

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

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
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 2022**

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

**REPORT OF THE TRUSTEES
For The Year Ended 31 March 2022**

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 2022. 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'.

**REPORT OF THE TRUSTEES
For The Year Ended 31 March 2022**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Super Special Disability Roadshow

A darkly funny and challenging look at how we talk about disability and what it is like to be disabled today. Can a couple of disabled adults teach kids all about disability through the fun of theatre? What about disabled kids? Don't they need to understand what they are up against?

Rob and Sal are coming towards the end of a Schools tour of the The Super Special Disability Roadshow and they are running late for the day's gig. The audience is already waiting when they enter along struggling with their touring kit. Opening, with a cheery ditty Rob and Sal launch off on their show. Things are going well until the younger generation decides to set them straight. It might have been like that for you, they say, but it's not like that for us.

The film was viewed by upward of 950 people including 129 families and 560 school pupils.

Feedback from Haggeye Family (Haggeye is RNIB Scotland's award-winning youth forum): "The Super Special Disability Roadshow draws on stories and experiences of disabled children and adults and explores what it means to be disabled and how different generations of disabled people feel about their identities with characteristic humour and heart"

Young Artists

The development of Locked World (a digital platform putting access at its core in a model that is internationally leading) is well underway, designed and developed with digital agency Design and Code. The 'discovery stage' took place from May to October 2021 and the 'conceive stage' began in November 2021, with consultation from digital producing and access specialists, as well as engagement with the pilot cohort of BOP Young Artists.

The second cohort - BOP Young Artists (Digital) - took part in a set of tailored workshops from experts across the sector; engaged in one-to-one mentoring from a writer of their choice; and have also written and produced a short film (with facilitation from BOPs Development Officer) to be premiered as part of Locked World.

Working closely with theatre-maker Niloo-Far Khan, our third cohort of BOP Young Artists was recruited in October 2021. This cohort consists of disabled young people from mixed heritage backgrounds. Throughout their time with BOP, they have had one-to-one goal-setting sessions, attended several arts events, and began considering the types of artworks they are interested in making together as part of Locked World.

Something to Say

BOP commissioned three writers to each write a new fifteen-minute monologue or duologue for radio. After a period of development, these plays are now ready to be cast. The three plays were: Bronagh and the Bum Goblin, by Aine King; Jammed, by Gabriella Sloss; The Premorial, by Jen McGregor. The rest of the team was: Director - Lu Kemp; Assistant Director - Niloo Kahn; Editor and Sound Designer - Zoe Irvine; Dramaturg - Gerda Stevenson. The plays were recorded in May 2021 following a development phase with Gerda Stevenson.

Sensing Stories

Alongside the Scottish Storytelling Centre we were offered an artistic development opportunity for up to 5 disabled people based in Scotland to develop storytelling skills and share their stories in a live setting. Through a series of workshops, participants developed some simple storytelling skills and gained the confidence to start their creative storytelling journey.

Access Scottish Theatre:

For the September - December 2021 edition of the Access Scottish Theatre printed guide, the situation in Scotland regarding Covid-19 was still ongoing, and as such, there was no printed guide produced for this period. For the January - July 2022 edition of the Access Scottish Theatre printed guide, the situation in Scotland regarding Covid-19 had become stable enough for venues to programme events with more confidence, so we were able to produce an edition of the guide. This edition of the guide had a reduced amount of listings and was smaller print run than usual.

Training

During 2021/2022 our training and consultations partners included: Edinburgh Fringe Festival & Something to Aim For: Disabled Artists Exchange online networking event; Cove Park; Summerhall; Battersea Arts Centre: DET and planning; Federation of Scottish Theatre: DET and EDI planning and Dance Base: DET.

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**REPORT OF THE TRUSTEES
For The Year Ended 31 March 2022**

We secured a tender to work with British Council Mexico, on Disabled Artists Showcase of the Americas (DASH). This saw BOP working across three areas of activity: delivering DET style digital training and development sessions; drafting a toolkit / publication with relevant content and exercises and curatorial consultancy to select UK artistic proposals that will be part of the showcasing component. We also secured subsequent contracts with the British Council in Peru and Venezuela to undertake similar activity.

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 of approximately £54,000 at 31 March 2022.

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

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

**REPORT OF THE TRUSTEES
For The Year Ended 31 March 2022**

Trustees

S Hodgson
M Harrison
A Conachan
J Hutchison
K Horvat
J Parkinson (resigned 15.3.22)
J H Nicholson
A Henry (appointed 10.4.21)
W Mhura (appointed 5.4.21)

Since the year end but before the signing date of these accounts N Reid, MHJ Tam and S Mooney were appointed as Trustees and S Hodgson and K Horvat resigned as Trustees.

