BORDER CROSSINGS THEATRE COMPANY LIMITED BY GUARANTEE

Directors' Report and Accounts
For the Financial Year
From 1st June 2025 to 31st May 2026



THE LEGEND OF EUROPA
- Bologna workshop

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Company Number: 646686
Charity Registration Number: 20205762. Tax Exemption No. CHY 22624.
The company is limited by guarantee and has no share capital

Directors and advisors

Directors	Jatinder Verma MBE (Chair) Justyna Cwojdzińska (resigned 8/12/25) Niall Henry Conall Morrison Natasha Remoundou (appointed 8/12/25) Catriona Sinclair
Company Secretary and Artistic Director	Michael Walling
Registered office	The Factory Performance Space Lower Quay Street Sligo F91 FX45 Republic of Ireland
Registered Number	646686
Charity Registration Number:	20205762
Tax Exemption Number:	CHY 22624

Directors' report

The directors submit their reports and accounts for the year ended 31st May 2026 (the accounting reference date).

Objectives and principal activities

The Company is a Not-for-Profit Organisation and the objects for which the company was established are the production of theatrical presentations, the encouragement of the arts and the promotion of education in drama, music, film and other arts. There were no significant changes in the activities of the company during the period of these accounts.

Structure, Governance and management

Border Crossings Theatre Company Ltd. is a company limited by guarantee. The constitution of the company is set out in its memorandum and articles of association. The governing body of the company is the board of directors, which meets on a regular basis. The board has responded to the strategic needs of the organisation by developing and expanding its membership.

This company is related to Border Crossings Limited, a company limited by guarantee and a registered charity based in the United Kingdom. While there is no formal link between the two organisations, the key objectives are the same, and two directors of the UK company, including the Chair, sit on the board of this Company, so close collaboration is undertaken.

Financial performance and financial position

The financial performance for the year is detailed in the Statement of Financial Activities and shows a net deficit of €73,998 (2025 surplus €115,970).

The financial position at the year-end is detailed in the Balance Sheet and shows total reserves of €69,240 (2025 €143,238).

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Report of the Artistic Director of Achievements and Public Benefit

2025-26 saw Border Crossings' work developing and gaining significant traction in the Republic of Ireland and the European Union. The company continued to be led by Michael Walling (Artistic Director) and Lucy Dunkerley (Associate Director). Additional freelance contractors undertook work with the company as required by projects and allowed by funding.

The board met regularly throughout the year. Many board meetings were held jointly online with the board of our sister organisation, Border Crossings (UK). This sister company issues its own Annual Report and Accounts.

Artistic and Education Achievements - THE LEGEND OF EUROPA

Work continued on THE LEGEND OF EUROPA, with the second devising workshop being held in Bologna during July 2025. Sanam Naderi (Cre-Actor - Teatro dell'Argine) wrote of this work:

> "The body is the starting point: different bodies like that of our Minotaur, bodies in transformation like those of adolescents, or adult bodies marked by the complexity of the history we live in.The theme of translation in our collective improvisations continues to be central. Fundamental, in fact: in a project like ours — collective, multilingual, open — it is essential that everyone can express themselves, but also understand what is happening: every word, every gesture, every silence....
>
> The improvisations, day by day, are taking an increasingly political direction. If in Sligo we had focused on the presence and absence of women in history and society — yesterday, today, always — and had discussed patriarchy, here the focus inevitably shifts to another great theme: the new generations. We talk about Italian adolescents, second and third generation girls and boys, young people from the Parisian banlieues, Swedish teenagers. Our Swedish Cre-Actors are not so far, in age, from adolescence itself. Through them comes a lucid, authentic gaze on the thoughts and experiences of their peers."

The project's progress is being documented by film-maker Thomas Briat. His short film of the Bologna workshop is available online[1].

Artistic and Education Achievements - PERFORMING POSSIBILITY

Border Crossings also continued to collaborate with Teatro dell'Argine on the complementary Erasmus + project PERFORMING POSSIBILITY, also involving YMCA (Cork) and Opera di Padre Marella (Bologna). This project complements EUROPA by bringing young people's voices into play, encouraging them to explore their own understanding of Europe, and to compare these with the thoughts of their counterparts in the other country. The young people in Italy

[1] https://youtu.be/aw1fm8purO0

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PERFORMING POSSIBILITY - Bologna workshop

were largely from refugee and migrant backgrounds, so the project deals with a range of key issues. The project was successfully completed, with a range of outputs. The digital Training Manual summarises the project's ideas and methodologies in ways which allow them to be applied elsewhere[2]. There is also a strong series of podcasts, placing young people in dialogue with staff members from the partner organisations[3].

The key workshop was held in Bologna from June 23rd to 27th 2025. Four young people travelled from Cork to undertake engagement activities with their peers at Opera di Padre Marella. These encounters, and the creative work undertaken in response, has also fed into the work of Teatro dell'Argine on THE LEGEND OF EUROPA. Communication and dissemination of the project was described as "exceptional" by the Irish National Agency Léargas, including TV coverage in Italy[4].

[2] https://issuu.com/border-crossings/docs/performing_possibility_-_training_manual_

[3] https://open.spotify.com/episode/5zOPGuLC7YHBxICqAfdmyv

[4] https://youtu.be/aJu6IhjGTSI?si=VtaiWrx6seEGzIqH



Artistic and Education Achievements - SUPPLIANTS OF SYRIA

Border Crossings (Ireland) was also involved in the SUPPLIANTS OF SYRIA project, partnering with the UK company. In particular, Michael Walling and Lucy Dunkerley were invited to the Anna Lindh Foundation's Forum in Tirana, Albania, from June 18th to 20th 2025. Michael spoke on three panels, while Lucy chaired a third, and they jointly facilitated a practical workshop on intercultural devising techniques. The Forum was particularly helpful as a networking event, where extracts from the film materials in SUPPLIANTS OF SYRIA could be shown, and partnership building could begin. As a result, a Creative Europe application was submitted in May 2026, aiming to present locally specific versions of the play in a range of European countries.

