

Charity registration number 1152433

Company registration number 08404014 (England and Wales)

THE FLYING SEAGULL PROJECT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023



Caladine
Chartered Certified Accountants

THE FLYING SEAGULL PROJECT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Wynne Ms N F Briercliffe Mr B McAlinn Ms D Yay Mr D Robinson Ms C Sullivan	(Appointed 8 November 2022) (Appointed 8 November 2022) (Appointed 8 November 2022)
Chief Executive	Mr A Perrin	
Charity number	1152433	
Company number	08404014	
Principal address	Unit 1 Aldbury's Farm Bishop's Stortford Hertfordshire CM22 7JY	
Registered office	Unit 1 Aldbury's Farm Bishop's Stortford Hertfordshire CM22 7JY	
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THE FLYING SEAGULL PROJECT

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THE FLYING SEAGULL PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 28 FEBRUARY 2023

The Trustees present their annual report and financial statements for the year ended 28 February 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

Welcome to our annual report 2022–23

Through music, circus, clowning, theatre, dance, magic and art, The Flying Seagull Project brings laughter and happiness to children in crisis. We work in refugee camps, care homes, hostels, hospitals, temporary accommodation centres, refuges, food banks and community centres in the UK, the Middle East and across Europe.

A message from our Founder

This year has been another very exciting year, but more importantly an impactful one. Following the launch of our nationwide UK projects and the full reintroduction of our international work, we have managed to reach out, share fun and through play, support and engage huge numbers of children in extreme hardship.

The UK projects have been broad spectrum, including refugee emergency support, working in a pupil referral unit, prison family connection days and with children with health issues to name a few. The work in temporary hotel accommodation for refugees has also given us a moment to see the whole picture of our work with displaced communities over the past years by being part of their journey as they arrive to safety. One moment we will never forget was as we were setting up at a hotel in the Midlands, we heard children outside the room shouting 'everybody up!' and singing a song which we have sung in many countries and camps across the world. They'd seen the Flying Seagulls in a refugee camp in Greece and remembered Bash. They were so mega-excited to see us and they could remember the songs, the routines and joined in with full voice. This continuity means that throughout the toughest period of their lives, we have been able to lift their spirits from Lebanon to Liverpool and are still singing and laughing together. In their world of inconsistency and constant change, the joy through Seagull play remained present. I couldn't be prouder we have played this positive part in their lives.

The past years have seen The Flying Seagull Project grow in almost all ways. We have broadened our team, welcomed a very talented number of new members to our Trustee Board, increased our income, and recruited new team to deliver Seagull sessions. The growth has been challenging, exciting but most importantly has created new and deepened opportunities for us to reach into areas and communities that are often ignored, or simply don't have a financial support structure to make possible. We have dealt with this by having a dual funding strategy that allows us to apply and thankfully find success achieving larger grants, and donations for specific projects, whilst maintaining a powerful and dedicated support from individuals who believe in our work regardless of where the crisis occurs, or which community of society are facing it. This means we can focus on where our projects are needed, rather than simply where the issues are known. Practically, this means we can visit and deliver projects in places that are not in the news, with communities that are not always 'popular' to engage with, ensuring we meet our mission to remain dedicated to all children and families in crisis everywhere from every nationality, with every body type regardless of politics, race, faith or social position.

The situation for many children around the world is still one of peril and crisis and childhoods are still in danger of being damaged or missing altogether. As we grow, so does our understanding and knowledge that this is a huge challenge, but one we are determined to meet as often and as widely as we can. We move into the next year more ready, more able and more devoted to making fun and play a child's right, and intend to do everything in our power, with the combined strength of our team and our supporters, to make this happen.

CEO, Ash Perrin, clown and entertainer, founded The Flying Seagull Project in 2008

THE FLYING SEAGULL PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

Our mission

We share joy worldwide through music, art, circus and dance. Working with vulnerable, abandoned, displaced and poorly people, we run creative sessions to help build confidence, aid childhood development and strengthen communication.

We believe everyone has the right to laugh, socialise and enjoy their life, no matter their financial, physical, psychological or societal situation.

We believe every child should have the right to play freely without risk or threat.

We believe play, creativity and laughter are essential to a child's development and therefore to the community as a whole.

To ensure we achieve our mission, we set these objectives:

1. Take laughter and play to more children in crisis.
2. Train more staff and volunteers to reach more people.
3. Record and demonstrate our reach and impact.

What we have achieved

2022–23 was the first year of delivering a full international programme alongside a full new UK programme. We are extremely proud of what we have achieved and welcome you to have a look through our impact information below.

2022–23 at a glance

International projects

- Miles of Smiles: 2,612 children and young people participated in 94 sessions, delivered from March to May 2022.
- Middle East Medley: 8,225 children participated in 94 sessions, delivered from March to May 2022.
- Playtime Poland: 1,000 children participated in 202 sessions, delivered from October to December 2022.
- Balkan Laughathon: 772 children and young people participated in 36 sessions, delivered from November to December 2022.

National projects

- Skills Share Circus Clubs: 129 children and young people participated in 54 sessions, running through the year from March 2022 to February 2023.
- Emergency Laughter Relief: 1,790 children participated in 150 sessions, running through the year from March 2022 to February 2023.
- Seagull Seasons: 32 children participated in three sessions in March 2022, continuing a project that had delivered eight sessions in January and February 2022.
- Laugh 'n' Play UK: 4,879 children participated in 175 sessions in April, October and December 2022, and February 2023.
- Prison Family Days: 35 children participated in two sessions in April 2022.
- Get Up 'n' Giggle family fun fests: 1,959 children and young people participated in 13 sessions across six festivals, delivered from June to August 2022.

Our new initiatives

This year we added five new projects, with three new international projects and two more in the UK.

THE FLYING SEAGULL PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

Middle East Medley

Our Middle East Medley project expanded the scope of our previous Laughter to Lebanon format, in order to deliver Seagull circus and play sessions to displaced children in Jordan as well as Lebanon. The Flying Seagulls Norway led the project, with crew and support from The Flying Seagull Project and the Flying Seagulls Netherlands.

