

BOY BLUE

England & Wales · Charity number 1189800

Details

Other names	BOY BLUE ENTERTAINMENT
Status	Registered
Legal form	Charitable company
Company number	06131209
Registered	2020-06-05
Register	View on the Charity Commission register

Contact

Address	Stage Door Barbican Centre Silk Street London
Phone	02073826166
Email	info@boyblue.co.uk
Website	https://www.boyblue.co.uk

Activities

Objects: TO ADVANCE EDUCATION FOR THE PUBLIC BENEFIT BY THE PROMOTION OF THE ARTS IN PARTICULAR, BUT NOT EXCLUSIVELY, THE ART OF DANCE.

Activities: Boy Blue is an award-winning hip hop dance theatre company based in London. An Artistic Associate of the Barbican Centre, Boy Blue create work for the stage and screen and have a strong educational foundation. The Company run a highly respected dance training programme in east London, have a set work on the GCSE Dance syllabus and teach, train and mentor throughout the UK and internationally.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£783,333	£718,864	£323,163	8
2024-03-31	£676,906	£576,922	£258,694	8
2023-03-31	£500,365	£491,280	£158,710	5
2022-03-31	£363,207	£384,479	-	-
2021-03-31	£408,305	£345,280	-	-

Trustees

Name	Role	Appointed
Gurpreet Singh Lidder	Chair	2017-04-18
Andrea Lidder		2017-04-18
Anja Zoll-Khan		2024-09-19
Anthony Gray		2022-04-19
Dorothy Oluremi Connolly-Townsend		2026-05-20
Jon-Rhys Peter Foster		2024-09-19
Kieran Jay		2019-04-09
Nadine Deschamps		2024-03-26
Sarah Wall		2019-04-15

BOY BLUE

England & Wales - Charity number 1189800

Accounts

BOY BLUE
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

BOY BLUE
(A company limited by guarantee)

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BOY BLUE
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees	Andrea Lidder Sarah Wall Kieran Jay Gurpreet Singh Lidder, Chair Anthony Gray Jon-Rhys Peter Foster (appointed 19 September 2024) Anja Zoll-Khan (appointed 19 September 2024) Nadine Deschamps (appointed 26 March 2024)
Company registered number	06131209
Charity registered number	1189800
Registered office	Barbican Centre Stage Door Silk Street London EC2Y 8DS
Company secretary	M Asante

TRUSTEES' REPORT
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The Trustees present their annual report together with the financial statements of the Charity for the 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The objects for which the Company is established are:

To advance education for the public benefit by the promotion of the arts in particular, but not exclusively, the art of dance

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Boy Blue was founded by Co-Artistic Directors Michael 'Mikey J' Asante MBE and Kenrick 'H2O' Sandy MBE to develop and elevate the hip hop dance theatre artform and its workforce, and to nurture and develop the creative practice and talents of young people and non-professionals. We are working towards a thriving inclusive hip-hop dance theatre scene, empowering UK-based hip hop artists to make, create, perform and teach on a global level.

Boy Blue affirms that reflecting the diversity of contemporary England and a strong belief in equality of opportunity is at the heart of everything that we do. We have long understood that diversity enables opportunity for artistic innovation, for collaboration, for risk-taking and finding new forms of expression. The artform embraces creative potential regardless of people's backgrounds if the right support and equity of opportunities are in place.

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TRUSTEES' REPORT (CONTINUED)

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Objectives and activities (continued)

c. Activities undertaken to achieve objectives

As Artistic Associates of the Barbican, London and a member of Art Council, England's National Portfolio, we run a thriving Performance, Creative Learning and Participation programme.

Our Creative Learning Programme consists of a renowned weekly Dance Academy for students from the ages of 5 years up, and workshops delivered nationally and internationally for all ages and skill levels. We work in all formal education settings from primary schools to Higher Education and are part of the English GCSE Dance syllabus until 2031. Artist Development is an important strand of our programme, and we seek out and create development and performance opportunities for Academy participants.

Our Performance Programme is driven by the main stage full-length works we create that tour nationally and internationally, employing world-class dance artists, creatives and technicians. Complementing these works are commissions from partners from venues and festivals.

Achievements and performance

a. Main achievements of the Charity

Performance

Cycles

Cycles, Boy Blue's new midscale show premiered on 01 May 2024. Co-commissioned by Barbican, London and Lincoln Center of Performing Arts, New York, the Telegraph stated it was "a love letter to the euphoria you experience when you completely surrender to music". We worked with nine of the best hip hop dance theatre performers and a stellar creative team consisting of Kenrick 'H2O' Sandy, Choreographer, Michael 'Mikey J' Asante, Composer, Jade Hackett, Associate Choreographer, Lee Curran, Lighting Designer, and Matthew Josephs, Costume Designer.

"Serene or playful, individual or collective, it's a celebration of flow."
The Independent 5 stars

"There's something about the precision of the movement and the pleasure the dancers display that lifts the heart."
Observer 4 stars

"remarkable control exhibited by every single one of these nine performers, who are electrifying as individual talents, and simply astonishing as one perfectly coordinated group"
The Telegraph 4 stars

"Routines that celebrate and almost defy their humanity."
The Reviews Hub 4.5 stars

"Sandy deploys Boy Blue's idiosyncratic talents with enormous skill."
Financial Times 4 stars

At the Barbican performances we invited our Academy training group to perform in the foyers before the final weekend shows.

Cycles went on to tour to Birmingham Rep, Aviva Studios, the home of Factory International in Manchester and the Rose Theater, Lincoln Center in New York. The show tours in just three suitcases by design in line with our

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TRUSTEES' REPORT (CONTINUED)

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Achievements and performance (continued)

environmental aims.

We held a Cycles Listening Party in September 2024 where the cast and creative team talked to the audience about the music and the process of creating Cycles while playing the album.

National Youth Dance Company

Working as Guest Artistic Directors with the National Youth Dance Company has been a huge focus for the year in preparation for the premiere of 'Gravity' in April 2025. Following a series of workshops across the country the 35 young dancers who are part of this year's cohort were selected. With residencies in October, December and February the team have been working towards the premiere in Leeds in April and onwards touring to Falmouth, Blackpool, Ipswich, Coventry, London and NYDC's first international date in Berlin in September 2025.

Other Performance Work

Other performance work over the period included Breakin' Convention at Sadler's Wells where we performed 'BB Archives Vol 1', Brighton Festival where the Boy Blue Young Artists performed at the Attenborough Centre for the Creative Arts with Brighton's own Project Female and Latitude Festival where we opened the festival in partnership with DanceEast.

40 dancers from Mini Bluez, Sky Blue, Aqua Blue, The Bluez & The Blueprint, plus a selection of our adult dancers performed a 1 hour set at The River Stage Festival at the National Theatre and we performed at the Olympic Athletes Homecoming event in Manchester in August, dancing with artists Krept and Konan, and at the inaugural Sky Arts Awards at Roundhouse, London in the autumn.

Our end of term studio shows in December and July for our Academy participants were a highlight of the year and enabled us to offer a platform to affiliate companies to perform.

Awards

We were awarded the inaugural Sky Arts Awards for Dance for our body of work and were nominated for Best Dance Production for Cycles in the Black British Theatre Awards.

Creative Learning and Participation

Our work continues to develop across a broad range of engagement opportunities. Throughout England we delivered 20 GCSE workshops to 645 participants led by 5 dance artists and delivered 78 general workshop sessions to 979 known participants and a further 165 estimated participants. These were led by 10 dance artists and delivered to 26 partner organisations including 14 schools, 8 arts organisations and 4 HE/FE institutions.

Boy Blue's Sunday Training Academy, led by our teaching faculty of 25 dance artists, delivered 244 sessions over the year to 4175 participants.

As part of our dedication to creating opportunities for young people to consider careers in the arts, we welcomed 2 Higher/Further Education work placements and received funding from the Mo Siewcharran fund to support a Trainee Administrator role for six months. The Mo Siewcharran fund aims to provide early career work experiences to those from ethnically diverse backgrounds.

We developed several performance opportunities for our young artists and for adults from the Boy Blue training company, with partners including the National Theatre, Hackney Empire, Impact Dance, Barbican Centre and Brighton Festival. Additionally, we brought together 100 volunteers and 4 Dance Captains to work on the UEFA Champions League final performance with Lenny Kravitz holding responsibility for their learning, safeguarding and performance experience.

Our long-standing partnerships continued with delivery for the fourth year on the Trinity Laban Summer School,

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TRUSTEES' REPORT (CONTINUED)

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Achievements and performance (continued)

at The Place's Children & Young People Summer School, and modules at London Contemporary Dance School and LIPA (Liverpool Institute of Performing Arts). Our partnership with Barking Abbey Dance Academy continues where we deliver an academic year's worth of workshops to students in their sixth form. New relationships with Dance Inc Studio Centre, Glasgow and LMA in London and Liverpool demonstrate our continued relevance in the Higher Education sphere.

Young Leaders Programme

We launched a new programme for Young Leaders in January and have appointed 9 people who we will work with over a two-year period. The aim of the programme is to develop a young cohort of people to become the future creative leaders in the arts industry and within Boy Blue

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

2024/2025 was the second year of the 2023 - 2026 National Portfolio funding from Arts Council, England at the new, increased investment level of £403,680. This grant programme has now been extended until the end of March 2027.

b. Reserves policy

It is the policy of the Trustees of Boy Blue to designate a financial reserve of 4 months operating costs at £155,000 (£75,000, 2024) for use in case of significant organisational change or closure. The increase is due to the expansion of the charity, staffing-wise and the increase in months.

The Charity currently holds £38,163 including £2,460 worth of assets (£183,694 including £2,456 assets 2024) in general reserves to be used towards furthering the Charity's aims.

The position of general reserves is reviewed at each quarterly Finance Sub-Committee meeting, and the reserves policy is reviewed annually at the beginning of each financial year.

Free reserves on 31 March 2025 were £35,703 (2024: £181,238).

Structure, governance and management

a. Constitution

Boy Blue is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

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TRUSTEES' REPORT (CONTINUED)
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Statement of Trustees' responsibilities

The Trustees (who are also the 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 (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Gurpreet Singh Lidder

Gurpreet Singh Lidder

(Chair of Trustees)

Date: 17-12-25

BOY BLUE
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**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

Independent examiner's report to the Trustees of Boy Blue ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Charity (and 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 Charity 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 Charity's accounts 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 Charity'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, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity 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.

