

Charity registration number 1152433 (England and Wales)

Company registration number 08404014

THE FLYING SEAGULL PROJECT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2024



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 Ms S Henell	(Appointed 1 July 2024)
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	
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	

THE FLYING SEAGULL PROJECT

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STATEMENT FROM THE CHAIR OF THE BOARD OF TRUSTEES FOR THE PERIOD ENDED 31 DECEMBER 2024

The most unremarkable things that people say are often the most telling.

"It's so nice to see them smiling. We do try to make them happy here, but it's difficult."

The heartbreaking simplicity of this mother's aspiration, quoted on page 13, surely captures every parents' most basic ambition: we want to make them happy – but if you're homeless, living with day-to-day uncertainty in every dimension of your life, abject poverty, perhaps energy-sapping illness, violence or abuse, what might be unremarkable for some is barely imaginable for others.

The Flying Seagulls make children happy in refugee camps, care homes, hostels, hospitals, temporary accommodation centres, refuges, and community centres across the UK, Europe and the Middle East. Our activities have grown this year, more programmes, more diversity, more children – all made possible by more people committing to the mission.

Our income has increased in a challenging market.

Our staff and volunteer team has expanded. We are particularly pleased with the success of our apprenticeship programme which has nurtured the development of seven new colleagues this year, now all fully fledged, professional members of the team.

And we have strengthened the Trustee board with the addition of Sophie Henell. Sophie brings to our work the benefit of her long experience in the development sector with particular skills in programme management and a special interest in children – all hugely helpful.

Every night the TV news brings a daily reminder. Children are suffering across the world and we can't do enough but we can be strategic. Strategic and smart about where we are needed most and about where we can make the useful contribution: sometimes independently, seeking out the places where others don't go; often working with partners, combining and leveraging our assets.

I am indebted to all those who have helped us to make those decisions over the last year, to resource our choices, and to deliver the work: partners, funders and advisers, trustees, volunteers and paid staff, in the field and at base. Most of all I am grateful to the ever-growing family of children and their parents who have welcomed us into their lives with a warmth and enthusiasm that, for a while at least, defies the most difficult of times. Thank you all.

David Robinson

[David Robinson \(Sep 24, 2025 11:19:40 GMT+1\)](#)

David Robinson

Chair of the Board of Trustees

Date: 24/09/2025....

THE FLYING SEAGULL PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE PERIOD ENDED 31 DECEMBER 2024

The Trustees present their annual report and financial statements for the period ended 31 December 2024.

The Trustees present their report and accounts for the period ended 31 December 2024. The accounts have been prepared in accordance with the accounting policies set out in note one to the accounts, 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 (FRS102)" (as amended for the accounting periods commencing from 1 January 2016).

Welcome to our annual report

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 CEO

Since the beginning of The Flying Seagull Project in 2008, we have had one simple objective. We want to make sure that no childhood passes without moments of magic, self-value and the space and confidence to play. Over the last 17 years we have developed techniques, invested in equipment, expanded our team, diversified our priorities to include new communities and challenges, and introduced more in-depth and broad-reaching training. All of these advancements, however, still focus on that simple act of playful, loving connection with communities and children who have had obstacles placed in the way of their happiness. This year I can put my hand on my heart and say that I have never been more proud of the progress that we've made in all of those areas.

I've always taken this work extremely seriously, in spite of its playful and seemingly whimsical elements. It is a very strange task to be responsible for creating systems that are reliable, sustainable and dependable, without losing the magic of mischief and the liberating nature of play. That is, however, the task we've taken on, and to make that possible we have now rented a Seagull development and play training space in Athens. "The Nest" is now a hub for our teams to experiment, share skills, develop, create and innovate, so that we are always meeting the ever-growing challenge of bringing play to children in crisis.

We have developed a new Train 'n' Tour programme so that our regular volunteers who are ready, with the right skillset to become longer-term core members, have an in-depth, year-long training programme. This includes training in trauma-informed response, the practical elements of performance magic and street-style entertainment, responsive play methodology, and the challenges of working in crisis.

