

REGISTERED CHARITY NUMBER: SC023666

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018
FOR**

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED
REGISTERED COMPANY NUMBER SC143878**

Kathleen Benham CA
Benham Conway & Co
Chartered Accountants
16 Royal Crescent
Glasgow
G3 7SL

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED
REGISTERED COMPANY NUMBER SC143878**

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For The Year Ended 31 March 2018**

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**BIRDS OF PARADISE THEATRE COMPANY
LIMITED**
REGISTERED COMPANY NUMBER SC143878 (REGISTERED NUMBER: SC143878)

REPORT OF THE TRUSTEES
For The Year Ended 31 March 2018

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Birds of Paradise promotes the profile of disabled artists. Our national tour is the lynchpin of all our artistic policy, linking to all our other projects and raising the profile of inclusive practices throughout Scotland.

The company produces new works that are developed and created by culturally diverse teams of talented artists and performers. Our work is artistically excellent, provocative, innovative and entertaining. We promote our work on both National and International stages.

Birds of Paradise is a force for change in Scottish theatre. It has a unique vision that presents disability as an opportunity to explore untold stories and takes a unique approach to the delivery of these stories by pioneering a radical dramatic language that explores the "aesthetics of access".

**BIRDS OF PARADISE THEATRE COMPANY
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**REPORT OF THE TRUSTEES
For The Year Ended 31 March 2018**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the autumn of 2017 Birds of Paradise welcomed Michelle Rolfe as our Producer. In January 2018 Garry Robson stepped down as Co-Artistic Director and Robert Gale became the sole Artistic Director and CEO. During 2017 Marianne Maxwell stepped down from the board of Trustees, and Sophie Partridge very sadly passed away.

Blanche & Butch:

Co-produced with Tron Theatre, Blanche & Butch was a dazzling new production inspired by Noel Greig's 2006 play Heelz on Wheels. Telling the witty and poignant story of the lives, loves and losses of the three disabled men, it was a night of outrageous unPCness, high quality campness and deeply touching stories of three men who span the generations. The show featured an on-stage BSL interpreter, captions in the style of a Hollywood script appearing on a TV screen and audio description delivered through headsets by an on-stage describer/stage management character. It opened at Tron Theatre, Glasgow on Thursday 14th September and closed at Summerhall, Edinburgh on Saturday 14th October, playing to a total of 952 people across 13 venues.

The Tin Soldier:

Created in association with Festival Theatre, Edinburgh The Tin Soldier was adapted from Hans Christian Andersen's first ever children's story. Birds of Paradise's first Christmas show was a magical tale of derring do, devotion and never giving up was for children aged nine and under, and involved puppets, original songs and live on-stage music. Featuring international Deaf actor Caroline Parker, Robert Softley Gale and Joseph Brown alongside musicians Novasound, it showcased how all performers within a show can deliver BSL interpretation for a young audio. Audio description was integrated in to the dialogue and captions were projected upon the cardboard box set. It opened at The Studio, Edinburgh on Thursday 7th December and ran until Saturday 23rd December. Over a total of 21 performances it was seen by 908 people.

Intergeneration Cabaret :

Working with Luminate and LGBT Age, BOP was able to offer an opportunity for artists to present work at a cabaret as part of the Luminate Festival. The artists had to be non-professional with a performance idea they wanted to develop for a cabaret performance celebrating older, disabled or LGBT people. The artists received one to one development time with a professional performer as well as group workshops. This opportunity was developed as an outreach element of our production of Blanche & Butch, so the cabaret took place at Summerhall, Edinburgh after the final performance of the run, on the Blanche & Butch set. The event had audio description, BSL interpretation, a live electronic note taker and played to an audience of 80 people.

BOP Artists:

Working in partnership with National Theatre of Scotland, BOP Artists was a development residency opportunity for three emerging disabled artists living in Scotland, with a specific creative idea they were seeking to develop. After a public call out three artists were selected; Aminder Virdee, Jen McGregor and Stuart Pyper. The residency was split into two parts: Skills Week; Development Week, with each week taking place at National Theatre of Scotland's headquarters Rockvilla. During the skills week, the artists were given training in multiple areas, and were matched with a mentor to help them develop their idea ahead of the development week. During the development week, the artists were given time, space and funding to develop their idea in the way that they felt was of most use to them.

FINANCIAL REVIEW

Principal funding sources

Funding from Creative Scotland has been the major source of funding this year as well as core funding from Glasgow City Council. Additional funding came from partners and earned income.

Reserves policy

The trustees establish the level of reserves that the charity ought to have. Reserves are needed to bridge the funding gaps between spending and receiving resources. The trustees therefore consider the ideal level of operational reserves would be six months operating costs which is the level the charity is working towards.

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED**
REGISTERED COMPANY NUMBER SC143878 (REGISTERED NUMBER: SC143878)

**REPORT OF THE TRUSTEES
For The Year Ended 31 March 2018**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, and registered as a charity 16 April 1993.