Playtime Poland

After careful planning and research, we launched this new project to share happiness with orphaned and abandoned Ukrainian children who were evacuated to institutions in Poland after the invasion of Ukraine in February 2022.

Balkan Laughathon

This new international project supports children and young people in Bulgaria. We worked in refugee camps and shelters, centres supporting people with disabilities, orphanages, after-school programmes for at-risk children, educational programmes for Romany children, and a support group for people with terminal illnesses.

Skills Share Circus Clubs

This new national project delivered regular, long-term play sessions and circus workshops tailored for groups of young people with specific needs. We delivered programmes with autistic children and young people, children young people with disabilities, children and young people in pupil referral units, and children and young people going through resettlement after seeking refuge in the UK.

Prison Family Days

In this new national project we delivered entertainment and circus workshops for children during family visitations at Downview Prison and Young Offender Institution.

How we monitor and evaluate

We need our monitoring and evaluation to accurately, sensitively and effectively tell the story about the difference our projects make for children and families around the world. We are realistic about the impact and outcomes we make: e.g., we don't claim to make a direct impact on children's educational attainment; however through exploratory play, our sessions do enable children to regulate their emotions or develop new skills, sometimes helping to better prepare them for learning.

We are creative in the way we gather and share our impact information, using both qualitative and quantitative information about what our partners, children, families and team tell us about our work and how children experience it.

Audience and partner feedback helps us make sure that our offering remains as relevant and impactful as the day we started, and that children are still captivated and inspired by our work. We also need to demonstrate the importance of our work to stakeholders and supporters through real-life data and stories, so that they too can understand why and how we deliver our projects, be captivated by the importance of play, and know how valuable and sometimes life-changing play is for those we work with.

We record and measure the impact of what we do through case studies, partner feedback, audience and family feedback, numbers attending the shows, photographs, videos, interviews with attendees and partners, anecdotes and comments, quotes, and partner observations. Our team record impact after every session under the three headings of Wellbeing, Skills and Community.

Our sessions are shown to improve communication, confidence, mood, self-esteem, peer relations, trust, resilience, perseverance and the ability to regulate emotions.

THE FLYING SEAGULL PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

Our team

Our Board of Trustees

David Robinson Chair of the Board of Trustees

Bala McAlinn

Naomi Briercliffe

Catherine Sullivan

Steve Wynne

Donna Yay

Our CEO and founder

Having founded the project in 2008, Ash Perrin AKA Bash is still involved with every aspect of the charity from board meetings to beard greetings. Ash is a passionate advocate for children's rights and is devoted to making sure the project always delivers high-standard dynamic play.

Our office team

Finance

Our Finance Manager Shirley Dinsmore joined in April 2021 and has been supporting the charity with all our finance functions including bookkeeping, expenses and payroll.

Marketing & Communications

Martin Platais joined The Flying Seagull Project in 2018 as Communications Assistant. Now our Communications Manager, Martin takes care of social media, website and all things digital.

Executive Director

Tania Skae joined the Seagulls as Donor Relations Manager in 2020, moving to Director of Development in 2022 and as well as fundraising, has now taken on increased responsibility for day to day operational management, working alongside Ash.

National Director

Isobel Wolff took on the role of National Director leading on our UK-wide expansion and project roll-out, managing the delivery team and all things logistics, bookings, partnerships, and working closely with the rest of the office team.

Our delivery team

We have a phenomenal team of skilled and experienced entertainment crew who work tirelessly with full energy and enthusiasm across both international and national projects, delivering the highest quality music, arts and entertainment to make sure every child we meet feels included, special and valued.

In November 2022 we recruited six new Seagulls from a range of fields and backgrounds to join our team, all of them experienced in play work. Following an introductory period of shadowing our more experienced crew, the new Seagulls have joined our sessions around the country and are a valuable addition to the team.

Our fantastic team of Seagulls are all featured on our website here: <https://www.theflyingseagullproject.com/about-us/meet-the-team/>

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

2022–23 projects International projects

Miles of Smiles

2,612 children and young people participated in 94 sessions March to May 2022

After a hiatus imposed by the Covid-19 pandemic, 2022 saw the resumption of our annual Miles of Smiles tour of Europe. The format of this project is designed to respond to "hotspots" where children are in acute need of emergency play relief, and develop relationships with new and existing partner organisations.

This year, an international team featuring Seagulls from our branches in the UK, Norway, the Netherlands and Greece toured Greece, Bulgaria, Bosnia and Herzegovina, Germany, and Belgium. We shared shows, play sessions and games with children in refugee camps, asylum centres and care homes, worked with children from Romany communities, and put on sessions with disability support groups.

Feedback from participants and partners:

"Never in my life have I laughed so much, I laughed the full 45 minutes of the show long, I am sore in my cheeks!"
Teenager (anonymised)

"Thank you so much for the wonderful workshop and show. I would like to express how impressed we were by how quickly you established rapport with the children. We were very impressed to see that they remained engaged and excited over the whole hour, which is something we don't see often. Even the teenagers that are 'too cool for school' couldn't hide their laughter. We would love to welcome you again the next time you are coming to Berlin." Kristina Lablang, volunteer coordinator at Internationaler Bund refugee accommodation centre in Berlin.

Middle East Medley

8,225 children participated in 94 sessions March to May 2022

Our Middle East Medley project expanded the scope of our previous Laughter to Lebanon format, in order to deliver Seagull circus and play sessions to displaced children in Jordan as well as Lebanon.

Human Rights Watch estimates that 1.5million Syrian refugees remain in Lebanon. According to ACAPS and UNHCR, a further 1.3million refugees from Syria are living in Jordan, of whom around 675,000 are officially registered.

Squalor, disorder and exploitation are among the problems faced by many who are living in informal refugee settlements. The large, official refugee camps now include many children who were born in a refugee settlement and have barely experienced the world beyond the camp's perimeter.

The result is that hundreds of thousands of young people risk growing up and remembering childhood as a time of constant hardship and instability. This is something that we'll never accept. No matter how difficult the situation, we believe everyone should be able to look back on childhood with positive memories of friendship, respect and kindness. So, over 10 weeks, we delivered 91 shows and play sessions, sharing smiles, hope and happiness with children and young people in schools, refugee camps and disability support groups.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

The Flying Seagulls Norway led the project with crew and support from The Flying Seagull Project and the Flying Seagulls Netherlands.

