

**THE DOREEN BIRD FOUNDATION**  
**(A Company Limited by Guarantee)**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

**THE DOREEN BIRD FOUNDATION**  
**(A Company Limited by Guarantee)**

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**THE DOREEN BIRD FOUNDATION**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 JULY 2025**

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<b>Trustees</b>	S. A. Coen, Chief Executive Officer and Accounting Officer of subsidiary trading college (appointed 26 February 2009, resigned 31 December 2024) L. de Abreu, Principal and Artistic Director of subsidiary trading college (appointed 26 February 2009, resigned 31 December 2024) G. F. Pine (appointed 26 July 2012) S. J. Atkins, Chair (appointed 30 October 2015) J. P. Emery (appointed 27 January 2016, resigned 25 March 2025) N. Patel (appointed 11 October 2016, resigned 20 March 2025) S. R. Watson-Fowler (appointed 21 July 2020, resigned 30 September 2024) P. P. Catterall (appointed 10 January 2023) L. Dean (appointed 18 March 2025) A. Evans (appointed 17 July 2025)
<b>Company registered number</b>	03636078
<b>Charity registered number</b>	1073945
<b>Registered office</b>	C/O Greenwoods Legal LLP Monkstone House 30 City Road Peterborough PE1 1JE
<b>Chief executive officer</b>	C Costigan
<b>Independent auditors</b>	Venthams Chartered Accountants Statutory Auditor Summit House 12 Red Lion Square London WC1R 4QH
<b>Bankers</b>	Barclays Bank plc Bexleyheath Business Centre Kent
<b>Solicitors</b>	Greenwoods Legal LLP Monkstone House 30 City Road Peterborough PE1 1JE

**THE DOREEN BIRD FOUNDATION**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 JULY 2025**

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The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 August 2024 to 31 July 2025. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. These documents, together with the auditor's report, form the financial statements for the year.

The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements under the Companies Act 2006, the requirements of the charitable company's governing documents and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) as amended by Update Bulletins 1 and 2.

The directors of the Company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as "the Trustees".

The Doreen Bird Foundation is referred to in this annual report and financial statements as "the Charity", "the Company" and "the Foundation". The subsidiary company, The Doreen Bird College of Performing Arts Limited is referred to in this annual report and financial statements as "the College" and "the Subsidiary". The Charity and the College together are referred to as "the Group".

The Doreen Bird Foundation is a limited company incorporated on 22 September 1998 under the Companies Acts, and is also a registered charity.

The company is limited by guarantee and does not have a share capital. It is exempt from using the word Limited in the name of the company.

On 22 February 1999 Mrs D J Cook and Mr F E Cook transferred their holdings of 900 and 100 shares respectively in the Doreen Bird College of Performing Arts Limited to The Doreen Bird Foundation. These have been included in the financial statements at the estimated value at the date of transfer.

Mrs D J Cook died on 4 February 2004. By her will she left the charity three properties under a permanent endowment subject to the payment by the Charity of the expenses of the estate including inheritance tax. These were included as tangible fixed assets but were sold in a previous year and replaced by a further asset which was acquired for and is being developed for the purposes of the trade of the Subsidiary.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 JULY 2025**

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**OBJECTIVES AND ACTIVITIES**

**a. Policies and objectives**

As stated in the Articles of Association, the Charity's objects are restricted specifically, in each case for the public benefit, to:

- advance the education of the public in the study of performing arts, dance, drama, singing and related subjects;
- to promote the development of education in the performing arts of dance and drama, singing and related subjects in college's, schools and other educational establishments; and.
- promote the development of facilities for the teaching and performance of performing arts, dance, drama, singing and related subjects.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**b. Strategies for achieving objectives**

To achieve its objectives the Charity provides scholarships, bursaries and awards to applicants to attend courses and provides support to establish and maintain any college, school, or education body where students may be educated in performing arts, dance, drama, singing and related subjects.

**c. Activities undertaken to achieve objectives**

The Charity has provided support to students of the College by way of providing bursaries and other financial support towards students' tuition fees. Some of these bursaries were allocated from restricted funds as the awarding of these funds conforms to the restrictions placed on these funds when they were given to the company.

The Charity receives a market rent from the subsidiary for the building provided by the Charity to the College for the purposes of the College's trade.

The costs incurred on the acquisition and refurbishment of the new premises mentioned above have been either financed from the cash reserves of the Subsidiary (and therefore reflected in the balance on the intercompany account) or from bank loans granted by the Charity's banker or from the sale proceeds of the three properties bequeathed to the Charity under the will of the Founder, Mrs. Cook.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 JULY 2025**

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**ACHIEVEMENTS AND PERFORMANCE**

**a. Main achievements of the Charity**

The Charity has continued to provide support to its trading subsidiary by way improvement of the site occupied by the Subsidiary and the provision of bursaries for students. The Subsidiary pays a market rent for the property which is used for the servicing of the bank loans that were taken out to purchase and improve the site.

**b. Key performance indicators**

The Charity has not set any Key Performance Indicators.

**c. Review of activities**

The results for the year are as set out in the consolidated statement of financial activities. The Subsidiary achieved a surplus for the year which will be passed to the Charity as a Gift Aid donation in the following year allowing the Charity to fund future its charitable expenditure and the development of the site for the College.

**d. Fundraising activities and income generation**

The Charity undertakes no direct fund raising but received income from the letting of its premises to the subsidy, a contribution from the University who support the activities of the trading subsidiary and from miscellaneous donations.

**e. Investment policy and performance**

All funds are held for short term use and are therefore maintained in bank current accounts.

**FINANCIAL REVIEW**

**a. Reserves policy**

The Trustees have examined the Charity's requirements for reserves in the light of the main risks to the Charity. They have determined that given the commitment to assist the Subsidiary, it should maximise the level of its unrestricted funds in order to provide this assistance in the future.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 JULY 2025**

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**b. Principal risks and uncertainties**

The Trustees have considered the principal risks and uncertainties the Charity and the Group are exposed to. The subsidiary is exposed to a number of risks which are specific to the affairs of the Subsidiary and these are disclosed in full in the subsidiary's accounts as follows:-

**Introduction**

The College has well developed strategies for managing risk and strives to embed risk management in all that it does. Risk management processes are designed to protect The College's assets, reputation and financial stability. The Board of Directors and relevant sub-committees have undertaken further work during the year including developing the system of internal control, including financial, operational and risk management which is designed to protect The College's assets and reputation.

