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

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

FOR

BIRDS OF PARADISE THEATRE COMPANY LIMITED

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

CONTENTS OF THE FINANCIAL STATEMENTS
For The Year Ended 31 March 2021

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 2021. 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 2019).

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 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 'aesthetic of access'.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
Charitable Activities
Our board remains a constant source of support and guidance and we were very sad to say goodbye to Nazli Tabatabai-Khatambakhsh as trustee.

Organisational:
Due to Covid 19 and the subsequent lockdown and closure of performing arts spaces we had to cancel our production of Don't Make Tea, which was in development in early 2020 with an opening planned for autumn 2020. Instead we began to adapt to the realities of working online and pivoted our work into Development and Strategic projects.

BOP THEATRE
Come to Bed with Me
A brand new commission for Battersea Arts Centre. In the age of limited public events, Come to Bed With Me took BOP into digital and durational territory. This performance was intimate and private, exploring territory that resonates with us all just now as we navigate the world from our homes.

Created by Robert Softley Gale, Rachel Drazek and Mairi Taylor, with original music by Scott Twynholm.

Ian and Sheena
BOP was asked to contribute to the National Theatre of Scotland's 'Scenes for Survival' project, and we thought who better to hear from during this time than Ian and Sheena, from our 2018 production My Left Right Foot - The Musical.

Written by Robert Softley Gale, Richard Conlon and Gail Watson. Produced by National Theatre of Scotland, in association with BBC Scotland, Screen Scotland, BBC Arts' Culture in Quarantine project and Birds of Paradise Theatre Company, with support from Hopscotch Films.

BOP on the Wire
A brand new podcast series hosted by Robert Softley Gale and disabled actor and stand-up comedian, and BOP board member, Jack Nicholson. In each episode they spoke with a performer from a past BOP production.

BOP DEVELOPMENT
BOP Young Artists
The pilot cohort of BOP Young Artists were due to move on from the project in April 2020. However, due to the pandemic, it felt right to continue supporting these artists. The main focus of their work has been Locked World - a 'digital pivot', exploring how they could take their live in-person production 'Locked World' into a digital space. Locked World will develop into a radically accessible digital platform for showcasing the work of emerging disabled artists.

In July 2020, we decided to recruit a second cohort of young artists to work with us remotely: BOP Young Artists (digital). These five young artists are based in rural areas across Scotland, including Inverness and Hawick.

BOP Young Artists is supported by The Robertson Trust.

Playwrights' Studio Scotland & Birds of Paradise Mentoring Award
We teamed up with Playwrights' Studio Scotland to deliver a version of their regular Mentoring Award to two disabled writers. As part of the opportunity the selected writers each received: a £2000 cash bursary; four skills workshops; community building opportunities; a cultural trip.

Sensing Stories
Delivered in partnership with the Scottish International Storytelling Festival, this was an artistic development opportunity in which we worked with four disabled people who had little previous experience to develop storytelling skills and share their stories in a live setting. Through a series of workshops with a professional storyteller, participants learned some simple storytelling skills, gained confidence in public speaking and began to develop their own stories for a live public performance over Zoom

Something to Say | Rudeigin ri Ràdh (Development)

Delivered with Theatre Gu Leòr, this project happened in two phases: writer development; writer commissioning

For the writer development phase we worked with Theatre Gu Leòr to offer training workshops in the specific skills for writing for radio. The aim of these workshops was to amplify the voices of those less heard from in radio: Gaelic people and Disabled people. We worked with five disabled writers who received training in writing for radio, understanding the technical aspects of recording and how to authentically write disabled characters.

For the writer commissioning phase we sought three brand new radio plays, written by disabled writers. This was done via an open call. We received 21 pitch ideas and selected three plays to be produced in 2021/22.

BOP STRATEGIC

Make it Accessible
This project was a series of five online talks, with an aim of sharing knowledge around how creatives and industry professionals can improve the accessibility of their own work. Each talk was hosted by Andy Edwards and someone from BOP, and was a two hour Zoom event featuring presentations from different artists or companies.

Youth Arts Consultants.
While opportunities for this work limited, our YACs completed an access audit of Platform's website and they were invited to deliver some Disability Equality Training to a group of young artists from Scottish Youth Theatre.

