

**Black Bird/Red Rose Productions  
Trustees Report and Financial Statements  
Year to 31<sup>st</sup> March 2023**

Charity number: 1068789  
Company number: 03312261

# **Black Bird/Red Rose Productions Trustees' Annual Report Year to 31<sup>st</sup> March 2023**

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## **Reference and Administrative Information**

Charity name: Black Bird/Red Rose Productions, trading as the  
Mark Bruce Company

Charity registration number: 1068789

Company registration number: 03312261

Registered Office and Unit G, Vallis Mills Trading Estate, Robins Lane,  
Operational Address: Frome BA11 3DT

## **Trustees 2022-23**

Christopher Fogg (Chair)

Paula Hammond (Company Secretary)

Ben Frith

Iain Harvey

Jeremy Newton

Jennifer Young

Dane Hurst

Jack Ram Chatterton [appointed 5<sup>th</sup> December 2022]

# Structure, Governance and Management

The organisation is a charitable company limited by guarantee, incorporated on 4th February 1997 and registered as a charity on 24th March 1998. Its governing document is the Memorandum and Articles of Association dated 4th February 1997.

The Trustees of the charity are also Directors of the company for the purposes of company law. During the year the Trustees delegated the day to day operation of the company to the Executive Producer, Anne Hipperson.

## **Recruitment and Appointment of Trustees**

All trustees are nominated by existing trustees and elected by a simple majority vote at the AGM or other Trustees' Meetings. Trustees are invited to join the Board because they have something to contribute to the management of the organisation. When filling vacancies for the Board, the trustees aim to achieve a balance of professional skills, artistic knowledge and interests, and a cross section of age, gender, social/educational and cultural background.

# Objects and Activities

## **Charitable Objects**

The company is established to advance public education in the dramatic and visual arts, particularly by:

- (i) the production and performance of dance, ballet and similar choreographic arts;
- (ii) the promotion of the arts of dance, choreography, music, drama, mime, singing, literature, painting and film and video through the promotion of workshops and other educational training; and
- (iii) the establishment of a multi-cultural theatre company.

## **Public Benefit**

The company delivers public benefit by delivering its mission to create, perform and educate, in an original style of dance theatre that engages and communicates with a wide audience - rooted in a crafted and original choreographic language and incorporating other art forms and practices including music, design, theatre, film and new media. The Trustees have had regard to the Charity Commission's guidance on public benefit and endeavour to implement them in all the charity's work.

The majority of the charity's activity comprises the performance of dance theatre productions. In conjunction with this, the charity provides educational activities in the form of dance theatre workshops, particularly for young people. The charity's premises, BlackBird/RedRose Studios, benefit other arts and community organisations who use them for rehearsals, filming and other activities.

# Achievements and Performance

## Creative Programme

### Digital Capture

Following the highly successful live tour of *Phantoms & Folk Tales* during 2021-22, both pieces were filmed in our studio over a two-week period for potential future distribution. This is a central part of our current ambition to find additional ways of reaching and engaging both existing and new audiences. This project involved a team of 27 creatives and administrative support staff. The result was the production of a completed 40-minute film of *Phantoms* and a 17-minute film of *Folk Tales*. Discussions are now taking place to launch them on appropriate digital platforms following a series of training and mentoring sessions the company held with the organisation The Space, specialists in this field. To pave the way for the launch the company has been releasing a series of short video reels on a variety of social media platforms. Our production trailer can be seen [here](#).

### Music Recording

*World of Love and Wonders*, a new album of original music was released on Mute Song on 16 September 2022. It is available to stream on Spotify, YouTube, Apple Music, Amazon, iTunes, Soundcloud and other streaming services.

### Research & Development

20 days of R&D for future projects took place involving eight different dancers between September and December 2023. These represent a vital part of the company's method of working and will feed into the creation of new work scheduled for 2024.

### Digital Reach

As a result of the increase in company activity in all aspects described above, we have worked to reach newer and wider audiences digitally on a range of social media platforms. These figures break down as follows:

- YouTube: Content views 8787
- Facebook: Followers 2300, Reach 16717
- Instagram: Followers 2604, Reach 29686
- Twitter: Followers 1440
- Vimeo: Content views 837

This represents a major priority for the company in the next 12 months and we will be exploring new ways of increasing this reach. In order to support this drive, the company has allotted an additional 0.5 days per week to our Assistant Artistic Director, which has already begun to bear dividends in our growing digital reach.