A risk register is maintained which is reviewed by the Directors. The risk register identifies the key risks, the likelihood of those risks occurring, their potential impact on The College and the actions being taken to reduce and mitigate the risks.

Risks are prioritised using a consistent scoring system. The Board of Directors undertakes a comprehensive review of the risks to which The College is exposed. Some of this review is undertaken by committees of the Board, including the Audit Committee and Finance Committee.

The Board of Directors identifies systems and procedures, including specific preventable actions which should mitigate any potential impact on The College. The internal controls are then implemented and the subsequent year's appraisal will review their effectiveness and progress against risk mitigation actions. In addition to the annual review, the Board of Directors will also consider any risks which may arise as a result of a new area of work being undertaken by The College. This is supported by a risk management training programme to raise awareness of risk throughout The College.

**Risk: Tuition fee policy**

Ministers have confirmed that the fee assumption remains at 50%. In line with the majority of other colleges, The College will seek to increase tuition fees in accordance with the fee assumptions. The risk for The College is that demand falls off as fees increase and this reduces the income stream of from these sources. This will impact on the growth strategy of The College.

The risk is mitigated in a number of ways:-

- Ensuring The College is rigorous in delivering high quality education and training, thus ensuring value for money for students.
- Close monitoring of the demand for courses as prices change.
- Increasing the number of full fee paying students such as overseas students.

**Risk: Government and local authority funding**

The College has considerable reliance on continued government funding through the further and higher education sector funding bodies. In 2024/25 85% (2023/24: 80%) of The College's revenue was ultimately publicly funded and this level of requirement is expected to continue. There can be no assurance that government policy or practice will remain the same or that public funding will continue at the same levels or on the same terms.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 JULY 2025**

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The College is aware of several issues which may impact on future funding:

- The funding may cease either through the actions of a change in Government Policy, the performance of the students of The College or a change in criteria of the funding bodies which may mean The College no longer qualifies for funding;
- The levels of funding may be reduced

The risk is mitigated in a number of ways:-

- Funding is derived through a number of direct and indirect contractual arrangements.
- By ensuring The College is rigorous in delivering high quality education and training.
- Considerable focus and investment is placed on maintaining and managing key relationships with the various funding bodies.
- Ensuring The College focuses on those priority sectors which will continue to benefit from public funding.
- Regular dialogue with funding bodies.

**Risk: Legislation and health and safety**

In line with other Colleges and businesses, The College is exposed to the risk of action by existing staff, students or members of the public from the failure to operate the business in accordance with current legislation including that covering health and safety matters.

The risk is mitigated in a number of ways:-

- Setting up a health and safety sub-committee to look at all aspects of health and safety.
- Appointment of an Operations Manager and additional premises supervisors.
- Engaging a specialised health and safety company to carry out formal risk assessments on the assets of The College.
- Engaging a specialised human resources company to ensure that all staff matters are in accordance with the relevant legislation.
- Ensuring that all staff receive adequate training in health and safety matters.

**STRUCTURE GOVERNANCE AND MANAGEMENT**

**a. Constitution**

The Doreen Bird Foundation is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association. On 7 December 2021 the Charity adopted new Articles of Association designed to reflect modern practices and procedures.



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 JULY 2025**

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**STRUCTURE GOVERNANCE AND MANAGEMENT (continued)**

**b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees. The Trustees are elected under the terms of the Articles of Association which state that the number of trustees shall not be less than three but shall not be subject to any maximum. The first trustees were appointed under the Articles of Association and subsequent trustees may be appointed to be a Trustee by a resolution of the Trustees. The usual term of office for a Trustee shall be three years at the end of which they shall retire but are eligible for reappointment by the Trustees for up to a further two terms, each of three years.

On appointment as a Trustee the individual becomes a member of the Charity.

The Charity has no staff so all decisions are made by the Trustees.

The Trustees serving in the year and since the end of the year are set out on page 1 of these financial statements.

**c. Policies adopted for the induction and training of Trustees**

No specific policies have been adopted for the induction and training of trustees.

**d. Pay policy for key management personnel**

There are no key management personnel employed directly by the Charity. The pay policy for the key management personnel employed by the trading subsidiary is determined by the Board of Directors of the Subsidiary.

**e. Financial risk management**

The Trustees have assessed the major risks to which the Group and the Charity are exposed, in particular those related to the operations and finances of the Group and the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**PLANS FOR FUTURE PERIODS**

The new site provided for the trading subsidiary has now been fully occupied by the Subsidiary, but there is a continual and ongoing need to look at expansion of this site. The Charity's bankers continue to provide additional support to undertake this expansion. This includes the Charity providing the Subsidiary with modular buildings acquired by means of finance leases to be used as additional classrooms.

**TRUSTEES' LIABILITY**

The trustees of the Charity are required to become members of the Charity and guarantee to contribute an amount not exceeding £10 to the assets of the Charity in the event of winding up.

