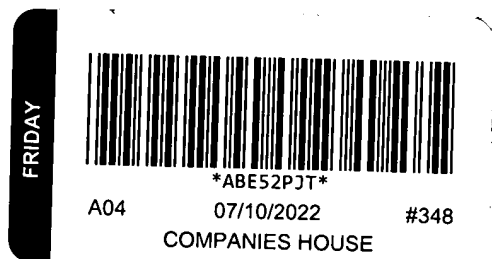


**Black Bird/Red Rose Productions
Trustees Report and Financial Statements
Year to 31st March 2022**

Charity number: 1068789
Company number: 3312261



**Black Bird/Red Rose Productions
Trustees' Annual Report
Year to 31st March 2022**

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Reference and Administrative Information

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

Charity registration number: 1068789

Company registration number: 3312261

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

Trustees 2021-22

Christopher Fogg (Chair) [appointed 12th November 2021]

Paula Hammond (Company Secretary)

Ben Frith

Iain Harvey

Jeremy Newton

Jennifer Young

Dane Hurst

Megan Farrow [resigned 12th November 2021]

Structure, Governance and Management

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

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

Recruitment and Appointment of Trustees

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

Objects and Activities

Charitable Objects

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

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

Public Benefit

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

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

Achievements and Performance

Phantoms live tour and digital capture

During this year, the company rehearsed and toured a new evening of work *Phantoms – A Triple Bill*. Presented by five company dancers, the production was designed to have wide appeal and cultivate audiences for theatres reopening after the pandemic. Its universal themes appeal far beyond traditional dance audiences; analysis indicates a rise in first time bookers and an increase in the percentage of bookers from the four least engaged segments of audience spectrum as defined by The Audience Agency.

The programme comprised of

- *Green Apples*
A visceral and immediate live experience as two dancers perform within the confines of a rope circle, creating a space of powerful physical intensity and magnetic energy.
- *Folk Tales*
Characters from the myths of our past dance to the evocative music of Martin Simpson. A collection of life affirming pieces; at once mysterious, fiery, and celebrational.
- *Phantoms*
A stunning cinematic dance theatre tale of love, tragedy and revenge in a land where our phantoms roam free. MBC presents its trademark cinematic dance theatre; a carousel of visually stunning design and dream-like characters in a beautifully tragic world falling into chaos.

The production garnered praise from audiences and critics alike:

"Phantoms is dance theatre at its absolute best, a real coming together of every single element. If it doesn't win awards, I will be very surprised." Seeing Dance

"All the hallmarks of Bruce's signature style are on view. An inspired blend of rock 'n' roll pop culture, dark and surreal folk mythology and smooth, cinema-influenced theatricality à la David Lynch performed by high-calibre dancers." The Times

Phantoms included the composition of an original score by Mark Bruce featuring pianist Gareth Williams and vocalist Eva Trodd. The music was recorded at a local Frome studio with engineer John Kilroy and will form the basis for a new album *World of Love and Wonders* to be released on Mute Song later in 2022.

Support for *Phantoms* was provided in-kind by DanceEast, Ipswich who provided a week of theatre time for filming and by Wiltshire Creative who provided workshop facilities and staff to make the set.

At the end of the live tour, *Phantoms* will be filmed at BlackBird RedRose Studios and edited in-house for digital release.

Digital Development and BlackBird RedRose Studios

In summer 2021, Mark choreographed, filmed and edited a ten-minute video, *Three Billy Goats Gruff*, on location in Vallis Vale. This modern retelling of a traditional fairy tale was released in November 2021 online on our YouTube and Vimeo channels, gaining over 1.5k views to date.

Audience engagement with our digital channels has grown significantly during the year with nearly 16k overall content views, nearly 5 times more than 20-21. Visitor numbers and engagement with the Mark Bruce Company website, our sister site BlackBird RedRose Productions and our social media channels have all grown over the year with increased marketing and promotional activity. The company intend to build on this in 22-23 with the appointment of a freelance part-time digital marketing officer.

We have continued to expand the digital facilities in BlackBird RedRose Studios over the course of the year, installing 38m of curtain track with retractable floor to ceiling blacks around 3 sides of the dance floor. We are now able to achieve a blackout in the studio which enables filming to take place during daylight hours.