## Studio Development

### Community Classes

The company are now running three regular weekly classes plus a monthly community coffee morning. Weekly Silver Swans ballet for the over 55s runs in person and online, 36 classes have taken place this year with an average of 20 participants each week.

*'What a wonderful class with Sue this morning, loved the new exercises, loved the music which was going through my head walking round the fields with my dog afterwards and kept me feeling happy in spite of the rain. I really like the*

*way Sue always makes the class so inclusive and doesn't forget the ones at home. Shame I live in Suffolk and too far away to come to live classes. Looking forward to next week and so happy there's only a week's break over Easter.'* Regular online class attendee

We run two weekly Adult Contemporary classes; 48 classes have taken place this year with an average of 12 students in each class.

*"The classes are very welcoming, we learn new things each week, adding on to what was learnt previously. The pace is just right for me, not too fast so I have the time to pick things up, and not too slow so it stays interesting and challenging. We also have a lot of fun!"*

Contemporary Class Participant

In addition, the studio is used regularly by local community dance and movement groups. These include Contact Improvisation and Qigong.

Outside the studio the company continues to deliver a strong and vibrant Community Outreach programme taught by our Assistant Artistic Director Eleanor Duval. Yama (Dance for the Over 60s) 21 sessions for up to 30 students per session, Mendip Community Dance, 3 sessions for 20 participants, and Tri-Art, weekly term-time classes for young people.

### **Rehearsals by International & National Professional Companies**

Christopher Bruce has used the studio to rehearse over Zoom with Queensland Ballet, Alabama Ballet, Oregon Ballet and Houston Ballet. Other professional companies have also held live rehearsals in our studio including Kundle Cru and Little Bulb.

*"We love working in your studio, it has everything we need on a practical level but is also an artistically inspiring place to be."* Little Bulb Theatre

## **Talent Pipeline & Artist Development**

### **Summer School 2022**

Our Vocational Summer school is generously supported by the Leverhulme Trust who provide Leverhulme Scholarships to all successful applicants. We are hugely grateful for their support which awards students heavily subsidised places. In July 2022, 21 students attended and were taught by seven professional artists/teachers during the week. In addition, alongside, the company ran a Junior Summer School in the evenings for local young dancers.

The school drew an overwhelming set of positive responses from the participants as part of the company's comprehensive survey and evaluation.

*"I gained more experience and knowledge of contemporary technique that was not taught at my school during term time. I also learnt how to use my body and approach certain steps in a different way in order to make them easier."*

*"I enjoyed the atmosphere of everything. All the teachers were so helpful and invested in us. The other dancers were all so determined and hard working which motivated me; I learnt a lot by watching other people dance."*

[Summer School 2022 Slideshow](#)

## **Summer School 2023**

Auditions for the 2023 Summer School took place in February 2023, in all we saw 80 auditionees, from 28 different schools, of whom 35% were from non-white backgrounds.

This increase in numbers of students, together with the rise in applicants from wider, more diverse backgrounds has, in part, been made possible through the generous support of the Leverhulme Trust, which has enabled the company to offer a greater number of bursaries and target potential beneficiaries in a more focussed way.

The 2023 Summer School will take place from 16 – 22 July 2023.

## **Pre-Vocational Masterclasses**

This is a new company initiative aimed at pre-vocational dance students aged between 15-18 who are passionate about and aspire to pursue a career in professional dance. Contemporary Masterclasses are taught by professional freelance dancers with six classes over the course of the academic year 2022/23. These classes provide the students with an opportunity to learn from industry experts, improve skills and build self-confidence. An average of 16 students have attended the four sessions so far this year.

## **Schools Outreach**

Our 10-minute dance piece *Green Apples* visited three local schools during the Autumn Term. The piece was performed for students and then followed by a warm-up class and workshop to learn some of the piece. 78 students aged 14-18 took part in these workshops.