Playtime Poland

1,000 children participated in 202 sessions
October to December 2022

After the invasion of Ukraine began in February 2022, more than 2,000 children living in institutional care were evacuated to Poland. They are now living in old, large-scale institutions that the Polish government has been trying to replace with a modern foster care system over the last two decades.

These children had to endure war and emergency evacuation without family support, and now face an uncertain future in large institutions that struggle to provide encouragement, comfort and opportunities for individual expression.

After months of planning and research, we decided that supporting these children was the most responsive and effective way we could support young people affected by the war in Ukraine.

We partnered with a Polish children's charity, to send two teams of clowns, musicians and play specialists to share laughter and happiness with Ukrainian children who've been evacuated to institutions in Poland.

Feedback from participants and partners:

"We enjoy playing with you, because it is so fun and full of laughter. You need to stay longer!" A brother (around nine) and sister (around seven), evacuated to in institution in Poland

"You came at the right time as we are not able to run many activities for the children in the winter, so they would be staying in their rooms otherwise. Having you here gives the children excitement. They are all like my children and meeting people from across the world that care as much as we do is really special!" Director at PCM Garczynie, a youth centre accommodating Ukrainian evacuees in Koscierzyna.

Balkan Laughathon

772 children and young people participated in 36 sessions
November to December 2022

When we visited Bulgaria during our Miles of Smiles tour earlier in the year, it was clear that there were several places in the country where we should offer extra support.

Bulgaria's location near the border of the EU means large numbers of people arrive there seeking refuge. Combined with the fact that the country remains one of the poorest in Europe, this results in children – many of whom have experienced terrible hardships – growing up in refugee camps with some of the most difficult conditions we've seen. And the need for proper play, creative enrichment and moments of real joy also extends beyond refugee camps and shelters, to places like orphanages and centres for people with disabilities.

In response, we launched a new Balkan Laughathon project, to share Seagull shows and play sessions in Bulgaria through an intensive four-week programme covering part of the difficult winter period. We partnered with local organisations Caritas and Tabitha to access refugee camps and shelters, centres supporting people with disabilities, orphanages, after-school programmes for at-risk children, educational programmes for Romany children, and support groups for people with terminal illnesses.

THE FLYING SEAGULL PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

Feedback from partners:

"The transformation I saw in the older boys as well as the adults for these days was amazing - from super serious, distant bystanders in the beginning to active participants in the activities already in the second or third day. The most valuable thing for me was to see and hear the laughter of children whose difficult personal fate I am aware of, the calmness and satisfaction on the faces of their parents, teenagers who, even for a few hours, allowed themselves to be children again." Ovcha Kupel refugee centre, Sofia

"The children had a lot of fun, we are very pleased and will expect the Flying Seagulls again. They inspired us for new activities with the children, we ordered juggling balls and can't wait to start practising!" "Ready for school" community support centre, Sofia

National projects

Skills Share Circus Clubs

129 children and young people participated in approximately 56 sessions

Ongoing, running through the year from March 2022 to February 2023, our Skills Share Circus clubs were launched in January 2022. This is a programme of regular, long-term sessions and workshops tailored for groups of young people with specific needs.

Through sharing regular, structured play sessions and workshops over a longer period of time, we've seen improved mental health, confidence and participation among the children and young people we've worked with.

The project's first delivery period ran from January to June 2022, delivering Seagull sessions with three partner organisations:

- Autism Bedfordshire is an organisation that runs several sites supporting autistic young people and their families. This organisation was a new partner for the Seagulls.
- Families United Network is an existing partner, who provide services and support to young people with disabilities and their families.
- The Pavilion is a pupil referral unit supporting children outside mainstream education, where we had previously delivered regular sessions. This year we secured specific funding to both continue our work with teenagers here and expand our programme to work with four younger boys with pronounced behavioural needs.

The project's second delivery period ran from September to December 2022. We continued our work with the Pavilion, in addition to delivering sessions with New Citizens' Gateway and South London Refugee Association, who support child refugees living in hotels, temporary accommodation and foster care. South London Refugee Association was a new partner for the Seagulls.

We have continued the Skills Share Circus Club project in 2023. Between January and the end of February 2023, we have been delivering a circus course with a new partner, Simmons House: an in-patient psychiatric unit for young people between 13 and 17 with emotional and mental health problems.

Feedback from our partners:

"The programme of activities was well-planned with ongoing reflection as to how to engage the learners. This was an excellent response to the challenges that arose during the project. The project was able to accommodate three different cohorts of learners, each with particular needs: behaviour, social and emotional. You were able to improve wellbeing in all of these young people. The development of focus and enrichment of social skills was clearly evident." Mark, teacher at the Pavilion

"Each workshop has been brilliantly thought-out and planned, while always allowing space for change and adaptation depending on the young people's abilities and needs. It has worked really well that each workshop is slightly different, allowing each young person to try something new. It continues to be a wonderful space where the young people can learn and have fun with relaxed but exciting facilitators." Teacher at Simmons House.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 28 FEBRUARY 2023*

Emergency Laughter Relief

1,790 children participated in approximately 188 sessions

Ongoing, running through the year from March 2022 to February 2023, Emergency Laughter Relief shares regular play sessions and circus shows with children and young people who've sought refuge in the UK and are now living in hotels and temporary accommodation centres while they go through the process of resettlement.

Many child refugees arrive in the UK traumatised by their journey. They then face months of isolation in hotels and bridging accommodation with very little provision for activities and education. In these situations, a regular routine of structured play creates a sense of normality and safety, and is the first step in rebuilding a childhood taken away by violence and displacement.

This was the project's second year of delivery, and saw it expand to deliver supportive and rehabilitative play activities to more children. This year, we also added new creative activities to our regular offering through collaborations with longstanding partners like the crafts group Junkfish and the dance groups Flamingo Chicks and Folkdance Remixed.

Feedback from our partners:

"These sessions have already made a difference. The children expect 'the clowns' on Fridays: they put their screens aside, they play, shout and laugh freely (which is impossible at school and in their small rooms). It is a moment of pure joy for them.