Access Scottish Theatre
As performance spaces were closed and productions were cancelled, the Access Scottish Theatre guide was put on pause until the return of live theatre was possible. During this hiatus, we started working on House Lights Up: Researching Relaxed Performances for Neurodiverse Audiences in Scotland, a research project that considers what the performing arts industry in Scotland can do to make Relaxed performances more accessible for audiences to attend.

AST is produced by Birds of Paradise on behalf of Federations of Scottish Theatre, funded by Creative Scotland

Training and Consultation
Lockdown interfered with our usual opportunities to deliver Disability Equality Training sessions in person, so we instead took the time to look at our DET package, ensure that it was up to standard content wise, and to redevelop the presentation to make the training package possible to deliver on Zoom.

The organisations we delivered training for during this time are Creative Edinburgh, Glasgow Connected Arts Network and The Beacon Arts Centre.

During this period, we completed two contracts with the British Council:

The first was undertaking a piece of work to create a document that will help British Council employees across the world plan events in an accessible way. The Events and Visits Disability Inclusion Toolkit and Resources contained many different aspects including: Events and Visits Disability Inclusion Toolkit; Events and Visits Inclusion Planner; Venue Checklist; Visitor Information Form; Travel & Accommodation Form.

The second was working as accessibility consultants on the project Innovation for Culture, a live policy co-design project publically run by British Council Mexico and Cultura Jalisco, with an aim of shaping new cultural policy for the Mexican state of Jalisco.

FINANCIAL REVIEW
Financial position
The unrestricted reserves at 31 March 2021 includes £46,540 of income relating to projects which were undertaken in 2021/22.

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.

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
M Harrison
N T-Khatambakhsh (resigned 24.9.20)
A Conachan
J Hutchison
K Horvat
J Parkinson
J H Nicholson (appointed 8.12.20)

Since the year end but before the signing date of these accounts A Henry and W Mhura were appointed as Trustees.

Company Secretary

R Softley Gale

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 9 December 2021 and signed on its behalf by:

Simon Hodgson

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 2021 set out on pages seven to thirteen.

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

9 December 2021

BIRDS OF PARADISE THEATRE COMPANY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	**31.3.21 Total funds £**	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**1,240**	**-**	**1,240**	405
Charitable activities					
Earned income		**64,440**	**5,000**	**69,440**	83,489
Charitable Activities		**299,026**	**20,952**	**319,978**	170,500
Other income		**13,939**	**-**	**13,939**	23,170
Total		**378,645**	**25,952**	**404,597**	277,564
EXPENDITURE ON					
Charitable activities					
Direct Charitable Expenditure		**114,306**	**25,952**	**140,258**	264,522
Administration		**54,566**	**-**	**54,566**	58,992
Total		**168,872**	**25,952**	**194,824**	323,514
NET INCOME/(EXPENDITURE)		**209,773**	**-**	**209,773**	(45,950)
RECONCILIATION OF FUNDS					
Total funds brought forward		**1,523**	**-**	**1,523**	47,473
TOTAL FUNDS CARRIED FORWARD		**211,296**	**-**	**211,296**	1,523

The notes form part of these financial statements

BALANCE SHEET
31 March 2021

	Notes	31.3.21 £	31.3.20 £
FIXED ASSETS			
Tangible assets	6	**405**	693
CURRENT ASSETS			
Debtors	7	**3,544**	6,308
Cash at bank and in hand		**212,484**	23,681
		216,028	29,989
CREDITORS			
Amounts falling due within one year	8	**(5,137)**	(29,159)
NET CURRENT ASSETS		**210,891**	830
TOTAL ASSETS LESS CURRENT LIABILITIES		**211,296**	1,523
NET ASSETS/(LIABILITIES)		**211,296**	1,523
FUNDS	10		
Unrestricted funds		**211,296**	1,523
TOTAL FUNDS		**211,296**	1,523

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 9 December 2021 and were signed on its behalf by:

Simon Hodgson

S Hodgson - Trustee

The notes form part of these financial statements

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 2019)', 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 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.

Government grants
Government grants in respect of revenue expenditure are credited to the profit and loss account in the period to which they relate.

continued...

