

**Black Bird/Red Rose Productions
Trustees Report and Financial Statements
Year to 31st March 2025**

Charity number: 1068789
Company number: 3312261

Black Bird/Red Rose Productions Trustees' Annual Report Year to 31st March 2025

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Reference and Administrative Information

Charity name:	Black Bird/Red Rose Productions, trading as the Mark Bruce Company
Charity registration number:	1068789
Company registration number:	3312261
Registered Office and Operational Address:	Unit G, Vallis Mills Trading Estate, Robins Lane, Frome BA11 3DT

Trustees 2024-25

Ben Frith (resigned 25th February 2025)
Christopher Fogg (Co-Chair)
Dane Hurst
Iain Harvey
Jack Ram Chatterton
Jennifer Young (Co-Chair)
Jeremy Newton
Nicole Guarino (appointed 3rd June 2024)
Paula Hammond (Company Secretary)

Structure, Governance and Management

Black Bird/Red Rose Productions (operating as Mark Bruce Company) is a charitable company limited by guarantee, incorporated on 4th February 1997 and registered as a charity on 24th March 1998. Its governing document is the Memorandum and Articles of Association dated 4th February 1997.

The Trustees of the charity are also Directors of the company for the purposes of company law. During the year the Trustees delegated the day-to-day operation of the company to the Executive Director, Anne Hipperson.

Recruitment and Appointment of Trustees

All trustees are nominated by existing trustees, and elected by a simple majority vote at the AGM or other Trustees' Meetings. Trustees are invited to join the Board because they have an important contribution to make to the management of the organisation. When filling vacancies for the Board, the trustees aim to achieve a balance of professional skills, artistic knowledge and interests, and a cross section of age, gender, social/educational and cultural background.

Objectives and Activities

Charitable Objects

The company is established to advance public education in the dramatic and visual arts, particularly by:

- (i) the production and performance of dance, ballet and similar choreographic arts;
- (ii) the promotion of the arts of dance, choreography, music, drama, mime, singing, literature, painting and film and video through the promotion of workshops and other educational training; and
- (iii) the establishment of a multi-cultural theatre company.

Public Benefit

The company delivers public benefit by delivering its mission to create, perform and educate, in an original style of dance theatre that engages and communicates with a wide audience - rooted in a crafted and original choreographic language and incorporating other art forms and practices including music, design, theatre, film and new media. The Trustees have had regard to the Charity Commission's guidance on public benefit and endeavour to implement them in all the charity's work.

The majority of the charity's activity comprises the performance of dance theatre productions. In conjunction with this, the charity provides educational activities in the form of dance theatre workshops, particularly for young people. The charity's premises, BlackBird RedRose Studios, benefits a wide range of other arts and community organisations who use them for rehearsals, filming and other activities.

Achievements and Performance

Mark Bruce Company continued to evolve and expand in 2024–25, with a focus on accessibility, sustainability, and the development of new and diverse creative work. Building on the success of previous years, we broadened our reach through film touring, supported the growth of new talent, and maintained a deep commitment to our community. This report outlines the achievements and milestones across our artistic, educational, and operational work throughout the year.

Artistic Programme

The year was marked by the national film tour of *Frankenstein*, bringing our bold production to new audiences, especially in areas with historically lower levels of arts engagement.

- **Film tour of *Frankenstein*:** Screenings were held in UK Art House venues across the UK accompanied by post-show talk events given by Mark Bruce and encouraging direct engagement. The tour gave us the opportunity to take work to spaces and geographic areas we have not visited before, engaging with new partners and audiences.
 - **Critical recognition:** *Frankenstein* garnered major recognition with three Critics' Circle National Dance Awards 2025 nominations:
 - Nominated for Best Dance Film
 - Nominated for Best Independent Company
 - Jonathan Goddard nominated for Outstanding Male Performance (Modern) as *Frankenstein's Monster*
 - **Digital distribution:** We are delighted that *Frankenstein* has been picked up by Marquee TV for release in autumn 2025, further extending its reach to digital audiences worldwide.
 - **Live performances:** *Green Apples* and associated solo works were presented at Glastonbury Festival 2024 and the inaugural performance of a new dance venue in Bristol at The Mount Without.
 - **New work development:** We secured Research & Development funding for a new full-length evening of work premiering in autumn 2026. Tour planning for this ambitious programme is underway. A key metric for this tour will be a reduction in the environmental impact it has, embedded from the earliest planning stages to delivery.
 - **Publishing:** Mark Bruce's new book of short stories, *Fury Parade*, was completed and is set for publication later in 2025.
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Talent Development Programme

Supporting the next generation of dance artists remained a core element of our programme, alongside Mark Bruce's contributions to national training and development initiatives.

