

Dirliebane Theatre Company
Report and Financial Statements
For the Year Ended 31 March 2026



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Reference and Administration Details

Charity Name Dirliebane Theatre Company

Charity Number SC047455

Principal Address 2/1 Marchmont Street
Edinburgh
EH9 1EJ

Trustees Gemma Greig-Kicks (Resigned as Chair and as trustee on 17/06/26)
Jessica Kinloch (Appointed on 24/11/25) - Chair (Assigned 17/06/26)
Christopher Cowdy - Treasurer
Sian MacGregor - Secretary
Carol Harris
Alison Reeves
Dr Denise Milne (Appointed 24/11/25)
Shirley Monteith (Appointed 12/03/26)
Tim Licata (Resigned 31/08/25)

Bankers Bank of Scotland
The Mound
Edinburgh
EH1 1YZ

Independent Examiner David Nicholls FCCA
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Trustees' Annual Report

The trustees present their Report and Accounts For The Year Ended 31 March 2026.

Structure, Governance & Management

Governing Document

Dirliebane Theatre Company is a Scottish Charitable Incorporated Organisation (SCIO) that is governed by its Constitution which was adopted on 26 May 2017, with the charity granted charitable status on the same day. The charity is registered in Scotland with the office of the Scottish Charity Regulator (OSCR), with the charity number SC047455.

Key Management Remuneration

In the opinion of the trustees there is two member of key management, the co-artistic directors. During the year, £24,500 of freelance fees were paid to them, in relation to their role as directors (2025: £27,213 in production fees and as directors).

Recruitment and Appointment of Trustees

Three new trustees were appointed during the year and one long standing trustee stood down at the annual general meeting. Gemma Greig-Kicks remained chair during the financial year but has since stood down, with Jessica Kinloch, a current trustee voted in as Chair in June 2026.

Objectives and Activities

The advancement of the arts through production of high-quality theatre performances and related educational activities for children, young people and their families.

- Fundraising to support the aims of the company
- Developing our shows with children and young people focusing on key stages in their lives and relevant themes
- Creating the shows and accompanying creative resources
- Touring the shows primarily to schools but also venues
- Delivering a Learning & Engagement programme with Creative Play sessions for a wide range of participants
- Curating a Children's Comedy Theatre Festival
- Delivery of Clown Play workshops for workforce development

Building on this repertoire, building our artist workforce, and building our relationships with schools, venues, parents, children, and young people.

Trustees' Annual Report

Achievements and Performance

In the financial year 2025-26 Dirliebane Theatre Company completed the first year of being a Creative Scotland Multi-Year Funded organisation. As part of the growth of the company, we spent time upskilling our team, working with Creative Consultant Sarah Longfield on our mission and values, Dr Denise Milne on our evaluation and monitoring processes and Magdalena Schamberger delivered a Clown refresh training weekend for all our artists.

We remain Perth Theatre Children's Theatre Company in Residence. This partnership supports Dirliebane with space, production support, marketing support and shared delivery of Learning & Engagement and Performance programmes. Perth Theatre is collaborating with Dirliebane on Hoot!, our Children's Comedy Theatre Festival which is being delivered in October 2026. We have spent time this financial year contracting companies and artists, recruiting Artists in Residence and planning the festival. We recruited Sharon May to be our freelance festival producer.

Over 2025-26 we delivered our Learning & Engagement Programme, the tour of Laaunched!, our show for babies created in collaboration with Starcatchers, the development of a new Christmas show called Elves and the re-development of our show for nursery children moving to primary school called BIG. We also scheduled our tour for BIG which toured April to June 2026. We also delivered our Clown Play programme.

Laaunched! toured across Scotland reaching over 500 babies and their families. The tour included North Edinburgh Arts Centre, Platform Arts Centre, The Lemon Tree, Pitlochry Festival Theatre, The Beacon and six other venues. Laaunched! was then programmed by Polka Theatre in London for a weeks run in April 2026.

Our Learning and Engagement programme delivered Creative Play sessions to pre-school children with complex needs in partnership with InTogether, Buttons & Bows, a baby bank centre supporting families facing financial barriers and continued our partnership with ESOL Perth to deliver sessions for babies and families who are asylum seekers and refugees. We are also exploring a new partnership with Early Years Scotland and their fathers programme at HMP Perth.

In May we delivered a five-day residency at Grandtully school supporting their pupils in learning clown and circus and in May 25, Feb and March 26 we delivered our Clown Play workshop weekends. These are for artists, facilitators, teachers, practitioners, and anyone who is looking to learn more about clown performance. This is part of a continuing commitment to support the industry by providing high quality and affordable training. This year these included a Clown Play 2, Level Up weekend for previous participants and a Clown Play weekend in Aberdeen booked by Aberdeen Performing Arts for their freelance drama tutors.

In December 2025 we spent development time on a new Christmas show called ELVES, working with our outside eye Tim Licata and the designer Kat Radeva. We took work-in-progress performances to nurseries across Perth City and delivered three sold out work in progress performances at Perth Theatre. We hope to fully create this show in December 2027.