The studio hosted an increasing number of ongoing classes and hires over the year including Carlos Acosta, Wise Children, circus group Kundle Cru, Hannah Kumari, regular visits from a Qigong practitioner, return visits from Little Bulb theatre company and assorted community events.

Initiatives from our environmental and sustainability plan continue alongside ongoing Covid-safety considerations. The studio now uses green energy and has installed efficiency measures such as a hot water boiler and additional insulation. The *Phantoms* tour was accompanied by a small free printed sheet and an in-depth digital programme accessed via a QR code reducing print costs and our carbon footprint.

Talent pipeline and artist development

In June, the company were delighted to receive multi-year funding from The Leverhulme Trust to support our flagship Summer School for vocational students. The Arts Scholarship funding will cover the next four years, providing a substantial 70% fees subsidy for all successful auditionees and two full bursary places. This delivers our commitment to remove financial barriers to participation and has resulted in double the number of applicants to the programme this year.

To improve the resilience of the tour, we employed an understudy for *Phantoms* who also helped Mark in rehearsals and taught class and workshops.

Professional company class was open to dancers whilst we were rehearsing *Phantoms* and on tour. We held company auditions in October in preparation for casting our international tour of *Dracula*.

Educational workshops were delivered alongside the *Phantoms* tour in Ipswich and at Central School of Ballet in London. Q&A's took place at Winchester and in Wilton near Salisbury. Mark also delivered a lecture at the Royal Ballet School.

We welcomed a work experience student from Frome College during rehearsals and mentored a technical member of staff at our local theatre.

Community Dance Programme

In 2021-22 we ran open dance sessions for over 978 individuals aged from 9 to 91 including local young people, vocational dance students from a range of backgrounds and adults over 55.

Our Silver Swans ballet classes for the over 55's have run throughout the year, operating under a hybrid model with participants attending in the studio or online as they prefer. We also delivered two 6-week courses of Silver Swans as an outreach course in a local sheltered housing community. Contemporary classes have run regularly in the studio.

Core Activities and CPD

The charity was supported in reopening the studio and restarting a full programme of activities this year with help from Mendip District Council via two restart and recovery grants totalling £10.3k.

The Executive Producer attended the National Arts Fundraising School online. The core team benefited from other online training opportunities provided by Indigo, The Space and dance sector meetings initiated by Pavilion Dance South West. The Executive Producer and Company Administrator both attended Mental Health Awareness training during the year.

We welcomed a new Chair, Chris Fogg, to the Board of Trustees this year after Megan Farrow stepped down following five years of sterling service. Chris is a freelance writer, theatre director, producer and arts consultant and we are delighted to welcome him to the team.

Future plans

In 2022-23 the company have planned the following activities:

- *Phantoms* digital capture and distribution
- *Folk Tales* digital capture and distribution
- *World of Love and Wonders* album release
- *Dracula* International tour planning
- *Green Apples* Outreach Programme
- Summer School 2022
- Community Dance Programme
- R&D for project 2024

The trustees continue to consider the financial implications of COVID-19 and global events such as the war in Ukraine with the current economic situation in the UK. Trustees regularly review the charity's risk register.

Financial Review

During the year, the charity recorded a deficit of £64,203 in unrestricted funds (2021 surplus of £146,506), due to the biennial cycle of the charities' activities. The activity planned for 2022-23 will result in an operating surplus. The trustees' long-term budgeting ensures that the charity plans for such peaks and troughs.

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

- The charity holds unrestricted reserves of £159,826;
- The charity's key funder, Arts Council England will fund the company to the end of the current National Portfolio funding period in 2023. The company will be applying for further funding in the next NPO period 2023-26.

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

Reserves Policy

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

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

We define operating costs as expected contractual and governance expenditure, therefore the reserves target based on 2022 expenditure figures is £45,000. As at 31 March 2022, unrestricted reserves are £159,826 so the trustees' reserves target is currently exceeded. The Trustees will review the level of unrestricted funds required to support these objectives on an annual basis. Accumulation of reserves is generally achieved by the generation of surplus at the end of the accounting year. This policy will be reviewed annually or when circumstances or the operation of the policy require it. The next review is expected in July 2022 to take account of a new operating lease on BlackBird RedRose Studios.