**THE DOREEN BIRD FOUNDATION**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 JULY 2025**

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**Statement of Trustees' responsibilities**

The Trustees (who are also the 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 (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Charity and of their incoming resources and application of resources, including their income and expenditure, for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**DISCLOSURE OF INFORMATION TO AUDITORS**

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

**AUDITORS**

The auditors, Venthams, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

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TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 JULY 2025

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Approved by order of the members of the board of Trustees and signed on their behalf by:

*Sally Atkins*

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**S. J. Atkins**

Trustee and chair

Date: 29 Nov 2025

**THE DOREEN BIRD FOUNDATION**  
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE DOREEN BIRD FOUNDATION**

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**Opinion**

We have audited the financial statements of The Doreen Bird Foundation (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 July 2025 which comprise the Consolidated Statement of Financial Activities, the Consolidated Statement of Financial Position, the Company Statement of Financial Position, the Consolidated Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 July 2025 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

**THE DOREEN BIRD FOUNDATION**  
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE DOREEN BIRD FOUNDATION**  
**(CONTINUED)**

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**Other information**

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

**THE DOREEN BIRD FOUNDATION**  
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE DOREEN BIRD FOUNDATION**  
**(CONTINUED)**

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**Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector that the Company operates in;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, employment, and health and safety legislation;
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.
- we assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:
  - enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims;
  - enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulation;
  - reviewing minutes of meetings of those charged with governance;
  - reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining any accounting estimates;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with HMRC and other relevant regulators and the company's legal advisors.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE DOREEN BIRD FOUNDATION**  
**(CONTINUED)**

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reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' Report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed



**Mark Taylor (Senior Statutory Auditor)**

for and on behalf of

**Ventham's**

Chartered Accountants

Statutory Auditor

Summit House

12 Red Lion Square

London

WC1R 4QH

Date: 04/12/2025

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**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND  
EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 JULY 2025**

	<b>Note</b>	<b>Endowment funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
<b>Income</b>						
Charitable activities	5	-	2,000	-	2,000	-
Other trading activities						
- subsidiary turnover	6	-	-	6,321,388	6,321,388	6,095,547
Interest receivable		-	-	59	59	256
<b>Total income</b>		<b>-</b>	<b>2,000</b>	<b>6,321,447</b>	<b>6,323,447</b>	<b>6,095,803</b>
<b>Expenditure on:</b>						
Expenses of the subsidiary excluding rent paid - excluded on consolidation		-	-	5,731,119	5,731,119	5,772,530
Charitable activities:	8					
Grants to support the performing arts		-	-	37,005	37,005	8,210
Interest on finance leases and depreciation on the related assets		-	58,102	-	58,102	62,321
Governance costs		-	-	9,420	9,420	10,923
Interest on bank loans		-	-	135,677	135,677	149,703
<b>Total expenditure</b>		<b>-</b>	<b>58,102</b>	<b>5,913,221</b>	<b>5,971,323</b>	<b>6,003,687</b>
<b>Net income for the year (net movement in funds)</b>		<b>-</b>	<b>(56,102)</b>	<b>408,226</b>	<b>352,124</b>	<b>92,116</b>
<b>Reconciliation of funds:</b>						
Funds brought forward		1,755,035	870,783	3,454,031	6,079,849	5,987,733
Net income for the year (net movement in funds)		-	(56,102)	408,226	352,124	92,116
<b>Funds carried forward</b>		<b>1,755,035</b>	<b>814,681</b>	<b>3,862,257</b>	<b>6,431,973</b>	<b>6,079,849</b>

The Consolidated Statement of Financial Activities includes all gains and losses recognised in the year.



**THE DOREEN BIRD FOUNDATION**  
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**CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED 31 JULY 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	12	7,913,789	7,918,143
		<u>7,913,789</u>	<u>7,918,143</u>
<b>Current assets</b>			
Stocks	15	4,141	10,165
Debtors	16	168,654	155,206
Cash at bank and in hand		1,571,563	1,123,126
		<u>1,744,358</u>	<u>1,288,497</u>
Creditors: amounts falling due within one year	17	(1,515,482)	(1,383,222)
<b>Net current assets / liabilities</b>		<u>228,876</u>	<u>(94,725)</u>
<b>Total assets less current liabilities</b>		<u>8,142,665</u>	<u>7,823,418</u>
Creditors: amounts falling due after more than one year	18	(1,710,692)	(1,743,569)
<b>Total net assets</b>		<u><u>6,431,973</u></u>	<u><u>6,079,849</u></u>
<b>Charity funds</b>			
Endowment funds	19	1,755,035	1,755,035
Restricted funds	19	814,681	870,783
Unrestricted funds	19	3,862,257	3,454,031
<b>Total funds</b>		<u><u>6,431,973</u></u>	<u><u>6,079,849</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

*Sally Atkins*  
.....  
**S. J. Atkins**  
Director and chair  
Date: 29 Nov 2025

**THE DOREEN BIRD FOUNDATION**  
(A Company Limited by Guarantee)

**CHARITY STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED 31 JULY 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	12	6,856,457	6,884,113
Investments	13	70,000	70,000
		<u>6,926,457</u>	<u>6,954,113</u>
<b>Current assets</b>			
Debtors	16	7,315	14,888
Cash at bank and in hand		246,069	219,698
		<u>253,384</u>	<u>234,586</u>
Creditors: amounts falling due within one year	17	(231,996)	(337,320)
<b>Net current assets / liabilities</b>		<u>21,388</u>	<u>(102,734)</u>
<b>Total assets less current liabilities</b>		<u>6,947,845</u>	<u>6,851,379</u>
Creditors: amounts falling due after more than one year	18	(1,710,692)	(1,743,569)
<b>Total net assets</b>		<u><u>5,237,153</u></u>	<u><u>5,107,810</u></u>
<b>Charity funds</b>			
Endowment funds	19	1,755,035	1,755,035
Restricted funds	19	814,681	870,783
Unrestricted funds	19	2,667,437	2,481,992
<b>Total funds</b>		<u><u>5,237,153</u></u>	<u><u>5,107,810</u></u>

The Charity's net movement in funds for the year was £129,343 (2024 - £107,029).

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

*Sally Atkins*  
.....