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.



Signed:

Julian Flitter

Dated: 17-12-25

FCA

Goodman Jones LLP

1st Floor Arthur Stanley House

40-50 Tottenham Street

London

W1T 4RN

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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	4	404,485	404,485	405,251
Charitable activities	5	378,710	378,710	271,198
Other income	6	138	138	457
Total income		783,333	783,333	676,906
Expenditure on:				
Raising funds	7	150	150	247
Charitable activities	8	718,714	718,714	576,675
Total expenditure		718,864	718,864	576,922
Net movement in funds		64,469	64,469	99,984
Reconciliation of funds:				
Total funds brought forward		258,694	258,694	158,710
Net movement in funds		64,469	64,469	99,984
Total funds carried forward		323,163	323,163	258,694

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 26 form part of these financial statements.

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(A company limited by guarantee)
REGISTERED NUMBER: 06131209

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	2,460	2,456
Current assets			
Debtors	13	179,842	45,731
Cash at bank and in hand		214,090	273,059
		<u>393,932</u>	<u>318,790</u>
Current liabilities			
Creditors: amounts falling due within one year	14	(73,229)	(62,552)
Net current assets		<u>320,703</u>	<u>256,238</u>
Total assets less current liabilities		<u>323,163</u>	<u>258,694</u>
Total net assets		<u><u>323,163</u></u>	<u><u>258,694</u></u>
Charity funds			
Unrestricted funds	15	323,163	258,694
Total funds		<u><u>323,163</u></u>	<u><u>258,694</u></u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Gurpreet Singh Lidder
Gurpreet Singh Lidder
 (Chair of Trustees)
 Date: 17-12-25

The notes on pages 12 to 26 form part of these financial statements.

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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	(58,111)	156,347
Cash flows from investing activities		
Purchase of tangible fixed assets	(858)	(2,674)
Net cash used in investing activities	(858)	(2,674)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(58,969)	153,673
Cash and cash equivalents at the beginning of the year	273,059	119,386
Cash and cash equivalents at the end of the year	214,090	273,059

The notes on pages 12 to 26 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Boy Blue is a charitable company, limited by guarantee, registered in England and Wales, and whose registered office address is Barbican Centre Stage Door, Silk Street, London, EC2Y 8DS.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Boy Blue 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.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	20% straight line
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2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and 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.

2.7 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the Statement of financial activities

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:

In preparing these financial statements, the trustees have made the following critical judgements that have the most significant effect on the amounts recognised:

Recognition of Income from Grants and Donations

The charity has considered the terms and conditions attached to grants and donations to determine whether these should be classified as restricted or unrestricted funds. This assessment requires judgement on whether performance-related conditions exist and whether they have been met at the reporting date.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

4. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Grants			
Arts Council National Portfolio	403,680	403,680	403,680
Subtotal detailed disclosure	403,680	403,680	403,680
Donations	805	805	1,571
Subtotal	805	805	1,571
	404,485	404,485	405,251
<i>Total 2024</i>	405,251	405,251	

5. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Productions	297,644	297,644	208,277
Education and other income	81,066	81,066	62,921
	378,710	378,710	271,198
<i>Total 2024</i>	271,198	271,198	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

6. Other incoming resources

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Interest receivable	138	138	457
<i>Total 2024</i>	457	457	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Fundraising costs	150	150	247
<i>Total 2024</i>	247	247	

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £	<i>Total 2024 £</i>
Productions	485,272	485,272	445,105
Education	233,442	233,442	131,570
	718,714	718,714	576,675
<i>Total 2024</i>	576,675	576,675	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

9. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Productions	356,602	128,670	485,272	445,105
Education	90,919	142,523	233,442	131,570
	<u>447,521</u>	<u>271,193</u>	<u>718,714</u>	<u>576,675</u>
<i>Total 2024</i>	<u><u>326,370</u></u>	<u><u>250,305</u></u>	<u><u>576,675</u></u>	

Analysis of direct costs

	Productions 2025 £	Education 2025 £	Total funds 2025 £	Total funds 2024 £
Artistic fees	264,372	-	264,372	231,849
Production team	37,280	-	37,280	4,049
Production/technical costs	35,157	-	35,157	22,644
Touring expenses	19,793	-	19,793	994
Education fees	-	90,919	90,919	66,834
	<u>356,602</u>	<u>90,919</u>	<u>447,521</u>	<u>326,370</u>
<i>Total 2024</i>	<u><u>259,536</u></u>	<u><u>66,834</u></u>	<u><u>326,370</u></u>	

BOY BLUE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Productions 2025 £	Education 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	90,480	106,767	197,247	173,917
Legal and professional fees	2,927	2,926	5,853	8,282
Bookkeeping	969	969	1,938	1,525
Marketing and promotion	5,447	5,446	10,893	10,651
Office costs	15,285	15,284	30,569	43,522
Staff training	371	1,006	1,377	1,200
Storage costs	2,200	-	2,200	2,200
Travel and entertaining	5,380	5,379	10,759	7,648
Bank charges	243	243	486	413
Profit or loss on foreign exchange	864	-	864	22
Depreciation	427	427	854	575
Staff bursary	4,077	4,076	8,153	-
Recruitment costs	-	-	-	350
	<u>128,670</u>	<u>142,523</u>	<u>271,193</u>	<u>250,305</u>
<i>Total 2024</i>	<u>185,569</u>	<u>64,736</u>	<u>250,305</u>	

10. Staff costs

	2025 £	2024 £
Wages and salaries	168,611	150,778
Social security costs	22,475	18,363
Contribution to defined contribution pension schemes	6,161	4,776
	<u>197,247</u>	<u>173,917</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

10. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2025	2024
	No.	No.
Employees	8	8

No employee received remuneration amounting to more than £60,000 in either year.

During the year, key management personnel were identified as being the Executive director, Head of operations and Head of creative programme. The total remuneration paid to key management personnel was £123,321 (2024: £126,287). This includes gross salaries of £110,544 (2024: £111,598), employer's NI contributions of £10,083 (2024: £12,158) and pension contributions of £2,604 (2024: £2,531).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

BOY BLUE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

12. Tangible fixed assets

	Plant and machinery £
Cost or valuation	
At 1 April 2024	4,251
Additions	858
At 31 March 2025	5,109
Depreciation	
At 1 April 2024	1,795
Charge for the year	854
At 31 March 2025	2,649
Net book value	
At 31 March 2025	2,460
At 31 March 2024	2,456

13. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	93,349	1,180
VAT	-	288
Prepayments and accrued income	86,493	44,263
	179,842	45,731

BOY BLUE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

14. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	44,796	43,470
Other taxation and social security	22,951	14,282
Accruals and deferred income	5,482	4,800
	73,229	62,552

BOY BLUE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
4 months operating costs	75,000	-	-	80,000	155,000
International Strategy	-	-	-	40,000	40,000
25th Anniversary	-	-	-	60,000	60,000
R&D	-	-	-	30,000	30,000
	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>210,000</u>	<u>285,000</u>
General funds					
Undesignated reserves including assets	183,694	783,333	(718,864)	(210,000)	38,163
	<u>183,694</u>	<u>783,333</u>	<u>(718,864)</u>	<u>(210,000)</u>	<u>38,163</u>
Total Unrestricted funds	<u>258,694</u>	<u>783,333</u>	<u>(718,864)</u>	<u>-</u>	<u>323,163</u>

BOY BLUE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds				
Designated funds				
4 months operating costs	75,000	-	-	75,000
Dance touring partnership	2,343	-	(2,343)	-
	<u>77,343</u>	<u>-</u>	<u>(2,343)</u>	<u>75,000</u>
	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2024 £</i>
General funds				
Undesignated reserves including assets	81,367	676,906	(574,579)	183,694
	<u>158,710</u>	<u>676,906</u>	<u>(576,922)</u>	<u>258,694</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	2,460	2,460
Current assets	393,932	393,932
Creditors due within one year	(73,229)	(73,229)
Total	<u>323,163</u>	<u>323,163</u>

BOY BLUE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	2,456	2,456
Current assets	318,790	318,790
Creditors due within one year	(62,552)	(62,552)
Total	258,694	258,694

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income for the year (as per Statement of Financial Activities)	64,469	99,984
Adjustments for:		
Depreciation charges	854	575
Increase in debtors	(134,111)	16,141
Increase in creditors	10,677	39,647
Net cash provided by/(used in) operating activities	(58,111)	156,347

18. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	214,090	273,059
Total cash and cash equivalents	214,090	273,059

BOY BLUE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

19. Analysis of changes in net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	273,059	(58,969)	214,090
	<u>273,059</u>	<u>(58,969)</u>	<u>214,090</u>

20. Members' liability

The charitable company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

21. Related party transactions

Other than elsewhere noted in the accounts, there are no related party transactions to disclose for this period.

BOY BLUE

England & Wales - Charity number 1189800

Accounts

BOY BLUE
(A company limited by guarantee)

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

BOY BLUE
(A company limited by guarantee)

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BOY BLUE
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees	Andrea Lidder Nicola Cornwell (resigned 25 May 2023) Nicholas Triantafyllou (resigned 5 July 2023) Sarah Wall Kieran Jay Gurpreet Singh Lidder, Chair Anthony Gray Jon-Rhys Peter Foster (appointed 19 September 2024) Anja Zoll-Khan (appointed 19 September 2024) Nadine Deschamps (appointed 26 March 2024)
Company registered number	06131209
Charity registered number	1189800
Registered office	Barbican Centre Stage Door Silk Street London EC2Y 8DS
Company secretary	M Asante

TRUSTEES' REPORT
.....

The Trustees present their annual report together with the financial statements of the Charity for the 1 April 2023 to 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The objects for which the Company is established are:

To advance education for the public benefit by the promotion of the arts in particular, but not exclusively, the art of dance

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Boy Blue was founded by Co-Artistic Directors Michael 'Mikey J' Asante MBE and Kenrick 'H2O' Sandy MBE to develop and elevate the hip hop dance theatre artform and its workforce, and to nurture and develop the creative practice and talents of young people and non-professionals. We are working towards a thriving inclusive hip-hop dance theatre scene, empowering UK-based hip hop artists to make, create, perform and teach on a global level.

Boy Blue affirms that reflecting the diversity of contemporary England and a strong belief in equality of opportunity is at the heart of everything that we do. We have long understood that diversity enables opportunity for artistic innovation, for collaboration, for risk-taking and finding new forms of expression. The artform embraces creative potential regardless of people's backgrounds if the right support and equity of opportunities are in place.