In terms of diversity of approach, we have now launched our Sensory Circus, led by a number of the team who have put their hearts and souls into developing a truly authentic and genuinely inclusive project and show-delivery style. This means being brave enough to sidestep systems, methods and formats that we have used for many years, to explore dynamic, innovative and brand new concepts and delivery styles. The Sensory Circus team have been developing equipment that has never been seen before, so that every child, no matter what body they are born into, can enjoy twirling a hoop and balancing on a tight wire, or enjoy the gentle comfort and pleasure of a sense-based show: truly dynamic work, and something I'm extremely excited to see us take further.

We have also not stepped back from frontline delivery in areas of crisis. It is now our third year delivering in Poland, supporting children from institutional care who are fleeing the conflict in Ukraine. Wherever there is hardship, there should be Seagulls; and we have taken big steps this year to meet that need even more.

We saw a team return to Turkey for the second time following the devastating earthquakes that, in the blink of an eye, left so many families homeless and without possessions. Those families are still facing extreme adversity, living in container villages across the region with no end in sight to this new reality. They must, however, still have the vital elements of play, and a safe and loving childhood for those little people that now call it home.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

Across the UK we continue to meet the ever-growing challenge of displaced communities trying to find a safe and healthy existence in temporary accommodation, we expanded our support in Great Ormond Street hospital, as well as continuing to work across the country in communities facing hardship. We also recognised the need for extra support for mothers and children who have been forced to seek shelter from violent situations at home. These upheavals can be just as devastating as fleeing a country, as it's the same element of leaving all you know behind and racing towards a future of uncertainty. The one thing we want to make sure at the Seagull Project is that, whatever else they lost, they don't lose their childhood as well.

For the year ahead we will continue to develop our training tour plans, our sensory delivery and frontline work, as well as seeking, as always, the communities that no one knows needs care. Every year we put a piece of budget aside that we call "needed but not known". Rather than adapting our projects to fit what may be publicly known or easily funded, we make sure that communities where there is no care, no publicity, also receive some full-power Seagull sunshine and play.

I want to send a special thank you to every member of the Seagull team, those working in the performances and those working behind the scenes to make it all possible. This team of devoted, passionate, hard-working humans go the extra mile more times than I can count and it is that reason and almost that reason alone that we are able, after 17 years, to say once again that we have grown in delivery, we have grown in funding, grown in team, and most importantly, increased the sharing of love, light, laughter and playfulness for children across the globe.

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

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.

What we have achieved

March to December 2024 at a glance

In the reporting period, we delivered 594 Seagull sessions, with a total attendance of more than 35,967.

International projects

- Fantastic Attica: 70 sessions shared from March to June and October to December, with a total attendance of 4,108.
- Joyful Jordan: 100 sessions shared from March to May and October to November, with a total attendance of 17,097.
- Talking Turkey: 67 sessions shared from March to May, with a total attendance of 7,789.
- Balkan Laughathon: 55 sessions shared in May, with a total attendance of 1,613.
- Playtime Poland: 33 sessions shared from May to June, with a total attendance of 760.
- Sensory Circus – Poland: 53 sessions shared from September to October, with a total attendance of 655.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

National projects in the UK

- Emergency Laughter Relief: 104 sessions shared in March, from April to May, and June to July, with a total attendance of 1,656.
- Laugh 'n' Play UK: 71 sessions shared in April, May, and from October to November, with a total attendance of 1,508.
- Great Ormond Street children's hospital: seven sessions shared from May to October, with session attendances ranging from three to 14.
- Sensory Suitcase and Sensory Circus: 30 sessions shared from June to July, with a total attendance of 414.
- One-off events: four sessions delivered in June, August and December, with a total attendance of more than 350.

New initiatives in March to December 2024

Sensory Circus

"Sensory Circus" is our new, participant-led model made specifically for those with disabilities and the most barriers to access. The project emphasises sensory exploration, play and activities, delivered in smaller groups with a focus on more one-to-one engagement between participants and Seagull crew.

Through carefully designed and bespoke equipment, shows, workshops and games, we bring the full essence of the Seagull circus to life through the senses, with intensive interaction, music, puppetry and magic, using equipment and content tailored to all abilities. Children see that every single one of them deserves a moment of dedicated play and attention in a way that fits their engagement style.

After developing the Sensory Circus through a period of review, research and training, we trialled this new model in the UK over June and July. We then launched a full Sensory Circus project in the UK, and afterwards incorporated this new model into our work in Poland.