**S. J. Atkins**

Director and chair

Date: 29 Nov 2025

**THE DOREEN BIRD FOUNDATION**  
(A Company Limited by Guarantee)

**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 JULY 2025**

	2025 £	2024 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities (see note 22)	725,674	656,729
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(127,689)	(43,051)
Additions to investment properties	(12,787)	(51,149)
<b>Net cash used in investing activities</b>	(140,476)	(94,200)
<b>Cash flows from financing activities</b>		
Cash inflows from new borrowing	1,733,625	-
Repayments of borrowings excluding interest	(1,870,386)	(208,627)
<b>Net cash used in financing activities</b>	(136,761)	(208,627)
<b>Change in cash and cash equivalents in the year</b>	448,437	353,902
Cash and cash equivalents at the beginning of the year	1,123,126	769,224
<b>Cash and cash equivalents at the end of the year (see note 23)</b>	<u>1,571,563</u>	<u>1,123,126</u>

**THE DOREEN BIRD FOUNDATION**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

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**1. General information**

The Doreen Bird Foundation is a company limited by guarantee registered in England and Wales, registration number 03636078. The registered office is C/O Greenwoods Legal LLP, 30 Monkstone House, City Road, Peterborough, PE1 1JE.

The Doreen Bird Foundation is also a registered charity with charity number 1073945.

The Doreen Bird Foundation meets the definition of a public benefit entity under FRS 102.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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) the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).
- FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland'.
- The amendments to FRS 102 permitted from the Triennial Review 2017.
- The Companies Act 2006 applicable to charitable companies.
- In the case of the Subsidiary it has to prepare its accounts in accordance with the Statement of Recommended Practice: Accounting for Further and Higher Education 2019 (the 2019 FE HE SORP), the associated College Accounts Direction for 2024 to 2025 and the associated Office for Students Accounts Direction 2019.41.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Statement of Financial Position consolidate the financial statements of the Group and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Group has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Financial Activities in these financial statements. The Company has also taken advantage of the provisions in FRS 102 Section 1.11 and has not presented its individual statement of cash flows.

**THE DOREEN BIRD FOUNDATION**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

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**2. Accounting policies (continued)**

**2.2 Going concern**

The activities of the Company and the Subsidiary, together with the factors likely to affect their future development and performance are set out in the Trustees' Report. The financial position of the Company and the group, its cashflow, liquidity and borrowings are presented in the Financial Statements and accompanying notes.

Taking into account a period exceeding 12 months from the date of approval of these financial statements, the Trustees have a reasonable expectation that it has adequate resources to continue in operational existence for the foreseeable future, and for this reason will continue to adopt the going concern basis in the preparation of its Financial Statements.

**2.3 Income**

All income of the holding company is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The policies adopted for the recognition of income by the Subsidiary are as follows:-

***Revenue grant funding***

Recurrent grants from Funding Councils and other bodies are recognised in line with the latest estimates of the grant receivable for an academic year. Non-recurrent grants from Funding Councils or other bodies received in respect of the acquisition or construction of fixed assets are treated as deferred capital grants and amortised in line with depreciation over the life of the assets. Non-recurrent grants from Funding Councils or other bodies received in respect of revenue expenditure are recognised in the same period that the expenditure is incurred. Grants received before the expenditure has been incurred are shown in creditors.

***Fee income and bursaries***

Tuition Fees and Education Contracts represent amounts receivable from students, parents, Local Education Authorities and Sponsors in respect of tuition fees for the year under consideration. The cost of providing bursaries and funding from the Company's own funds is excluded from tuition fees. Bursaries met by other parties are included as Tuition Fees.

***Agency arrangements***

The College acts as an agent in the collection and payment of certain discretionary support funds and any other arrangements. Related payments received from the funding bodies and subsequent disbursements to students are excluded from the income and expenditure of the College.

**THE DOREEN BIRD FOUNDATION**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

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**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

Expenditure is accounted for under the accruals concept with the addition of Value Added Tax as neither the Company nor the Subsidiary are registered for Value Added Tax.

**2.5 Government grants**

Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to profit or loss at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Consolidated Statement of Financial Activities in the same period as the related expenditure.

**THE DOREEN BIRD FOUNDATION**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

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**2. Accounting policies (continued)**

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets costing £100 or more per individual item are capitalised in both the Company and the Subsidiary and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the revaluation model, tangible fixed assets whose fair value can be measured reliably shall be carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Following the reorganisation of the subsidiary college into one site in 2016, a detailed review of Fixed Assets was carried out by the subsidiary and a policy was adopted of revaluing those assets which existed at the transfer to a new site at their market value at the date of the transfer. Additions subsequent to the transfer to the new site, and the costs involved with the creation of Fixed Assets within the new site are shown at cost. Revaluations are made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting date.

Gains and losses on revaluation are recognised in the consolidated statement of financial activities, with a separate revaluation reserve being shown in the Statement of Funds note.

Properties rented to other group entities are accounted for under the cost model and are stated at historic cost less accumulated depreciation and any accumulated impairment losses.

Assets in the course of construction are included at costs incurred to date. Depreciation on these assets is not charged until they are brought into use.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

**THE DOREEN BIRD FOUNDATION**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

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**2. Accounting policies (continued)**

**2.6 Tangible fixed assets and depreciation (continued)**

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using both the straight line and reducing balance methods. .

Depreciation is provided on the following basis:

Long-term leasehold property	-	Modular buildings being erected on the long-term leasehold property are depreciated over the expected life of the buildings of 60 years. In the director's opinion the remainder of the long-term leasehold property of the holding Company has an expected residual value at least equal to the costs as work is being undertaken to improve and extend the site and therefore no depreciation is currently being provided on this.
Improvements to leasehold premises	-	Over the term of the lease (subsidiary only)
Costumes and props	-	20% reducing balance method (subsidiary only)
Motor vehicles	-	20% reducing balance method (subsidiary only)
Fixtures, fittings and equipment	-	20% reducing balance method (subsidiary only)
Computer & IT equipment	-	20% reducing balance method (subsidiary only)
Musical instruments	-	20% reducing balance method (subsidiary only)

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the consolidated statement of financial activities.

**2.7 Investments**

Investments in subsidiaries are valued at cost less provision for impairment.

**2.8 Stocks**

Stocks of the Subsidiary are valued at the lower of cost and selling price less selling costs after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs.

**2.9 Debtors and prepayments**

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



**THE DOREEN BIRD FOUNDATION**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

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**2. Accounting policies (continued)**

**2.10 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Company's cash management.

**2.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

A liability is recognised in the Subsidiary to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Balance Sheet date.