BOY BLUE

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)

.....

Objectives and activities (continued)

c. Activities undertaken to achieve objectives

As Artistic Associates of the Barbican, London and a member of Art Council, England's National Portfolio, we run a thriving Creative Learning, Participation and Performance programme.

Our Creative Learning programme consists of a renowned dance academy for students from the ages of 5 years up, and workshops delivered nationally and internationally for all ages and skill levels. We work in all formal education settings from primary schools to Higher Education and are part of the English GCSE Dance syllabus. Artist Development is an important strand of the programme, and we seek out and create development and performance opportunities for our cohort of 'Boy Blue Young Artists'.

Our performance programme is driven by the main stage full-length works we create that tour nationally and internationally employing world-class dance artists, creatives and technicians. Complementing these works are projects with, and commissions for, partners from venues and festivals.

Achievements and performance

a. Main achievements of the Charity

Performance

This year was dominated by the creation and presentation of *Free Your Mind - The Matrix...Now*. Commissioned by Factory International to launch their spectacular new building, Aviva Studios in Manchester, it was extraordinary after 4 years to finally see the work realised. Based on the updating the concept of the Wachowskis' Matrix franchise to reflect recent developments in our technological world, *Free Your Mind* featured 50 dancers, over 80 volunteers and a stellar creative and technical team. The production opened in October, was performed 24 times, and then closed in a sell-out final week. Over 26,000 people saw it live and critically it was an absolute triumph.

Manchester Evening News ****

"nothing short of mind-blowing... never less than spectacular... truly extraordinary, and unlike anything I've ever seen on stage before in the UK"

Observer ****

"genuinely popular and artistically sophisticated... a triumphant beginning for a new artistic endeavour."

The Times, ****

"bold and articulate, fiercely aggressive in the fight scenes, punchy and visceral"

The Telegraph ****

"epic, intimate, flagrantly dramatic"

The Guardian, ****

"the coolest party of the year... it's a showcase for the venue, comprising two parts, a stylish auditorium and the 21-metre-high hangar-like Warehouse space, thus like the show itself split into something conventionally theatrical and something far more novel and arresting... a fresh blast of spectacle as well as an urgent entreaty to wake up."

i News, ****

"an eye-popping, innovatively staged reimagining of a cinematic classic"

-

BOY BLUE

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)

.....

Achievements and performance (continued)

Northern Soul ****

"this is a show to surrender yourself to, soaking in the sights, the sounds, the ideas and the sheer ambition."

There was a wonderful full-circle moment when we discovered that one of the cast had been to see *Blak Whyte Gray* in Edinburgh in 2017 as a 14-year-old and, after watching it, decided that was what she wanted to do too. This was her first theatre production.

The BBC Imagine documentary team were there to film the opening process of both the show and the building and that episode was screened at the beginning of December 2023. 'In the Studio', a BBC World Service radio programme, created an episode on the process and the production itself was filmed by the BBC, screened on BBC2 on New Year's Eve, and is subsequently available to watch on iPlayer enabling more people to be able to experience it.

Other work

Breakin' Convention

April 2023 saw Boy Blue perform at the 20th festival of *Breakin' Convention*. Working with a company of 14-25 year olds, our 20 minute set featured a mixture of new material - some choreographed by the dancers themselves - and older well-known pieces of repertory. Focussing on 'Looking Back, Moving Forward', this was a deliberate choice to celebrate Boy Blue's involvement with the festival over two decades and open up the stage to our young artists.

From the Telegraph

"Boy Blue, who performed at the first ever Breakin' Convention, are the undoubted stars of its 20th-anniversary show. Their sheer stagecraft, and the balance of individual emotional expression with mighty ensemble sequences, is simply unparalleled. They make the strongest case for the festival's argument that hip hop can – and should – be the basis for extraordinary dance theatre."

From Reviews Hub

"Taking a classic hip hop approach to the choreography, there are layers and waves that shape this electrifying performance giving it a depth, meaning and impact that is utterly gripping. You forget to breath when Boy Blue perform, a five-star effort just on its own."

From the Observer

"Near the end came Boy Blue, the UK's own superstars, their 40 dancers filling the stage with a thrillingly tight routine, a display of synchronised brilliance, playing on their home crowd advantage to raise the roof. This level of technique is ferociously hard, but they make it look effortless. Pure joy."

Dance Umbrella and Dancer's Delight

In October we performed as part of the London Battle curated by Jade Hackett at Somerset House for Dance Umbrella and as part of *Dancer's Delight*. These performances were part of our commitment to ensure that we were still active and giving performance opportunities to the Boy Blue Company in London while the rest of the company were in Manchester for Free Your Mind.

Cycles

Rehearsals for *Cycles*, Boy Blue's new commission for the Barbican stage in London began at the end of February '24. Co-commissioned by Lincoln Center of Performing Arts, New York, this is Boy Blue's first self-produced show of this nature since 2019's REDD. *Cycles* is designed to tour and will be our next international and national touring production following *Blak Whyte Gray* (performances from 2017 – 2022).

Joining Kenrick Sandy, Choreographer, and Michael Asante, Composer, will be Jade Hackett, Associate Choreographer, Lee Curran, Lighting Designer, and Matthew Josephs, Costume Designer. Opening night will be 01 May 2024.

BOY BLUE

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)

.....

Achievements and performance (continued)

Lyndsey Winship, journalist, wrote a feature on Boy Blue for the Guardian Magazine which was published on 30 March. Titled *'You have to add the flavour, the butter, the jam': Boy Blue on bringing hip hop energy to the dance world* the article covered *Cycles*, the broader history of Boy Blue, the importance of the company in the UK performing arts landscape, Sandy and Asante's ambitions going forward and their wider careers.

Creative Learning and Participation

The Boy Blue Creative Learning department was rebranded as 'Creative Programmes' at the start of the 2023 financial year with the appointment of Bruno Perrier as Creative Programmes Manager and Kathleen Murphy's promotion to Head of Creative Programmes.

Our work continues to develop across a broad range of engagement opportunities. Throughout England we delivered 17 GCSE workshops to 368 participants led by 5 dance artists and delivered 121 general workshop sessions to 481 known participants and a further 1323 estimated participants. These were led by 13 dance artists and delivered to 12 partner organisations including 4 schools, 2 arts organisations, 4 HE/FE institutions and 1 youth centre. We also delivered 2 Emancipation of Expressionism CPD workshops to teachers in Manchester and London, a new development and offering in our programme.

Boy Blue's Sunday Training Academy, led by our teaching faculty of 23 dance artists, delivered 420 sessions over the year to 1601 participants.

Performance-wise, for our young artists, and for those adults who participate in the Boy Blue training company, we developed 10 performance opportunities with partners including the University of East London, National Theatre, Hackney Empire, Breakout London, Dancer's Delight and Dance Woking and in December '23, we celebrated the 50-year anniversary of hip hop with a dedicated showcase performance and battle event held at Stratford Circus, East London. 78 people signed up to battle and the showcase featured 149 performers who performed to a sold-out house.

As part of the learning and participation offer for Free Your Mind, we worked with Factory International to deliver taster workshops throughout Greater Manchester to recruit the community cast for the show and worked with over 300 children in 5 primary schools. This range showcases the breadth of experience and skills that our Teaching Faculty hold.

Our long-standing partnerships continued with delivery on the Trinity Laban Summer School and work with LIPA (Liverpool Institute of Performing Arts). We additionally delivered a module at London Contemporary Dance School. Our partnership with Barking Abbey Dance Academy developed and we delivered an academic year's worth of workshops to students in their sixth form.

As part of our dedication to creating opportunities for young people to consider careers in the arts, we welcomed 5 work placements during the year including 1 Professional Mentorship, 1 school placement and 3 Higher/Further Education placements.

On Creative Learning;

"There's an almost moral underpinning to Sandy's mission, a sense of duty to the community: "If we had the keys to certain doors that we could open, why not have them wide open?" he says.

"It's super-rewarding watching other people flourish and grow," says Sandy. "It's beautiful."

From the feature *'You have to add the flavour, the butter, the jam': Boy Blue on bringing hip hop energy to the dance world* The Guardian

TRUSTEES' REPORT (CONTINUED)

Achievements and performance (continued)

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

2023/2024 was the first year of the 2023 - 2026 National Portfolio funding from Arts Council, England at the new, increased investment level of £403,680. This was also the year that we were informed that the life of the grant programme was to be extended until end March 2027 (successful application dependent).

b. Reserves policy

It is the policy of the Trustees of Boy Blue to designate a financial reserve of 3 months operating costs at £75,000 (£75,000, 2023) for use in case of significant organisational change or closure.

The Charity currently holds £183,694 including £2,456 worth of assets (£81,367 including £357 assets 2023) in general reserves to be used towards furthering the Charity's aims.

The position of general reserves is reviewed at each quarterly Finance Sub-Committee meeting and the reserves policy is reviewed annually at the beginning of each financial year.

At the year end the Charity held a total of £258,694 in reserves.

Structure, governance and management

a. Constitution

Boy Blue is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

BOY BLUE

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
.....

Statement of Trustees' responsibilities

The Trustees (who are also the 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 (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Gurpreet Singh Lidder

(Chair of Trustees)

Date: 03-12-24

BOY BLUE
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

Independent examiner's report to the Trustees of Boy Blue ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the Charity (and 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 Charity 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 Charity's accounts 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 Charity'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, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity 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.

BOY BLUE
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.



Signed:

Julian Flitter

Dated: 03-12-24

FCA

Goodman Jones LLP
29/30 Fitzroy Square
London
W1T6LQ

BOY BLUE
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	3	405,251	405,251	204,012
Charitable activities	4	271,198	271,198	296,028
Other income	5	457	457	325
Total income		676,906	676,906	500,365
Expenditure on:				
Raising funds	6	247	247	204
Charitable activities	7	576,675	576,675	491,076
Total expenditure		576,922	576,922	491,280
Net movement in funds		99,984	99,984	9,085
Reconciliation of funds:				
Total funds brought forward		158,710	158,710	149,625
Net movement in funds		99,984	99,984	9,085
Total funds carried forward		258,694	258,694	158,710

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 25 form part of these financial statements.