Our first full international Sensory Circus tour in Poland took place in the autumn, where we delivered 53 sessions with a total attendance of 655. This tailored, meticulously planned tour created an inclusive, accessible and exciting experience for all participants, bringing our high-energy, bold and magical circus experience to all, with particular focus on accommodating those with disabilities and other barriers to access.

One of our delivery partners in Poland reported: "[I've] worked with other community groups with people with disabilities and never seen such high engagement and the whole group enjoy an activity so completely. It was so nice to see everyone engaged in their own way and on their own terms."

Great Ormond Street children's hospital

Since the early days of the Seagulls, we've sent our smile specialists to support children in hospitals. And for many years now, we've been proud to visit kids and their families while they're at Great Ormond Street.

In 2024, we launched a full partnership with Great Ormond Street, to look at delivering a more regular programme of Seagull visits to children receiving hospital treatment there and their families. We got things started this year with seven visits from May through to October.

Train 'n' Tour

Our team is one of our greatest assets. To ensure our quality and consistency while increasing our reach, we have invested in a detailed training programme for the team to develop skills, confidence and experience, plus a full understanding of how and why we use the trauma-informed approach that underpins everything we do.

Ash has devised our new, experiential "Train 'n' Tour" programme, which combines training with touring. This immersive model means that the team immediately delivers what they have learned, and allows trainers to give very specific feedback based on real settings. During this year we trained two new international team leads and six new core crew, to allow a more experienced, skilled and extensive delivery programme in the year to follow.

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Our international projects in detail

Fantastic Attica - March to June and October to December

Total attendance was 4,108 across 70 sessions.

Fantastic Attica was launched in 2023, expanding our longstanding work in Greece and drawing on the skills of our growing local team of Seagull performers.

Through this year's Fantastic Attica programme, we continued our work with community education centres for child refugees, shelters for unaccompanied children seeking refuge, support groups for children and adults with disabilities, Roma communities, and children living alone in state care.

We also used the second block of this project, from October to December, as an opportunity to deliver on-project training and development as part of our new Train 'n' Tour model, under the instruction of senior Seagulls Bash and Benno.

Comments from the delivery team:

In addition to the continued effort to support displaced communities, we also recognise the extremely difficult circumstances for many communities and groups across Greece. As an economy in a continued crisis, many areas of society are painfully under-provided for, resulting in a major lack of joy. Our work around Attica and across other regions in Greece has included groups such as Roma communities and elderly residents in care homes, providing play, fun and creative connection in areas it simply doesn't exist otherwise.

These communities face challenges most of us would find impossible to imagine, so we met those challenges with full power, full colour, play and energy.

- Ash

Partner feedback:

"The Flying Seagulls' show took place at a school which serves both host country and refugee students. The performance was an excellent experience that bridged language barriers between these two groups. The students formed one team, united by laughter, surprise and excitement. Furthermore, I noticed that shy and reserved children were filled with self-confidence and pride, and they actively participated in the performance. The teachers were ecstatic about the show and stated that they had never seen the students participate in an activity with such enthusiasm."

- senior teacher at a primary school in Greece

Joyful Jordan - March to May

Total attendance was 17,097 across 100 sessions.

For the last two years we've worked in Jordan, as part of a "Middle East Medley" programme in which we also visit Lebanon. This year we were unable to work in Lebanon due to the escalating conflict that preceded the Israeli invasion in October. We therefore increased our efforts in Jordan: a country that is home to hundreds of thousands of displaced children, many of them growing up in conditions of extreme hardship.

Across two six-week visits to the country, we delivered circus and smiles in large refugee camps housing people displaced from Syria, in refugee camps for Palestinian refugees, in community centres supporting displaced children from Eritrea and Sudan, in centres supporting children and adults with disabilities, and in a youth prison housing boys between the ages of 12 and 15.

Comments from the delivery team:

"This project focuses on creating memories for a lot of children. That this is working was visible in the way children remembered us from a year ago: greeting me by my clown name before I even introduced myself; asking after the Seagulls that were there last tour, but not now, also by their names; inquiring after magic tricks and games we did last time and whether they'll happen again. The grown-ups all want to show us pictures from the previous tours, of

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us with them and their children. One of the teachers that saw us for the fourth time said that this was our best show so far. Even though we only come by once or twice a year and not everyone gets the chance to see us each time, we are slowly becoming a part of their life.”
- Pieter

Partner feedback:

“With all love and appreciation, I extend, on behalf of The East Amman Charity and Development Association, my deepest thanks and gratitude. You were more than just visitors; you were creators of moments of joy and happiness that left a beautiful mark on everyone’s hearts, especially the children, who were filled with delight thanks to your exceptional performances.