**2.12 Financial instruments**

The Group 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.13 Finance leases and hire purchase**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets.

Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the Group. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the consolidated statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

**2.14 Operating leases**

Rentals paid under operating leases are charged to the consolidated statement of financial activities on a straight line basis over the lease term.

**THE DOREEN BIRD FOUNDATION**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

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**2. Accounting policies (continued)**

**2.15 Pensions**

The Subsidiary operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which a Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in the Statement of Financial Activities when they fall due. Amounts not paid are shown in accruals as a liability in the Consolidated Statement of Financial Position. The assets of the plan are held separately from the Company in independently administered funds.

**2.16 Fund accounting**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent the value of assets gifted to the charity by its founder either as gifts to the charity or as legacies.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Judgments in applying accounting policies and key sources of estimation uncertainty**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed in Note 4 below.

**THE DOREEN BIRD FOUNDATION**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

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**4. Critical accounting estimates and areas of judgement**

In preparing these financial statements, the trustees and directors of The Group have considered the following accounting estimates and made the following judgments:

***Tangible fixed assets of the subsidiary***

Certain classes of tangible fixed assets of the subsidiary were revalued during a previous year at estimated market value as assessed by the directors in consultation with members of staff and external suppliers.

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

The directors of the subsidiary have considered whether there are indicators of impairment of the tangible fixed assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset.

**Leases**

Management determine whether leases entered into by the Company or the subsidiary as a lessee are operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee on a lease by lease basis.

**THE DOREEN BIRD FOUNDATION**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2025**

**5. Income from charitable activities - holding company only**

	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Support of the performing arts	2,000	<b>2,000</b>	-

**6. Income from other trading activities**

**Income from non charitable trading activities**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Income of the subsidiary - of a charitable nature as the supply of education in the performing arts but as the subsidiary is not a charitable entity this is treated as trading income	6,321,388	<b>6,321,388</b>

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Income of the subsidiary - of a charitable nature as the supply of education in the performing arts but as the subsidiary is not a charitable entity this is treated as trading income	6,095,547	<b>6,095,547</b>

**THE DOREEN BIRD FOUNDATION**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

**7. Governance costs - holding company only**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Auditors' remuneration	4,020	<b>4,020</b>
Auditors' non audit costs	4,020	<b>4,020</b>
Legal costs	1,380	<b>1,380</b>
<b>Total 2025</b>	<b>9,420</b>	<b>9,420</b>
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Auditors' remuneration	5,250	5,250
Auditors' non audit costs	3,450	3,450
Legal costs	2,223	2,223
<i>Total 2024</i>	<i>10,923</i>	<i>10,923</i>

**THE DOREEN BIRD FOUNDATION**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

**8. Analysis of expenditure on charitable activities - holding company only**

**Summary by fund type**

	<b>Restricted funds 2025 £</b>	<b>Unrestricted funds 2025 £</b>	<b>Total 2025 £</b>
Support of the performing arts including governance costs	-	46,425	<b>46,425</b>
Interest on bank loans	-	135,677	<b>135,677</b>
Interest on finance leases and deprecation on the related assets	58,102	-	<b>58,102</b>
<b>Total 2025</b>	<b>58,102</b>	<b>182,102</b>	<b>240,204</b>
	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total 2024 £</i>
Support of the performing arts including governance costs	-	19,133	19,133
Interest on bank loans	-	149,703	149,703
Interest on finance leases and deprecation on the related assets	62,321	-	62,321
<i>Total 2024</i>	<i>62,321</i>	<i>168,836</i>	<i>231,157</i>

**THE DOREEN BIRD FOUNDATION**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2025**

**9. Auditors' remuneration**

	<b>2025</b>	<i>2024</i>
	<b>£</b>	<i>£</i>
Fees payable to The Charity's auditor for the audit of The Charity's annual accounts	<b>4,020</b>	<i>4,350</i>
Fees payable to The Charity's auditor in respect of: non-audit services not included above	<b>4,020</b>	<i>4,350</i>
	<b>=====</b>	<i>=====</i>

**10. Employee and staff details**

	<b>Group 2025</b>	<i>Group 2024</i>
	<b>£</b>	<i>£</i>
<b>The staff costs incurred by the subsidiary were as follows:</b>		
Wages and salaries	<b>3,593,141</b>	<i>3,650,122</i>
Social security costs	<b>345,139</b>	<i>326,858</i>
Contribution to defined contribution pension schemes	<b>231,852</b>	<i>193,650</i>
	<b>4,170,132</b>	<i>4,170,630</i>
	<b>=====</b>	<i>=====</i>

The average number of persons employed by the Charity during the year was as follows:

	<b>Group 2025 No.</b>	<i>Group 2024 No.</i>	<b>Charity 2025 No.</b>	<i>Charity 2024 No.</i>
Directors of the subsidiary	<b>1</b>	<i>2</i>	<b>1</b>	<i>2</i>
Other key management personnel	<b>3</b>	<i>2</i>	<b>-</b>	<i>-</i>
Teaching staff	<b>133</b>	<i>138</i>	<b>-</b>	<i>-</i>
Non teaching staff	<b>58</b>	<i>55</i>	<b>-</b>	<i>-</i>
Non-executive directors of both The Foundation and the subsidiary	<b>4</b>	<i>4</i>	<b>4</b>	<i>4</i>
Non executive directors of The Foundation	<b>1</b>	<i>2</i>	<b>1</b>	<i>2</i>
	<b>200</b>	<i>203</i>	<b>6</b>	<i>8</i>
	<b>=====</b>	<i>=====</i>	<b>=====</b>	<i>=====</i>

**THE DOREEN BIRD FOUNDATION**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2025**

**10. Employee and staff details (continued)**

The number of directors and key management personnel of the subsidiary who received annual emoluments over £60,000, excluding employer contributions to national insurance and pensions but including benefits in kind, in the following ranges was:

	<b>Group 2025 No.</b>	<i>Group 2024 No.</i>
£60,001 - £70,000	<b>1</b>	-
£80,001 to £90,000	-	1
£120,001 - £130,000	-	1

The table above has been prepared using actual salaries paid for the period concerned. As no bonuses or additional pay amounts have been paid in either the current or prior year the table is the same as if it had been prepared using basic pay.