Statement of Responsibilities of the Trustees

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

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

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

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

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

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

Independent examiners

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

Approved by the trustees on 29th September 2022 and signed on their behalf by:

Chris Fogg

..... Christopher Fogg, Chair

Iain Harvey

..... Iain Harvey, Trustee

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

I report to the trustees on my examination of the accounts of Black Bird/Red Rose Productions (the charitable company) for the year ended 31st March 2022, which are set out on pages 10 to 20.

Respective responsibilities of trustees and examiner

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

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

Independent examiner's statement

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

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

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

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

William Guy Blake

Oct 6, 2022

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

Black Bird/Red Rose Productions
Statement of Financial Activities
(incorporating Income & Expenditure Account)
Year to 31st March 2022

		Restricted funds 2022	Unrestricted funds 2022	Total funds 2022	Total funds 2021
	Notes	£	£	£	£
Income:					
Donations	[3]	-	10,560	10,560	38,307
Charitable activities	[4]	9,720	269,977	279,697	246,179
Other trading	[5]	-	3,965	3,965	1,875
Total Income		9,720	284,502	294,222	286,361
Expenditure:					
<i>Charitable activities:</i>					
Touring and educational activity	[6]	1,201	357,224	358,425	139,855
Total Expenditure		1,201	357,224	358,425	139,855
Net Income / (Expenditure)		8,519	(72,722)	(64,203)	146,506
Transfers between funds	[12]	-	-	-	-
Net Movement in Funds		8,519	(72,722)	(64,203)	146,506
Total funds brought forward		1,201	232,548	233,749	87,243
Total funds carried forward		9,720	159,826	169,546	233,749

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

Black Bird/Red Rose Productions

Balance Sheet

As at 31st March 2022

Company number: 3312261

	Notes	2022 £	2021 £
Fixed Assets	[8]	<u>8,922</u>	<u>11,373</u>
Current Assets			
Debtors and prepayments	[9]	65,969	10,526
Cash at bank and on hand		110,687	213,587
		<u>176,656</u>	<u>224,113</u>
Current Liabilities			
Creditors and accruals	[10]	16,032	1,737
		<u>160,624</u>	<u>222,376</u>
Net Current Assets			
		<u>169,546</u>	<u>233,749</u>
Net Assets			
		<u>169,546</u>	<u>233,749</u>
The funds of the charity:			
General funds	[12]	159,826	232,548
Restricted funds	[12]	9,720	1,201
		<u>169,546</u>	<u>233,749</u>

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

The directors acknowledge their responsibilities for:

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

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

Approved by the Board of Trustees on 29th September 2022 and signed on its behalf by

Chris Fogg

Christopher Fogg (Chair)

Black Bird/Red Rose Productions

Notes to the Accounts

Year to 31st March 2022

[1] Principal Accounting Policies

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

(a) Basis of preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Charities Act 2011 and the Companies Act 2006.

Black Bird / Red Rose Productions meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

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

(c) Income

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

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

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

(d) Donated services and facilities

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. There were no such donations during the year in question. In accordance with the Charities SORP (FRS 102), the general volunteer time of trustees and volunteers is not recognised with any monetary value.

(e) Interest receivable

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

(f) Fund Accounting

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

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

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

Black Bird/Red Rose Productions

Notes to the Accounts (continued)

Year to 31st March 2022

(g) Expenditure

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

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

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

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

(h) Allocation of support costs

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

(i) Taxation

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

(j) Fixed Assets

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

(k) Debtors

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

(l) Cash at bank and in hand

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

(m) Creditors

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

(n) Financial instruments

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

(o) Accounting estimates and key judgements

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

Black Bird/Red Rose Productions

Notes to the Accounts (continued)

Year to 31st March 2022

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

Depreciation

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

Theatre Tax Relief

The charity has estimated the credit receivable under Theatre Tax Relief based on its eligible production expenditure incurred during the period. This amount is £30,000 and is included within income from charitable activities and accrued income at the year end. As this amount is subject to review and approval by HMRC, actual results may differ.