“Your games were full of joy, your costumes and characters brought creativity and magic to the atmosphere, and your team’s kind and professional interaction reflected high levels of warmth and excellence.

“We truly enjoyed getting to know you and sharing this wonderful experience. We hope to see you again soon in upcoming events.

“Thank you from the heart.”
- Iman Titi, East Amman Charity and Development Association

Talking Turkey - March to May and October to November

Total attendance was 7,789 across 67 sessions.

Last year we launched our first project in Turkey, offering our support for communities affected by the terrible earthquake of February 2023. In light of the ongoing hardships experienced by those who had lost their homes, we returned for a further project in 2024.

This year, we revisited the “container cities” that are providing temporary accommodation, more than a year on, for those displaced by the earthquake, as well as visiting refugee camps housing families from Syria, working with children in institutional care, and putting on Seagull workshops in centres for children with disabilities.

Comments from the delivery team:

“I remember visiting a school in a refugee camp, very close to the border with Syria. Due to its location this school had a large military presence and security, and we were told there were 3,000 children currently enrolled. The response to the three shows we delivered here was incredible – each had upwards of 1,000 children in the audience, and the level of excitement and anticipation felt like this was a really monumental event for the community. We were later told by a teacher at the school that nobody had been in to visit these children in over two years, and we could really feel this in their response to the show.”
- Anna

Partner feedback:

“After our three-day event, we would like to express our endless thanks for your communication with our children, the love you show them, the value you give them and your never-diminishing energy, for putting a smile on the faces of our children, for being the most beautiful heroes in their imaginations and for making us experience many beauties like these. We are always waiting for you at our school, our door is wide open to you.”
- Centre in Nizip for children with disabilities

Balkan Laughathon - May

Total attendance was 1,613 across 55 sessions.

We’ve worked in the Balkans since the earliest days of the Seagulls, and 2024 was no exception. Throughout May, we had teams working in Bulgaria and in Bosnia and Herzegovina.

These two countries remain among the poorest in Europe: in such circumstances, young people too often miss out on access to proper play, recreation and opportunities for creative development. Both countries have also become staging points for people seeking refuge in Europe. Consequently, there are large numbers of children spending long periods of time in seriously under-provisioned refugee centres.

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Through the course of this project, we worked with children in refugee centres, children in care, children from Roma communities, young people and adults with disabilities, and in local schools in Bosnia and Herzegovina.

Comments from the delivery team:

"A beautiful thing about this project was how we could see the impact of previous sessions of the seagulls. In many of the places we visited, children knew some of the games or could already sing the songs. The way their faces lit up at the sight of the familiar stripy socks tells a story itself. There were even a few individuals who remembered me from the first and my last Bulgaria tour, three years ago.

"In a session with adults with disabilities we were told by staff that one participant was not allowed on the parachute and that he couldn't play. However, we supported him to take part in the game and were met with faces of surprise from staff at what he could achieve."
- Pieter

Partner feedback:

"The Flying Seagulls always manage to bring smiles to people from all ages. Voenna Rampa came to life upon their visit – the whole yard was full of laughter, colours and activities. I'm especially grateful for some unaccompanied children that took part in the activity. In day-to-day life, because of the circumstances, I see some aggression and difficulty with communication among them. But as soon as your team showed up all of this vanished. And for two whole days I saw joy, contagious joy, in kids who rarely experience positive emotions. For this I'm grateful. Thank you for the great and fun way you handle all that comes up from these precious children's lives and bring freshness into my work motivation."
- Partner at a refugee centre in Bulgaria

Playtime Poland - May to June

Total attendance was 760 across 33 sessions.

Since October 2022, we've worked in Poland to support children evacuated from Ukraine, who are living without their parents in institutional care. In 2024, we continued this work, as well as expanding our Playtime Poland programme to include more Seagull sessions in schools and centres for young people and adults with disabilities.