**Full Time Equivalents**

Taking into account individuals who work part time, the full time equivalent salaries of these persons would be:-

**2025 Figures**

- there would be two additional individuals in the range £60,001 to £70,000

**2024 Figures**

- the individual in the range £80,001 to £90,000 would be in the range £120,001 to £130,000
- there are two other members of key management who had an equivalent annual salary falling in the range £60,001 to £70,000.

**Other Staff**

There was no other staff member of the subsidiary who received annual emoluments above £60,000 and they would have been in the range £60,001 to £70,000 (2024: 1).

**11. Trustees' remuneration and expenses**

During the year, one or more Trustees has been paid remuneration from an employment as employees/directors of the subsidiary. The value of this remuneration and other benefits was as follows:

		<b>2025 £</b>	<i>2024 £</i>
S. A. Coen	Remuneration	<b>38,242</b>	89,981
	Pension contributions paid	<b>13,837</b>	17,236
L. de Abreu	Remuneration	<b>52,425</b>	122,920
	Pension contributions paid	<b>16,008</b>	20,596

During the year, retirement benefits were accruing to 2 Trustees (2024 - 2) in respect of defined contribution pension schemes.

During the year ended 31 July 2025, no Trustee expenses have been incurred (2024 - £NIL).



**THE DOREEN BIRD FOUNDATION**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2025**

**12. Tangible fixed assets**

**Group**

	Long-term leasehold property £	Short- term leasehold property £	Costumes, props and instruments £	Motor vehicles £	Plant, equipment and fixtures £	Total £
<b>Cost or valuation</b>						
At 1 August 2024	7,076,253	1,381,577	265,884	15,947	694,893	9,434,554
Additions	12,787	100,419	5,885	-	21,385	140,476
Disposals	-	-	-	-	(14,350)	(14,350)
At 31 July 2025	<u>7,089,040</u>	<u>1,481,996</u>	<u>271,769</u>	<u>15,947</u>	<u>701,928</u>	<u>9,560,680</u>
<b>Depreciation</b>						
At 1 August 2024	192,140	619,061	213,369	12,602	479,239	1,516,411
Charge for the year	40,443	40,700	11,679	669	47,407	140,898
On disposals	-	-	-	-	(10,418)	(10,418)
At 31 July 2025	<u>232,583</u>	<u>659,761</u>	<u>225,048</u>	<u>13,271</u>	<u>516,228</u>	<u>1,646,891</u>
<b>Net book value</b>						
At 31 July 2025	<u>6,856,457</u>	<u>822,235</u>	<u>46,721</u>	<u>2,676</u>	<u>185,700</u>	<u>7,913,789</u>
At 31 July 2024	<u>6,884,113</u>	<u>762,516</u>	<u>52,515</u>	<u>3,345</u>	<u>215,654</u>	<u>7,918,143</u>

**THE DOREEN BIRD FOUNDATION**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2025**

**12. Tangible fixed assets (continued)**

**Charity**

	<b>Long-term leasehold property £</b>
<b>Cost or valuation</b>	
At 1 August 2024	7,076,253
Additions	12,787
	<hr/>
At 31 July 2025	7,089,040
	<hr/>
<b>Depreciation</b>	
At 1 August 2024	192,140
Charge for the year	40,443
	<hr/>
At 31 July 2025	232,583
	<hr/>
<b>Net book value</b>	
At 31 July 2025	6,856,457
	<hr/> <hr/>
At 31 July 2024	6,884,113
	<hr/> <hr/>

Following the reorganisation of the subsidiary college to one site in 2016, a detailed review of Fixed Assets was carried out and because of difficulties in identifying individual assets, a policy was adopted of including all assets at a revalued amount at their estimated market value at the date of the transfer to the new site. The revaluation was carried out by the staff of the subsidiary in consultation with external contractors and the revaluation amount was approved by the Board of Directors.

Additions subsequent to the transfer to the new site, and the costs involved with the creation of fixed assets within the new site are shown at cost.

It was not practical or possible to identify the original costs of the assets which were transferred to the new site, or to identify the specific assets which were scrapped or which no longer exist. Any exercise to attempt to identify these assets would involve undue cost and effort at that time. Accordingly no details are disclosed concerning the amounts which would have been included under the historical cost convention.

The carrying amount of a property, which is rented to another group entity when it has chosen to account for such properties using the cost model is £6,856,457 (2024 - £6,884,113).

Included in long-term leasehold property of the company and the group is an amount of £1,909,126 (2024: £1,944,318) in respect of the net book value of certain assets held under finance leases.

THE DOREEN BIRD FOUNDATION  
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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2025

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13. Fixed asset investments

	Investments in subsidiary companies £
<b>Charity</b>	
<b>Cost or valuation</b>	
At 1 August 2024	70,000
At 31 July 2025	<u>70,000</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**14. Principal subsidiaries**

The following was a subsidiary undertaking of the Charity:

<b>Name</b>	<b>Company number</b>	<b>Registered office or principal place of business</b>	<b>Principal activity</b>	<b>Class of shares</b>	<b>Holding</b>	<b>Included in consolidation</b>
The Doreen Bird College of Performing Arts Limited	03088287	C/O Greenwoods Legal LLP, Monkstone House, 30 City Road, College Peterborough, PE1 1JE	Performing Arts	Ordinary	100%	Yes

The financial results of the subsidiary for the year were:

<b>Name</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Profit/(Loss) / Surplus/ (Deficit) for the year £</b>	<b>Net assets £</b>
The Doreen Bird College of Performing Arts Limited	6,321,388	6,031,060	290,328	1,264,819

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**15. Stocks**

	<b>Group 2025 £</b>	<i>Group 2024 £</i>
Goods for resale of the subsidiary	<b>4,141</b>	<i>10,165</i>