- **Summer School 2024:** 19 students attended the intensive week, all supported by Leverhulme Trust Scholarships, with four local students joining morning classes. A record 78 vocational dancers auditioned for places, demonstrating the strong demand for this programme.
 - **Pre-Vocational Masterclasses:** We continued this series in 24-25 delivering masterclass sessions for 22 aspiring dancers aged 15–18.
 - **Educational Engagement:**
 - We hosted 20 second-year students from the Royal Conservatoire of Scotland's Modern Ballet degree course at the studio for a week in November. The students worked with Christopher Bruce on the creation of a new piece.
 - Mark's work *Temptation*, created on students from RCS in 2023 was performed in Glasgow.
 - The company began discussions on a new partnership with Rambert Grades, exploring the development of a new vocational qualification based on Mark's choreographic work.
 - We delivered professional company class for Yorke Dance and workshops at London Studio Centre.
 - Members of the company took part in Gold Arts Award sessions, supporting young people to achieve recognition for their creative work.
-

Community Engagement

Our outreach and class programmes provided access to dance for over 1,200 participants through 164 sessions, reinforcing our belief in dance as a tool for connection, wellbeing, and joy.

- **Regular Classes:** We continued our regular schedule with classes including Silver Swans, Adult Contemporary, and Barre Fitness, while delivering sessions for our partners at Tri-art and Millfield School.
 - Targeted outreach included our Celebration Day of Dance for Older Dancers with 16 local participants over the age of 60.
 - We delivered a joyous day of free taster sessions for all levels as part of Frome Festival, widening access to local residents and encouraging participation.
 - **Yama Dance Support:** Our team provided artistic, production and administrative support for Yama Dance Company. They delivered performances at Bath Fringe Festival, Bristol Harbourside, and Tinkley Gate (National Trust) as part of the Bodyscape Dance Residency.
-

Studio Impact

Our studio in Frome remained a busy and vital creative space throughout the year, supporting a wide array of artists, companies, and community groups.

- Creative residencies & rehearsals:
 - Carlos Acosta – rehearsals
 - Yorke Dance Project – creative residency for new work development
 - Little Bulb Theatre – rehearsals, meetings, and storage
 - Wise Children – rehearsals
 - Sue Palmer and Sheila Ghelani – rehearsals for Atmospheric Forces
- Individual artists supported:
 - We welcomed three artists into the studio for independent creative development under our subsidised hire programme
 - Fitness video filming
- Community and Wellness Use:
 - Somerset Activity and Sports Partnership Fit For Work courses for adults with disabilities
 - Inclusive sports sessions with Nova Sports for people with disabilities
 - Baby signing group course
 - Weekly sessions from Ecstatic Dance Collective, 5Rhythms, and Elite Ladies Dance

Our studio remains a resource for professional artists and community groups alike—a place where performance, experimentation, and wellbeing intersect.

Conclusion

2024–25 has been a year of strategic growth and creative momentum for Mark Bruce Company. Through the touring of *Frankenstein*, ongoing class delivery, critical recognition, and strong talent development pathways, we continue to reach new audiences and cultivate artistic excellence. We extend our sincere thanks to Arts Council England, the Leverhulme Trust, our many venue and community partners, and the countless collaborators, artists, and participants who make this work possible.

Financial Review

During the year, the charity recorded a deficit of £20,892 (2024 deficit of £9,143), due to the biennial cycle of the charities' activities. The trustees' long-term budgeting ensures that the charity plans for such peaks and troughs.

The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved for the following reasons:

- The charity holds free reserves of £51,942 (unrestricted reserves less fixed assets) (2024 £86,626), and a Designated Fund of £120,000 for the planned creation of new work (2024 £120,000).
- The charity's key funder, Arts Council England has awarded the company project funding for the artistic programme in this period. The company is seeking ongoing core and project funding for future activities.

The trustees therefore consider it appropriate to adopt the going concern basis for the preparation of the accounts, as detailed in note 1(b) to the financial statements.