*"The workshop was highly engaging and enjoyable. In the piece and during the warmup, we explored the integration of styles, including street and contemporary. We also tried improvising and group creative tasks, where each group was given feedback individually."* Naphat, Y12 student

*"The opportunity to see a work in performance and also participate in an engaging and well-delivered workshop is excellent, and a unique experience for the dance students. The quality of both performance and teaching was outstanding - the company were approachable and kind whilst delivering work of the highest standard. An inspiring afternoon, and one we hope to be able to repeat."* Teacher

## **Workshops & Mock Auditions**

Further underlining our commitment to supporting emerging, young professionals in their artistic and creative development Mark Bruce and Jonathan Goddard spent three days at the Royal Conservatoire of Scotland. In total they worked with 54 students across three year-groups.

## **Accolades**

In recognition of our continuing artistic success, together with our commitment to quality and excellence, the company has been nominated for the following prestigious awards:

- Critics' Choice National Award for Best Mid Scale Company
- Gerard Davies Director of the Year for Dance Europe (Mark Bruce)

## Funding

Without the generous support of our funders, we would not be able to carry out the work of the charity. Our grateful thanks go to:

- Arts Council England for core funding;
- The Leverhulme Trust for their continued support of Summer School, with 22-23 being our second year of a 4-year award;
- Sport England for a grant for studio equipment;
- The Space for support in kind on their Digital Mentoring Scheme;
- Individual Donors for their generous gifts in particular Stephen Riley and Sue McGovern; and
- Friends From Frome who support us each year in kind.

## Future Plans

In 2023-24 the company have planned the following activities:

- The creation of original new productions *Liberation Day* and *Frankenstein*
- Remounting and international tour planning for *Dracula*
- R&D for future projects
- Digital distribution of recently captured work
- Outreach workshops for conservatoires and schools
- Summer School 2024
- Community Dance programme

The trustees continue to consider the financial implications of global events and the current economic situation in the UK. Trustees regularly review the charity's risk register.

# Financial Review

During the year, the charity recorded a surplus of £61,785 in unrestricted funds due to the biennial cycle of the charities' activities. The activity planned for 2023-24 will result in an operating deficit. The trustees' long-term budgeting ensures that the charity plans for such peaks and troughs.

The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved for the following reasons:

- The charity holds free reserves of £84,919 (2022 £150,904);
- The charity was unsuccessful in their application for Arts Council England NPO core funding in the period 2023-26 and will therefore revert to a project-based funding model for future activities.
- Arts Council England has awarded the company transition funding in 23-24 of £118,818.

The trustees therefore consider it appropriate to adopt the going concern basis for the preparation of the accounts, as detailed in note 1(b) to the financial statements.

## Reserves Policy

It is the Company's policy that unrestricted funds that have not been designated for a specific use should be maintained at levels that:

- ensure Black Bird/Red Rose Productions' activity could continue during a period of unforeseen difficulty and in-between funding periods, to allow for sufficient monies to enable further application for funds to support new activity.
- ensure that all costs associated with winding up all or part of the organisation's activity including redundancy, legal and accountancy costs and the time to expiry of leases on property and office equipment are covered.
- ensure that the organisation is not put at risk of trading insolvent.

The Company aims to hold 3 months' operating costs in reserves. The Trustees will review the level of unrestricted funds required to support these objectives on an annual basis.

We define operating costs as expected contractual and governance expenditure, therefore the reserves target based on 2022 expenditure figures is £47,000. As at 31 March 2023, free reserves are £84,919 (2022 £159,826) so the trustees' reserves target is currently exceeded.

The Trustees will review the level of unrestricted funds required to support these objectives on an annual basis. Accumulation of reserves is generally achieved by the generation of surplus at the end of the accounting year. This policy will be reviewed annually or when circumstances or the operation of the policy require it.



# Statement of Responsibilities of the Trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

## Independent examiners

Godfrey Wilson Ltd were re-appointed as the charitable company's independent examiners during the year and have expressed their willingness to act in that capacity.

Approved by the trustees on 7 November 2023 and signed on their behalf by:

*Chris Fogg*

..... Christopher Fogg, Chair

*Iharvey*

..... Iain Harvey, Trustee

## **Independent examiner's report to the trustees of Black Bird/Red Rose Productions**

I report to the trustees on my examination of the accounts of Black Bird/Red Rose Productions (the charitable company) for the year ended 31<sup>st</sup> March 2023, which are set out on pages 11 to 22.