**16. Debtors**

	<b>Group 2025 £</b>	<i>Group 2024 £</i>	<b>Charity 2025 £</b>	<i>Charity 2024 £</i>
<b>Due within one year</b>				
Trade debtors	<b>9,216</b>	<i>16,232</i>	<b>-</b>	<i>-</i>
Amounts owed by group undertakings	<b>-</b>	<i>-</i>	<b>7,315</b>	<i>14,888</i>
Other debtors	<b>6,791</b>	<i>12,128</i>	<b>-</b>	<i>-</i>
Prepayments and accrued income	<b>152,647</b>	<i>126,846</i>	<b>-</b>	<i>-</i>
	<b>168,654</b>	<i>155,206</i>	<b>7,315</b>	<i>14,888</i>

**17. Creditors: Amounts falling due within one year**

	<b>Group 2025 £</b>	<i>Group 2024 £</i>	<b>Charity 2025 £</b>	<i>Charity 2024 £</i>
Bank loans	<b>129,575</b>	<i>241,101</i>	<b>129,575</b>	<i>241,101</i>
Trade creditors	<b>315,330</b>	<i>264,577</i>	<b>-</b>	<i>2,641</i>
Other taxation and social security	<b>105,580</b>	<i>112,418</i>	<b>-</b>	<i>-</i>
Obligations under finance leases	<b>95,220</b>	<i>87,578</i>	<b>95,220</b>	<i>87,578</i>
Other creditors	<b>75,351</b>	<i>82,137</i>	<b>-</b>	<i>-</i>
Accruals and deferred income	<b>794,426</b>	<i>595,411</i>	<b>7,201</b>	<i>6,000</i>
	<b>1,515,482</b>	<i>1,383,222</i>	<b>231,996</b>	<i>337,320</i>

The bank loans are secured by a fixed charge over the long term leasehold property of the holding company and by a guarantee given by the subsidiary.

The obligations under finance leases are secure by a charge over the assets concerned and a guarantee from the subsidiary for the total of the obligations.

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**18. Creditors: Amounts falling due after more than one year**

	<b>Group</b> <b>2025</b> £	<i>Group</i> <i>2024</i> £	<b>Charity</b> <b>2025</b> £	<i>Charity</i> <i>2024</i> £
Bank loans	<b>1,593,490</b>	1,527,489	<b>1,593,490</b>	1,527,489
Obligations under finance leases	<b>117,202</b>	216,080	<b>117,202</b>	216,080
	<u><b>1,710,692</b></u>	<u>1,743,569</u>	<u><b>1,710,692</b></u>	<u>1,743,569</u>

The bank loans are secured by a fixed charge over the long term leasehold property of the holding company and by a guarantee given by the Subsidiary.

The obligations under finance leases are secure by a charge over the assets concerned and a guarantee from the subsidiary for the total of the obligations.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2025**

**19. Statement of funds**

**Consolidated statement of funds - current year**

	Balance at 1 August 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2025 £
<b>Unrestricted funds</b>					
General Funds - all funds	3,428,419	6,321,447	(5,913,221)	3,042	3,839,687
Revaluation reserve of the subsidiary	25,612	-	-	(3,042)	22,570
	<u>3,454,031</u>	<u>6,321,447</u>	<u>(5,913,221)</u>	<u>-</u>	<u>3,862,257</u>
<b>Endowment funds</b>					
Endowment Funds - all funds	<u>1,755,035</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,755,035</u>
<b>Restricted funds</b>					
Conditional donations	-	2,000	-	-	2,000
Alma Road Site	870,783	-	(58,102)	-	812,681
	<u>870,783</u>	<u>2,000</u>	<u>(58,102)</u>	<u>-</u>	<u>814,681</u>
<b>Total of funds</b>	<u><u>6,079,849</u></u>	<u><u>6,323,447</u></u>	<u><u>(5,971,323)</u></u>	<u><u>-</u></u>	<u><u>6,431,973</u></u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

**19. Statement of funds (continued)**

**Consolidated statement of funds - prior year**

	<i>Balance at 1 August 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 July 2024 £</i>
<b>Unrestricted funds</b>					
General Funds - all funds	3,270,179	6,095,803	(5,941,366)	3,803	3,428,419
Revaluation reserve of the subsidiary	29,415	-	-	(3,803)	25,612
	<u>3,299,594</u>	<u>6,095,803</u>	<u>(5,941,366)</u>	<u>-</u>	<u>3,454,031</u>
<b>Endowment funds</b>					
Endowment Funds - all funds	<u>1,755,035</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,755,035</u>
<b>Restricted funds</b>					
Alma Road Site	<u>933,104</u>	<u>-</u>	<u>(62,321)</u>	<u>-</u>	<u>870,783</u>
<b>Total of funds</b>	<u><u>5,987,733</u></u>	<u><u>6,095,803</u></u>	<u><u>(6,003,687)</u></u>	<u><u>-</u></u>	<u><u>6,079,849</u></u>



**THE DOREEN BIRD FOUNDATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

**20. Summary of funds**

**Consolidated summary of funds - current year**

	Balance at 1 August 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2025 £
General funds	3,454,031	6,321,447	(5,913,221)	-	3,862,257
Endowment funds	1,755,035	-	-	-	1,755,035
Restricted funds	870,783	2,000	(58,102)	-	814,681
	<u>6,079,849</u>	<u>6,323,447</u>	<u>(5,971,323)</u>	<u>-</u>	<u>6,431,973</u>

**Consolidated summary of funds - prior year**

	Balance at 1 August 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2024 £
General funds	3,299,594	6,095,803	(5,941,366)	-	3,454,031
Endowment funds	1,755,035	-	-	-	1,755,035
Restricted funds	933,104	-	(62,321)	-	870,783
	<u>5,987,733</u>	<u>6,095,803</u>	<u>(6,003,687)</u>	<u>-</u>	<u>6,079,849</u>

The endowment funds represent the value of assets gifted to the charity by its founder either as gifts to the charity or as legacies. The founder and her husband gifted their shares in the subsidiary company to the charity and these shares have been included at a valuation at the date of the gift. Under the terms of the will of the late Mrs Doreen Cook (nee Bird) who died on 4th February 2004 the Doreen Bird Foundation was left the residue of the estate of Mrs Cook, subject to payment by the Foundation of any debts, funeral and testamentary expenses, legacies and all taxes including taxes on any legacies to other beneficiaries given free of tax. The residue of the estate included three freehold properties which were included at their probate valuation but these have now been sold and a new replacement property purchased which now forms part of the permanent endowment.