Reserves Policy

It is the Company's policy that unrestricted funds that have not been designated for a specific use should be maintained at levels that:

- ensure Mark Bruce Company's activity could continue during a period of unforeseen difficulty and in-between funding periods, to allow for sufficient monies to enable further application for funds to support new activity.
- ensure that all costs associated with winding up all or part of the organisation's activity including redundancy, legal and accountancy costs and the time to expiry of leases on property and office equipment are covered.
- ensure that the organisation is not put at risk of trading insolvent.

The Company aims to hold 3 months' operating costs in reserves. The Trustees will review the level of unrestricted funds required to support these objectives on an annual basis.

We define operating costs as expected contractual and governance expenditure, therefore the reserves target based on 2025 expenditure figures is £48,500 (2024 £47,000). As at 31 March 2025, the free reserves were £51,942 (2024 £86,626), so the trustees' reserves target is currently exceeded.

The Trustees will review the level of unrestricted funds required to support these objectives on an annual basis. Accumulation of reserves is generally achieved by the generation of surplus at the end of the accounting year. This policy will be reviewed annually or when circumstances or the operation of the policy require it.

Statement of Responsibilities of the Trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice 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 which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Ltd were re-appointed as the charitable company's independent examiners during the year and have expressed their willingness to act in that capacity.

Approved by the trustees on 2nd July 2025 and signed on their behalf by:

Chris Fogg

Christopher Fogg, Co-Chair

Iain Harvey

Iain Harvey, Trustee

Independent examiner's report to the trustees of Black Bird/Red Rose Productions

I report to the trustees on my examination of the accounts of Black Bird/Red Rose Productions (the charitable company) for the year ended 31st March 2025, which are set out on pages 10 to 21.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 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 charitable company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

William Guy Blake

Date: 2nd July 2025
William Guy Blake ACA (Member of the ICAEW)
For and on behalf of Godfrey Wilson Limited
Chartered Accountants and Statutory Auditors
5th Floor, Mariner House, 62 Prince Street,
Bristol, BS1 4QD

Black Bird/Red Rose Productions
Statement of Financial Activities
(incorporating Income & Expenditure Account)
Year to 31st March 2025

		Restricted funds 2025	Unrestricted funds 2025	Total funds 2025	Total funds 2024
	Notes	£	£	£	[see Note 2] £
Income:					
Donations	[3]	-	6,023	6,023	33,056
Charitable activities	[4]	66,561	119,910	186,471	292,440
Other trading	[5]	-	19,378	19,378	9,465
Total Income		66,561	145,311	211,872	334,961
Expenditure:					
Fundraising	[6]	-	5,146	5,146	-
<i>Charitable activities:</i>					
Touring and educational activity	[7]	51,359	176,259	227,618	344,104
Total Expenditure		51,359	181,405	232,764	344,104
Net Income / (Expenditure)		15,202	(36,094)	(20,892)	(9,143)
Transfers between funds	[13]	-	-	-	-
Net Movement in Funds		15,202	(36,094)	(20,892)	(9,143)
Total funds brought forward		10,113	212,269	222,382	231,525
Total funds carried forward		25,315	176,175	201,490	222,382

All of the above results are derived from continuing activities. There were no other recognised gains or losses. Movements in funds are disclosed in note 13 to the accounts.

Black Bird/Red Rose Productions

Balance Sheet

As at 31st March 2025

Company number: 3312261

	Notes	2025 £	2024 £
Fixed Assets	[9]	<u>4,233</u>	<u>5,643</u>
Current Assets			
Debtors and prepayments	[10]	16,884	24,919
Cash at bank and on hand		185,665	205,472
		<u>202,549</u>	<u>230,391</u>
Current Liabilities			
Creditors and accruals	[11]	5,292	13,652
		<u>197,257</u>	<u>216,739</u>
Net Current Assets			
		<u>201,490</u>	<u>222,382</u>
Net Assets	[12]	<u>201,490</u>	<u>222,382</u>
The funds of the charity:			
Restricted funds	[13]	25,315	10,113
Designated funds	[13]	120,000	120,000
General funds	[13]	56,175	92,269
		<u>201,490</u>	<u>222,382</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) 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 profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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

Approved by the Board of Trustees on 2 July 2025 and signed on its behalf by

Chris Fogg

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Christopher Fogg (Chair)

Black Bird/Red Rose Productions

Notes to the Accounts

Year to 31st March 2025

[1] Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

(a) General information and basis of preparation

Black Bird/Red Rose Productions, trading as the Mark Bruce Company, is a charitable company limited by guarantee registered in England and Wales. The registered office address Unit G, Vallis Mills Trading Estate, Robins Lane, Frome BA11 3DT.

