

REGISTERED CHARITY NUMBER: SC023666

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2013
FOR**

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

Pauline Marshall CA
Benham Conway & Co
16 Royal Crescent
Glasgow
G3 7SL

BIRDS OF PARADISE THEATRE COMPANY LTD
REGISTERED COMPANY NUMBER SC143878

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For The Year Ended 31 March 2013

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BIRDS OF PARADISE THEATRE COMPANY LTD
REGISTERED COMPANY NUMBER SC143878

REPORT OF THE TRUSTEES
For The Year Ended 31 March 2013

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 2013. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC143878

Registered Charity number
SC023666

Registered office
333 Woodlands Road
Glasgow
G3 6NG

Trustees
L D Sinclair
P A K S Steel
S Hodgson
G Main - appointed 29.5.12

Company Secretary
Ms S Rattray

Independent examiner
Pauline Marshall CA
Benham Conway & Co
16 Royal Crescent
Glasgow
G3 7SL

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, and registered as a charity on 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 are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

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 risks 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 LTD
REGISTERED COMPANY NUMBER SC143878

REPORT OF THE TRUSTEES
For The Year Ended 31 March 2013

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 practise throughout Scotland.

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

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Birds of Paradise appointed a new creative team to shape the artistic future of the company. Shona Rattray was promoted to Creative Producer and Garry Robson and Robert Softley Gale joined as part time Artistic Directors.

National tour

Birds of Paradise Theatre produced Danny Start's In an Alien Landscape in the 2012/13. In An Alien Landscape premiered at The Beacon Arts Centre in Greenock and was the first production to be staged there. In An Alien Landscape was directed by Julie Ellen (Playwrights' Studio Scotland and Beacon Arts Centre) and was performed by Paul Cunningham, David Toole and Morag Stark. We had outreach activities and post show discussions accompanying the production.

Education and Community

Be-BoP Ensemble is an exciting new programme bringing together disabled young people who want to develop their theatre making skills. Be-BoP ensemble was in partnership with Fittings Multi Media.

Ashcraig School (Glasgow's Secondary School for Physically Disabled Young People) delivered drama workshops giving disabled pupils access to the arts and personal development opportunities.

Birds of Paradise in partnership with The Whiteinch Centre developed a radio play Barclay Curle's Welding Girls. 19 participants wrote and acted in this local World War 2 drama about a local shipyard.

Three drama workshops were delivered for visually impaired young people and their families. This was part of Visibility Scotland's Family Fun Day at Strathclyde Park. These were general drama workshops.

Birds of Paradise held auditions for disabled actors living and working in Scotland. A panel of artistic directors from The Citizens' Theatre, Dundee Rep Theatre, Cumbernauld Theatre and National Theatre of Scotland auditioned the actors.

Birds of Paradise were stallholders at Glasgow Disability Alliance's AGM. We engaged with future workshop participants and audience members. 400 disabled people attended this daylong event.

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 three months operating costs which is the level the charity is working towards.

Principal funding sources

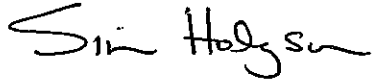
Flexible funding from Creative Scotland has been the major source of funding this year as well as core funding from Glasgow City Council. Additional project funding came from charitable trusts, partner organisations and earned income.

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

BIRDS OF PARADISE THEATRE COMPANY LTD
REGISTERED COMPANY NUMBER SC143878

REPORT OF THE TRUSTEES
For The Year Ended 31 March 2013

ON BEHALF OF THE BOARD:

A handwritten signature in black ink that reads "S Hodgson". The signature is written in a cursive style with a large initial 'S'.

S Hodgson - Trustee

3 September 2013

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BIRDS OF PARADISE THEATRE COMPANY LTD
REGISTERED COMPANY NUMBER SC143878**

I report on the accounts for the year ended 31 March 2013 set out on pages five to ten.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Pauline Marshall CA
Benham Conway & Co
16 Royal Crescent
Glasgow
G3 7SL

Date:3/9/13.....

BIRDS OF PARADISE THEATRE COMPANY LTD
REGISTERED COMPANY NUMBER SC143878

STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 March 2013

	Notes	Unrestricted funds £	Restricted funds £	31.3.13 Total funds £	31.3.12 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		81,972	86,908	168,880	176,722
Investment income	2	-	-	-	2
Incoming resources from charitable activities					
Earned income		5,174	2,010	7,184	12,871
Other incoming resources		1,953	-	1,953	1,953
Total incoming resources		<u>89,099</u>	<u>88,918</u>	<u>178,017</u>	<u>191,548</u>
RESOURCES EXPENDED					
Charitable activities					
Direct Charitable Expenditure		51,398	79,373	130,771	120,666
Administration		35,307	-	35,307	57,980
Governance costs		3,600	-	3,600	3,600
Total resources expended		<u>90,305</u>	<u>79,373</u>	<u>169,678</u>	<u>182,246</u>
NET INCOMING/(OUTGOING) RESOURCES		<u>(1,206)</u>	<u>9,545</u>	<u>8,339</u>	<u>9,302</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>3,697</u>	<u>7,870</u>	<u>11,567</u>	<u>2,265</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>2,491</u></u>	<u><u>17,415</u></u>	<u><u>19,906</u></u>	<u><u>11,567</u></u>

The notes form part of these financial statements

BIRDS OF PARADISE THEATRE COMPANY LTD
REGISTERED COMPANY NUMBER SC143878

BALANCE SHEET
At 31 March 2013

	Notes	31.3.13 £	31.3.12 £
FIXED ASSETS			
Tangible assets	5	735	3,336
CURRENT ASSETS			
Debtors	6	11,694	22,005
Cash at bank and in hand		13,006	1,500
		<u>24,700</u>	<u>23,505</u>
CREDITORS			
Amounts falling due within one year	7	(5,529)	(13,321)
NET CURRENT ASSETS		<u>19,171</u>	<u>10,184</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		19,906	13,520
ACCRUALS AND DEFERRED INCOME	8	-	(1,953)
NET ASSETS		<u>19,906</u>	<u>11,567</u>
FUNDS	10		
Unrestricted funds		2,491	3,697
Restricted funds		17,415	7,870
TOTAL FUNDS		<u>19,906</u>	<u>11,567</u>

The notes form part of these financial statements

BIRDS OF PARADISE THEATRE COMPANY LTD
REGISTERED COMPANY NUMBER SC143878

BALANCE SHEET - CONTINUED
At 31 March 2013

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2013.