[2] Prior period comparatives: statement of financial activities

	Notes	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Income:				
Donations	[3]	-	38,307	38,307
Charitable activities	[4]	1,500	244,679	246,179
Other trading	[5]	-	1,875	1,875
Total Income		1,500	284,861	286,361
Expenditure:				
<i>Charitable activities:</i>				
Touring and educational activity	[6]	299	139,556	139,855
Total Expenditure		299	139,556	139,855
Net Income / (Expenditure)		1,201	145,305	146,506
Transfers between funds	[12]	-	-	-
Net Movement in Funds		1,201	145,305	146,506
Total funds brought forward		-	87,243	87,243
Total funds carried forward		1,201	232,548	233,749

Black Bird/Red Rose Productions

Notes to the Accounts (continued)

Year to 31st March 2022

[3] <u>Income from donations</u>	2022	2021
	£	£
Individual donations	260	264
HMRC Job Retention Scheme grants	-	18,374
Mendip District Council	10,300	19,669
	<hr/>	<hr/>
	10,560	38,307

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

[4] <u>Income from charitable activities</u>	Restricted funds	Unrestricted funds	2022 Total
	£	£	£
Performance fees and sales	-	28,096	28,096
Educational activity	-	8,182	8,182
Arts Council England grant	-	203,680	203,680
Trusts and foundations	9,720	19	9,739
Theatre Tax Relief	-	30,000	30,000
	<hr/>	<hr/>	<hr/>
	9,720	269,977	279,697
 <u>Prior year comparative</u>	 Restricted funds	 Unrestricted funds	 2021 Total
	£	£	£
Performance fees and sales	-	57	57
Educational activity	-	2,909	2,909
Arts Council England grant	-	203,680	203,680
Trusts and foundations	1,500	2,500	4,000
Theatre Tax Relief	-	35,533	35,533
	<hr/>	<hr/>	<hr/>
	1,500	244,679	246,179

The charitable company receives government grants, defined as funding from Arts Council England, to support the charity's touring and educational activity. During 2021-22 it also received grants from Mendip District Council. The total value of such grants in the period ending 31 March 2022 was £213,980 (2021: £241,195). There are no unfulfilled conditions or contingencies attaching to these grants in 2021-22.

[5] <u>Income from other trading activities</u>	2022	2021
	£	£
Studio hire	3,965	1,875
	<hr/>	<hr/>
	3,965	1,875

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

Black Bird/Red Rose Productions

Notes to the Accounts (continued)

Year to 31st March 2022

[6] Analysis of expenditure on charitable activities

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

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

Production and touring	85%
Educational activities	15%

Black Bird/Red Rose Productions

Notes to the Accounts (continued)

Year to 31st March 2022

[6] Analysis of expenditure on charitable activities

Prior year comparative

	Production and touring £	Educational activities £	Support costs £	Governance costs £	Total 2021 £
Fees	48,089	2,055	-	-	50,144
Sets, props, costumes etc	1,339	-	-	-	1,339
Travel and subsistence	3,362	-	384	-	3,746
Premises costs	900	-	23,843	-	24,743
Marketing & publicity	400	-	20	-	420
Administration fees	-	-	12,184	-	12,184
Administration salaries	28,589	5,045	3,737	-	37,371
General office costs	-	11	3,805	-	3,816
Organisational development	-	-	50	-	50
Legal & professional fees	-	-	800	576	1,376
Independent Examiner's fee	-	-	-	875	875
Depreciation	-	-	3,791	-	3,791
	82,679	7,111	48,614	1,451	139,855
Allocation of support costs	42,555	7,510	(48,614)	(1,451)	-
	125,234	14,621	-	-	139,855

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

	Production and touring £	Educational activities £	Total 2022 £	Total 2021 £
Costs	(286,376)	(12,207)	(298,583)	(89,790)
Earned income	28,096	8,182	36,278	2,966
Direct grants and donations	-	9,720	9,720	-
Net cost funded from other income	(258,280)	5,695	(252,585)	(86,824)

Black Bird/Red Rose Productions

Notes to the Accounts (continued)

