

REGISTERED COMPANY NUMBER: SC143878 (Scotland)
REGISTERED CHARITY NUMBER: SC023666

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019
FOR
BIRDS OF PARADISE THEATRE COMPANY
LIMITED**

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

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED**

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For The Year Ended 31 March 2019**

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

**REPORT OF THE TRUSTEES
For The Year Ended 31 March 2019**

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 2019. 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 exists to promote the profile of disabled artists and to advance the arts through world class theatre performances and projects that embody the aesthetics of access for deaf and disabled artists. Our theatre productions are the lynchpin of our artistic policy, linking to our other projects and raising the profile of inclusive practices throughout Scotland, the UK and internationally.

We provide theatre opportunities to disabled artists and increase the representation of professional deaf and disabled artists and performers in Scottish theatre. Our work is artistically excellent, provocative, innovative and entertaining. We also provide opportunities for skills development and training, particularly focussed on disability equality issues, and we offer workshops in drama, theatre production and other areas.

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 'aesthetic of access'.

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

**REPORT OF THE TRUSTEES
For The Year Ended 31 March 2019**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During 2018 we welcomed Amy Conachan and Jai Hutchison onto the board of trustees, Michael Richardson stepped down from his position.

My Left / Right Foot - The Musical

A co-production from BOP and the National Theatre of Scotland, written and directed by Robert Softley Gale. The local amdram society is under pressure to comply with the equalities agenda. They come up with a cunning plan to create a gripping show starring 'the disabled'. What could be better than the Oscar-winning 'My Left Foot'? The only snag is they're having trouble finding any disabled actors - but that never stopped Daniel Day-Lewis! This was the largest productions the company has staged, playing to 5277 people at Assembly Roxy during the Edinburgh Festival Fringe. It was awarded a Fringe First; a Herald Angel and Best New Musical (Broadway World).

25th Anniversary

We celebrated the 25th anniversary with two major events:

Parliamentary Reception

Hosted by Patrick Harvie (MSP - Green Party) an evening of speeches and performances that celebrated the impact BOP has had on the cultural landscape of Scotland. Speakers included: Fiona Hyslop MSP (Cabinet Secretary - Culture, Tourism, External Affairs); Mark Fisher (Theatre Critic - The Guardian); Amy Conachan.

25th Anniversary Revue

To close our celebratory year we invited some of the most talented disabled performers from the UK to join us for an evening of comedy, music, performance and an auction, at Deaf Connections, Glasgow. The evening was hosted by Jess Thom (Touretteshero) and featured a range of disabled and non-disabled performers.

International Training

In February and October, BOP was invited by British Council to visit Kigali, Rwanda to deliver workshops as part of East Africa Arts; a project focusing on cross-artform practice and disability equality. In September BOP hosted one of the disabled Rwandan artists for an additional week of development in Glasgow.

In March, BOP was invited by British Council to Kathmandu, Nepal, to deliver workshops exploring access and inclusion within theatre to disabled people newly interested in theatre and non-disabled staff from Nepali theatres.

Disability Equality Training

BOP delivered its biggest year of training and consultancy to date which included becoming the equality trainers for Edinburgh Festival Fringe. Sessions were also delivered to Edinburgh International Book Festival, Dancebase, Traverse Theatre, Royal Conservatoire for Scotland and many others.

Creative Licht

Creative Licht is a joint research project from Solar Bear, National Theatre of Scotland, SignArts and Access Scottish Theatre. It's purpose is to deliver training to sign language interpreters that builds skills and confidence in interpreting live performance.

Youth Arts Consultants

The Youth Arts Consultants are a group of young disabled artists who are trained by BOP to deliver accessibility consultancy to organisations, giving the YACs paid work and an opportunity to develop skills and networks. Organisations worked with include Magnetic North, Edinburgh Performing Arts Development and Youth Theatre Ireland.

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.

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

**REPORT OF THE TRUSTEES
For The Year Ended 31 March 2019**

FINANCIAL REVIEW

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.

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 J Harrison

Dr S L Shah

- resigned 28.9.18

M Richardson

- resigned 11.12.18

N T-Khatambakhsh

A Conachan

- appointed 18.9.18

J Hutchison

- appointed 18.9.18

Company Secretary

R S Gale

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

**REPORT OF THE TRUSTEES
For The Year Ended 31 March 2019**

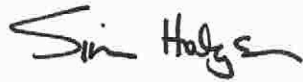
REFERENCE AND ADMINISTRATIVE DETAILS

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 24 June 2019 and signed on its behalf by:



S Hodgson - Trustee

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

I report on the accounts for the year ended 31 March 2019 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 (as amended). 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 (as amended). 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 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 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

24 June 2019

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 March 2019**

	Notes	Unrestricted fund £	Restricted fund £	31.3.19 Total funds £	31.3.18 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,739	-	1,739	273
Charitable activities					
Earned income		35,796	97,318	133,114	57,614
Charitable Activities		175,712	27,800	203,512	194,736
Other income		23,931	-	23,931	7,482
Total		237,178	125,118	362,296	260,105
EXPENDITURE ON					
Raising funds		1,800	-	1,800	-
Charitable activities					
Direct Charitable Expenditure		148,089	131,318	279,407	273,373
Administration		56,976	-	56,976	60,555
Total		206,865	131,318	338,183	333,928
NET INCOME/(EXPENDITURE)		30,313	(6,200)	24,113	(73,823)
RECONCILIATION OF FUNDS					
Total funds brought forward		16,160	7,200	23,360	97,183
TOTAL FUNDS CARRIED FORWARD		46,473	1,000	47,473	23,360