In spring we re-developed and rehearsed our show BIG for nursery children going to primary school. We scheduled and booked our tour which goes to 12 schools and 4 venues.

Trustees' Annual Report

Alongside our Creative Scotland Multi Year Funding, we also received funding for our Learning & Engagement programme from the Brian Murtagh Charitable Trust and the Gordon Fraser Charitable Trust, for our BIG re-development and tour from the Arthur Margaret Thompson Charitable Trust and the Kinross-shire Fund and for our Learning and Engagement programme 2026-27 from the Gannochy Trust which is three year funding and for Hoot!, the Jimmie Cairncross Charitable Trust.

This has been a productive and successful year for Dirliebane with more stable funding allowing us to expand and grow.

Financial Review

The Charity generated a net surplus of £2,053 for the year ended 31 March 2026 (2025: £3,101). At 31 March 2026, reserves stood at £15,947 (2025: £13,894), with £5,998 of these being unrestricted general funds (2025: £1,157 as restated), £62 being a designated project fund (2025: Nil) and £9,887 being restricted funds (2025: £12,737 as restated).

Reserves Policy

The Charity's policy is to maintain £1,000 of reserves, which includes £500 for unforeseen costs plus £500 to cover any funding needed to wind up the charity. At 31 March 2026, the charity held general unrestricted reserves of £5,998, meaning the trustees are satisfied the policy is being met.

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:

Jessica Kinloch

.....E9F10000-CCC8-7250-DA7D-08DF0736F305.....

Chair - Jessica Kinloch

Date: **04/09/2026**

.....E9F10000-CCC8-7250-DA81-08DF0736F305.....

Independent Examiner's Report

Report to the trustees/members of	Dirlebane Theatre Company
Registered charity number	SC047455
Accounts of the charity for the period	1 April 2025 to 31 March 2026
Set out on pages	8-13

Respective responsibilities of trustees and examiner:

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's statement:

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent Examiner's statement:

In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements to:

- to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or

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



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David Nicholls FCCA

Fellow of the Association of Chartered Certified Accountants

Brett Nicholls Associates

Herbert House, 24 Herbert Street, Glasgow G20 6NB

Date: 04/09/2026

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Dirliebane Theatre Company
Report and Accounts for the Year Ended 31 March 2026

Receipts and Payments Account

		<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>	<i>2025 Total as restated</i>
Receipts	<i>Notes</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Grant, Trusts & Foundations	3	-	73,499	73,499	30,532
Earned Income	4	6,689	-	6,689	2,327
		<u>6,689</u>	<u>73,499</u>	<u>80,188</u>	<u>32,859</u>
Payments					
Charitable Activities Costs	5	1,786	74,910	76,696	29,087
Support Costs	6	-	1,439	1,439	671
		<u>1,786</u>	<u>76,349</u>	<u>78,135</u>	<u>29,758</u>
Net Receipts/-Payments		<u>4,903</u>	<u>(2,850)</u>	<u>2,053</u>	<u>3,101</u>
<i>Funds Brought Forward</i>		1,157	12,737	13,894	10,793
Funds Carried Forward	11	<u>£6,060</u>	<u>£9,887</u>	<u>£15,947</u>	<u>£13,894</u>

The notes on pages 10 to 13 form an integral part of these accounts

Dirliebane Theatre Company
Report and Accounts for the Year Ended 31 March 2026

Statement of Balances

		<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>	<i>2025 Total as restated</i>
		<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Opening Cash and Bank Balances		1,157	12,737	13,894	10,793
<i>Surplus/-Deficit for the year</i>		4,903	(2,850)	2,053	3,101
Closing Cash and Bank Balances	10	6,060	9,887	15,947	13,894

Signed on behalf of the trustees:

Christopher Cowdy
E9F10000-CC08-7250-DA66-080F0736F305
 Treasurer - Christopher Cowdy

Date: **03/09/2026**
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Notes to the Accounts

1. General Information

Dirliebane Theatre Company ("the charity") is a trust governed by its constitution dated 26 May 2017. It was registered as a charity in Scotland (registered number SC47455) on 26 May 2017. Its registered address is 2/1 Marchmont Street, Edinburgh, EH9 1EJ.