BOY BLUE
(A company limited by guarantee)
REGISTERED NUMBER: 06131209

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	2,456	357
Current assets			
Debtors	12	45,731	61,872
Cash at bank and in hand		273,059	119,386
		<u>318,790</u>	<u>181,258</u>
Creditors: amounts falling due within one year	13	(62,552)	(22,905)
Net current assets		<u>256,238</u>	<u>158,353</u>
Total assets less current liabilities		<u>258,694</u>	<u>158,710</u>
Total net assets		<u>258,694</u>	<u>158,710</u>
Charity funds			
Unrestricted funds	14	258,694	158,710
Total funds		<u>258,694</u>	<u>158,710</u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


Gurpreet Singh Lidder
(Chair of Trustees)
Date: 03-12-24

The notes on pages 12 to 25 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. General information

Boy Blue is a charitable company, limited by guarantee, registered in England and Wales, and whose registered office address is Barbican Centre Stage Door, Silk Street, London, EC2Y 8DS.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Boy Blue 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.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	20% straight line
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2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and 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.

2.7 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the Statement of financial activities

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

BOY BLUE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Grants			
Arts Council National Portfolio	403,680	403,680	203,680
Subtotal detailed disclosure	403,680	403,680	203,680
Donations	1,571	1,571	332
Subtotal	1,571	1,571	332
	405,251	405,251	204,012
<i>Total 2023</i>	204,012	204,012	

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Productions	208,277	208,277	205,966
Education and other income	62,921	62,921	90,062
	271,198	271,198	296,028
<i>Total 2023</i>	296,028	296,028	

BOY BLUE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. Other incoming resources

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Interest receivable	457	457	325
<i>Total 2023</i>	325	325	

BOY BLUE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

6. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Fundraising costs	247	247	204
	<u>247</u>	<u>247</u>	<u>204</u>
<i>Total 2023</i>	204	204	
	<u>204</u>	<u>204</u>	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £	<i>Total 2023 £</i>
Productions	445,105	445,105	387,241
Education	131,570	131,570	103,835
	<u>576,675</u>	<u>576,675</u>	<u>491,076</u>
<i>Total 2023</i>	491,076	491,076	
	<u>491,076</u>	<u>491,076</u>	

BOY BLUE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Productions	259,536	185,569	445,105	387,241
Education	66,834	64,736	131,570	103,835
	<u>326,370</u>	<u>250,305</u>	<u>576,675</u>	<u>491,076</u>
<i>Total 2023</i>	<u><u>323,386</u></u>	<u><u>167,690</u></u>	<u><u>491,076</u></u>	

Analysis of direct costs

	Productions 2024 £	Education 2024 £	Total funds 2024 £	Total funds 2023 £
Artistic fees	231,849	-	231,849	216,803
Production team	4,049	-	4,049	13,801
Production/technical costs	22,644	-	22,644	38,953
Touring expenses	994	-	994	3,893
Education fees	-	66,834	66,834	49,936
	<u>259,536</u>	<u>66,834</u>	<u>326,370</u>	<u>323,386</u>
<i>Total 2023</i>	<u><u>273,450</u></u>	<u><u>49,936</u></u>	<u><u>323,386</u></u>	

BOY BLUE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Productions 2024 £	Education 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	115,456	58,461	173,917	128,777
Legal and professional fees	7,454	828	8,282	4,152
Bookkeeping	1,372	153	1,525	1,750
Marketing and promotion	9,586	1,065	10,651	1,031
Office costs	39,633	3,889	43,522	26,712
Staff training	1,080	120	1,200	45
Storage costs	1,980	220	2,200	2,600
Travel and entertaining	7,648	-	7,648	755
Bank charges	413	-	413	425
Profit or loss on foreign exchange	22	-	22	668
Depreciation	575	-	575	316
Recruitment costs	350	-	350	459
	185,569	64,736	250,305	167,690
<i>Total 2023</i>	<i>113,791</i>	<i>53,899</i>	<i>167,690</i>	

9. Staff costs

	2024 £	2023 £
Wages and salaries	150,778	110,578
Social security costs	18,363	13,880
Contribution to defined contribution pension schemes	4,776	4,319
	173,917	128,777

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Employees	8	5

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

9. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

BOY BLUE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

11. Tangible fixed assets

	Plant and machinery £
Cost or valuation	
At 1 April 2023	1,577
Additions	2,674
At 31 March 2024	<u>4,251</u>
Depreciation	
At 1 April 2023	1,220
Charge for the year	575
At 31 March 2024	<u>1,795</u>
Net book value	
At 31 March 2024	<u><u>2,456</u></u>
At 31 March 2023	<u><u>357</u></u>

12. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	1,180	7,300
VAT	288	715
Prepayments and accrued income	44,263	53,857
	<u><u>45,731</u></u>	<u><u>61,872</u></u>

BOY BLUE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

13. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	43,470	4,484
Other taxation and social security	14,282	13,856
Accruals and deferred income	4,800	4,565
	62,552	22,905

BOY BLUE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
Designated funds				
3 months operating costs	75,000	-	-	75,000
Dance touring partnership	2,343	-	(2,343)	-
	<u>77,343</u>	<u>-</u>	<u>(2,343)</u>	<u>75,000</u>
General funds				
Undesignated reserves including assets	81,367	676,906	(574,579)	183,694
	<u>158,710</u>	<u>676,906</u>	<u>(576,922)</u>	<u>258,694</u>

BOY BLUE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2023 £</i>
Unrestricted funds				
Designated funds				
3 months operating costs	75,000	-	-	75,000
Dance touring partnership	2,343	-	-	2,343
	<u>77,343</u>	<u>-</u>	<u>-</u>	<u>77,343</u>
	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2023 £</i>
General funds				
Undesignated reserves including assets	72,282	500,365	(491,280)	81,367
	<u>149,625</u>	<u>500,365</u>	<u>(491,280)</u>	<u>158,710</u>
Total Unrestricted funds				

15. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	2,456	2,456
Current assets	318,790	318,790
Creditors due within one year	(62,552)	(62,552)
Total	<u>258,694</u>	<u>258,694</u>

BOY BLUE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	357	357
Current assets	181,258	181,258
Creditors due within one year	(22,905)	(22,905)
Total	<u>158,710</u>	<u>158,710</u>

16. Members' liability

The charitable company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

BOY BLUE

England & Wales - Charity number 1189800

Accounts

BOY BLUE
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

BOY BLUE
(A company limited by guarantee)

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BOY BLUE
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees

Andrea Lidder
Nicola Cornwell (Resigned 25 May 2023)
Nicholas Triantafyllou (Resigned 5 July 2023)
Sarah Wall
Kieran Jay
Sanjivan Kohli (Resigned 8 December 2022)
Gurpreet Singh Lidder, Chair
Anthony Gray (appointed 19 April 2022)

**Company registered
number** 06131209

**Charity registered
number** 1189800

Registered office Barbican Centre Stage Door
Silk Street
London
EC2Y 8DS

Company secretary M Asante

BOY BLUE

(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of the Charity for the 1 April 2022 to 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The objects for which the Company is established are:

To advance education for the public benefit by the promotion of the arts in particular, but not exclusively, the art of dance

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Boy Blue was founded by Co-Artistic Directors Michael 'Mikey J' Asante MBE and Kenrick 'H2O' Sandy MBE to develop and elevate the hip hop dance theatre artform and its workforce, and to nurture and develop the creative practice and talents of young people and non-professionals. We are working towards a thriving inclusive hip-hop dance theatre scene, empowering UK-based hip hop artists to make, create, perform and teach on a global level.

Boy Blue affirms that reflecting the diversity of contemporary England and a strong belief in equality of opportunity is at the heart of everything that we do. We have long understood that diversity enables opportunity for artistic innovation, for collaboration, for risk-taking and finding new forms of expression. The artform embraces creative potential regardless of people's backgrounds if the right support and equity of opportunities are in place.

BOY BLUE

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

c. Activities undertaken to achieve objectives

As Artistic Associates of the Barbican, London and a member of Art Council, England's National Portfolio, we run a thriving Creative Learning, Participation and Performance programme.

Our Creative Learning programme consists of a renowned dance school for students from the ages of 5 years up and workshops delivered nationally and internationally for all ages and skill levels. We work in all formal education settings from primary schools to Higher Education and are part of the English GCSE Dance syllabus. Artist Development is an important strand of the programme, and we seek out and create development and performance opportunities for our cohort of 'Boy Blue Young Artists'.

Our performance programme is driven by the main stage full-length works we create that tour nationally and internationally employing world-class dance artists, creatives and technicians. Complementing these works are projects with, and commissions for, partners from venues and festivals.

Achievements and performance

a. Main achievements of the Charity

1) Performance

We were commissioned to perform in the Platinum Jubilee Pageant as part of Queen Elizabeth's Platinum Jubilee celebrations in June 2022. Working with a group of 100 volunteers and 25 professional dancers, our piece was based around the 2010's and focussed on youth and popular culture. Working with hugely experienced teachers and artists from our Teaching Faculty and Boy Blue Company, we were featured on ABC news in the USA and on the BBC in the UK.

'Blak Whyte Gray' toured into its 6th year, and we took the show for the first time to Madrid, Spain for 2 performances at Teatros del Canal's hip hop festival, Canal Street. We also revisited the venue HOME in Manchester, a close partner, and re-engaged with our Manchester audiences ahead of our work there in 2023. We had incredibly warm audiences over the three nights, and it was heartening to see groups of young people from schools and colleges there despite financial challenges.

The Cultura Inglesa festival in Brazil screened our Technique Videos alongside 'Emancipation of Expressionism' from 4 May- 4 June as part of their digital festival and part of our commitment to extending the reach on our digital work following Sydney Opera House's screening of 'R.E.B.E.L' last year.

The preparation for 'Free Your Mind', the opening show of Aviva Studios, home of Factory International in Manchester continues to be a major part of Boy Blue activity. During this financial year, we continued with extensive Research & Development in Manchester and the project was announced to the public in September 2022. We held auditions in Manchester and London in January 2023 and the show will open in October 2023 and run for 24 performances.

Manchester, along with London and New York continue to be significant cities for Boy Blue and our work aims to include audiences, performers, and participants in all of these cities.

2) Creative Learning and Participation

Our creative learning and participation work continues to grow across a broad range of engagement opportunities. Work in Higher Education includes continued working relationships with the Liverpool Institute of Performing Arts and London Contemporary Dance school as well as projects with The Place's 'Centre for

BOY BLUE

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

Advanced Training' students and teaching on the annual summer school held by Trinity Laban.