2. NET INCOME/(EXPENDITURE)

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

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	288	642

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	124,625	110,944
Social security costs	6,918	6,508
Other pension costs	2,756	2,407
	134,299	119,859

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

	31.3.21	31.3.20
Staff	5	5

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	405	-	405
Charitable activities			
Earned income	66,931	16,558	83,489
Charitable Activities	150,000	20,500	170,500
Other income	23,170	-	23,170
Total	240,506	37,058	277,564
EXPENDITURE ON			
Charitable activities			
Direct Charitable Expenditure	241,964	22,558	264,522
Administration	43,492	15,500	58,992

continued...

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Total	285,456	38,058	323,514
NET INCOME/(EXPENDITURE)	(44,950)	(1,000)	(45,950)
RECONCILIATION OF FUNDS			
Total funds brought forward	46,473	1,000	47,473
TOTAL FUNDS CARRIED FORWARD	1,523	-	1,523

6. TANGIBLE FIXED ASSETS

	Office Equipment £
COST	
At 1 April 2020 and 31 March 2021	**8,350**
DEPRECIATION	
At 1 April 2020	**7,657**
Charge for year	**288**
At 31 March 2021	**7,945**
NET BOOK VALUE	
At 31 March 2021	**405**
At 31 March 2020	693

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade debtors	**400**	4,445
Other debtors	**3,144**	1,863
	3,544	6,308

continued...

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	1,557	-
Taxation and social security	3,065	2,557
Other creditors	515	26,602
	5,137	29,159

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted fund	31.3.21 Total funds	31.3.20 Total funds
	£	£	£	£
Fixed assets	405	-	405	693
Current assets	216,028	-	216,028	29,989
Current liabilities	(5,137)	-	(5,137)	(29,159)
	211,296	-	211,296	1,523

10. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General	1,523	209,773	211,296
TOTAL FUNDS	1,523	209,773	211,296

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General	378,645	(168,872)	209,773
Restricted funds			
Restricted Funds	25,952	(25,952)	-
TOTAL FUNDS	404,597	(194,824)	209,773

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19	Net movement in funds	At 31.3.20
	£	£	£
Unrestricted funds			
General	46,473	(44,950)	1,523
Restricted funds			
Restricted Funds	1,000	(1,000)	-
TOTAL FUNDS	47,473	(45,950)	1,523

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General	240,506	(285,456)	(44,950)
Restricted funds			
Restricted Funds	37,058	(38,058)	(1,000)
TOTAL FUNDS	277,564	(323,514)	(45,950)

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**1,240**	405
Charitable activities		
Earned income	**7,590**	40,368
Creative Scotland	**150,000**	150,000
British Council	**5,395**	5,975
Glasgow City Council	**17,750**	15,500
Access to work	**14,752**	10,583
Scottish Executive	**100,000**	-
Federation of Scottish Theatre	**16,455**	16,563
The Robertson Trust	**5,000**	5,000
Imaginate	**40,000**	10,000
The Corra foundation	**18,000**	-
HMRC - JRS	**13,276**	-
The Welcome Trust	**1,200**	-
	389,418	253,989
Other income		
Theatre tax credit	**13,939**	23,170
Total incoming resources	**404,597**	277,564
EXPENDITURE		
Charitable activities		
Wages	**124,625**	110,944
Social security	**6,918**	6,508
Pensions	**2,756**	2,407
Direct fees	**37,750**	79,935
Production costs	**3,705**	69,355
Publicity and marketing	**1,441**	882
Direct touring and travel	**397**	29,727
Rent, rates and insurance	**8,523**	8,486
Travel	**-**	3,837
General expenses	**-**	717
Subscriptions and memberships	**526**	1,334
Postage and stationery	**796**	495
Telephone and internet	**673**	731
Repairs and renewals	**185**	569
Training costs	**60**	700
Board Expenses	**-**	552
Networking expenses	**78**	706
Advertising	**298**	307
Carried forward	**188,731**	318,192

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
Charitable activities		
Brought forward	**188,731**	318,192
Donations	**352**	-
Depn of Office equipment	**288**	642
	189,371	318,834
Support costs		
Governance costs		
Accountancy fees	**4,710**	4,680
Professional fees	**743**	-
	5,453	4,680
Total resources expended	**194,824**	323,514
Net income/(expenditure)	**209,773**	(45,950)