Company Secretary

R Softley Gale

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 8 December 2022 and signed on its behalf by:



W Mhura - 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 2022 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. 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

8 December 2022

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 March 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		341	-	341	1,240
Charitable activities					
Earned income		96,800	-	96,800	69,440
Charitable Activities		171,316	30,964	202,280	319,978
Other income		-	-	-	13,939
Total		<u>268,457</u>	<u>30,964</u>	<u>299,421</u>	<u>404,597</u>
EXPENDITURE ON					
Charitable activities					
Direct Charitable Expenditure		232,676	30,964	263,640	140,258
Administration		<u>53,465</u>	-	<u>53,465</u>	<u>54,566</u>
Total		<u>286,141</u>	<u>30,964</u>	<u>317,105</u>	<u>194,824</u>
NET INCOME/(EXPENDITURE)		(17,684)	-	(17,684)	209,773
RECONCILIATION OF FUNDS					
Total funds brought forward		211,296	-	211,296	1,523
TOTAL FUNDS CARRIED FORWARD		<u>193,612</u>	<u>-</u>	<u>193,612</u>	<u>211,296</u>

The notes form part of these financial statements

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

**BALANCE SHEET
31 March 2022**

	Notes	31.3.22 £	31.3.21 £
FIXED ASSETS			
Tangible assets	6	1,696	405
CURRENT ASSETS			
Debtors	7	10,685	3,544
Cash at bank and in hand		<u>186,221</u>	<u>212,484</u>
		196,906	216,028
CREDITORS			
Amounts falling due within one year	8	(4,990)	(5,137)
NET CURRENT ASSETS		<u>191,916</u>	<u>210,891</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>193,612</u>	<u>211,296</u>
NET ASSETS		<u>193,612</u>	<u>211,296</u>
FUNDS	10		
Unrestricted funds		<u>193,612</u>	<u>211,296</u>
TOTAL FUNDS		<u>193,612</u>	<u>211,296</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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 8 December 2022 and were signed on its behalf by:



W Mhura - Trustee

The notes form part of these financial statements

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 March 2022**

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 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.

Government grants

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

**BIRDS OF PARADISE THEATRE COMPANY
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**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 March 2022**

2. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	<u>708</u>	<u>288</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

4. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	124,583	124,625
Social security costs	6,873	6,918
Other pension costs	<u>2,754</u>	<u>2,756</u>
	<u>134,210</u>	<u>134,299</u>

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

	31.3.22	31.3.21
	<u>5</u>	<u>5</u>
Staff		

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	1,240	-	1,240
Charitable activities			
Earned income	64,440	5,000	69,440
Charitable Activities	299,026	20,952	319,978
Other income	<u>13,939</u>	<u>-</u>	<u>13,939</u>
Total	<u>378,645</u>	<u>25,952</u>	<u>404,597</u>
EXPENDITURE ON			
Charitable activities			
Direct Charitable Expenditure	114,306	25,952	140,258
Administration	54,566	-	54,566

**BIRDS OF PARADISE THEATRE COMPANY
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**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 March 2022**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Total	<u>168,872</u>	<u>25,952</u>	<u>194,824</u>
NET INCOME	209,773	-	209,773
RECONCILIATION OF FUNDS			
Total funds brought forward	1,523	-	1,523
TOTAL FUNDS CARRIED FORWARD	<u><u>211,296</u></u>	<u><u>-</u></u>	<u><u>211,296</u></u>

6. TANGIBLE FIXED ASSETS

	Office Equipment £
COST	
At 1 April 2021	8,350
Additions	1,999
Disposals	<u>(1,311)</u>
At 31 March 2022	<u>9,038</u>
DEPRECIATION	
At 1 April 2021	7,945
Charge for year	708
Eliminated on disposal	<u>(1,311)</u>
At 31 March 2022	<u>7,342</u>
NET BOOK VALUE	
At 31 March 2022	<u><u>1,696</u></u>
At 31 March 2021	<u><u>405</u></u>

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 March 2022**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	9,000	400
Other debtors	<u>1,685</u>	<u>3,144</u>
	<u>10,685</u>	<u>3,544</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	-	1,557
Taxation and social security	3,189	3,065
Other creditors	<u>1,801</u>	<u>515</u>
	<u>4,990</u>	<u>5,137</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
Fixed assets	1,696	-	1,696	405
Current assets	196,906	-	196,906	216,028
Current liabilities	<u>(4,990)</u>	<u>-</u>	<u>(4,990)</u>	<u>(5,137)</u>
	<u>193,612</u>	<u>-</u>	<u>193,612</u>	<u>211,296</u>

10. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General	211,296	(17,684)	193,612
	<u>211,296</u>	<u>(17,684)</u>	<u>193,612</u>
TOTAL FUNDS	<u>211,296</u>	<u>(17,684)</u>	<u>193,612</u>

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 March 2022**

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	268,457	(286,141)	(17,684)
Restricted funds			
Restricted Funds	30,964	(30,964)	-
TOTAL FUNDS	<u>299,421</u>	<u>(317,105)</u>	<u>(17,684)</u>

Comparatives for 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	<u>1,523</u>	<u>209,773</u>	<u>211,296</u>

Comparative 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	<u>404,597</u>	<u>(194,824)</u>	<u>209,773</u>

**BIRDS OF PARADISE THEATRE COMPANY
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**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 March 2022**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.