

REGISTERED COMPANY NUMBER: SC143878 (Scotland)
REGISTERED CHARITY NUMBER: 023666

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
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**

**CONTENTS OF THE FINANCIAL STATEMENTS
For The Year Ended 31 March 2024**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13 to 14

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

**REPORT OF THE TRUSTEES
For The Year Ended 31 March 2024**

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 2024. 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'.

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

**REPORT OF THE TRUSTEES
For The Year Ended 31 March 2024**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Don't. Make. Tea.

With the tagline 'Benefits assessments can be an absolute killer', Don't. Make. Tea. told the story of a visually impaired woman being assessed for disability benefits in a darkly comedic way. Written by Rob Drummond and directed by Robert Softley Gale, this was our biggest and most complex tour for over seven years. Between 21st March and 19th April we toured to Traverse Theatre (Edinburgh), Soho Theatre (London), The Gaiety Theatre (Ayr), Tron Theatre (Glasgow), Cumbernauld Theatre at Lanternhouse (Cumbernauld) and Ffrwms Theatre (Llanelli, Wales). With 2,015 tickets sold across 20 shows, this was a hugely successful production that received a raft of 4 and 5-star reviews.

Benefits events

Three engagement events we offered around the tour - at Graeae Studios in London, Sherman Theatre in Cardiff, Wales alongside Ramps Cymru and online. These sought to involve disabled people who might not otherwise visit theatres and focussed on what a utopian benefits system might look like.

Orbits

Installed at Fruitmarket Gallery, Edinburgh from 28th April to 5th May 2023. Access event held exploring creative approaches to verbal description in non narrative, abstract movement work.

In September 2023, Orbits was presented in Croydon at the Liberty Festival 2023. The film installation offered a unique and intimate space amongst the bustle of the festival, with audiences free to come and go as they pleased.

Super Special Disability Roadshow - Live!

Developed and premiered earlier in 2023, this hybrid film and live performance toured to the Latitude Festival, Suffolk on Friday 21st, Saturday 22nd July 2023.

BOP Young Artists

Youth Arts Online

In July 2023 we piloted BOP Youth Arts Online, led by Ink Asher Hemp and Mal Fraser. The young people involved really enjoyed these online arts workshops, and we plan to run this as a summer project again in future. "He enjoyed sharing things he is interested in with others and to talking to them...It felt safe" (parent of a participant)

ShapeChangers

In collaboration with SusTrans Scotland, three disabled young artists were commissioned to create an exciting public artwork on the National Cycle Network. Melissa Cassidy, Lloyd Darko and Cleopatra Gabriel were supported by theatre-maker Ink Asher Hemp to create an outdoor performance exploring stories of community change and envisioning what the future might look like. The outdoor performance was filmed by film-maker Mal Fraser, and was then screened on the National Cycle Network via a bicycle-powered cinema!

Locked World

In November 2023 we launched disability-centred digital arts platform Locked World - <https://locked-world.boptheatre.co.uk/> - with an online event at which commissioned artists Sandra Alland, Rylan Gleave and Georgia Holman shared reflections on the experiences of making their artworks.

BOP Writers

Throughout the Spring and Autumn three groups of emerging disabled playwrights met - online and in-person - to support each other's development. These groups were led by disabled playwright Nelly Kelly.

In partnership with Playwrights' Studio Scotland we undertook two evenings of new work from the BOP Writers development programme. The evenings featured new writing from 12 emerging disabled playwrights.

For the third consecutive year we ran the Disabled Playwright Support Programme in partnership with Playwrights' Studio Scotland. Bel Pye was awarded with the bursary and went on to develop their idea with mentoring support from Uma Nada-Rajah.

Training and Consultation - UK and International

**BIRDS OF PARADISE THEATRE COMPANY
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**REPORT OF THE TRUSTEES
For The Year Ended 31 March 2024**

Across the year, 236 individuals were trained across 14 Disability Equality Training sessions. Access audits were also undertaken for clients such as the Edinburgh International Festival and National Theatre of Scotland. Our ongoing training and consultation work with Edinburgh Festival Fringe expanded to include training for artists. There was an increased focus on neurodivergence and developing artist access statements.