These sessions also put a smile on their parents' face. For some, especially single parents, it is a small break in the continuous task of looking after their kids. For others, it is the occasion to see what their children are capable of (catching a new game, running and jumping faster)

Having a regular session, time to forget about what's going on in the hotel, is almost like therapy for the kids and adults, letting them be something else." Laurence, coordinator at Care4Calais

Seagull Seasons

32 children participated in three sessions

March 2022 (the project began in the previous reporting period, with eight sessions delivered in January and February 2022)

Following our first set of Seagull Seasons last year, we returned to Clacton and Jaywick for two more six-week programmes of play, laughter, opportunities to learn new skills, and big laughs for all involved.

Across the UK, many young people risk missing out on happy and healthy childhood games and activities. Coupled with growing feelings of neglect and exclusion in many parts of the country, this lack of access to free, quality childhood provision poses serious problems for personal and social wellbeing, both now and in the future.

Our Seagull Seasons aim to address these problems by strengthening children's confidence and their mental and physical health through sharing professional-quality skills and activities workshops in partnership with local organisations.

THE FLYING SEAGULL PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 28 FEBRUARY 2023*

Feedback from carers, parents and residents in Jaywick:

"Love The Flying Seagull Project and Inclusion Ventures, so lucky to have this on our doorstep for free to keep the kids entertained and active and making memories. Thank you guys."

"Thank you so much for what you've done for them – you've helped them more than you'll know. They'll be back next year."

Laugh 'n' Play UK

4,879 children participated in 175 sessions

April, October and December 2022, and February 2023

Laugh 'n' Play UK has become a regular part of our Seagull calendar. Every school holiday we send teams out across the country, to make sure children and families, regardless of their circumstances, get a really memorable day together, filled with play, games and big belly-laughs. In December, we deliver this holiday programme with a seasonal twist as the Festive Cheer Up.

Laugh 'n' Play UK continues to grow in scale and we've now delivered sessions in every region of England, partnering with community centres, disability support organisations, food support groups, hotels accommodating refugees, out-of-school services, and refuges. In 2022 we saw an increased need for the holiday activity provision we deliver through Laugh 'n' Play UK, as people across the country were burdened by the cost of living crisis.

It's unacceptable for any child's access to play and enriching activities to be restricted by their circumstances, and we are deeply concerned by the number of young people who are being harmed by this growing childhood inequality.

We're determined to make sure that projects like Laugh 'n' Play UK continue to reach more young people year-on-year and ensure that children can still enjoy their right to play, recreation and creative development despite the worsening social and economic conditions facing many people across the country.

THE FLYING SEAGULL PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

Feedback from parents, participants and partners:

"At the event, we had a child who uses a wheelchair. The Flying Seagulls came up to the child and included them in a one-to-one. Staff from the Hub ensured that he was also able to access the dancing in the hoops activity at the end. Each child had the members of Flying Seagulls come up to them in a one-to-one, it was amazing." Daniella Barnett, team leader at Woodside Family Hub

"My children loved it. My son in particular has wanted to go to the circus but I just cannot afford the one at the Trafford centre for my three. "This was such a great alternative. I cannot believe it was completely free and they all loved joining in with the circus skills at the end." Parent at Barlow Moor Community Association.

"The Flying Seagull Circus came to visit us at our children's hospice to provide entertainment for the children and their siblings. They did an amazing job entertaining a wide spectrum of ages (from four to 14) and all the kids really enjoyed both the show and the circus activities.

"They often don't get the same experiences as their peers due to the amount of medical needs the child may have so this performance definitely gave them some normalcy. They are such a friendly team and the kids were very comfortable with them. We would definitely recommend them to other places and we cannot wait to have them back!" Misha Noah, play specialist at Zoe's Place Hospice.

Prison Family Days

35 children participated in two sessions April 2022

Having a family member in prison has a huge impact on young people. And although research demonstrates that prisoners who maintain good relationships with their children are less likely to reoffend when released, fear and stigma can make visitations an overwhelming experience for young people.

This new project in 2022 saw us work with prison staff responsible for reducing reoffending, to deliver entertainment and circus workshops during visitations at Downview Prison and Young Offender Institution.

Feedback from staff at Downview:

"The Flying Seagull group were a fabulous addition to our family days. Ensuring our residents have quality contact with their families and children is so important in helping rehabilitate those in our care. The family days help build on these important relationships and give the children a chance to spend valuable time with their mums, aunts, sisters, grandparents, etc." Katie Hyneman, CM for Reducing Reoffending at Downview

A case study from the Seagull team coordinator:

"One particular interaction I had with a child and his mother was extremely poignant. The young boy was fairly nervous at seeing a new face and a little withdrawn, so I spent a few minutes making him laugh and feel comfortable with me. Then his mother spoke to him and said: 'See, these are the people who look after mummy. They're not scary at all are they?' To which the little boy smiled and shook his head. That response, understanding and comfort level is exactly what we wanted to achieve." Izzy "Wolfy" Wolff

Get Up 'n' Giggle family fun fests

1,959 children and young people participated in 13 sessions across six festivals June to August 2022

THE FLYING SEAGULL PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

Last year we launched our Get Up 'n' Giggle programme: a series of summer community festivals, free of charge and open to all. The project aims to make sure that children and families, regardless of their circumstances, can enjoy a special and memorable day of games, play and friendship during the summer.

This year we delivered these family fun fests in partnership with organisations from last year's Get Up 'n' Giggle project, as well as adding new events at refugee support groups across England.

Feedback from participants and their families, and partner organisations:

"This is what I dreamed England would be like in my head." Ukrainian child at our family fun fest in Canterbury

"This is the first time I've seen my child play with other children since we left Ukraine." Mother at our family fun fest in Canterbury

"Both my husband and son are on the autism spectrum; never before have I seen either of them focused on one thing this long. Beautiful to see how they can share this experience." Mum at our family fun fest at Families in Focus

"We've not been able to take him to anything because he's been in hospital for so long. This has been an incredible experience for him." Nan at our family fun fest at SOLA Arts

"It enables us to spend time as a family in a fun, safe environment where Noah can explore at his own pace. It also helps build his confidence. Noah never volunteers for things but he did when the magician asked for volunteers and he loved being part of the trick." Linda, parent at our family fun fest at CAFT.