Across England, we delivered 20 GCSE workshops to 422 participants led by 5 dance artists and delivered 102 general workshop sessions to 887 known participants with a further 515 estimated participants. These were led by 9 Boy Blue dance artists.

The Creative Learning team produced 9 performance opportunities for our young artists and for those in the training company with 62 known participants, 330 more estimated participants and known audiences of 1831 with a further estimated attendance of 1725. Partners on these projects include Hackney Empire, Impact Dance and the National Theatre.

Our Sunday training sessions continued. 23 members of our Teaching Faculty delivered 343 sessions over the year to 1839 participants. Our end of term shows have developed from solely being platforms for Boy Blue artists to showcase their choreography into inviting guest crews to perform. During the year, guests travelled from Norwich, Cornwall and Manchester and a group from Barking Abbey School performed at our youth showcase in December '22 as a continuation of the relationship formed through 'East Co'.

Following decisions made in the December board meeting, we moved to a Pay What You Can model from January '23 through to May in response to the continuing Cost of Living crisis.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

2022/2023 was the extension year of the 2018 – 2022 National Portfolio funding from Arts Council, England at the grant level of £203,680. This was also the year that we had to apply to join the 2023 - 2026 National Portfolio. We learned in November 2022 that we were successful in our application and will receive an increased investment level of £403,680 per annum across the life of the grant.

b. Reserves policy

It is the policy of the Trustees of Boy Blue to designate a financial reserve of 3 months operating costs at £75,000 (£75,000, 2022) for use in case of significant organisational change or closure.

The Charity currently holds £81,367 (2022: £72,282) in general reserves to be used towards furthering the Charity's aims.

The position of general reserves is reviewed at each quarterly Finance Sub-Committee meeting and the reserves policy is reviewed annually at the beginning of each financial year.

At the year end the Charity held a total of £158,710 in reserves.

Structure, governance and management

BOY BLUE

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)**a. Constitution**

Boy Blue is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

Statement of Trustees' responsibilities

The Trustees (who are also the 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 (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Gurpreet Singh Lidder

(Chair of Trustees)

Date: 12-12-23

BOY BLUE
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

Independent examiner's report to the Trustees of Boy Blue ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the Charity (and 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 Charity 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 Charity's accounts 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 Charity'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, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity 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.

BOY BLUE
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.



Signed:

Julian Flitter

Dated:12-12-23

FCA

Goodman Jones LLP
29/30 Fitzroy Square
London
W1T6LQ

BOY BLUE
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	3	204,012	204,012	217,875
Charitable activities	4	296,028	296,028	147,331
Other income	5	325	325	-
Total income		500,365	500,365	365,206
Expenditure on:				
Raising funds	6	204	204	210
Charitable activities	7	491,076	491,076	386,268
Total expenditure		491,280	491,280	386,478
Net movement in funds		9,085	9,085	(21,272)
Reconciliation of funds:				
Total funds brought forward		149,625	149,625	170,897
Net movement in funds		9,085	9,085	(21,272)
Total funds carried forward		158,710	158,710	149,625

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 23 form part of these financial statements.

BOY BLUE
(A company limited by guarantee)
REGISTERED NUMBER: 06131209

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	357	673
Current assets			
Debtors	12	61,872	13,662
Cash at bank and in hand		119,386	160,226
		<u>181,258</u>	<u>173,888</u>
Creditors: amounts falling due within one year	13	(22,905)	(24,936)
Net current assets		<u>158,353</u>	<u>148,952</u>
Total assets less current liabilities		<u>158,710</u>	<u>149,625</u>
Total net assets		<u>158,710</u>	<u>149,625</u>
Charity funds			
Unrestricted funds	14	158,710	149,625
Total funds		<u>158,710</u>	<u>149,625</u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Gurpreet Singh Lidder

Gurd Lidder

Date: 12-12-23

The notes on pages 10 to 23 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. General information

Boy Blue is a charitable company, limited by guarantee, registered in England and Wales, and whose registered office address is Barbican Centre Stage Door, Silk Street, London, EC2Y 8DS.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Boy Blue 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.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	20% straight line
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2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and 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.

2.7 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the Statement of financial activities

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

BOY BLUE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Grants			
Arts Council National Portfolio	203,680	203,680	203,680
Cultural Recovery Fund	-	-	11,224
Subtotal detailed disclosure	<u>203,680</u>	<u>203,680</u>	<u>214,904</u>
Donations	332	332	2,971
Subtotal	<u>332</u>	<u>332</u>	<u>2,971</u>
	<u>204,012</u>	<u>204,012</u>	<u>217,875</u>
<i>Total 2022</i>	<u><u>217,875</u></u>	<u><u>217,875</u></u>	

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Productions	205,966	205,966	106,889
Education and other income	90,062	90,062	40,442
	<u>296,028</u>	<u>296,028</u>	<u>147,331</u>
<i>Total 2022</i>	<u><u>147,331</u></u>	<u><u>147,331</u></u>	

BOY BLUE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

5. Other incoming resources

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Interest receivable	325	325	-

BOY BLUE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Fundraising costs	204	204	210
<i>Total 2022</i>	210	210	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £	<i>Total 2022 £</i>
Productions	387,241	387,241	307,686
Education	103,835	103,835	78,582
	491,076	491,076	386,268
<i>Total 2022</i>	386,268	386,268	

BOY BLUE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Productions	273,450	113,791	387,241	307,686
Education	49,936	53,899	103,835	78,582
	<u>323,386</u>	<u>167,690</u>	<u>491,076</u>	<u>386,268</u>
<i>Total 2022</i>	<u><u>224,216</u></u>	<u><u>162,052</u></u>	<u><u>386,268</u></u>	

Analysis of direct costs

	Productions 2023 £	Education 2023 £	Total funds 2023 £	Total funds 2022 £
Artistic fees	216,803	-	216,803	116,070
Production team	13,801	-	13,801	17,343
Production/technical costs	38,953	-	38,953	19,590
Touring expenses	3,893	-	3,893	-
Cultural recovery fund	-	-	-	34,983
Education fees	-	49,936	49,936	36,230
	<u>273,450</u>	<u>49,936</u>	<u>323,386</u>	<u>224,216</u>
<i>Total 2022</i>	<u><u>187,986</u></u>	<u><u>36,230</u></u>	<u><u>224,216</u></u>	

BOY BLUE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Productions 2023 £	Education 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	78,502	50,275	128,777	126,368
Legal and professional fees	3,737	415	4,152	7,110
Bookkeeping	1,575	175	1,750	1,625
Marketing and promotion	928	103	1,031	1,316
Office costs	24,041	2,671	26,712	18,136
Staff training	45	-	45	-
Storage costs	2,340	260	2,600	5,975
Travel and entertaining	755	-	755	829
Bank charges	425	-	425	308
Profit or loss on foreign exchange	668	-	668	83
Depreciation	316	-	316	302
Exp type 30	459	-	459	-
	113,791	53,899	167,690	162,052
<i>Total 2022</i>	119,700	42,352	162,052	

9. Staff costs

	2023 £	2022 £
Wages and salaries	110,578	108,675
Social security costs	13,880	13,498
Contribution to defined contribution pension schemes	4,319	4,195
	128,777	126,368

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Employees	5	5

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

9. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - *£NIL*).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - *£NIL*).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

11. Tangible fixed assets

	Plant and machinery £
Cost or valuation	
At 1 April 2022	1,577
At 31 March 2023	<u>1,577</u>
Depreciation	
At 1 April 2022	904
Charge for the year	316
At 31 March 2023	<u>1,220</u>
Net book value	
At 31 March 2023	<u>357</u>
At 31 March 2022	<u>673</u>

12. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	7,300	2,837
Other debtors	715	-
Prepayments and accrued income	53,857	10,825
	<u>61,872</u>	<u>13,662</u>

BOY BLUE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

13. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	4,484	10,665
Other taxation and social security	13,856	10,156
Accruals and deferred income	4,565	4,115
	22,905	24,936

BOY BLUE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
Designated funds				
3 months operating costs	75,000	-	-	75,000
Dance touring partnership	2,343	-	-	2,343
	<u>77,343</u>	<u>-</u>	<u>-</u>	<u>77,343</u>
General funds				
Undesignated reserves including assets	72,282	496,083	(486,998)	81,367
	<u>149,625</u>	<u>496,083</u>	<u>(486,998)</u>	<u>158,710</u>

BOY BLUE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2022 £</i>
Unrestricted funds				
Designated funds				
3 months operating costs	75,000	-	-	75,000
Cultural Recovery Fund (to be spent by June 2021)	34,983	-	(34,983)	-
Dance touring partnership	-	2,343	-	2,343
	<u>109,983</u>	<u>2,343</u>	<u>(34,983)</u>	<u>77,343</u>
	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2022 £</i>
General funds				
Undesignated reserves including assets	60,914	360,864	(349,496)	72,282
	<u>170,897</u>	<u>363,207</u>	<u>(384,479)</u>	<u>149,625</u>
Total Unrestricted funds				

BOY BLUE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	357	357
Current assets	181,258	181,258
Creditors due within one year	(22,905)	(22,905)
Total	158,710	158,710

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	673	673
Current assets	173,888	173,888
Creditors due within one year	(24,936)	(24,936)
Total	149,625	149,625

16. Members' liability

The charitable company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

BOY BLUE

England & Wales - Charity number 1189800

Accounts

BOY BLUE
(A company limited by guarantee)

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

BOY BLUE
(A company limited by guarantee)

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BOY BLUE
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees	Pamela Johnson (Resigned 15 November 2021) Dawn Prentice (Resigned 17 March 2022) Andrea Lidder Nicola Cornwell Nicholas Triantafyllou (appointed 11 June 2021) Sarah Wall Kieran Jay Sanjivan Kohli Gurpreet Singh Lidder, Chair Anthony Gray (appointed 19 April 2022)
Company registered number	06131209
Charity registered number	1189800
Registered office	Barbican Centre Stage Door Silk Street London EC2Y 8DS
Company secretary	M Asante

BOY BLUE

(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the Charity for the 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The objects for which the Company is established are:

To advance education for the public benefit by the promotion of the arts in particular, but not exclusively, the art of dance

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Boy Blue was founded by Co-Artistic Directors Michael 'Mikey J' Asante MBE and Kenrick 'H2O' Sandy MBE to develop and elevate the hip hop dance theatre artform and its workforce, and to nurture and develop the creative practice and talents of young people and non-professionals. We are working towards a thriving inclusive hip-hop dance theatre scene, empowering UK-based hip hop artists to make, create, perform and teach on a global level.