Larger consultation projects during this period included funding from the British Council Peru collaborating Capaz on a policy session for the Ministry of Culture Peru. As part of BOP's 30th celebrations free training was offered via the Federation of Scottish Theatre 59 participants across two sessions, giving back to the sector.

YACs (Youth Arts Consultants) are now employed in delivery of our core training and continue to deliver some consultations, such as website and building audits.

International

For the International Day of Persons with Disabilities - December 3rd - Robert was invited to Guangzhou, China to speak at the 'Our Story' Disability Arts conference.

House Lights Up!

Research report looking at experiences and delivery of relaxed performance in Scotland produced by BOP, on behalf of the Federation of Scottish Theatre, funded by Creative Scotland. House Lights Up! was launched on 19th May 2023 at The Hub, Edinburgh.

Access Scottish Theatre

BOP continues to produce and deliver Access Scottish Theatre on behalf of the Federation of Scottish Theatre, listing all audio described, BSL interpreted and captioned performances throughout Scotland.

FINANCIAL REVIEW

Principal funding sources

Funding from Creative Scotland has been the major source of funding this year. 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 £78,000 at 31 March 2024.

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 to. 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.

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

**REPORT OF THE TRUSTEES
For The Year Ended 31 March 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC143878 (Scotland)

Registered Charity number
023666

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

Trustees
M J Harrison
A Conachan
J Hutchison
J H Nicholson
A Henry
W Mhura
S M Mooney
N Reid
M H J Tam

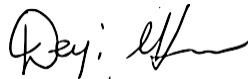
Since the year end but before the signing date of these accounts, A Henry resigned as a Trustee.

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 22 October 2024 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 2024 set out on pages six to twelve.

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
The Institute of Chartered Accountants of Scotland

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

22 October 2024

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	80
Charitable activities					
Earned income		42,645	25,423	68,068	70,528
Charitable Activities		202,902	10,000	212,902	235,776
Investment income	2	1,886	-	1,886	904
Other income		52,936	-	52,936	-
Total		300,369	35,423	335,792	307,288
EXPENDITURE ON					
Charitable activities					
Direct Charitable Expenditure		257,539	35,423	292,962	323,477
Administration		62,153	-	62,153	70,950
Total		319,692	35,423	355,115	394,427
NET INCOME/(EXPENDITURE)		(19,323)	-	(19,323)	(87,139)
RECONCILIATION OF FUNDS					
Total funds brought forward		106,473	-	106,473	193,612
TOTAL FUNDS CARRIED FORWARD		87,150	-	87,150	106,473

The notes form part of these financial statements

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

**BALANCE SHEET
31 March 2024**

	Notes	31.3.24 £	31.3.23 £
FIXED ASSETS			
Tangible assets	7	669	1,254
CURRENT ASSETS			
Debtors	8	21,717	11,174
Cash at bank and in hand		89,720	101,442
		111,437	112,616
CREDITORS			
Amounts falling due within one year	9	(24,956)	(7,397)
NET CURRENT ASSETS		86,481	105,219
TOTAL ASSETS LESS CURRENT LIABILITIES		87,150	106,473
NET ASSETS		87,150	106,473
FUNDS	11		
Unrestricted funds		87,150	106,473
TOTAL FUNDS		87,150	106,473

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

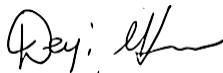
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

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 22 October 2024 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 2024**

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
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 March 2024**

2. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Bank interest	1,886	904
	<u> </u>	<u> </u>

3. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	585	782
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	128,726	133,415
Social security costs	6,520	7,557
Other pension costs	4,758	3,845
	<u> </u>	<u> </u>
	140,004	144,817
	<u> </u>	<u> </u>

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

	31.3.24	31.3.23
	5	5
Staff	<u> </u>	<u> </u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	80	-	80
Charitable activities			
Earned income	44,178	26,350	70,528
Charitable Activities	235,776	-	235,776
Investment income	904	-	904
	<u> </u>	<u> </u>	<u> </u>
Total	280,938	26,350	307,288
	<u> </u>	<u> </u>	<u> </u>