The company is limited by guarantee and governed by its Memorandum and Articles of Association. The liability of members is limited to £1 each. The company is accepted as a charitable body by the Inland Revenue. The Board of Directors set the policies of the company and controls the day to day running of the company.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee shall cease to hold office at the conclusion of each annual general meeting, but shall then be eligible for re-election.

Risk management

The Management Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risk the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC143878 (Scotland)

Registered Charity number

SC023666

Registered office

C/o Scottish Youth Theatre
The Old Sheriff Court
105 Brunswick Street
Glasgow
G1 1TF

Trustees

S Hodgson

G Main

M Maxwell

- resigned 11.12.17

S E Partridge

- resigned 7.6.17

M J Harrison

Dr S L Shah

M Richardson

N TabatabaiKhatambaksh

Company Secretary

R S Gale

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED**
REGISTERED COMPANY NUMBER SC143878 (REGISTERED NUMBER: SC143878)

REPORT OF THE TRUSTEES
For The Year Ended 31 March 2018

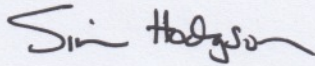
REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

Kathleen Benham CA
Benham Conway & Co
Chartered Accountants
16 Royal Crescent
Glasgow
G3 7SL

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 14 June 2018 and signed on its behalf by:



S Hodgson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BIRDS OF PARADISE THEATRE COMPANY
LIMITED
REGISTERED COMPANY NUMBER SC143878 (REGISTERED NUMBER: SC143878)**

I report on the accounts for the year ended 31 March 2018 set out on pages six to thirteen.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 view given by the accounts.

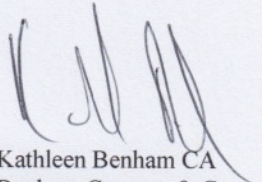
Independent examiner's statement

In connection with 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 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 to comply with Regulation 8 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.



Kathleen Benham CA
Benham Conway & Co
Chartered Accountants
16 Royal Crescent
Glasgow
G3 7SL

14 June 2018

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED
REGISTERED COMPANY NUMBER SC143878**

**STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 March 2018**

	Notes	Unrestricted fund £	Restricted fund £	31.3.18 Total funds £	31.3.17 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		273	-	273	-
Charitable activities					
Earned income		57,614	-	57,614	36,346
Charitable Activities		165,500	29,236	194,736	232,024
Other income		7,482	-	7,482	18,266
Total		230,869	29,236	260,105	286,636
EXPENDITURE ON					
Charitable activities					
Direct Charitable Expenditure		161,671	111,702	273,373	169,490
Administration		60,555	-	60,555	39,938
Total		222,226	111,702	333,928	209,428
NET INCOME/(EXPENDITURE)		8,643	(82,466)	(73,823)	77,208
RECONCILIATION OF FUNDS					
Total funds brought forward		7,517	89,666	97,183	19,975
TOTAL FUNDS CARRIED FORWARD		16,160	7,200	23,360	97,183

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED**
REGISTERED COMPANY NUMBER SC143878 (REGISTERED NUMBER: SC143878)

BALANCE SHEET
At 31 March 2018

	Notes	31.3.18 £	31.3.17 £
FIXED ASSETS			
Tangible assets	6	983	1,361
CURRENT ASSETS			
Debtors	7	3,728	7,587
Cash at bank and in hand		25,472	93,284
		<u>29,200</u>	<u>100,871</u>
CREDITORS			
Amounts falling due within one year	8	(6,823)	(5,049)
NET CURRENT ASSETS		<u>22,377</u>	<u>95,822</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>23,360</u>	<u>97,183</u>
NET ASSETS		<u>23,360</u>	<u>97,183</u>
FUNDS	10		
Unrestricted funds		16,160	7,517
Restricted funds		7,200	89,666
TOTAL FUNDS		<u>23,360</u>	<u>97,183</u>

The notes form part of these financial statements

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED
REGISTERED COMPANY NUMBER SC143878 (REGISTERED NUMBER: SC143878)**

**BALANCE SHEET - CONTINUED
At 31 March 2018**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

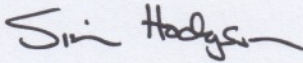
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 14 June 2018 and were signed on its behalf by:



S Hodgson -Trustee

The notes form part of these financial statements

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED
REGISTERED COMPANY NUMBER SC143878**

**NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 March 2018**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

Office Equipment	- 25% on cost
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Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.18	31.3.17
	£	£
Depreciation - owned assets	697	804
	<u> </u>	<u> </u>

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED
REGISTERED COMPANY NUMBER SC143878**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For The Year Ended 31 March 2018**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2018 nor for the year ended 31 March 2017.