Thank you to our valued donors and supporters

We are extremely grateful to all our donors and supporters for sticking with us through such difficult times for many. Thank you to our amazing challenge fundraisers, who've brought in donations through all manner of events, including sponsored runs, toy sales, bike rides, and yoga days: you name it, you're doing it! A huge thank you to all our regular donors, giving up your hard-earned cash every month to keep us going. And to everyone seeing us at festivals and events and giving one-off donations and taking the time to get behind us, truly, thank you.

THE FLYING SEAGULL PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

We are also delighted to have secured a new multi-year grant award towards our work supporting children evacuated from Ukraine over three years. Thank you also to our valued and long term partners Choose Love for believing in us and supporting our work with displaced people internationally and in the UK.

This year we have built meaningful partnerships with new major donors who have generously awarded us both unrestricted funding and core funding: a lifeline for all charities, but especially for those like us, who deliver crisis-response and need to act quickly and nimbly in response to emergencies.

We are committed to carrying out intensive research, strong due diligence and long-term evaluation. For this, we need both unrestricted funding and core funding that we can use towards research and evaluation, as and when we see a need.

We carry out research, due diligence and evaluation using what we call our 1-2-3 model:

1. Active, on-the-ground and desk-based research and scoping, to ensure we go where we are needed most, working with the most trusted partners.
2. Project delivery, reaching as many children as possible.
3. Intensive or long-term support in any one area that we have determined has the strongest need and where we have established valued partnerships.

We would like to thank everyone who continues to follow, share and like our content on social media. Your support in sharing our message is vital for us and we are grateful that you take the time to keep our messages going.

Thank you to all our supporters for continuing to believe in us and in the power of play; we couldn't do any of this without you.

Future plans

International projects

We will expand our Middle East Medley, Playtime Poland and Balkan Laughathon projects, and add a new Talking Turkey project to respond to the worsening situation facing young people near Turkey's border with Syria after the earthquake in February 2023.

Middle East Medley

Syrian refugees in Jordan and Lebanon are caught in a vast, ongoing crisis with no end in sight, and it's crucial that we continue to deliver a play programme for these children each year. The 2023 Middle East Medley will take place in Jordan and Lebanon from March to May. The 2023 project will also expand its scope to deliver additional play and laughter sessions in support groups and with communities affected by the worsening economic and social difficulties in Lebanon. The Flying Seagulls Norway will lead the project, with crew and support from The Flying Seagull Project and the Flying Seagulls Netherlands.

Playtime Poland

Based on the impact this project had in 2022 and the ongoing, serious need for play relief among Ukrainian evacuees living in Polish institutions, we have decided to expand this project in 2023. The project will now take place with more teams covering more sites, with two project blocks covering a longer period of time: from March to May, and October to December.

THE FLYING SEAGULL PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

Balkan Laughathon

We are expanding our work in Bulgaria in 2023, to deliver two Balkan Laughathon projects: one in April and May, and one in October.

Talking Turkey

This new project will take place in October 2023, near the Turkish border with Syria. Following the devastating earthquake in February 2023, more than a million people were displaced from their homes. This disaster also exacerbated the already harsh conditions facing Kurdish and Syrian communities in the region, including the large populations who have sought refuge in Turkey from conflicts across the Middle East. The result is that there are hundreds of thousands of children suffering immense trauma, instability and stress. Our new Talking Turkey project will bring emergency play and laughter relief to these children.

National projects

We have continued to respond to the huge needs we are seeing nationally through a range of projects tailored to different age groups, needs, locations and situations.

Emergency Laughter Relief

We will continue our regular sessions at hotels and accommodation centres housing displaced children in the UK. We plan to expand the project to support schools who are taking on new pupils who've sought refuge in the UK, to promote integration and inclusion through uniting in laughter.

Skills Share Circus Clubs

We will continue these longer-term, regular session with neurodiverse groups, and young people and families facing multiple adverse childhood experiences, including food insecurity, poverty, lack of access to arts and activities, mental and physical health issues, exclusion from school or other parts of life, temporary or insecure housing, and abuse or trauma.

Laugh 'n' Play UK

We plan to continue this project's expansion across the UK, maintaining its focus on holiday play provision to make sure that we reach children at the time of greatest need. As Christmas approaches, we will revisit groups that find the festive period more challenging and provide support with our seasonal Festive Cheer Up.

Chuckles and Cheer summer camps

Responding to the need for summer activity provision in bridging and contingency refugee hotels, these new summer camps will deliver five-day activity programmes hosted in our big top tent at hotels accommodating refugee families.

Summer Sunshine Roadshow

A new four-week summer holiday programme with a team touring across the country, focusing on new service mapping. The project will visit entirely new areas in the country to discover partners and needs and ensure our UK work continues to expand in the most effective and impactful way.

THE FLYING SEAGULL PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

Statement from the Chair of the Board of Trustees

It is a rare day when our TV news bulletins do not include at least one harrowing story about people uprooted and displaced by war or natural disaster. I imagine that I am not alone in sometimes finding it difficult to not switch off, literally or metaphorically – it is just too painful, too far beyond the reach of anything I can do.

Then along come the Flying Seagulls - circus and play workers skipping and juggling and dancing and singing into those broken places that most of us have never experienced and can barely imagine. Here is something magical; practical and purposeful and full of hope and joy. Something I am honoured to support as a trustee, and something we can all help to flourish with our time or our money or our various talents.

This report tells the story of our year. I hope that you find it interesting. Needless to say, we would love to hear from you if you would like to know more.

The Seagull programme has grown substantially over the last year and so has our trustee board. We were delighted to welcome Catherine Sullivan and Donna Yay. Both bring considerable experience and essential skills. Catherine leads for the trustees on all things financial, and Donna has a particular focus on safeguarding.

These new appointments reflect the priorities of the trustees. It is our job to provide the sound governance and effective oversight that enables our wonderful team to do their best work. We are grateful to every member of that team for all their energy and brilliance over the last year. The work is fun and fulfilling, but it is also physically and emotionally draining. None of that activity on the ground would be possible without the dedicated support of the home team, keeping the show on the road. And every Seagull project is dependent on the talents and energy of our volunteers and on the financial support of our many generous donors, the wind beneath our wings.