Boy Blue affirms that reflecting the diversity of contemporary England and a strong belief in equality of opportunity is at the heart of everything that we do. We have long understood that diversity enables opportunity for artistic innovation, for collaboration, for risk-taking and finding new forms of expression. The artform embraces creative potential regardless of people's backgrounds if the right support and equity of opportunities are in place.

BOY BLUE

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

c. Activities undertaken to achieve objectives

As Artistic Associates of the Barbican, London and a member of Art Council, England's National Portfolio, we run a thriving Creative Learning, Participation and Performance programme.

Our Creative Learning programme consists of a renowned dance school for students from the ages of 5 years up and workshops delivered nationally and internationally for all ages and skill levels. We work in all formal education settings from primary schools to Higher Education and are part of the English GCSE Dance syllabus. Artist Development is an important strand of the programme, and we seek out and create development and performance opportunities for our cohort of 'Boy Blue Young Artists'.

Our performance programme is driven by the main stage full-length works we create that tour nationally and internationally employing world-class dance artists, creatives and technicians. Complementing these works are projects with, and commissions for, partners from venues and festivals.

Achievements and performance

a. Main achievements of the Charity

In a sector still coping with the devastating consequences of Covid-19 we were thrilled to gain Charity Status in 2021. This status will support us to continue to deliver and develop our work for the benefit of the people of England and Wales.

1) Performance

We performed in Trafalgar Square in October '21 as part of Good Chance Theatre's 'The Walk with Amal'. This was a travelling festival of art and hope in support of refugees. Over a period of six weeks, Boy Blue artists worked with over 50 volunteers to create an outdoor piece that celebrated Amal's '10th birthday'. Watched by over 2,000 audience members, and preceded by a video message from Sadiq Khan and a speech from Mark Rylance, the company produced an exceptionally joyous and moving piece working with the puppeteers of Amal to centre the little girl refugee. The youngest volunteer was 12 years old and all volunteer participants, responding to a callout from Boy Blue, had an enriching experience.

"In Trafalgar Square, Mark Rylance sang to her – and was heckled; there were filmed greetings from Judi Dench and Chiwetel Ejiofor and Annie Lennox, and exhilarating hip-hop from the Boy Blue theatre company." (Susannah Clapp, Observer)

November saw us in an intense Research & Development period towards a large-scale project that will be announced in autumn 2022. This period of research was choreographically focussed, and we worked with 12 Boy Blue dancers who were selected through a rigorous audition process.

In a continuation of our Digital and International strategies, Sydney Opera House screened our dance film R.E.B.E.L throughout the entirety of January '22 as part of the British Council's UK / Australian season and we began talks with Brazil's Cultura Inglesa Festival about screening our work that would lead into the next financial year.

The highlight of our year was creating and presenting 'A Night With Boy Blue' on the Barbican stage in March 2022. Cancelled due to covid in 2020, this was the perfect way to launch our 21st Birthday Celebrations. Both shows were sold out and we worked with over 120 performers to put together a show subtitled, "Looking Back, Moving Forward". The dancers came from all generations of Boy Blue, from the youngest, Sky Blue, to original company members who returned to perform in celebration of what the organisation has achieved over the last

BOY BLUE

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

21 years.

Acknowledging long-term support from others outside of the organisation, Boy Blue created an award – the A&L Exceptional Achievement Award. The first recipients of this were former Barbican producers, Louise Jeffreys and Angie Smith, and Lookman Olaniyan, a filmmaker who has filmed a comprehensive and rich catalogue of Boy Blue's work over the last 21 years. These were presented at 'A Night With Boy Blue'.

'Twenty One' the album was launched and featured classic Mikey J Boy Blue tracks plus new music from the show.

'...Boy Blue blew my mind! It was like a transfusion of energy – the music was incredible too.' Annabel Sampson, Tatler

'A Night with Boy Blue' at the Barbican was a rousing show of all the best hip-hop has to offer, marking the 21st anniversary of this remarkable company.' Culture Whisper

2) Creative Learning and Participation

We ran our London training school on Sundays at Forest Gate Youth Zone for dancers from the ages of 5 years old up, working with our dedicated faculty of teachers and support staff to deliver the Boy Blue curriculum over the year.

In-person GCSE workshops in schools gained momentum and we worked with 20 different schools based in England. We were also able to reignite relationships with HE providers LIPA and Middlesex University as well as working with partners Saffron Hall, Barbican and Creative Arts East. One project, working with two primary schools in Dagenham had a final performance with over 1000 audience members.

As part of our commitment to social impact, we ran a fun day at Barking Abbey School for young people during the summer holidays that included classes, training, and games, all to a soundtrack from a resident DJ.

Both our Designated Safeguarding Lead and Deputy Designated Safeguarding Lead undertook NSPCC refresher courses. The Boy Blue Safeguarding Policy was updated following this training to reflect changes in use of language and was signed off by Boy Blue Trustees in line with our commitment to creating a safe working and teaching environment.

Our good practices were apparent with the successful Body of Persons Approvals we received from Westminster Council for 'The Walk With Amal' and from the City of London Authority for 'A Night With Boy Blue'. These BOPA's enable us to work with young people in professional performance settings.

We ran a pilot project with three educational establishments in east London. Named 'East Co', this was a bespoke project working with 60 young people and their teachers from Barking Abbey School, Lister School and New Vic College based within their premises. Appreciated and valued by all who participated, we hosted a project sharing at Barking Abbey School with all the groups performing together. With a focus on confidence building, resilience, teamwork and leadership within a known space, this project will continue and develop as part of our east London strategy.

'This project has enabled us to put dance at the forefront of East London again. It has enabled our students to gain insight into the professional working practices of a dance company. The skills, knowledge, techniques and movement vocabulary acquired has improved students' understanding of performance, choreography and appreciation which has had a significant impact on outcomes for dance and other subjects they study within the curriculum.'

BOY BLUE

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

3) Workforce Development and Advocacy

Due to lengthy lockdowns in the previous financial year, we applied to the Treasury to be able to carry forward the remaining funds from our Cultural Recovery Fund award to the first quarter of 2021/22. We were therefore able to run two further iterations of our two-week training programme for dancers. These programmes were a huge success - a rich and nurturing experience for all that engaged and an investment in the skills and performance capabilities of our workforce.

Of the £112,242 (£101,018 2021, £11,224 2022) we received from the Cultural Recovery Fund, 86% went to freelancers. These dancers, teachers, artists, technical staff, company stage managers and assistants are an essential part of the Boy Blue eco system, and the grant enabled us to continue working together through this testing time.

4) Awards

We were thrilled that Michael 'Mikey J' Asante, Boy Blue's co-founder and co-Artistic Director was awarded an MBE in the New Year honours list for his services to hip-hop dance and music.

We were nominated for two awards in the National Dance Awards, held in 2021. We received nominations for Best Independent Company and Best Male Performance for Kenrick 'H2O' Sandy in REDD.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

2021/2022 was the fourth year of the Arts Council National Portfolio grant (from 2018 - 2022) and we were successful in our application for an extension year of funding (2022/23) at the current grant level of £203,680.

b. Reserves policy

It is the policy of the Trustees of Boy Blue to designate a financial reserve of 3 months operating costs at £75,000 (£75,000, 2021) for use in case of significant organisational change or closure.

The Charity received a donation of £2,343 from Dance Touring Partnership that is designated to be put to good use where the charitable objectives of DTP and Boy Blue align in the financial year 2022/23.

Structure, governance and management

a. Constitution

Boy Blue is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

BOY BLUE

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management (continued)**b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

Statement of Trustees' responsibilities

The Trustees (who are also the 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 (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Gurpreet Singh Lidder
(Chair of Trustees)

Date: 14-12-22

BOY BLUE
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Independent examiner's report to the Trustees of Boy Blue ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the Charity (and 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 Charity 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 Charity's accounts 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 Charity'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, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity 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.

BOY BLUE
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Julian Flitter

Dated: 14-12-22

FCA

Goodman Jones LLP
29/30 Fitzroy Square
London
W1T6LQ

BOY BLUE
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	217,875	217,875	320,211
Charitable activities	4	145,332	145,332	88,094
Total income		363,207	363,207	408,305
Expenditure on:				
Raising funds	5	210	210	200
Charitable activities	6	384,269	384,269	345,080
Total expenditure		384,479	384,479	345,280
Net movement in funds		(21,272)	(21,272)	63,025
Reconciliation of funds:				
Total funds brought forward		170,897	170,897	107,872
Net movement in funds		(21,272)	(21,272)	63,025
Total funds carried forward		149,625	149,625	170,897

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 23 form part of these financial statements.

BOY BLUE
(A company limited by guarantee)
REGISTERED NUMBER: 06131209

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	673	975
Current assets			
Debtors	11	13,662	650
Cash at bank and in hand		160,226	210,307
		<u>173,888</u>	<u>210,957</u>
Creditors: amounts falling due within one year	12	(24,936)	(41,035)
Net current assets		<u>148,952</u>	<u>169,922</u>
Total assets less current liabilities		<u>149,625</u>	<u>170,897</u>
Total net assets		<u>149,625</u>	<u>170,897</u>
Charity funds			
Unrestricted funds	13	149,625	170,897
Total funds		<u>149,625</u>	<u>170,897</u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Gurpreet Singh Lidder *Gurd Lidder*

Date: 14-12-22

The notes on pages 11 to 23 form part of these financial statements.

BOY BLUE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. General information

Boy Blue is a charitable company, limited by guarantee, registered in England and Wales, and whose registered office address is Barbican Centre Stage Door, Silk Street, London, EC2Y 8DS.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Boy Blue 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.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	20% straight line
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2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and 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.