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Black Bird / Red Rose Productions meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Preparation of the accounts on a going concern basis

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. The charity is dependent on the continued support of grant aiding bodies. The Trustees believe that the charity will continue to receive this support and that the charity also holds sufficient levels of unrestricted reserves to continue for 12 months from the date of signing of the accounts. Accordingly the trustees consider that it is appropriate to prepare the financial statements on a going concern basis.

(c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of activities is deferred until the criteria for income recognition have been met (see Note 11).

(d) Donated services and facilities

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. There were no such donations during the year in question. In accordance with the Charities SORP (FRS 102), the general volunteer time of trustees and volunteers is not recognised with any monetary value.

(e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

(f) Fund Accounting

[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii] Designated funds are unrestricted funds set aside by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Black Bird/Red Rose Productions

Notes to the Accounts (continued)

Year to 31st March 2025

(g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. As the charity is not registered for VAT, the irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred. Expenditure is classified under the following activity headings:

[i] Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities, and those costs of an indirect nature necessary to support them.

[iii] Other expenditure represents those items not falling into any other heading. There were no such costs during the year in question.

(h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These include office costs, finance, personnel, payroll and governance costs which support the charity's charitable activities. Methodology of allocation explained in Note 7.

(i) Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

(j) Fixed Assets

Tangible fixed assets are written off over the expected useful life of the asset, at 25% per annum on the reducing balance method. Individual items costing less than £500 are not treated as fixed assets.

(k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

(l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(m) Creditors

Creditors are recognised where the charitable company 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

(n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(o) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical apparent from other sources. The estimates and underlying assumptions are based on historical estimates.

Black Bird/Red Rose Productions

Notes to the Accounts (continued)

Year to 31st March 2025

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1j to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

[2] Prior period comparatives: statement of financial activities

	Restricted funds 2024	Unrestricted funds 2024	Total funds 2024
	£	£	£
Income:			
Donations	-	33,056	33,056
Charitable activities	243,306	49,134	292,440
Other trading	-	9,465	9,465
Total Income	243,306	91,655	334,961
Expenditure:			
<i>Charitable activities:</i>			
Touring and educational activity	243,107	100,997	344,104
Total Expenditure	243,107	100,997	344,104
Net Income / (Expenditure)	199	(9,342)	(9,143)
Transfers between funds	-	-	-
Net Movement in Funds	199	(9,342)	(9,143)
Total funds brought forward	9,914	221,611	231,525
Total funds carried forward	10,113	212,269	222,382

Black Bird/Red Rose Productions

Notes to the Accounts (continued)

Year to 31st March 2025

[3] Income from donations

	2025 £	2024 £
Individual donations	2,167	1,466
Gifts in Kind	3,856	31,590
	<hr/> 6,023	<hr/> 33,056

All income from donations is unrestricted in the current and prior year.
Gift in kind income has been recognised for subsidised accommodation.

[4] Income from charitable activities

	Restricted funds £	Unrestricted funds £	2025 Total £
Performance fees and sales	-	17,418	17,418
Educational activity	-	28,626	28,626
Arts Council England grants	41,246	-	41,246
Trusts and foundations	25,315	-	25,315
Management fees	-	2,554	2,554
Theatre Tax Relief	-	71,312	71,312
	<hr/> 66,561	<hr/> 119,910	<hr/> 186,471

Prior year comparative

	Restricted funds £	Unrestricted funds £	2024 Total £
Performance fees and sales	-	13,371	13,371
Educational activity	-	35,204	35,204
Arts Council England grant	232,218	-	232,218
Trusts and foundations	11,088	19	11,107
Management fees	-	540	540
	<hr/> 243,306	<hr/> 49,134	<hr/> 292,440

The charitable company receives government grants, defined as funding from Arts Council England (2024 Arts Council England and Sport England), to support the charity's touring and educational activity. The total value of such grants in the period ending 31 March 2025 was £41,246 (2024 £233,193). There are no unfulfilled conditions or contingencies attaching to these grants in 2024-25.

[5] Income from other trading activities

	2025 £	2024 £
Studio hire	19,378	9,465
	<hr/> 19,378	<hr/> 9,465

All income from other trading activities is unrestricted in the current and prior year.