Thank you all

David Robinson
Chair of the Board of Trustees

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Financial review

The unrestricted surplus for the year was £164,427. There was a surplus on restricted funds of £65,274. At the year end, total unrestricted funds were £298,220 (2022: £133,793) and restricted funds were £65,274 (2022: £53,784).

THE FLYING SEAGULL PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

Reserves

The Charity seeks to set aside at least 6 to 9 months' operating expenditure as a suitable reserve sum. Based on current annual activity and future development plans, the Board of Trustees have determined to hold £150k in unrestricted funds for this purpose.

In addition, at the year ending February 2023, the Board further designated unrestricted funds to support delivery of work within our charitable aims.

Designation

Needed but Not Known

£60,000

Funds to work in areas where we are desperately needed but that are often unknown or are difficult to fundraise for. In addition there can be a need to quickly respond to events and the Board wish to hold funds, to ensure that those in crisis are supported in line with our mission.

Bulgaria is a specific example of where this fund applies. Fortunately some restricted funding was received for the delivery of the Balkan Laughton project in 2023-24 but additional resources from this fund will ensure the work can be delivered in full.

It is anticipated that where we have the resources this will be a rolling designation for the Charity.

Fleet & Equipment: Maintenance, Development and Innovation

£35,000

Funds to enable us to meet additional vehicle maintenance costs, and replacements, moving towards a more environmentally friendly fleet. Along with resources to replace equipment as necessary, we wish to innovate equipment to offer access for those with disabilities.

It is expected that this will be a rolling designation whilst ever we hold vehicles and equipment within the Charity.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee, incorporated on 14th February 2013, and is governed by its Memorandum and Articles of Association. The Flying Seagull Project has a Management Committee made up of the Board of Trustees. The Management Committee meets a minimum of twice annually and keeps full minutes. In addition, smaller working groups of Trustees with particular professional skills work on projects relevant to their experiences to support the Charity's activities. The Management Committee is responsible for ensuring the public benefit of the Charity's activities is clear and adhered to at all times. Strategic direction, expenditure and policy is discussed and decided on as a group. No decision entailing a substantial change in direction by the Charity is taken unless it has been approved by a majority of the Management Committee members.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs P S Mustill	(Resigned 7 November 2022)
Miss S V Wade	(Resigned 7 November 2022)
Mr S Wynne	
Ms N F Briercliffe	
Mr B McAlinn	
Ms D Yay	(Appointed 8 November 2022)
Mr D Robinson	(Appointed 8 November 2022)
Ms C Sullivan	(Appointed 8 November 2022)

THE FLYING SEAGULL PROJECT

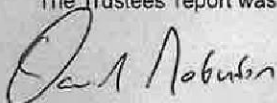
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

New trustees with suitable gifts and experience are appointed at the discretion of the existing trustees. Appropriate induction and training procedures are followed.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees' report was approved by the Board of Trustees.



Mr D Robinson
Trustee

20 October 2023

THE FLYING SEAGULL PROJECT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 28 FEBRUARY 2023

The Trustees, who are also the directors of The Flying Seagull Project for the purpose 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 which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 adequate accounting records that 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.

THE FLYING SEAGULL PROJECT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE FLYING SEAGULL PROJECT

I report to the Trustees on my examination of the financial statements of The Flying Seagull Project (the Charity) for the year ended 28 February 2023.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 Association of Chartered Certified Accountants, 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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 20 November 2023

THE FLYING SEAGULL PROJECT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	294,703	245,227	539,930	188,463	62,968	251,431
Charitable activities	4	1,350	-	1,350	1,692	-	1,692
Other income	5	5,403	-	5,403	5,750	-	5,750
Total income		301,456	245,227	546,683	195,905	62,968	258,873
Expenditure on:							
Raising funds	6	35,965	20,000	55,965	29,145	-	29,145
Charitable activities	7	171,592	143,209	314,801	201,200	51,684	252,884
Total expenditure		207,557	163,209	370,766	230,345	51,684	282,029
Net incoming/(outgoing) resources before transfers		93,899	82,018	175,917	(34,440)	11,284	(23,156)
Gross transfers between funds	16	70,528	(70,528)	-	7,500	(7,500)	-
Net income/(expenditure) for the year/							
Net movement in funds		164,427	11,490	175,917	(26,940)	3,784	(23,156)
Fund balances at 1 March 2022		133,793	53,784	187,577	160,733	50,000	210,733
Fund balances at 28 February 2023		298,220	65,274	363,494	133,793	53,784	187,577

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE FLYING SEAGULL PROJECT

STATEMENT OF FINANCIAL POSITION

AS AT 28 FEBRUARY 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Property, plant and equipment	11		27,604		17,258
Investments	12		1		1
			<u>27,605</u>		<u>17,259</u>
Current assets					
Trade and other receivables	13	12,930		14,419	
Cash at bank and in hand		336,331		168,350	
		<u>349,261</u>		<u>182,769</u>	
Current liabilities	14	(13,372)		(12,451)	
Net current assets			<u>335,889</u>		<u>170,318</u>
Total assets less current liabilities			<u>363,494</u>		<u>187,577</u>
Income funds					
Restricted funds	16		65,274		53,784
<u>Unrestricted funds</u>					
Designated funds:		272,604		-	
	17	272,604		-	
General unrestricted funds		<u>25,616</u>		<u>133,793</u>	
			<u>298,220</u>		<u>133,793</u>
			<u>363,494</u>		<u>187,577</u>

THE FLYING SEAGULL PROJECT

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 28 FEBRUARY 2023

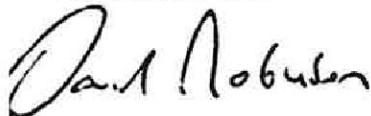
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 28 February 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 20 October 2023



Mr D Robinson
Trustee



Ms C Sullivan
Trustee

Company registration number 08404014

THE FLYING SEAGULL PROJECT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 28 FEBRUARY 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	22		184,429		(17,118)
Investing activities					
Purchase of property, plant and equipment		(32,198)		-	
Proceeds from disposal of property, plant and equipment		15,750		-	
Net cash used in investing activities			(16,448)		-
Net increase/(decrease) in cash and cash equivalents			167,981		(17,118)
Cash and cash equivalents at beginning of year			168,350		185,468
Cash and cash equivalents at end of year			336,331		168,350

THE FLYING SEAGULL PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023

1 Accounting policies

Company information

The Flying Seagull Project is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 1, Aldbury's Farm, Bishop's Stortford, Hertfordshire, CM22 7JY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Grant income received for projects is deferred to the balance sheet and recognised in the statement of financial activities when the work is undertaken.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE FLYING SEAGULL PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

1 Accounting policies (Continued)

1.5 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 are allocated on the portion of the asset's use.