### **Respective responsibilities of trustees and examiner**

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### **Independent examiner's statement**

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*William Guy Blake*

8 November 2023

.....  
William Guy Blake FCA (Member of the ICAEW)  
For and on behalf of Godfrey Wilson Limited  
Chartered Accountants and Statutory Auditors  
5<sup>th</sup> Floor, Mariner House, 62 Prince Street,  
Bristol, BS1 4QD

**Black Bird/Red Rose Productions**  
**Statement of Financial Activities**  
**(incorporating Income & Expenditure Account)**  
**Year to 31st March 2023**

		Restricted funds <b>2023</b>	Unrestricted funds <b>2023</b>	Total funds <b>2023</b>	Total funds <b>2022</b>
					[see Note 2]
	Notes	£	£	£	£
<b>Income:</b>					
Donations	[3]	-	17,798	17,798	10,560
Charitable activities	[4]	9,914	237,579	247,493	279,697
Other trading	[5]	-	7,475	7,475	3,965
<b>Total Income</b>		<b>9,914</b>	<b>262,852</b>	<b>272,766</b>	<b>294,222</b>
<b>Expenditure:</b>					
<i>Charitable activities:</i>					
Touring and educational activity	[6]	9,720	201,067	210,787	358,425
<b>Total Expenditure</b>		<b>9,720</b>	<b>201,067</b>	<b>210,787</b>	<b>358,425</b>
<b>Net Income / (Expenditure)</b>		<b>194</b>	<b>61,785</b>	<b>61,979</b>	<b>(64,203)</b>
Transfers between funds	[12]	-	-	-	-
<b>Net Movement in Funds</b>		<b>194</b>	<b>61,785</b>	<b>61,979</b>	<b>(64,203)</b>
Total funds brought forward		9,720	159,826	169,546	233,749
<b>Total funds carried forward</b>		<b>9,914</b>	<b>221,611</b>	<b>231,525</b>	<b>169,546</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 12 to the accounts.

# Black Bird/Red Rose Productions

## Balance Sheet

As at 31st March 2023

Company number: 03312261

	Notes	2023 £	2022 £
<b>Fixed Assets</b>	[8]	<u>6,692</u>	<u>8,922</u>
<b>Current Assets</b>			
Debtors and prepayments	[9]	16,730	65,969
Cash at bank and on hand		214,386	110,687
		<u>231,116</u>	<u>176,656</u>
<b>Current Liabilities</b>			
Creditors and accruals	[10]	6,283	16,032
		<u>224,833</u>	<u>160,624</u>
<b>Net Current Assets</b>			
		<u>231,525</u>	<u>169,546</u>
<b>Net Assets</b>			
		<u>231,525</u>	<u>169,546</u>
<b>The funds of the charity:</b>			
Restricted funds	[12]	9,914	9,720
Designated funds	[12]	130,000	-
General funds	[12]	91,611	159,826
		<u>231,525</u>	<u>169,546</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Trustees on 7 November 2023 and signed on its behalf by

*Chris Fogg*

Christopher Fogg (Chair)

# Black Bird/Red Rose Productions

## Notes to the Accounts

### Year to 31st March 2023

#### [1] Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

(a) Basis of preparation

The financial statements have been prepared in accordance with the 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), the Charities Act 2011 and the Companies Act 2006.

Black Bird / Red Rose Productions meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Preparation of the accounts on a going concern basis

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. The charity is dependent on the continued support of grant aiding bodies. The Trustees believe that the charity will continue to receive this support and that the charity also holds sufficient levels of unrestricted reserves to continue for 12 months from the date of signing of the accounts. Accordingly the trustees consider that it is appropriate to prepare the financial statements on a going concern basis.

(c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of activities is deferred until the criteria for income recognition have been met (see Note 10).

(d) Donated services and facilities

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of trustees and volunteers is not recognised with any monetary value.