Black Bird/Red Rose Productions

Notes to the Accounts (continued)

Year to 31st March 2025

[6] Analysis of expenditure on fundraising

	2025 £	2024 £
Salaries	2,135	-
Fees	2,800	-
Other fundraising costs	211	-
	<hr/> 5,146	<hr/> -

[7] Analysis of expenditure on charitable activities

	Production and touring £	Educational activities £	Support costs £	Governance costs £	Total 2025 £
Fees	71,792	14,110	-	-	85,902
Sets, props, costumes etc	5,096	557	-	-	5,653
Audition costs	-	987	-	-	987
Travel and subsistence	6,962	5,526	1,501	-	13,989
Premises costs	89	4,635	48,373	-	53,097
Marketing & publicity	225	214	-	-	439
Administration fees	-	-	9,890	-	9,890
Salaries	39,678	6,725	-	-	46,403
General office costs	-	57	4,318	-	4,375
Organisational development	-	-	631	-	631
Legal & professional fees	-	-	1,200	1,662	2,862
Independent Examiner's fee	-	-	-	1,980	1,980
Depreciation	-	-	1,410	-	1,410
	<hr/> 123,842	<hr/> 32,811	<hr/> 67,323	<hr/> 3,642	<hr/> 227,618
Allocation of support costs	60,320	10,645	(67,323)	(3,642)	-
	<hr/> 184,162	<hr/> 43,456	<hr/> -	<hr/> -	<hr/> 227,618

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to charitable activities undertaken during the year. Support and governance costs are apportioned to these activities based on the proportion of staff time attributable to each activity:

	2025	2024
Production and touring	85%	85%
Educational activities	15%	15%

Black Bird/Red Rose Productions

Notes to the Accounts (continued)

Year to 31st March 2025

[7] Analysis of expenditure on charitable activities

Prior year comparative

	Production and touring	Educational activities	Support costs	Governance costs	Total 2024
	£	£	£	£	£
Fees	137,209	18,215	-	-	155,424
Sets, props, costumes etc	11,592	1,957	-	-	13,549
Audition costs	-	1,285	-	-	1,285
Travel and subsistence	48,747	3,600	1,428	-	53,775
Premises costs	-	5,587	38,897	-	44,484
Marketing & publicity	4,748	-	119	-	4,867
Administration fees	-	-	16,625	-	16,625
Salaries	37,490	6,616	-	-	44,106
General office costs	729	-	4,055	-	4,784
Organisational development	-	-	203	-	203
Legal & professional fees	-	-	1,000	621	1,621
Independent Examiner's fee	-	-	-	1,500	1,500
Depreciation	-	-	1,882	-	1,882
	240,514	37,260	64,209	2,121	344,104
Allocation of support costs	56,380	9,950	(64,209)	(2,121)	-
	296,894	47,210	-	-	344,104

[8] Summary analysis of expenditure and related income for charitable activities

	Production and touring	Educational activities	Total 2025	Total 2024
	£	£	£	£
Costs	(123,842)	(32,811)	(156,653)	(277,774)
Earned income	17,418	28,626	46,044	48,575
Direct grants and donations	56,246	10,315	66,561	243,306
Net cost funded from other income	(50,178)	6,130	(44,048)	14,107

Black Bird/Red Rose Productions

Notes to the Accounts (continued)

Year to 31st March 2025

[9] Tangible Fixed Assets

	Equipment	Improvements to property	Total
<u>Cost</u>	£	£	£
Opening balance	3,197	34,600	37,797
Additions during the year	-	-	-
	-----	-----	-----
	3,197	34,600	37,797
<u>Depreciation</u>			
Opening balance	2,248	29,906	32,154
Charge for the year	237	1,173	1,410
	-----	-----	-----
	2,485	31,079	33,564
	-----	-----	-----
Net Book Value at 31 March 2025:	712	3,521	4,233
Net Book Value at 31 March 2024:	949	4,694	5,643

[10] Debtors and prepayments

	2025	2024
	£	£
Trade debtors	799	-
Accrued income	2,865	10,093
Prepayments	8,720	7,251
Rent deposit	4,500	4,500
VAT refund due	-	3,075
	-----	-----
	16,884	24,919

[11] Creditors

	2025	2024
	£	£
Amounts due within 12 months:		
Trade creditors	312	7,602
Accruals	1,980	1,500
Prepaid income	3,000	4,550
	-----	-----
	5,292	13,652

Prepaid income consists of deposits for the 2025 Summer School invoiced before 31 March 2025.