The restricted funds classified as "conditional donations" represent funds with restrictions on their use placed by the donors and are held by The Charity.

The restricted funds classified as Alma Road site represent funds raised directly in connection with the project to acquire and develop a site for the trading subsidiary.

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**NOTES TO THE FINANCIAL STATEMENTS  
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**21. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Endowment funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Tangible fixed assets	1,755,035	1,027,103	5,131,651	<b>7,913,789</b>
Current assets	-	-	1,744,358	<b>1,744,358</b>
Creditors due within one year	-	(95,220)	(1,420,262)	<b>(1,515,482)</b>
Creditors due in more than one year	-	(117,202)	(1,593,490)	<b>(1,710,692)</b>
<b>Total</b>	<b>1,755,035</b>	<b>814,681</b>	<b>3,862,257</b>	<b>6,431,973</b>

**Analysis of net assets between funds - prior year**

	<b>Endowment funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Tangible fixed assets	1,755,035	1,174,441	4,988,667	7,918,143
Current assets	-	-	1,288,497	1,288,497
Creditors due within one year	-	(87,578)	(1,295,644)	(1,383,222)
Creditors due in more than one year	-	(216,080)	(1,527,489)	(1,743,569)
<b>Total</b>	<b>1,755,035</b>	<b>870,783</b>	<b>3,454,031</b>	<b>6,079,849</b>

**22. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>Group 2025 £</b>	<b>Group 2024 £</b>
Net income for the year (as per Statement of Financial Activities)	<b>352,124</b>	92,116
<b>Adjustments for:</b>		
Depreciation and losses on disposal	<b>144,830</b>	161,866
Decrease in stocks	<b>6,024</b>	5,245
Decrease/(increase) in debtors	<b>(13,448)</b>	6,643
Increase in creditors	<b>236,144</b>	390,859
<b>Net cash provided by operating activities</b>	<b>725,674</b>	656,729

**THE DOREEN BIRD FOUNDATION**  
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**NOTES TO THE FINANCIAL STATEMENTS  
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**23. Analysis of cash and cash equivalents**

	<b>Group 2025 £</b>	<i>Group 2024 £</i>
Cash in hand	<b>1,571,563</b>	1,123,126
<b>Total cash and cash equivalents</b>	<b>1,571,563</b>	1,123,126

**24. Analysis of changes in net debt**

	<b>At 1 August 2024 £</b>	<b>Cash flows £</b>	<b>At 31 July 2025 £</b>
Cash at bank and in hand	1,123,126	448,437	1,571,563
Debt due within 1 year	(241,101)	111,526	(129,575)
Debt due after 1 year	(1,527,489)	(66,001)	(1,593,490)
Finance leases	(303,658)	91,236	(212,422)
	<b>(949,122)</b>	<b>585,198</b>	<b>(363,924)</b>

**25. Pension commitments**

The subsidiary operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the subsidiary in an independently administered fund. The pension cost charge represents contributions payable by the subsidiary to the fund and amounted to £231,852 (2024: £193,650). Contributions totaling £36,337 (2024: £34,615) were payable to the fund at the balance sheet date and are included in creditors.

**26. Operating lease commitments**

The Group and the Charity had no commitments under non-cancelable operating leases at 31 July 2025.

**THE DOREEN BIRD FOUNDATION**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

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**27. Related party transactions**

Owing to the nature of The Charity's operations and the nature of its subsidiary college's operations and the Trustees being drawn in part from local private and public sector organisations, it is inevitable that transactions may take place with organisations in which a Trustee may have an interest. All transactions with such organisations are conducted at arm's length and in accordance with The Charity's and the subsidiary's financial regulations and procurement procedures.

**Transactions and balances with the subsidiary, The Doreen Bird College of Performing Arts Limited ("The College")**

During the year rent of £300,000 (2024: £300,000) was paid by The College, in respect of properties owned by The Foundation which are occupied by The College for the purpose of its trade. This rent is eliminated on consolidation.

The College made a Gift Aid donation to The Foundation during the year of £67,547 (2024: £38,186) in respect of the amount of The College's taxable profit for the previous year. This amount is eliminated on consolidation. The current year's expected taxable profits of £289,287 (2024: £67,547) will be received in the next year.

The Foundation has agreed to provide support to The College by way of financing certain students' tuition fees by way of funding bursaries for those students and providing "hardship funding" for certain students of the College. The bursaries and funding awarded for the year amounted to £36,005 (2024: £6,210).

The Foundation has awarded Development Awards to the students of The College. These awards are paid by The Foundation directly to the students concerned. The awards awarded for the year amounted to £1,000 (2024: £2,000).

The College owes the Foundation £7,315 (2024: £14,888) in respect of the inter-company current account and this amount is included in debtors. The amounts owed are unsecured, interest free, have no fixed date of repayment and are repayable on demand. These amounts are eliminated on consolidation.

The College has given an undertaking of £2,400,000 (2024: £2,400,000) to guarantee borrowings taken out by The Foundation. This is secured by fixed and floating charges over the assets of The College. The College has also given an indemnity in respect of the total payments due under finance lease agreements that The Foundation.

**28. Post balance sheet events**

There were no other post balance sheet events which affect the figures disclosed in the accounts or which require disclosure.

**29. Controlling party**

In the opinion of the directors, there is no ultimate controlling party as The Charity is limited by guarantee.



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**Parties involved with this document**

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Mon, 1st Dec 2025 8:51:16 GMT	Christopher Costigan - Signer (13a1dc9e3a1a297f8d71b1f1029601eb)

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