The notes form part of these financial statements

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

**BALANCE SHEET
At 31 March 2019**

	Notes	31.3.19 £	31.3.18 £
FIXED ASSETS			
Tangible assets	6	1,051	983
CURRENT ASSETS			
Debtors	7	8,360	3,728
Cash at bank and in hand		41,969	25,472
		<u>50,329</u>	<u>29,200</u>
CREDITORS			
Amounts falling due within one year	8	(3,907)	(6,823)
NET CURRENT ASSETS		<u>46,422</u>	<u>22,377</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>47,473</u>	<u>23,360</u>
NET ASSETS		<u>47,473</u>	<u>23,360</u>
FUNDS	10		
Unrestricted funds		46,473	16,160
Restricted funds		1,000	7,200
TOTAL FUNDS		<u>47,473</u>	<u>23,360</u>

The notes form part of these financial statements

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

**BALANCE SHEET - CONTINUED
At 31 March 2019**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

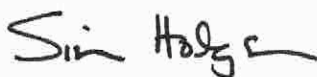
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

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 24 June 2019 and were signed on its behalf by:



S Hodgson -Trustee

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 March 2019**

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

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):

	31.3.19	31.3.18
	£	£
Depreciation - owned assets	482	697
	<u> </u>	<u> </u>

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For The Year Ended 31 March 2019**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

4. STAFF COSTS

	31.3.19	31.3.18
	£	£
Wages and salaries	96,106	93,892
Social security costs	5,610	4,988
Other pension costs	1,439	559
	<u>103,155</u>	<u>99,439</u>

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

31.3.19	31.3.18
4	5
<u>4</u>	<u>5</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			
Donations and legacies	273	-	273
Charitable activities			
Earned income	57,614	-	57,614
Charitable Activities	165,500	29,236	194,736
Other income	7,482	-	7,482
Total	<u>230,869</u>	<u>29,236</u>	<u>260,105</u>
EXPENDITURE ON			
Charitable activities			
Direct Charitable Expenditure	161,671	111,702	273,373
Administration	60,555	-	60,555
Total	<u>222,226</u>	<u>111,702</u>	<u>333,928</u>
NET INCOME/(EXPENDITURE)	<u>8,643</u>	<u>(82,466)</u>	<u>(73,823)</u>

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For The Year Ended 31 March 2019**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	7,517	89,666	97,183
TOTAL FUNDS CARRIED FORWARD	<u>16,160</u>	<u>7,200</u>	<u>23,360</u>

6. TANGIBLE FIXED ASSETS

	Office Equipment £
COST	
At 1 April 2018	7,516
Additions	550
At 31 March 2019	<u>8,066</u>
DEPRECIATION	
At 1 April 2018	6,533
Charge for year	482
At 31 March 2019	<u>7,015</u>
NET BOOK VALUE	
At 31 March 2019	<u>1,051</u>
At 31 March 2018	<u>983</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19 £	31.3.18 £
Trade debtors	6,118	2,056
Other debtors	2,242	1,672
	<u>8,360</u>	<u>3,728</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19 £	31.3.18 £
Trade creditors	979	4,526
Taxation and social security	2,639	2,199
Other creditors	289	98
	<u>3,907</u>	<u>6,823</u>

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For The Year Ended 31 March 2019**

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	31.3.19 Total funds £	31.3.18 Total funds £
Fixed assets	1,051	-	1,051	983
Current assets	49,329	1,000	50,329	29,200
Current liabilities	(3,907)	-	(3,907)	(6,823)
	<u>46,473</u>	<u>1,000</u>	<u>47,473</u>	<u>23,360</u>

10. MOVEMENT IN FUNDS

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General	16,160	30,313	46,473
Restricted funds			
Restricted Funds	7,200	(6,200)	1,000
TOTAL FUNDS	<u>23,360</u>	<u>24,113</u>	<u>47,473</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	237,178	(206,865)	30,313
Restricted funds			
Restricted Funds	125,118	(131,318)	(6,200)
TOTAL FUNDS	<u>362,296</u>	<u>(338,183)</u>	<u>24,113</u>

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For The Year Ended 31 March 2019

10. MOVEMENT IN FUNDS - continued

Comparatives for 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>

Comparative 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>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2019.

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 March 2019**

	31.3.19 £	31.3.18 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,739	273
Charitable activities		
Earned income	135,463	57,614
Creative Scotland	154,800	157,200
Glasgow City Council	15,500	15,500
Access to work	6,908	22,036
Federation of Scottish Theatre	16,455	-
RC Macdonald Charitable Trust	7,500	-
	<u>336,626</u>	<u>252,350</u>
Other income		
Theatre tax credit	23,931	7,482
	<u>362,296</u>	<u>260,105</u>
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	1,800	-
Charitable activities		
Wages	96,106	93,892
Social security	5,610	4,988
Pensions	1,439	559
Direct fees	112,999	45,953
Production costs	75,803	113,271
Publicity and marketing	3,339	12,894
Direct touring and travel	16,859	32,158
Rent, rates and insurance	9,117	8,591
Travel	1,292	2,167
General expenses	241	718
Subscriptions and memberships	1,294	553
Postage and stationery	333	1,321
Telephone and internet	541	354
Repairs and renewals	1,521	517
Bank charges	-	24
Exchange rate losses	-	16
Board Expenses	189	579
Networking expenses	2,870	4,605
Advertising	1,788	5,810
Depreciation of tangible fixed assets	482	698
	<u>331,823</u>	<u>329,668</u>
Support costs		

This page does not form part of the statutory financial statements

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 March 2019**

	31.3.19	31.3.18
	£	£
Governance costs		
Accountancy fees	4,560	4,260
Total resources expended	338,183	333,928
Net income/(expenditure)	24,113	(73,823)

This page does not form part of the statutory financial statements