4. STAFF COSTS

	31.3.18	31.3.17
	£	£
Wages and salaries	93,892	65,075
Social security costs	4,988	2,757
Other pension costs	559	477
	<u>99,439</u>	<u>68,309</u>

The average monthly number of employees during the year was as follows:

31.3.18	31.3.17
5	3
<u>5</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Earned income	3,561	32,785	36,346
Charitable Activities	53,938	178,086	232,024
Other income	18,266	-	18,266
Total	<u>75,765</u>	<u>210,871</u>	<u>286,636</u>
EXPENDITURE ON			
Charitable activities			
Direct Charitable Expenditure	23,285	146,205	169,490
Administration	39,938	-	39,938
Total	<u>63,223</u>	<u>146,205</u>	<u>209,428</u>
NET INCOME/(EXPENDITURE)	<u>12,542</u>	<u>64,666</u>	<u>77,208</u>

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED
REGISTERED COMPANY NUMBER SC143878**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For The Year Ended 31 March 2018**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	(5,025)	25,000	19,975
TOTAL FUNDS CARRIED FORWARD	<u>7,517</u>	<u>89,666</u>	<u>97,183</u>

6. TANGIBLE FIXED ASSETS

	Office Equipment £
COST	
At 1 April 2017	15,047
Additions	319
Disposals	(7,850)
At 31 March 2018	<u>7,516</u>
DEPRECIATION	
At 1 April 2017	13,686
Charge for year	697
Eliminated on disposal	(7,850)
At 31 March 2018	<u>6,533</u>
NET BOOK VALUE	
At 31 March 2018	<u>983</u>
At 31 March 2017	<u>1,361</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18 £	31.3.17 £
Trade debtors	2,056	-
Other debtors	1,672	7,587
	<u>3,728</u>	<u>7,587</u>

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED
REGISTERED COMPANY NUMBER SC143878**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For The Year Ended 31 March 2018**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Trade creditors	4,526	2,580
Taxation and social security	2,199	2,358
Other creditors	98	111
	<u>6,823</u>	<u>5,049</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	31.3.18 Total funds £	31.3.17 Total funds £
Fixed assets	983	-	983	1,361
Current assets	22,000	7,200	29,200	100,871
Current liabilities	(6,823)	-	(6,823)	(5,049)
	<u>16,160</u>	<u>7,200</u>	<u>23,360</u>	<u>97,183</u>

10. MOVEMENT IN FUNDS

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
Unrestricted funds			
General	7,517	8,643	16,160
Restricted funds			
Restricted Funds	89,666	(82,466)	7,200
TOTAL FUNDS	<u>97,183</u>	<u>(73,823)</u>	<u>23,360</u>

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED
REGISTERED COMPANY NUMBER SC143878**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For The Year Ended 31 March 2018**

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	230,869	(222,226)	8,643
Restricted funds			
Restricted Funds	29,236	(111,702)	(82,466)
TOTAL FUNDS	<u>260,105</u>	<u>(333,928)</u>	<u>(73,823)</u>

Comparatives for movement in funds

	At 1.4.16 £	Net movement in funds £	At 31.3.17 £
Unrestricted Funds			
General	(5,025)	12,542	7,517
Restricted Funds			
Restricted Funds	25,000	64,666	89,666
TOTAL FUNDS	<u>19,975</u>	<u>77,208</u>	<u>97,183</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	75,765	(63,223)	12,542
Restricted funds			
Restricted Funds	210,871	(146,205)	64,666
TOTAL FUNDS	<u>286,636</u>	<u>(209,428)</u>	<u>77,208</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2018.

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED
REGISTERED COMPANY NUMBER SC143878**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 March 2018**

	31.3.18 £	31.3.17 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	273	-
Charitable activities		
Earned income	57,614	36,346
Creative Scotland	157,200	159,314
British Council	-	53,674
Glasgow City Council	15,500	15,500
Culture & Sport	-	412
Access to work	22,036	3,124
	<u>252,350</u>	<u>268,370</u>
Other income		
Theatre tax credit	7,482	18,266
Total incoming resources	<u>260,105</u>	<u>286,636</u>
EXPENDITURE		
Charitable activities		
Wages	93,892	65,075
Social security	4,988	2,757
Pensions	559	477
Direct fees	45,953	92,841
Production costs	113,271	7,488
Publicity and marketing	12,894	5,750
Direct touring and travel	32,158	13,375
Rent, rates and insurance	8,591	8,405
Travel	2,167	2,915
General expenses	718	278
Subscriptions and memberships	553	335
Postage and stationery	1,321	671
Telephone and internet	354	1,430
Repairs and renewals	517	(127)
Bank charges	24	190
Exchange rate losses	16	(1,092)
Training costs	-	329
Board Expenses	579	604
Networking expenses	4,605	2,763
Carried forward	<u>323,160</u>	<u>204,464</u>

This page does not form part of the statutory financial statements

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED**
REGISTERED COMPANY NUMBER SC143878

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 March 2018

	31.3.18	31.3.17
	£	£
Charitable activities		
Brought forward		
Advertising	323,160	204,464
Depreciation of tangible fixed assets	5,810	-
	698	804
	<u>329,668</u>	<u>205,268</u>
Support costs		
Governance costs		
Accountancy fees	4,260	4,160
Total resources expended	<u>333,928</u>	<u>209,428</u>
Net (expenditure)/income	<u><u>(73,823)</u></u>	<u><u>77,208</u></u>

This page does not form part of the statutory financial statements