Michael Walling
Artistic Director
Date: 16th September 2026

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Taxation status

The company is in the Republic of Ireland exempt from liability to taxation and the Tax Exemption Number is CHY22624.

Risk Review

The directors of the company carry out a risk analysis for each project to be entered into by the company and update this throughout the life of each project, identifying and quantifying the level of risk exposure that the company is subject to. Strategies are implemented to mitigate identified risks and their potential impact on the company.

Signed on behalf of the Board of Directors



Jatinder Verma – Chair of the Board

Date: 16th September 2026

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MAY 2026				
	Unrestricted funds	**Restricted funds**	**Total funds 2026**	**Total funds 2025**
Income from:	€	€	€	€
Donations and legacies	-	-	-	-
Charitable activities	-	13,301	13,301	224,492
Other trading activities	-	-	-	-
Investments	1,336	-	-	-
Total	**1,336**	**13,301**	**14,637**	**224,492**
Expenditure on:				
Raising funds	-	-	-	-
Charitable activities	603	88,032	88,635	108,522
Total	**603**	**88,032**	**88,635**	**108,522**
Net income/(expenditure) before tax	733	(74,731)	(73,998)	115,970
Tax payable	-	-	-	-
Net income/(expenditure) after tax	733	(74,731)	(73,998)	115,970
Transfers between funds	(170)	170	-	-
Net movement in funds	563	(74561)	(73,998)	115,970
Reconciliation of funds:				
Total funds brought forward	**39,269**	**103,969**	**143,238**	**27,268**
Total funds carried forward	**39,832**	**29,408**	**69,240**	**143,238**

The notes to the accounts on pages 11 & 12 form part of these financial statements.

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BALANCE SHEET AS AT 31st MAY 2026				
	Unrestricted Funds	**Restricted Funds**	**Total Funds 2026**	**Total Funds 2025**
	€	**€**	**€**	**€**
Fixed assets:				
Tangible assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Current assets:				
Stock	-	-	-	-
Debtors	-	-	-	-
Cash at bank and in hand	39,832	30,365	70,197	147,334
Total Current Assets	**39,832**	**30,365**	**70,197**	**147,334**
Creditors: amounts falling due within one year	**-**	**957**	**957**	**4,096**
Net current assets / (liabilities)	**39,832**	**29,408**	**69,240**	**143,238**
Total assets less current liabilities	**39,832**	**29,408**	**69,240**	**143,238**
Total net assets	**39,832**	**29,408**	**69,240**	**143,238**
Funds:				
Restricted income funds	-	29,408	29,408	103,969
Unrestricted income funds:	39,832	-	39,832	39,269
Total funds	**39,832**	**29,408**	**69,240**	**143,238**

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BALANCE SHEET AS AT 31 MAY 2025 (continued)

We as directors of the Border Crossings Theatre Company Limited, state that:

a) The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
b) The company is availing itself of the exemption on the grounds that the conditions specified in s358 are satisfied,
c) The members of the company have not served a notice on the company under s334(1) in accordance with s334(2),
d) We acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare Financial Statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial period and of its surplus or deficit for such period and to otherwise comply with the provisions of the Companies Act 2014 relating to Financial Statements so far as they are applicable to the company,
e) The company has relied on the specified exemption contained in s352 Companies Act 2014 (as a micro company); has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with s353 Companies Act 2014.

On behalf of the Board of Directors:





Jatinder Verma MBE (Chair)
Date: 16th September 2026

Conall Morrison (Director)
Date: 16th September 2026

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Notes to the accounts:

Border Crossings Theatre Company Limited is a private company limited by guarantee and has no share capital.

1. Accounting policies

a) Basis of preparation and format of the accounts

The accounts are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP); Accounting and Reporting by Charities and in accordance with Financial Reporting Standard applicable in the UK and the Republic of Ireland.

b) Going Concern

It is the policy of the board of the company to take careful account of the funding available for each production before entering into financial commitments for that production in order to ensure that the company will be able to meet its financial commitments. The board has no reason to believe, that for the foreseeable future any events are likely to occur which would put achievement of this policy at risk. Therefore, the board continues to adopt the going concern policy when preparing the accounts of the company.

c) Income and costs of production

The direct costs of productions completed or in progress are taken to the statement of financial activities as they are incurred. Any associated income, including grant income for such productions is similarly matched and taken to the statement of financial activities.

d) Stocks

Stocks are valued at the lower of cost and net realisable value.

e) Depreciation

Depreciation is provided to write off the cost of assets by equal instalments over their estimated useful life. All equipment is written off at a rate of 20% on a straight-line basis.

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Notes to the accounts (continued):

2. Expenditure on charitable activities:

	2026	2026	2026	2025
	Unrestricted	Restricted	Total	
	€	€	€	€
Administration costs	603	-	603	350
Direct Project expenses	-	88,032	88,032	611
Total	961	88,032	88,635	961

None of the Directors (or any person connected with them) received any remuneration or benefits during the period.

There were no employees during the period.

3. Creditors (amounts falling due within one year):

	2026	2025
	€	€
Creditors and Accruals	-	-
Amount owing to related company	957	4,096
Total	957	4,096

The related company is Border Crossings Company Limited, a company registered in the UK.

There were no contingent liabilities nor capital or financial commitments at the year-end.

There is no controlling party.

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