Expenditure is recognised when there is an 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. Expenditure is classified under the appropriate heading and includes irrecoverable VAT.

1.6 Property, plant and equipment

Property, fixtures and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Fixtures and equipment costs above £2,500 are capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings & equipment	25% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the Charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of non-current assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE FLYING SEAGULL PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

1 Accounting policies (Continued)

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Foreign exchange

Transactions denominated in foreign currencies are recorded at the rate ruling at the date of the transaction.

THE FLYING SEAGULL PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

2 Critical accounting estimates and judgements

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

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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE FLYING SEAGULL PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	269,703	5,892	275,595	171,563	527	172,090
Grants	25,000	239,335	264,335	16,900	62,441	79,341
	<u>294,703</u>	<u>245,227</u>	<u>539,930</u>	<u>188,463</u>	<u>62,968</u>	<u>251,431</u>
Donations and gifts	269,703	5,892	275,595	166,148	527	166,675
Donations and gift aid	-	-	-	5,415	-	5,415
Donations from Trading Subsidiary	<u>269,703</u>	<u>5,892</u>	<u>275,595</u>	<u>171,563</u>	<u>527</u>	<u>172,090</u>

THE FLYING SEAGULL PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

4 Charitable activities

	2023 £	2022 £
Party, Theatre Show and Workshop Income	1,350	1,692

5 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Net gain on disposal of tangible fixed assets	5,403	-
Other income	-	5,750
	5,403	5,750

6 Raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	2022 £
<u>Fundraising and publicity</u>				
Other fundraising costs	-	-	-	25,213
Staff costs	35,965	20,000	55,965	3,932
Fundraising and publicity	35,965	20,000	55,965	29,145
	35,965	20,000	55,965	29,145

THE FLYING SEAGULL PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

7 Charitable activities

	2023 £	2022 £
Staff costs	27,683	40,765
Depreciation and impairment	11,504	12,991
Projects expenditure	185,771	140,355
Consultancy fees	15,167	13,298
	<u>240,125</u>	<u>207,409</u>
Share of support costs (see note 8)	71,676	42,835
Share of governance costs (see note 8)	3,000	2,640
	<u>314,801</u>	<u>252,884</u>
Analysis by fund		
Unrestricted funds	171,592	201,200
Restricted funds	143,209	51,684
	<u>314,801</u>	<u>252,884</u>

8 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Staff costs	32,766	-	32,766	23,364	-	23,364
Insurance	1,299	-	1,299	1,211	-	1,211
Sundry expenses	-	-	-	13	-	13
Bookkeeping	15,900	-	15,900	8,820	-	8,820
Charity administration expenses	17,799	-	17,799	7,051	-	7,051
CRM setup	3,912	-	3,912	2,376	-	2,376
Accountancy	-	2,050	2,050	-	1,680	1,680
Independent examination	-	950	950	-	840	840
Payroll	-	-	-	-	120	120
	<u>71,676</u>	<u>3,000</u>	<u>74,676</u>	<u>42,835</u>	<u>2,640</u>	<u>45,475</u>
<u>Analysed between</u>						
Charitable activities	<u>71,676</u>	<u>3,000</u>	<u>74,676</u>	<u>42,835</u>	<u>2,640</u>	<u>45,475</u>

THE FLYING SEAGULL PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Charitable Activities	2	1
Admin	1	1
Total	3	2

Employment costs	2023 £	2022 £
Wages and salaries	107,545	61,361
Social security costs	6,935	6,231
Other pension costs	1,934	469
	116,414	68,061

There were no employees whose annual remuneration was more than £60,000.

10 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.

THE FLYING SEAGULL PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

11 Property, plant and equipment

	Fixtures, fittings & equipment £	Motor vehicles £	Total £
Cost			
At 1 March 2022	33,947	52,504	86,451
Business combinations	-	32,198	32,198
Disposals	-	(20,694)	(20,694)
At 28 February 2023	33,947	64,008	97,955
Depreciation and impairment			
At 1 March 2022	27,757	41,437	69,194
Depreciation charged in the year	3,095	8,409	11,504
Eliminated in respect of disposals	-	(10,347)	(10,347)
At 28 February 2023	30,852	39,499	70,351
Carrying amount			
At 28 February 2023	3,095	24,509	27,604
At 28 February 2022	6,190	11,068	17,258

12 Fixed asset investments

		Other investments
Cost or valuation		
At 1 March 2022 & 28 February 2023		1
Carrying amount		
At 28 February 2023		1
At 28 February 2022		1
Other investments comprise:	Notes	2023 £
Investments in subsidiaries	21	1
		2022 £
		1

THE FLYING SEAGULL PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

13 Trade and other receivables

	2023	2022
	£	£
Amounts falling due within one year:		
Trade receivables	750	942
Amounts owed by subsidiary undertakings	9,405	10,702
Other receivables	2,775	2,775
	<u>12,930</u>	<u>14,419</u>

14 Current liabilities

	2023	2022
	£	£
Other taxation and social security	4,541	2,822
Trade payables	5,831	6,989
Accruals and deferred income	3,000	2,640
	<u>13,372</u>	<u>12,451</u>

15 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £1,934 (2022 - £469).