(e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

(f) Fund Accounting

[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii] Designated funds are unrestricted funds set aside by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

# Black Bird/Red Rose Productions

## Notes to the Accounts (continued)

### Year to 31st March 2023

(g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is expressed exclusive of VAT, except for irrecoverable VAT which is charged as a cost against the activity for which the expenditure was incurred. Expenditure is classified under the following activity headings:

[i] Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities, and those costs of an indirect nature necessary to support them.

[iii] Other expenditure represents those items not falling into any other heading. There were no such costs during the year in question.

(h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These include office costs, finance, personnel, payroll and governance costs which support the charity's charitable activities.

(i) Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

(j) Fixed Assets

Tangible fixed assets are written off over the expected useful life of the asset, at 25% per annum on the reducing balance method. Individual items costing less than £500 are not treated as fixed assets.

(k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

(l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(m) Creditors

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

(n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(o) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

# Black Bird/Red Rose Productions

## Notes to the Accounts (continued)

### Year to 31st March 2023

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

#### Depreciation

As described in note 1j to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

#### [2] Prior period comparatives: statement of financial activities

		Restricted funds <b>2022</b>	Unrestricted funds <b>2022</b>	Total funds <b>2022</b>
	Notes	£	£	£
<b>Income:</b>				
Donations	[3]	-	10,560	10,560
Charitable activities	[4]	9,720	269,977	279,697
Other trading	[5]	-	3,965	3,965
<b>Total Income</b>		<b>9,720</b>	<b>284,502</b>	<b>294,222</b>
<b>Expenditure:</b>				
<i>Charitable activities:</i>				
Touring and educational activity	[6]	1,201	357,224	358,425
<b>Total Expenditure</b>		<b>1,201</b>	<b>357,224</b>	<b>358,425</b>
<b>Net Income / (Expenditure)</b>		<b>8,519</b>	<b>(72,722)</b>	<b>(64,203)</b>
Transfers between funds	[12]	-	-	-
<b>Net Movement in Funds</b>		<b>8,519</b>	<b>(72,722)</b>	<b>(64,203)</b>
Total funds brought forward		1,201	232,548	233,749
<b>Total funds carried forward</b>		<b>9,720</b>	<b>159,826</b>	<b>169,546</b>

# Black Bird/Red Rose Productions

## Notes to the Accounts (continued)

### Year to 31st March 2023

	2023	2022
	£	£
[3] <u>Income from donations</u>		
Individual donations	3,888	260
Mendip District Council	-	10,300
Gifts in kind	13,910	-
	-----	-----
	17,798	10,560

All income from donations is unrestricted in the current and prior year.

Gift in kind income has been recognised for subsidised accommodation.

	Restricted funds	Unrestricted funds	2023 Total
	£	£	£
[4] <u>Income from charitable activities</u>			
Performance fees and sales	-	394	394
Educational activity	-	19,942	19,942
Arts Council England grant	-	203,680	203,680
Trusts and foundations	9,914	16	9,930
Theatre Tax Relief	-	13,547	13,547
	-----	-----	-----
	9,914	237,579	247,493

<u>Prior year comparative</u>	Restricted funds	Unrestricted funds	2022 Total
	£	£	£
Performance fees and sales	-	28,096	28,096
Educational activity	-	8,182	8,182
Arts Council England grant	-	203,680	203,680
Trusts and foundations	9,720	19	9,739
Theatre Tax Relief	-	30,000	30,000
	-----	-----	-----
	9,720	269,977	279,697

The charitable company receives government grants, defined as funding from Arts Council England, to support the charity's touring and educational activity. The total value of such grants in the period ending 31 March 2023 was £203,680 (2022: £213,980). There are no unfulfilled conditions or contingencies attaching to these grants in 2022-23.

	2023	2022
	£	£
[5] <u>Income from other trading activities</u>		
Studio hire	7,475	3,965
	-----	-----
	7,475	3,965

All income from other trading activities is unrestricted in the current and prior year.



