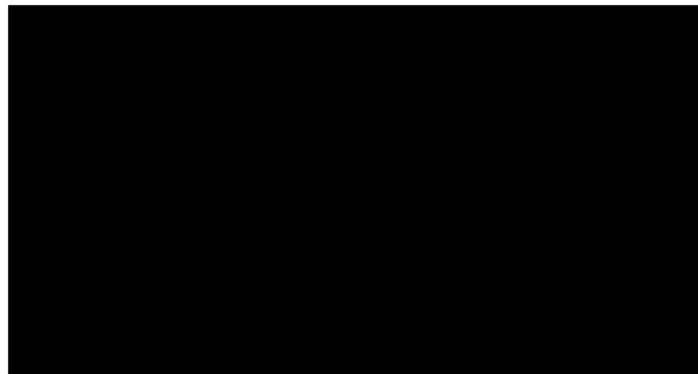
**Report of the Trustees
for the Year Ended 31 July 2025**



Independent Examiner


The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

Approved by order of the board of trustees on 12 November 2025 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
Distinctive Dance Academy (SCIO)**

Independent examiner's report to the trustees of Distinctive Dance Academy (SCIO)

I report to the charity trustees on my examination of the accounts of Distinctive Dance Academy (SCIO) (the Trust) for the year ended 31 July 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

12 November 2025

Distinctive Dance Academy (SCIO)

**Statement of Financial Activities
for the Year Ended 31 July 2025**

	Notes	Unrestricted funds £	Restricted fund £	31.7.25 Total funds £	31.7.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		5,263	-	5,263	4,595
Charitable activities	3				
Grants received		1,807	2,220	4,027	8,307
Other trading activities	2	7,188	-	7,188	5,168
Total		<u>14,258</u>	<u>2,220</u>	<u>16,478</u>	<u>18,070</u>
EXPENDITURE ON					
Raising funds		2,803	-	2,803	2,826
Charitable activities					
General		18,080	550	18,630	13,887
Governance costs		-	-	-	480
Total		<u>20,883</u>	<u>550</u>	<u>21,433</u>	<u>17,193</u>
NET INCOME/(EXPENDITURE)		(6,625)	1,670	(4,955)	877
RECONCILIATION OF FUNDS					
Total funds brought forward		6,506	-	6,506	5,629
TOTAL FUNDS CARRIED FORWARD		<u><u>(119)</u></u>	<u><u>1,670</u></u>	<u><u>1,551</u></u>	<u><u>6,506</u></u>

The notes form part of these financial statements

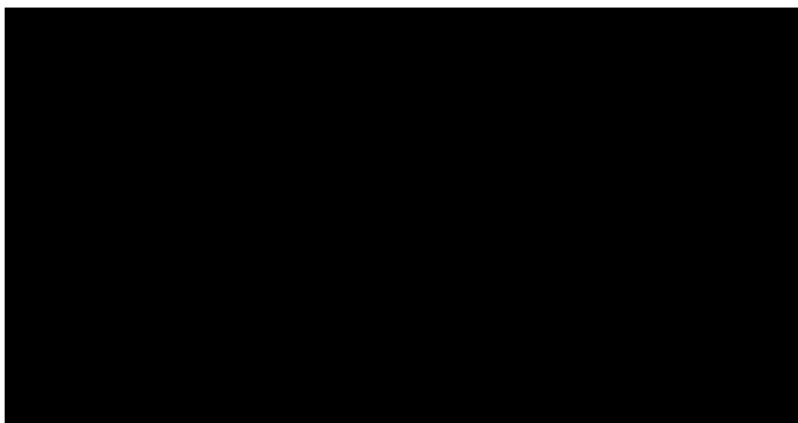
Distinctive Dance Academy (SCIO)

Balance Sheet

31 July 2025

	Notes	Unrestricted funds £	Restricted fund £	31.7.25 Total funds £	31.7.24 Total funds £
FIXED ASSETS					
Tangible assets	6	-	1,670	1,670	-
CURRENT ASSETS					
Cash at bank		15,361	-	15,361	6,986
CREDITORS					
Amounts falling due within one year	7	(15,480)	-	(15,480)	(480)
NET CURRENT ASSETS/(LIABILITIES)		<u>(119)</u>	<u>-</u>	<u>(119)</u>	<u>6,506</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(119)	1,670	1,551	6,506
NET ASSETS		<u>(119)</u>	<u>1,670</u>	<u>1,551</u>	<u>6,506</u>
FUNDS	8				
Unrestricted funds				(119)	6,506
Restricted funds				1,670	-
TOTAL FUNDS				<u>1,551</u>	<u>6,506</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 November 2025 and were signed on its behalf by:



The notes form part of these financial statements

Distinctive Dance Academy (SCIO)

Notes to the Financial Statements for the Year Ended 31 July 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Distinctive Dance Academy (SCIO)

Notes to the Financial Statements - continued for the Year Ended 31 July 2025

2. OTHER TRADING ACTIVITIES

	31.7.25	31.7.24
	£	£
Fundraising events	3,846	3,197
Sales income	1,746	796
BATD exams	1,596	1,175
	<u>7,188</u>	<u>5,168</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	31.7.25	31.7.24
	£	£
Grants	4,027	8,307
	<u>4,027</u>	<u>8,307</u>

Grants received, included in the above, are as follows:

	31.7.25	31.7.24
	£	£
The Robertson Trust	2,000	3,000
Glasgow City Council	2,220	2,807
Scottish Children's National Lottery funding	-	2,500
Nairn Faimly Trust	10,000	-
St James Paul	1,807	-
	<u>16,027</u>	<u>8,307</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Distinctive Dance Academy (SCIO)

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2025**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,595	-	4,595
Charitable activities			
Grants received	8,307	-	8,307
Other trading activities	5,168	-	5,168
Total	<u>18,070</u>	<u>-</u>	<u>18,070</u>
EXPENDITURE ON			
Raising funds	2,826	-	2,826
Charitable activities			
General	13,887	-	13,887
Governance costs	480	-	480
Total	<u>17,193</u>	<u>-</u>	<u>17,193</u>
NET INCOME	877	-	877
RECONCILIATION OF FUNDS			
Total funds brought forward	5,629	-	5,629
TOTAL FUNDS CARRIED FORWARD	<u><u>6,506</u></u>	<u><u>-</u></u>	<u><u>6,506</u></u>

Distinctive Dance Academy (SCIO)

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2025**

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
Additions	1,670
	<u> </u>
NET BOOK VALUE	
At 31 July 2025	1,670
	<u> </u>
At 31 July 2024	-
	<u> </u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25 £	31.7.24 £
Other creditors	15,480	480
	<u> </u>	<u> </u>

8. MOVEMENT IN FUNDS

	At 1.8.24 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	6,506	(6,625)	(119)
	<u> </u>	<u> </u>	<u> </u>
Restricted funds			
Glasgow City Council	-	1,670	1,670
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>6,506</u>	<u>(4,955)</u>	<u>1,551</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	14,258	(20,883)	(6,625)
	<u> </u>	<u> </u>	<u> </u>
Restricted funds			
Glasgow City Council	2,220	(550)	1,670
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>16,478</u>	<u>(21,433)</u>	<u>(4,955)</u>

Distinctive Dance Academy (SCIO)

Notes to the Financial Statements - continued for the Year Ended 31 July 2025

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	5,629	877	6,506
TOTAL FUNDS	<u>5,629</u>	<u>877</u>	<u>6,506</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18,070	(17,193)	877
TOTAL FUNDS	<u>18,070</u>	<u>(17,193)</u>	<u>877</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2025.

Distinctive Dance Academy (SCIO)

**Detailed Statement of Financial Activities
for the Year Ended 31 July 2025**

31.7.25 31.7.24
£ £

INCOME AND ENDOWMENTS

Donations and legacies

Donations	5,263	4,595
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Other trading activities

Fundraising events	3,846	3,197
Sales income	1,746	796
BATD exams	1,596	1,175
	7,188	5,168

Charitable activities

Grants	4,027	8,307
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Total incoming resources	16,478	18,070
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EXPENDITURE

Other trading activities

Dance apparel	834	1,746
BATD exams	1,969	1,080
	2,803	2,826

Charitable activities

Independent contractors	10,513	9,410
Insurance	156	182
Postage and stationery	-	31
Sundries	192	405
Gigworks	2,849	568
Hall hire	3,543	2,330
Refreshments	220	28
Show expenses	1,157	933
	18,630	13,887

Support costs

Governance costs

Independent Examiner's Fee	-	480
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This page does not form part of the statutory financial statements

Distinctive Dance Academy (SCIO)

**Detailed Statement of Financial Activities
for the Year Ended 31 July 2025**

	31.7.25 £	31.7.24 £
Total resources expended	21,433	17,193
Net (expenditure)/income	(4,955)	877

This page does not form part of the statutory financial statements