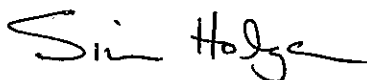
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2013 in accordance with Section 476 of the Companies Act 2006.

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 small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 3 September 2013 and were signed on its behalf by:



S Hodgson -Trustee

BIRDS OF PARADISE THEATRE COMPANY LTD
REGISTERED COMPANY NUMBER SC143878

Notes to the Financial Statements
For The Year Ended 31 March 2013

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

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.

Deferred government grants

Government grants in respect of capital expenditure are treated as deferred income and are credited to the profit and loss account over the estimated useful life of the assets to which they relate.

2. INVESTMENT INCOME

	31.3.13	31.3.12
	£	£
Deposit account interest	-	2
	<u> </u>	<u> </u>

3. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.3.13	31.3.12
	£	£
Depreciation - owned assets	2,601	2,771
	<u> </u>	<u> </u>

BIRDS OF PARADISE THEATRE COMPANY LTD
REGISTERED COMPANY NUMBER SC143878

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For The Year Ended 31 March 2013

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2013 nor for the year ended 31 March 2012.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2013 nor for the year ended 31 March 2012.

5. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 April 2012	12,651
Disposals	(509)
	At 31 March 2013
	12,142
 DEPRECIATION	
At 1 April 2012	9,315
Charge for year	2,601
Eliminated on disposal	(509)
	At 31 March 2013
	11,407
 NET BOOK VALUE	
At 31 March 2013	735
At 31 March 2012	3,336

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.13 £	31.3.12 £
Trade debtors	1,974	8,753
Other debtors	9,720	13,252
	11,694	22,005

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.13 £	31.3.12 £
Bank loans and overdrafts	-	342
Trade creditors	3,028	6,581
Social security and other taxes	1,821	3,189
Other creditors	680	3,209
	5,529	13,321

BIRDS OF PARADISE THEATRE COMPANY LTD
REGISTERED COMPANY NUMBER SC143878

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For The Year Ended 31 March 2013

8. ACCRUALS AND DEFERRED INCOME

	31.3.13	31.3.12
	£	£
Deferred government grants	-	1,953
	<u> </u>	<u> </u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31.3.13 Total funds	31.3.12 Total funds
	£	£	£	£
Fixed assets	735	-	735	3,336
Current assets	4,240	20,460	24,700	23,505
Current liabilities	(2,484)	(3,045)	(5,529)	(13,321)
Accruals and deferred income	-	-	-	(1,953)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	2,491	17,415	19,906	11,567
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

10. MOVEMENT IN FUNDS

	At 1.4.12	Net movement in funds	At 31.3.13
	£	£	£
Unrestricted funds			
Administration	3,697	(1,206)	2,491
Restricted funds			
Restricted Funds	7,870	9,545	17,415
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	11,567	8,339	19,906
	<u> </u>	<u> </u>	<u> </u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Administration	89,099	(90,305)	(1,206)
Restricted funds			
Restricted Funds	88,918	(79,373)	9,545
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	178,017	(169,678)	8,339
	<u> </u>	<u> </u>	<u> </u>

BIRDS OF PARADISE THEATRE COMPANY LTD
REGISTERED COMPANY NUMBER SC143878

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 March 2013

	31.3.13	31.3.12
	£	£
INCOMING RESOURCES		
Voluntary income		
Creative Scotland	138,660	136,000
Glasgow City Council	19,000	20,000
Culture & Sport	4,000	9,219
Other grants	7,220	11,503
	168,880	176,722
Investment income		
Deposit account interest	-	2
Incoming resources from charitable activities		
Earned income	7,184	12,871
Capital grant released	1,953	1,953
	9,137	14,824
Total incoming resources	178,017	191,548
RESOURCES EXPENDED		
Charitable activities		
Direct fees and wages	120,074	127,799
Production costs	6,646	7,488
Publicity and marketing	7,796	13,060
Touring and travel	12,760	7,594
Rent, rates and insurance	8,976	9,179
Travel	517	1,088
General expenses	70	378
Subscriptions and memberships	1,166	1,198
Photocopy and printing	1,084	930
Postage and stationary	461	547
Telephone and internet	630	699
Website maintenance	610	-
Repairs and renewals	13	650
Bank charges	710	407
Entertainment	106	-
Exchange rate losses	-	2,552
Training costs	240	364
Board Expenses	242	44
Networking expenses	506	229
Access	1,100	1,669
Gain on sale of assets	(230)	-
Depreciation of tangible fixed assets	2,601	2,771
	166,078	178,646

This page does not form part of the statutory financial statements

BIRDS OF PARADISE THEATRE COMPANY LTD
REGISTERED COMPANY NUMBER SC143878

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 March 2013

	31.3.13	31.3.12
	£	£
Governance costs		
Accountancy	3,600	3,600
	<hr/>	<hr/>
Total resources expended	169,678	182,246
	<hr/>	<hr/>
Net income	8,339	9,302
	<hr/> <hr/>	<hr/> <hr/>

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