# Black Bird/Red Rose Productions

## Notes to the Accounts (continued)

### Year to 31st March 2023

[6] Analysis of expenditure on charitable activities

	Production and touring £	Educational activities £	Support costs £	Governance costs £	Total 2023 £
Fees	69,005	15,291	-	-	84,296
Sets, props, costumes etc	344	275	-	-	619
Audition costs	-	1,240	-	-	1,240
Travel and subsistence	8,728	13,155	992	-	22,875
Premises costs	60	774	33,453	-	34,287
Marketing & publicity	26	-	4	-	30
Administration fees	-	-	14,629	-	14,629
Administration salaries	31,534	5,565	4,122	-	41,221
General office costs	-	63	5,365	-	5,428
Organisational development	-	-	329	-	329
Legal & professional fees	-	-	1,785	438	2,223
Independent Examiner's fee	-	-	-	1,380	1,380
Depreciation	-	-	2,230	-	2,230
	109,697	36,363	62,909	1,818	210,787
Allocation of support costs	55,018	9,709	(62,909)	(1,818)	-
	164,715	46,072	-	-	210,787

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to charitable activities undertaken during the year. Support and governance costs are apportioned to these activities based on the proportion of staff time attributable to each activity:

Production and touring	85%
Educational activities	15%

# Black Bird/Red Rose Productions

## Notes to the Accounts (continued)

### Year to 31st March 2023

[6] Analysis of expenditure on charitable activities

Prior year comparative

	Production and touring £	Educational activities £	Support costs £	Governance costs £	Total 2022 £
Fees	154,840	5,520	-	-	160,360
Sets, props, costumes etc	46,841	-	-	-	46,841
Audition costs	2,516	210	-	-	2,726
Travel and subsistence	39,485	516	1,124	-	41,125
Premises costs	202	540	25,773	-	26,515
Marketing & publicity	11,772	-	105	-	11,877
Administration fees	-	-	16,907	-	16,907
Administration salaries	30,720	5,421	4,015	-	40,156
General office costs	-	-	6,281	-	6,281
Organisational development	-	-	713	-	713
Legal & professional fees	-	-	-	689	689
Independent Examiner's fee	-	-	-	1,260	1,260
Depreciation	-	-	2,975	-	2,975
	286,376	12,207	57,893	1,949	358,425
Allocation of support costs	50,866	8,976	(57,893)	(1,949)	-
	337,242	21,183	-	-	358,425

[7] Summary analysis of expenditure and related income for charitable activities

	Production and touring £	Educational activities £	Total 2023 £	Total 2022 £
Costs	(109,697)	(36,363)	(146,060)	(298,583)
Earned income	6,742	19,942	26,684	36,278
Direct grants and donations	-	17,476	17,476	9,720
Net cost funded from other income	(102,955)	1,055	(101,900)	(252,585)

# Black Bird/Red Rose Productions

## Notes to the Accounts (continued)

### Year to 31st March 2023

[8] <u>Tangible Fixed Assets</u>	Improvements		Total
	Equipment	to property	
<u>Cost</u>	£	£	£
Opening balance	2,364	34,600	36,964
Additions during the year	-	-	-
	-----	-----	-----
	2,364	34,600	36,964
<u>Depreciation</u>			
Opening balance	1,787	26,255	28,042
Charge for the year	144	2,086	2,230
	-----	-----	-----
	1,931	28,341	30,272
	-----	-----	-----
Net Book Value at 31/03/23:	433	6,259	6,692
Net Book Value at 31/03/22:	577	8,345	8,922
[9] <u>Debtors and prepayments</u>	2023	2022	
	£	£	
Trade debtors	4,100	15,001	
Accrued income	-	36,600	
Prepayments	6,722	4,710	
Rent deposit	4,500	4,500	
VAT refund due	1,408	5,158	
	-----	-----	
	16,730	65,969	
[10] <u>Creditors</u>	2023	2022	
	£	£	
Amounts due within 12 months:			
Trade creditors	193	10,900	
Accruals	1,540	3,970	
Prepaid income	4,550	1,162	
	-----	-----	
	6,283	16,032	

Prepaid income consists of deposits for the 2023 Summer School invoiced before 31/03/2023.