THE FLYING SEAGULL PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 March 2021	Movement in funds			Balance at 1 March 2022	Movement in funds			Transfers	Balance at 28 February 2023
	£	Incoming resources	Resources expended	£		Incoming resources	Resources expended	£		£
Refugee Support Fund	50,000	10,000	(20,418)	-	39,582	-	(4,788)	-	(34,794)	-
Children's ride	-	7,500	-	(7,500)	-	-	-	-	-	-
ELR Choose Love	-	22,017	(7,975)	-	14,042	267	(19,465)	5,156	-	-
Arts Council - workshops & festivals	-	13,500	(13,500)	-	-	21,341	-	(21,341)	-	-
Lottery Community Fund - festivals & play	-	9,691	(9,691)	-	-	-	-	-	-	-
Miscellaneous	-	260	(100)	-	160	13,619	(44,230)	30,451	-	-
Anon	-	-	-	-	-	50,000	-	(50,000)	-	-
Mark Leonard Trust	-	-	-	-	-	45,000	(45,000)	-	-	50,000
Anon - Playtime Poland	-	-	-	-	-	50,000	-	-	-	(6,968)
Anon - Balkan Laughton	-	-	-	-	-	5,000	(11,968)	-	-	22,242
Choose Love	-	-	-	-	-	60,000	(37,758)	-	-	-
	50,000	62,968	(51,684)	(7,500)	53,784	245,227	(163,209)	(70,528)	65,274	

THE FLYING SEAGULL PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

16 Restricted funds (Continued)

Refugee Support Fund - A fund to provide assistance and support for running costs during the pandemic. The £10,000 income in 2021-22 was earmarked for a project in Greece and was all spent in the year.

Children's Ride - This was a gift to cover the cost of a children's swing ride which had been purchased in February 2021. The transfer out represents the capitalised cost of the ride which was included in the 2020-21 accounts.

ELR Choose Love - This fund is to provide Emergency Laughter Relief (ELR) sessions to refugees and displaced people living in temporary accommodation in the UK.

Arts Council - workshops and festivals - This funding from the Arts Council is for community festivals and workshops in the UK.

Lottery Community Fund - Awards for All - This funding is from the National Lottery for community festivals and shows in the UK.

Miscellaneous - This fund includes small donations for specific projects.

Anon- Funding to cover salaries and purchase of a new Showmobile vehicle.

Mark Leonard Trust - This is restricted funding towards salaries of some of the staff.

Anon - Playtime Poland Fund - this fund includes grants given specifically to shows that will be undertaken in Poland.

Anon - Balkan Laughathon Fund - this fund contains monies given to us to work in Bulgaria, primarily with refugees. There was an overspend on this fund in the year, but additional funding has been received in 2023/24 which will cover this, therefore the fund has been left with a negative balance.

Choose Love - This fund is for work with refugees in Poland.

THE FLYING SEAGULL PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			
	Incoming resources	Balance at 1 March 2022	Transfers	Balance at 28 February 2023
	£	£	£	£
Fixed asset fund	-	-	27,604	27,604
Operation and winding up	-	-	150,000	150,000
Needed but not known	-	-	60,000	60,000
Fleet & equipment: Maintenance, Development & Innovation	-	-	35,000	35,000
	<u>-</u>	<u>-</u>	<u>272,604</u>	<u>272,604</u>

Fixed asset fund - the trustees have decided to designate the value of the fixed assets. This reflects the charity's need to retain these assets in order to be able to operate. They therefore do not represent free reserves.

Operational and winding up costs - The trustees have set aside at least 6 to 9 months' operating expenditure as a suitable reserve sum. Based on current annual activity and future development plans, the Board have determined to hold £150k in unrestricted funds for this purpose.

Needed but Not Known - Funds to work in areas where we are desperately needed but that are often unknown or are difficult to fundraise for. In addition there can be a need to quickly respond to events and the Board wish to hold funds, to ensure that those in crisis are supported in line with our mission.

It is anticipated that where we have the resources this will be a rolling designation for the Charity.

Fleet & Equipment: Maintenance, Development and Innovation - Funds to enable the charity to meet additional vehicle maintenance costs, and replacements, moving towards a more environmentally friendly fleet. Along with resources to replace equipment as necessary, the charity wishes to innovate equipment to offer access for those with disabilities.

It is expected that this will be a rolling designation whilst ever we hold vehicles and equipment within the Charity.

THE FLYING SEAGULL PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

18 Analysis of net assets between funds

Fund balances are represented by:

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Property, plant and equipment	-	27,604	-	27,604	-	17,258
Investments	1	-	-	1	-	1
Current assets/(liabilities)	25,615	245,000	65,274	335,889	53,784	170,318
	<u>25,616</u>	<u>272,604</u>	<u>65,274</u>	<u>363,494</u>	<u>53,784</u>	<u>187,577</u>

THE FLYING SEAGULL PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

19 Operating lease commitments

The charity has a leased on the property at Aldbury's Farm which is used as our base of operations. This is on a rolling licence with a 3 month notice period.

The rental payments are currently made by the trading company.

20 Related party transactions

Remuneration of key management personnel

	2023 £	2022 £
Aggregate compensation	29,445	36,894

During the year a salary was paid to Mr A Perrin, as disclosed above. Mr Perrin is a Director of the subsidiary company, The Flying Seagull Trading Company Ltd.

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

Transactions with related parties

During the year the Charity entered into the following transactions with related parties:

At the balance sheet date, the subsidiary company, The Flying Seagull Trading Company Ltd, owed the Charity £9,405 (2022: £10,702).

21 Subsidiaries

Details of the Charity's subsidiaries at 28 February 2023 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
The Flying Seagull Trading Company Ltd	England	Recreation	Ordinary	100.00	

During the year to 28 February 2023, the trading company made profit of £12,330 (2022: £5,415) and had closing reserves of £19,789 (2022: £7,459)

THE FLYING SEAGULL PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

22	Cash generated from operations	2023 £	2022 £
	Surplus/(deficit) for the year	175,917	(23,156)
	Adjustments for:		
	Gain on disposal of property, plant and equipment	(5,403)	-
	Depreciation and impairment of property, plant and equipment	11,504	12,991
	Movements in working capital:		
	Decrease/(increase) in trade and other receivables	1,490	(6,022)
	Increase/(decrease) in trade and other payables	921	(931)
	Cash generated from/(absorbed by) operations	184,429	(17,118)
23	Analysis of changes in net funds		
	The Charity had no debt during the year.		