2. Basis of Preparation

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

3. Grants, Trusts & Foundations	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>	<i>2025 Total as restated £</i>
	<i>£</i>	<i>£</i>	<i>£</i>	
Creative Scotland Multi-Year Fund	-	61,999	61,999	16,532
Conundrum Trust	-	-	-	4,000
Foyle Foundation	-	-	-	4,000
Robertson Trust	-	-	-	6,000
Brian Murtagh Charitable Trust	-	1,500	1,500	-
Jimmie Cairncross Charitable Trust	-	500	500	-
Gannochy Trust	-	5,000	5,000	-
Gordon Frase Charitable Trust	-	1,000	1,000	-
Kinross-shire Fund	-	1,100	1,100	-
The Arthur & Margaret Thomson Charitable Trust	-	2,400	2,400	-
	-	73,499	73,499	30,532
4. Earned Income				
	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>	<i>2025 Total as restated £</i>
	<i>£</i>	<i>£</i>	<i>£</i>	
Payment For Services	6,689	-	6,689	2,327

Notes to the Accounts

5. Charitable Activities Costs	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>	<i>2025 Total as restated £</i>
	<i>£</i>	<i>£</i>	<i>£</i>	
Admin, Producer & Consultancy Fees	-	31,465	31,465	-
Access Costs	-	548	548	-
Performer Fees	-	29,909	29,909	19,860
Production Team Fees	33	5,372	5,405	3,935
Rehearsal Space	-	160	160	508
Props, Costume & Resource Pack Materials	77	1,184	1,261	350
Travel & Accomodation	1,136	5,021	6,157	1,958
Publicity	540	509	1,049	1,528
Set, Light & Sound	-	-	-	500
Other Expenses	-	742	742	448
	<u>1,786</u>	<u>74,910</u>	<u>76,696</u>	<u>29,087</u>

6. Support Costs	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>	<i>2025 Total as restated £</i>
	<i>£</i>	<i>£</i>	<i>£</i>	
Insurance & Disclosure Checks	-	136	136	240
Website Costs	-	875	875	281
Memberships & Subscriptions	-	428	428	150
	<u>-</u>	<u>1,439</u>	<u>1,439</u>	<u>671</u>

Notes to the Accounts

8. Related Party Transactions

During the year ended 31 March 2026, one trustee was paid £525 in production fees for the Elves project, along with £75 of travel expenses. (2025: One trustee was paid £913 in relation to the Bounce 25 project).

£540 was also paid to a company, owned by a trustee and her husband for the filming and editing of the BOUNCE show (2025: £540).

9. Prior Year Adjustment

A prior year adjustment has been made to restate the figures previously reported in the financial statements for the year ended 31 March 2025. The trustees identified that the income and expenditure allocation between unrestricted and restricted funds had been incorrectly stated as at 31 March 2025. As a result, the prior year accounts have been restated to correct the opening balances at 1 April 2025. This resulted in an increase in the unrestricted opening balance and a decrease in the restricted opening balance of £1,555. This restatement had no effect on total funds at 31 March 2025, and there was no resulting movement in the overall fund balance.

10. Bank Balances

The closing bank balance is made up as follows:

	2026 £	2025 £
Bank of Scotland Account	<u>15,947</u>	<u>13,894</u>

11. Funds Analysis

	Opening Balance 1 April 25 as restated	Receipts	Payments	Transfers	Closing Balance 31 March 26
Unrestricted					
General	1,157	4,841	-	-	5,998
Designated - Bounce 25	-	1,848	1,786	-	62
	<u>1,157</u>	<u>6,689</u>	<u>1,786</u>	<u>-</u>	<u>6,060</u>
Restricted					
Creative Scotland	-	61,999	59,335	-	2,664
AMT Trust	-	2,400	2,400	-	-
Kinross-Shire Fund	-	1,100	1,100	-	-
Hoot Festival Project	-	500	-	-	500
LE Programme Year 1	5,682	2,500	6,459	-	1,723
LE Programme Year 2	-	5,000	-	-	5,000
Bounce 25	7,055	-	7,055	-	-
	<u>12,737</u>	<u>73,499</u>	<u>76,349</u>	<u>-</u>	<u>9,887</u>
Grand Total	<u>13,894</u>	<u>80,188</u>	<u>78,135</u>	<u>-</u>	<u>15,947</u>

Notes to the Accounts

12. Purpose of Funds

Unrestricted Funds

General Fund - The General Unrestricted Funds of the Charity

Bounce 25 - Designated Fund for the development, rehearsal and tour of the Bilingual BSL/English show BOUNCE which toured schools and venues in Spring 25

Restricted Funds

Creative Scotland MYF - Funding to deliver the programme of work detailed in our Business Plan including our performance work, learning & engagement programme, the delivery of Hoot! A children's comedy theatre festival and our creative workers development programme, alongside supporting core organisational costs

AMT Trust - Funding to support the delivery of our performance BIG and accompanying workshops to nurseries in Kinross-shire

Kinross-shire Fund - Funding to support the delivery of our performance BIG and accompanying workshops to nurseries in Kinross-shire

Hoot Festival Project - Funding to support the delivery of Hoot! A children's Comedy Theatre Festival created in collaboration with Perth Theatre delivered the 8th - 11th October 2026

Learning & Engagement Programme 1 - Funding to support the delivery of our Learning and Engagement programme delivering creative engagement sessions in the 25/26 year

Learning & Engagement Programme 2 - Funding to support the delivery of our Learning and Engagement programme delivering creative engagement sessions in the 26/27 year

Bounce 25 - Funding to support the development, rehearsal and tour the Bilingual BSL/English show BOUNCE which toured schools and venues in Spring 2025