2.7 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the Statement of financial activities

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

BOY BLUE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Grants			
Arts Council National Portfolio	203,680	203,680	203,680
Arts Council Elevate	-	-	12,656
Cultural Recovery Fund	11,224	11,224	101,018
Subtotal detailed disclosure	214,904	214,904	317,354
Donations	2,971	2,971	2,857
Subtotal	2,971	2,971	2,857
	217,875	217,875	320,211
<i>Total 2021</i>	320,211	320,211	

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Productions	104,890	104,890	62,738
Education	40,442	40,442	25,356
	145,332	145,332	88,094
<i>Total 2021</i>	88,094	88,094	

BOY BLUE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

5. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Fundraising costs	210	210	200
<i>Total 2021</i>	200	200	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £	<i>Total 2021 £</i>
Productions	307,686	307,686	283,637
Education	76,583	76,583	61,443
	384,269	384,269	345,080
<i>Total 2021</i>	345,080	345,080	

BOY BLUE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Productions	187,986	119,700	307,686	283,637
Education	34,231	42,352	76,583	61,443
	<u>222,217</u>	<u>162,052</u>	<u>384,269</u>	<u>345,080</u>
<i>Total 2021</i>	<u><u>188,078</u></u>	<u><u>157,002</u></u>	<u><u>345,080</u></u>	

Analysis of direct costs

	Productions 2022 £	Education 2022 £	Total funds 2022 £	Total funds 2021 £
Artistic fees	116,070	-	116,070	139,079
Production team	17,343	-	17,343	9,291
Production/technical costs	19,590	-	19,590	18,581
Cultural recovery fund	34,983	-	34,983	-
Education fees	-	34,231	34,231	21,127
	<u>187,986</u>	<u>34,231</u>	<u>222,217</u>	<u>188,078</u>
<i>Total 2021</i>	<u><u>166,951</u></u>	<u><u>21,127</u></u>	<u><u>188,078</u></u>	

BOY BLUE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Productions 2022 £	Education 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	87,430	38,938	126,368	123,245
Legal and professional fees	6,399	711	7,110	3,887
Bookkeeping	1,463	162	1,625	1,625
Marketing and promotion	1,185	131	1,316	6,849
Office costs	16,323	1,813	18,136	13,086
Staff training	-	-	-	65
Storage costs	5,378	597	5,975	6,090
Travel and entertaining	829	-	829	84
Bank charges	308	-	308	119
Profit or loss on foreign exchange	83	-	83	-
Depreciation	302	-	302	302
Loss on disposal	-	-	-	1,650
	119,700	42,352	162,052	157,002
<i>Total 2021</i>	116,686	40,316	157,002	

8. Staff costs

	2022 £	2021 £
Wages and salaries	108,675	106,454
Social security costs	13,498	13,011
Contribution to defined contribution pension schemes	4,195	3,780
	126,368	123,245

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Employees	5	5

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

8. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

BOY BLUE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

10. Tangible fixed assets

	Plant and machinery £
Cost or valuation	
At 1 April 2021	1,577
At 31 March 2022	<u>1,577</u>
Depreciation	
At 1 April 2021	602
Charge for the year	302
At 31 March 2022	<u>904</u>
Net book value	
At 31 March 2022	<u><u>673</u></u>
At 31 March 2021	<u><u>975</u></u>

11. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	2,837	150
Prepayments and accrued income	10,825	500
	<u>13,662</u>	<u>650</u>

BOY BLUE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

12. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	10,665	31,024
Other taxation and social security	10,156	6,167
Accruals and deferred income	4,115	3,844
	24,936	41,035

BOY BLUE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
Designated funds				
3 months operating costs	75,000	-	-	75,000
Cultural Recovery Fund (to be spent by June 2021)	34,983	-	(34,983)	-
Dance touring partnership	-	2,343	-	2,343
	<u>109,983</u>	<u>2,343</u>	<u>(34,983)</u>	<u>77,343</u>
General funds				
Undesignated reserves including assets	60,914	360,864	(349,496)	72,282
Total Unrestricted funds	<u>170,897</u>	<u>363,207</u>	<u>(384,479)</u>	<u>149,625</u>

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
3 months operating costs	-	-	-	75,000	75,000
Cultural Recovery Fund (to be spent by June 2021)	-	-	-	34,983	34,983
	<u>-</u>	<u>-</u>	<u>-</u>	<u>109,983</u>	<u>109,983</u>
General funds					
	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £

BOY BLUE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

13. Statement of funds (continued)

Statement of funds - prior year (continued)

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
Undesignated reserves including assets	107,872	408,305	(345,280)	(109,983)	60,914
Total Unrestricted funds	<u>107,872</u>	<u>408,305</u>	<u>(345,280)</u>	<u>-</u>	<u>170,897</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	673	673
Current assets	173,888	173,888
Creditors due within one year	(24,936)	(24,936)
Total	<u>149,625</u>	<u>149,625</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	975	975
Current assets	210,957	210,957
Creditors due within one year	(41,035)	(41,035)
Total	<u>170,897</u>	<u>170,897</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

15. Members' liability

The charitable company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

BOY BLUE

England & Wales - Charity number 1189800

Accounts

BOY BLUE
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

BOY BLUE
(A company limited by guarantee)

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BOY BLUE
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees	Pamela Johnson, Chair Dawn Prentice Andrea Lidder Nicola Cornwell Nicholas Triantafyllou (appointed 11 June 2021) Sarah Wall Kieran Jay Sanjivan Kohli Gurpreet Singh Lidder
Company registered number	06131209
Charity registered number	1189800
Registered office	Barbican Centre Stage Door Silk Street London EC2Y 8DS
Company secretary	M Asante

BOY BLUE

(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of the Charity for the 1 April 2020 to 31 March 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The objects for which the Company is established are:

To advance education for the public benefit by the promotion of the arts in particular, but not exclusively, the art of dance

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Boy Blue was founded by Co-Artistic Directors Michael 'Mikey J' Asante and Kenrick 'H2O' Sandy to develop and elevate the hip hop dance theatre artform and its workforce, and to nurture and develop the creative practice and talents of young people and non-professionals. We are working towards a thriving inclusive hip-hop dance theatre scene empowering UK-based hip hop artists to make, create, perform and teach on a global level.

As representatives and custodians of Black British Culture, Boy Blue affirms that reflecting the diversity of contemporary England and a strong belief in equality of opportunity is at the heart of everything that we do. We have long understood that diversity enables opportunity for artistic innovation, for collaboration, for risk-taking and finding new forms of expression. The artform embraces creative potential regardless of people's backgrounds if the right support and equity of opportunities are in place.

BOY BLUE

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

c. Activities undertaken to achieve objectives

Boy Blue's multi-generational, multi-cultural nature is an energising force focussed on the elevation of hip hop culture. As Artistic Associates of the Barbican, London and part of Art Council, England's National Portfolio, we run a thriving Creative Learning and Performance programme. Our Creative Learning programme consists of a hip hop dance school for young people from the ages of 6 years up every week in London and training and workshops nationally and internationally for all ages and skill levels. We work in all formal education settings from primary schools to Higher Education and are part of the English GCSE Dance syllabus.

We create main stage full-length works that tour nationally and internationally - most recently to New York, Taichung (Taiwan), Brighton, London and Manchester - and employ many world-class dance artists, creatives and technical experts to do so.

The people within Boy Blue have clear leadership roles within British cultural life; they communicate aspiration and lead by example providing opportunities to support those with talent, focus and a dedicated work ethic. The provision of training, performance opportunities, teaching, learning and mentoring is our investment in the future workforce of the artform, which we are committed to as a central and inclusive tenet of our work.

Achievements and performance

a. Main achievements of the Charity

2020/21 was both the first year of Boy Blue becoming a Charity and the first year of the Covid-19 pandemic. As a result, all of our planned performance and teaching activity was cancelled. Over this year we endured three separate lockdowns, each with differing rules, that challenged us in our delivery of work.

During this time, we were successful in our application to the Treasury's Cultural Recovery Fund. This emergency grant enabled us to face these changes, adapt, and continue to create work for audiences and participation opportunities for all. The grant had a dual purpose. Of enabling us, organisationally, to adapt to online delivery both in artistic and participatory terms and of keeping our workforce physically fit and creatively engaged. From October 2020 all activity was supported by the fund.

Of the £112,242 (£101,018 in these accounts and £11,224 post year end) we received from the Cultural Recovery Fund, 86% went to freelancers. These dancers, teachers, artists, technical staff, company stage managers, assistants are an essential part of the Boy Blue eco system, and the grant enabled us to continue working together.

Online activity

To continue to be able to deliver on our objectives and work with our dancers and the general public, we increased our use of technology and our online output.

Creative Learning and Participation

As schools shut down, we contacted teachers of GCSE Dance to ask how we could support them and the students. From their feedback we created an online 'Emancipation of Expressionism' teaching and learning programme. This included videos breaking down the choreography of the piece, interviews with creatives and dancers and a track to download from our website for free. The videos were shared on YouTube and have been viewed over 44,000 times.

Additionally, we delivered live 'Emancipation of Expressionism' sessions online for GCSE students and their teachers. Kenrick Sandy presented the themes of the piece and took questions from students in the first session whereas the second session was focussed on teaching practical aspects and repertory. The online nature

BOY BLUE

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

enabled us to reach international schools and we continue to work with individual schools online.

We also focussed on our performance companies. Working with our young dancers online we delivered a project called the Corona Virus Time Capsule that was developed by Company Three. Company Three had created tasks and resources to enable thousands of teenagers to record their lives in lockdown and Boy Blue adapted this project to have a focus on dance and choreography to give the group a positive outlet through which they could express themselves. This group of young people formed a company called BBYA - Boy Blue Young Artists – and we continued to work with them throughout the year most notably on a short dance film 'One Shot' which they choreographed themselves.

Other online teaching we delivered was varied and wide-ranging. We delivered open classes over zoom, specific conditioning and training for dancers, after schools clubs, a week's course for The Prince's Trust, a workshop for the U Dance National Festival, and a weeklong digital residency for adults (60+) as part of Dance Umbrella's festival in November

One of our main focuses was to reopen our London-based classes for young people and professional dancers and we were able to do this in October 2020. We spent a great deal of time creating a covid-secure environment which limited numbers but enabled us to live stream classes too. We developed a new booking system, a new safeguarding system and additionally staffed the classes to work the livestreaming equipment. All this planning and care enabled us to re-engage with our communities both in the UK and globally and provide employment for teachers and support staff. At the end of term we were able to deliver a Studio Show over zoom. Celebratory in nature and live streamed to almost 100 homes this was a fitting end to a difficult few weeks happening days before London was put into tier 4, which would have made it an impossibility.

Performance projects - live, on film and online

Boy Blue has built up a strong and loyal audience base over our years of making work. Through different means we made the effort to retain these.