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 March 2024**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			
	Unrestricted fund £	Restricted fund £	Total funds £
EXPENDITURE ON			
Charitable activities			
Direct Charitable Expenditure	297,127	26,350	323,477
Administration	70,950	-	70,950
Total	<u>368,077</u>	<u>26,350</u>	<u>394,427</u>
NET INCOME/(EXPENDITURE)	(87,139)	-	(87,139)
RECONCILIATION OF FUNDS			
Total funds brought forward	193,612	-	193,612
TOTAL FUNDS CARRIED FORWARD	<u>106,473</u>	<u>-</u>	<u>106,473</u>
7. TANGIBLE FIXED ASSETS			
			Office Equipment £
COST			
At 1 April 2023 and 31 March 2024			<u>9,378</u>
DEPRECIATION			
At 1 April 2023			<u>8,124</u>
Charge for year			<u>585</u>
At 31 March 2024			<u>8,709</u>
NET BOOK VALUE			
At 31 March 2024			<u>669</u>
At 31 March 2023			<u>1,254</u>
8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	31.3.24 £	31.3.23 £	
Trade debtors	19,326	8,806	
Other debtors	2,391	2,368	
	<u>21,717</u>	<u>11,174</u>	

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 March 2024**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Taxation and social security	2,933	2,912
Other creditors	22,023	4,485
	<u>24,956</u>	<u>7,397</u>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
Fixed assets	669	-	669	1,254
Current assets	99,475	11,962	111,437	112,616
Current liabilities	(12,994)	(11,962)	(24,956)	(7,397)
	<u>87,150</u>	<u>-</u>	<u>87,150</u>	<u>106,473</u>

11. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General	106,473	(19,323)	87,150
	<u>106,473</u>	<u>(19,323)</u>	<u>87,150</u>
TOTAL FUNDS			
	<u>106,473</u>	<u>(19,323)</u>	<u>87,150</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	300,369	(19,692)	(19,323)
Restricted funds			
Restricted Funds	35,423	(35,423)	-
	<u>335,792</u>	<u>(55,115)</u>	<u>(19,323)</u>
TOTAL FUNDS			
	<u>335,792</u>	<u>(55,115)</u>	<u>(19,323)</u>

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 March 2024**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General	193,612	(87,139)	106,473
TOTAL FUNDS	<u>193,612</u>	<u>(87,139)</u>	<u>106,473</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	280,938	(368,077)	(87,139)
Restricted funds			
Restricted Funds	26,350	(26,350)	-
TOTAL FUNDS	<u>307,288</u>	<u>(394,427)</u>	<u>(87,139)</u>

12. OTHER FINANCIAL COMMITMENTS

At 31 March 2024 the charity was committed to make total payments under non-cancellable operating leases of £1,362 (2023, £1,260).

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 March 2024**

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	.	80
Investment income		
Bank interest	1,886	904
Charitable activities		
Earned income	45,335	43,923
Creative Scotland	167,400	194,769
British Council	.	10,150
Glasgow City Council	.	20,000
Culture & Sport	1,000	-
Access to Work	34,502	21,007
Federation of Scottish Theatre	22,733	16,455
The Royal Victoria Hall Foundation	1,000	-
Arts Council of Wales	9,000	-
	280,970	306,304
Other income		
Theatre tax credit	52,936	-
Total incoming resources	335,792	307,288
EXPENDITURE		
Charitable activities		
Wages	128,726	133,415
Social security	6,520	7,557
Pensions	4,758	3,845
Direct fees	147,616	161,383
Production costs	27,639	34,295
Publicity and marketing	836	9,120
Direct touring and travel	16,597	21,198
Rent, rates and insurance	9,236	8,654
Travel	823	3,402
General expenses	525	367
Subscriptions and memberships	1,110	882
Postage, stationery and office expenses	709	2,514
Telephone and internet	367	641
Bank charges	9	-
Networking expenses	1,770	1,176
Web and IT expenses	2,339	1,172
Donations	.	27
Other interest payable	.	37
Carried forward	349,580	389,685

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 2024**

	31.3.24 £	31.3.23 £
Charitable activities		
Brought forward	349,580	389,685
Depn of office equipment	585	782
	<u>350,165</u>	<u>390,467</u>
Support costs		
Governance costs		
Accountancy fees	4,950	3,960
	<u>355,115</u>	<u>394,427</u>
Total resources expended		
	<u>(19,323)</u>	<u>(87,139)</u>
Net expenditure		

This page does not form part of the statutory financial statements