#### [11] Analysis of net assets between funds

	Restricted funds	Designated funds	General funds	Total funds
	£	£	£	2023
				£
Tangible fixed assets	-	-	6,692	6,692
Current assets	9,914	130,000	91,202	231,116
Current liabilities	-	-	(6,283)	(6,283)
	-----	-----	-----	-----
Net assets at 31 March 2023	9,914	130,000	91,611	231,525

# Black Bird/Red Rose Productions

## Notes to the Accounts (continued)

### Year to 31st March 2023

[11] Analysis of net assets between funds  
Prior year comparative

	Restricted funds	Unrestricted funds	Total funds 2022
	£	£	£
Tangible fixed assets	-	8,922	8,922
Current assets	9,720	166,936	176,656
Current liabilities	-	(16,032)	(16,032)
	-----	-----	-----
Net assets at 31 March 2022	9,720	159,826	169,546

[12] Movements in funds

	Balance at 31/03/2022	Income	Expenditure	Transfers between funds	Balance at 31/03/2023
<u>Restricted Funds:</u>					
Leverhulme Trust	9,720	9,914	(9,720)	-	9,914
	-----	-----	-----	-----	-----
Total Restricted Funds:	9,720	9,914	(9,720)	-	9,914
<u>Designated Funds:</u>					
Frankenstein 2023-24 tour fund	-	-	-	130,000	130,000
	-----	-----	-----	-----	-----
Total Designated Funds:	-	-	-	130,000	130,000
<u>Unrestricted Funds:</u>					
General Funds	159,826	262,852	(201,067)	(130,000)	91,611
	-----	-----	-----	-----	-----
Total Unrestricted Funds:	159,826	262,852	(201,067)	-	221,611
	-----	-----	-----	-----	-----
Total Funds:	169,546	272,766	(210,787)	-	231,525

The Somerset Community Foundation funds were for the provision of online dance classes.

The Leverhulme Trust funds bursaries and scholarships for the Summer School.

The Frankenstein 2023-24 Tour Fund sets aside general reserves to cover costs of the 2023-24 tour.

This is a consequence of the charity staging tours every two years, while the Arts Council core funding is received annually.

# Black Bird/Red Rose Productions

## Notes to the Accounts (continued)

### Year to 31st March 2023

#### [12] Movements in funds (continued)

<u>Prior year comparative</u>	Balance at 31/03/2021	Income	Expenditure	Transfers between funds	Balance at 31/03/2022
<u>Restricted Funds:</u>					
Somerset Community Foundation	1,201	-	(1,201)	-	-
Leverhulme Trust	-	9,720	-	-	9,720
	-----	-----	-----	-----	-----
Total Restricted Funds:	1,201	9,720	(1,201)	-	9,720
<u>Unrestricted Funds:</u>					
General Funds	232,548	284,502	(357,224)	-	159,826
	-----	-----	-----	-----	-----
Total Unrestricted Funds:	232,548	284,502	(357,224)	-	159,826
	-----	-----	-----	-----	-----
Total Funds:	233,749	294,222	(358,425)	-	169,546

#### [13] Payments to trustees and related party transactions

No trustees received remuneration during the year (2022 nil).

One trustee received an expense payment of £75 as reimbursement of travel costs incurred in furtherance of the charity's objects (2022 nil).

One trustee received a payment of £100 for provision of accommodation to a dancer for a week (2022 £800 to one trustee for 8 weeks accommodation).

There were no other related party transactions during the year.

<u>Staff costs</u>	2023	2022
	£	£
Salaries	40,020	38,850
Employer's National Insurance	-	141
Employer pension	1,201	1,165
	-----	-----
	41,221	40,156

The charity employed one full time member of staff for the whole year (2022: 1).

The average number of employees during the year was 1 (2022 1), full time equivalent 1 (2022 1).

No employee earned over £60,000 per annum during the year.

Net employer's National Insurance contributions during the year totalled nil (2022 £141).

The key management personnel of the charity comprise the trustees, artistic director and executive producer. The total employee benefits paid to the key management personnel during the year was £41,221 (2022 £40,156). The total freelance fees paid to key management personnel during the year was £43,260 (2022 - £37,162).

# Black Bird/Red Rose Productions

## Notes to the Accounts (continued)

### Year to 31st March 2023

[15] Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2023	2022
	£	£
Amount falling due:		
Within 1 year	28,214	6,750
Within 1 - 5 years	10,881	-
	-----	-----
	39,095	6,750