[12] Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds 2025 £
Tangible fixed assets	-	-	4,233	4,233
Current assets	25,315	120,000	57,234	202,549
Current liabilities	-	-	(5,292)	(5,292)
	-----	-----	-----	-----
Net assets at 31 March 2025	25,315	120,000	56,175	201,490

Black Bird/Red Rose Productions

Notes to the Accounts (continued)

Year to 31st March 2025

[12] Analysis of net assets between funds

Prior year comparative

	Restricted funds	Designated funds	General funds	Total funds 2024
	£	£	£	£
Tangible fixed assets	-	-	5,643	5,643
Current assets	10,113	120,000	100,278	230,391
Current liabilities	-	-	(13,652)	(13,652)
Net assets at 31 March 2024	10,113	120,000	92,269	222,382

[13] Movements in funds

	Balance at 31/03/2024	Income	Expenditure	Transfers between funds	Balance at 31/03/2025
	£	£	£	£	£
<u>Restricted Funds:</u>					
Leverhulme Trust	10,113	10,315	(10,113)	-	10,315
Arts Council project funding	-	41,246	(41,246)	-	-
Cockayne Foundation	-	15,000	-	-	15,000
Total Restricted Funds:	10,113	66,561	(51,359)	-	25,315
<u>Unrestricted Funds:</u>					
<u>Designated Funds:</u>					
New Work Fund	120,000	-	-	-	120,000
Total Designated Funds:	120,000	-	-	-	120,000
General Funds	92,269	145,311	(181,405)	-	56,175
Total Unrestricted Funds:	212,269	145,311	(181,405)	-	176,175
Total Funds:	222,382	211,872	(232,764)	-	201,490

The Leverhulme Trust funds bursaries and scholarships for the Summer School.

The Arts Council project funding contributes towards the productions of Frankenstein.

The Cockayne Foundation grant is to fund the London premiere of new work in 2026.

The Designated Fund is for a new evening of original work, expected to premier in Autumn 2026.

Black Bird/Red Rose Productions

Notes to the Accounts (continued)

Year to 31st March 2025

[13] Movements in funds (continued)

<u>Prior year comparative</u>	Balance at 31/03/2023	Income	Expenditure	Transfers between funds	Balance at 31/03/2024
	£	£	£	£	£
<u>Restricted Funds:</u>					
Leverhulme Trust	9,914	10,113	(9,914)	-	10,113
Arts Council project funding	-	113,400	(113,400)	-	-
Arts Council strategic funding	-	118,818	(118,818)	-	-
Sport England	-	975	(975)	-	-
	-----	-----	-----	-----	-----
Total Restricted Funds:	9,914	243,306	(243,107)	-	10,113
<u>Unrestricted Funds:</u>					
<u>Designated Funds:</u>					
Frankenstein 2023-24 tour fund	130,000	-	-	(130,000)	-
New Work Fund	-	-	-	120,000	120,000
	-----	-----	-----	-----	-----
Total Designated Funds:	130,000	-	-	(10,000)	120,000
General Funds	91,611	91,655	(100,997)	10,000	92,269
	-----	-----	-----	-----	-----
Total Unrestricted Funds:	221,611	91,655	(100,997)	-	212,269
	-----	-----	-----	-----	-----
Total Funds:	231,525	334,961	(344,104)	-	222,382

[14] Payments to trustees and related party transactions

No trustees received remuneration during the year (2024 nil).

One trustee received an expense payment of £151 as reimbursement of travel costs incurred in furtherance of the charity's objects (2024 £43 to one trustee).

There were no other payments to trustees during the year (2024 £100 to one trustee for a week's accommodation for a dancer).

There were no other related party transactions during the year.

[15] Staff costs

	2025	2024
	£	£
Salaries	46,967	42,821
Employer's National Insurance	226	-
Employer pension	1,345	1,285
	-----	-----
	48,538	44,106

The average number of employees during the year was 1 (2024 1), full time equivalent 1 (2024 1).

No employee earned over £60,000 per annum during the year.

Net employer's National Insurance contributions during the year totalled £226 (2024 nil).

The key management personnel of the charity comprise the trustees, artistic director and executive producer. The total employee benefits paid to the key management personnel during the year was £48,538 (2024 £44,106). The total freelance fees paid to key management personnel during the year was £48,456 (2024 £38,570).

Black Bird/Red Rose Productions

Notes to the Accounts (continued)

Year to 31st March 2025

[16] Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2025	2024
	£	£
Amount falling due:		
Within 1 year	29,015	29,015
Within 1 - 5 years	39,747	68,762
	<hr/>	<hr/>
	68,762	97,777