Year to 31st March 2022

[8] <u>Tangible Fixed Assets</u>		Improvements	
	Equipment	to property	Total
	£	£	£
<u>Cost</u>			
Opening balance	1,840	34,600	36,440
Additions during the year	524	-	524
	-----	-----	-----
	2,364	34,600	36,964
<u>Depreciation</u>			
Opening balance	1,594	23,473	25,067
Charge for the year	193	2,782	2,975
	-----	-----	-----
	1,787	26,255	28,042
	-----	-----	-----
Net Book Value at 31/03/22:	577	8,345	8,922
Net Book Value at 31/03/21:	246	11,127	11,373
[9] <u>Debtors and prepayments</u>	2022	2021	
	£	£	
Trade debtors	15,001	-	
Accrued income	36,600	-	
Prepayments	4,710	4,509	
Rent deposit	4,500	4,500	
VAT refund due	5,158	1,517	
	-----	-----	
	65,969	10,526	
[10] <u>Creditors</u>	2022	2021	
	£	£	
Amounts due within 12 months:			
Trade creditors	10,900	702	
Accruals	3,970	1,035	
Prepaid income	1,162	-	
	-----	-----	
	16,032	1,737	

Prepaid income consists of deposits for the 2022 Summer School invoiced before 31/03/2022.

[11] <u>Analysis of net assets between funds</u>			
	Restricted	Unrestricted	Total funds
	funds	funds	2022
	£	£	£
Tangible fixed assets	-	8,922	8,922
Current assets	9,720	166,936	176,656
Current liabilities	-	(16,032)	(16,032)
	-----	-----	-----
Net assets at 31 March 2022	9,720	159,826	169,546

Black Bird/Red Rose Productions

Notes to the Accounts (continued)

Year to 31st March 2022

[11] Analysis of net assets between funds

Prior year comparative

	Restricted funds £	Unrestricted funds £	Total funds 2021 £
Tangible fixed assets	-	11,373	11,373
Current assets	1,201	222,912	224,113
Current liabilities	-	(1,737)	(1,737)
Net assets at 31 March 2021	1,201	232,548	233,749

[12] Movements in funds

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

The Somerset Community Foundation funds were for the provision of online dance classes.
The Leverhulme Trust funds bursaries and scholarships for the Summer School.

Prior year comparative

	Balance at 31/03/2020	Income	Expenditure	Transfers between funds	Balance at 31/03/2021
<u>Restricted Funds:</u>					
Somerset Community Foundtn	-	1,500	(299)	-	1,201
Total Restricted Funds:	-	1,500	(299)	-	1,201
<u>Unrestricted Funds:</u>					
General Funds	87,243	284,861	(139,556)	-	232,548
Total Unrestricted Funds:	87,243	284,861	(139,556)	-	232,548
Total Funds:	87,243	286,361	(139,855)	-	233,749

Black Bird/Red Rose Productions

Notes to the Accounts (continued)

Year to 31st March 2022

[13] Payments to trustees and related party transactions

No trustees received remuneration during the year (2021: nil).

During the year, one trustee received a payment of £800 for provision of accommodation to a dancer for 8 weeks during rehearsals (2021: nil).

There were no other related party transactions during the year.

[14] <u>Staff costs</u>	2022	2021
	£	£
Salaries	38,850	37,000
Employer's National Insurance	141	-
Employer's pension	1,165	371
	-----	-----
	40,156	37,371

The charity employed one full time member of staff for the whole year (2021: 1).

The average number of employees during the year was 1 (2021: 1), full time equivalent 1 (2021: 1).

No employee earned over £60,000 per annum during the year (2021: nil).

Net employer's National Insurance contributions during the year totalled £141 (2021: nil).

The key management personnel of the charity comprise the trustees, artistic director and executive producer. The total employee benefits paid to the key management personnel during the year was £40,156 (2021: £37,000). The total freelance fees paid to key management personnel during the year was £37,162 (2021: £23,352).

[15] Operating lease commitments

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

	2022	2021
	£	£
Amount falling due:		
Within 1 year	6,750	18,000
Within 1 - 5 years	-	6,750
	-----	-----
	6,750	24,750