The first online artistic project we delivered was a creative challenge that explored the idea of having less. Boy Blue's Co-Artistic Director Michael 'Mikey J' Asante created 30 new tracks and we commissioned 8 dancers to film a creative response to a track of their choice from their lockdown environments.

In September we were commissioned by Royal Docks to create a short film for the Open House Studio festival 2020. This was filmed in the Millennium Mills building in east London and titled 'Untethered'. Working with dance artist, Jordan Franklin, this film has had over 1,000 views on YouTube.

Barbican Centre, London, donated three weeks of stage time to us over October, November, and December 2020. We were able to employ a total of 20 freelancers, including a film maker, to be creative on stage. This was 6 months since most people had been able to access a studio. As well as creating digital content for our online and social media audiences, this time allowed the company to be collaborative and create new material for future programmes of work. Of these 20 freelancers, 70% were ethnically diverse artists and 58% were female.

We performed a sold-out run of 'Breakin' Convention's Dis-Dancing' at Sadler's Wells in December 2020 just prior to the third lockdown. This was our first time performing to a live audience since the beginning of the pandemic, albeit socially distanced. The piece was called Untethered 3.0 and featured seven dancers.

January 2021 saw the start of the longest lockdown of the pandemic and the more infectious Delta variant of Covid-19. We had been invited by the BBC to perform at Sadler's Wells as part of a livestream called 'Dancing Nation'. 16 dance companies from around the UK were to perform extracts to demonstrate the breadth of high-quality work that companies produce and were able to perform/remount under covid circumstances. We presented 'Whyte' from 'Blak Whyte Gray'.

BOY BLUE

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

Workforce Development and Advocacy

As part of our Cultural Recovery Fund programme, we delivered three two-week training and development programmes to 30 dancers. 71 % from ethnically diverse backgrounds and a gender split of 49% female, 50% male and 1% non-binary. The schedule, designed by Kenrick Sandy, focussed on performance, technique, pick up rate, creative direction, teaching, safeguarding, self-care, wellbeing and fitness.

During the Barbican stage time we ran a Continuing Personal Development (CPD) programme with our teachers which focussed on refreshing skills with more specific development around gaining confidence in teaching online and equipment training. 57% of the teachers were from ethnically diverse backgrounds and 43% were female.

Boy Blue are part of an Arts Council, England, Transforming Leadership programme consortium with Breakin' Convention, East London Dance, ZooNation and the University of East London. The purpose of this programme is to develop the leadership skills of the next generation of hip-hop producers through a structured training programme, mentorship and secondments. The programme was delivered online in this initial pilot year.

Awards

Boy Blue won two awards at the Black British Theatre Awards 2020 - Best Choreographer for Kenrick 'H2O' Sandy for 'REDD' presented at the Barbican Theatre in September 2019 and Best Dance Performance in a Dance Production for Kenrick 'H2O' Sandy in 'REDD'.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the Trustees of Boy Blue to designate a financial reserve of 3 months operating costs at £75,000 for use in case of significant organisational change or closure. Additionally £34,983 is designated for the remainder of the Culture Recovery Fund programme. These funds need to be spent by end June 2021. The charity has £60,914 (including assets) in undesignated reserves.

Structure, governance and management

a. Constitution

Boy Blue is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

BOY BLUE

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Statement of Trustees' responsibilities

The Trustees (who are also the 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 (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Pamela Johnson

Pamela Johnson
(Chair of Trustees)
Date: 11-11-21

BOY BLUE
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

Independent examiner's report to the Trustees of Boy Blue ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the Charity (and 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 Charity 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 Charity's accounts 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 Charity'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, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity 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.

BOY BLUE
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Julian Flitter

Dated: 11-11-21

FCA

Goodman Jones LLP
29/30 Fitzroy Square
London
W1T6LQ

BOY BLUE
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	320,211	320,211	201,800
Charitable activities	4	88,094	88,094	302,919
Total income		408,305	408,305	504,719
Expenditure on:				
Raising funds	5	200	200	-
Charitable activities	6	345,080	345,080	465,079
Total expenditure		345,280	345,280	465,079
Net movement in funds		63,025	63,025	39,640
Reconciliation of funds:				
Total funds brought forward		107,872	107,872	68,232
Net movement in funds		63,025	63,025	39,640
Total funds carried forward		170,897	170,897	107,872

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 22 form part of these financial statements.

BOY BLUE
(A company limited by guarantee)
REGISTERED NUMBER: 06131209

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	975	2,100
Current assets			
Debtors	11	650	13,553
Cash at bank and in hand		210,307	116,685
		<u>210,957</u>	<u>130,238</u>
Creditors: amounts falling due within one year	12	(41,035)	(24,466)
Net current assets		<u>169,922</u>	<u>105,772</u>
Total assets less current liabilities		<u>170,897</u>	<u>107,872</u>
Total net assets		<u>170,897</u>	<u>107,872</u>
Charity funds			
Unrestricted funds	13	170,897	107,872
Total funds		<u>170,897</u>	<u>107,872</u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Pamela Johnson

Pamela Johnson

Date: 11-11-21

The notes on pages 11 to 22 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. General information

Boy Blue is a charitable company, limited by guarantee, registered in England and Wales, and whose registered office address is Barbican Centre Stage Door, Silk Street, London, EC2Y 8DS.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Boy Blue 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.

2.2 Comparative figures

As the company became a registered charity during the year the figures for the year to 31 March 2020 shown in the comparative column have been translated into the appropriate headings as required by the Charities SORP as outlined in 2.1 above.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	20% straight line
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2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and 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.

2.8 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the Statement of financial activities

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

2. Accounting policies (continued)

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Grants			
Arts Council National Portfolio	203,680	203,680	201,800
Arts Council Elevate	12,656	12,656	-
Cultural Recovery Fund	101,018	101,018	-
Subtotal detailed disclosure	317,354	317,354	201,800

BOY BLUE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

3. Income from donations and legacies (continued)

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Donations	2,857	2,857	-
Subtotal	<u>2,857</u>	<u>2,857</u>	<u>-</u>
	<u>320,211</u>	<u>320,211</u>	<u>201,800</u>
<i>Total 2020</i>	<u>201,800</u>	<u>201,800</u>	

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Productions	62,738	62,738	251,391
Education	25,356	25,356	51,528
	<u>88,094</u>	<u>88,094</u>	<u>302,919</u>
<i>Total 2020</i>	<u>302,919</u>	<u>302,919</u>	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

5. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Fundraising costs	200	200	-

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Productions	283,637	283,637	436,892
Education	61,443	61,443	28,187
	<u>345,080</u>	<u>345,080</u>	<u>465,079</u>
<i>Total 2020</i>	<u>465,079</u>	<u>465,079</u>	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

7. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Productions	166,951	116,686	283,637	436,892
Education	21,127	40,316	61,443	28,187
	<u>188,078</u>	<u>157,002</u>	<u>345,080</u>	<u>465,079</u>
<i>Total 2020</i>	<u><u>323,414</u></u>	<u><u>141,665</u></u>	<u><u>465,079</u></u>	

Analysis of direct costs

	Productions 2021 £	Education 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Artistic fees	139,079	-	139,079	215,917
Production team	9,291	-	9,291	29,021
Production/technical costs	18,226	-	18,226	38,003
Touring expenses	355	-	355	12,286
Education fees	-	21,127	21,127	28,187
	<u>166,951</u>	<u>21,127</u>	<u>188,078</u>	<u>323,414</u>
<i>Total 2020</i>	<u><u>295,227</u></u>	<u><u>28,187</u></u>	<u><u>323,414</u></u>	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Productions 2021 £	Education 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	86,083	37,162	123,245	97,883
Legal and professional fees	3,498	389	3,887	2,841
Bookkeeping	1,463	162	1,625	3,200
Marketing and promotion	6,164	685	6,849	5,081
Office costs	11,777	1,309	13,086	16,020
Staff training	65	-	65	1,249
Storage costs	5,481	609	6,090	5,622
Travel and entertaining	84	-	84	7,257
Sundry expenses	-	-	-	756
Bank charges	119	-	119	122
Profit or loss on foreign exchange	-	-	-	934
Depreciation	302	-	302	700
Loss on disposal	1,650	-	1,650	-
	116,686	40,316	157,002	141,665
<i>Total 2020</i>	141,665	-	141,665	

8. Staff costs

	2021 £	2020 £
Wages and salaries	106,454	84,946
Social security costs	13,011	9,591
Contribution to defined contribution pension schemes	3,780	3,346
	123,245	97,883

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

8. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Employees	5	5

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

10. Tangible fixed assets

	Plant and machinery £
Cost or valuation	
At 1 April 2020	3,500
Additions	827
Disposals	(2,750)
At 31 March 2021	1,577
Depreciation	
At 1 April 2020	1,400
Charge for the year	302
On disposals	(1,100)
At 31 March 2021	602
Net book value	
At 31 March 2021	975
<i>At 31 March 2020</i>	<i>2,100</i>

11. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	150	<i>1,626</i>
Prepayments and accrued income	500	<i>11,927</i>
	650	<i>13,553</i>

BOY BLUE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

12. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	31,024	1,781
Other taxation and social security	6,167	8,941
Accruals and deferred income	3,844	13,744
	41,035	24,466

BOY BLUE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
3 months operating costs	-	-	-	75,000	75,000
Cultural Recovery Fund (to be spent by June 2021)	-	-	-	34,983	34,983
	<u>-</u>	<u>-</u>	<u>-</u>	<u>109,983</u>	<u>109,983</u>
General funds					
Undesignated reserves including assets	107,872	408,305	(345,280)	(109,983)	60,914
	<u>107,872</u>	<u>408,305</u>	<u>(345,280)</u>	<u>-</u>	<u>170,897</u>
Total Unrestricted funds	<u>107,872</u>	<u>408,305</u>	<u>(345,280)</u>	<u>-</u>	<u>170,897</u>

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
Unrestricted funds				
Undesignated reserves including assets	68,232	504,719	(465,079)	107,872
	<u>68,232</u>	<u>504,719</u>	<u>(465,079)</u>	<u>107,872</u>

BOY BLUE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	975	975
Current assets	210,957	210,957
Creditors due within one year	(41,035)	(41,035)
Total	170,897	170,897

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	2,100	2,100
Current assets	130,238	130,238
Creditors due within one year	(24,466)	(24,466)
Total	107,872	107,872

15. Members' liability

The charitable company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.