Comments from the delivery team:

"The kids were running towards us excitedly when we came. They were singing the songs we do with them and were very ready to start the circle games. Some of them even said things we usually say, before we started to say it. It seemed like they took lots of ownership in the games and songs. When we left, they were asking 'tomorrow?' – we could tell them that we would be back the day after tomorrow, with lots of circus and a show!"
- Eline

Feedback from a parent:

"A mum observing the show and session came and thanked us for the visit, saying that this is the only visit or activity they'd had in the two years since they fled from the Ukraine war, so they were so happy the kids had something fun to do."
- Reported by Eline, Seagull project lead

Sensory Circus – Poland - September to October

Total attendance was 655 across 53 sessions.

Following its successful research and development phase in the UK, we premiered the international launch of Sensory Circus in Poland. We collaborated with one of the largest schools for disabled people in Europe, which has been a long-term partner of The Flying Seagull Project. This collaboration meant we could trial this new Sensory Circus method in a setting we trusted, and have built a foundation of trust with. The school serves children and young adults from the age of three to 19, and also has an attached adults service. The school serves a range of needs, including physical disabilities, those with visual and hearing differences, those with learning disabilities and neurodiversities as well as those labelled with profound and multiple learning disabilities. This meant we were able to deliver our show to many participants with varying access needs, which was crucial to making sure the project served our community groups in the way we intended.

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Due to our longstanding relationship with the school, we were able to offer a three-week residency, in which we delivered three to four shows daily, each with at most 15 participants. During these three weeks, we saw all the children in the school. The residency format meant we were able to use our new, fold-out indoor circus big top tent, which helped us bring the magic of the circus to our participants. As well as the show content, we were able to trial our bespoke accessible equipment with participants, including hula hoops and juggling sets.

Comments from the delivery team:

"In a Sensory Circus session, there was a teenage boy who came in with very heightened fear and anxiety. He would rapidly walk in the opposite direction of anyone new and he was very clear on not wanting to physically engage. We immediately honoured this and made it very clear that he could stay outside of the tent and join or not join us whenever he chose and however he felt comfortable with. For the majority of the show he kept a physical distance but his engagement increased incrementally as each moment passed. He was given the space to be curious outside of the active playing zone and so therefore was able to participate in the way that was his own version of engagement and that allowed him to find safety. He came closer and closer to us and at the end of the show gave me a high five. For this young man to reach that level of comfort with us from where he started and in that short a period of time was remarkable and felt like a huge win for both him and us." - Mickey

Partner feedback:

"The artists have prepared something special – a sensory tent that gave children unforgettable experiences. In a magical atmosphere full of colours, sounds and textures, the little ones could explore new stimuli and experiences. The children were delighted and fascinated by every element of the show. It was an amazing adventure that opened their senses and imagination!" - Partner at a centre in Poland for children and adults with disabilities

Our UK projects in detail

Emergency Laughter Relief - March, April to May, and June to July

Total attendance in the reporting period was 1,656 across 104 sessions.

We launched Emergency Laughter Relief in 2021, as a year-round programme of play support for children who are seeking refuge in the UK and are living in temporary accommodation. In 2023, we adapted this project into a residency format, to make sure the children at each location we visited got a full week's programme of games, circus and activities.

This year, having seen the positive impact of a Seagull residency for children's confidence, social development and overall wellbeing, we decided to roll these circus residencies out more widely. As well as continuing our work with displaced children in temporary accommodation, we put on Emergency Laughter Relief residencies at community centres, in pupil referral units, and with an organisation supporting mums and pre-school children in temporary or insecure accommodation.

Comments from the delivery team:

"Every single group we visited had a huge lift in confidence and self esteem. When we first arrived the children would be a bit wary of us. We would spend the first session earning their trust and through the fun and safe structure we offer they would come out of their shells. This resulted in every single child feeling safe and confident enough to take part in a talent show and perform to their peers and families.

"One hotel had teenagers who were very reluctant to get involved. On show day I asked them to create some magic tricks for the younger children and perform them in the show. This was a major success. We had teens developing their own routines, jokes and tricks and integrated it into the magic show." - Cameron

Participant feedback after a residency in a pupil referral unit:

"It was cool, we enjoyed it because of the different activities everyone could do. It was better than lessons." - JC, year nine

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"I liked the clowns, they were friendly and we were all invited to take part. When are they coming back?"
- TG, year eight

"The best part of the project was the fun activities, even the teachers took part so we worked together."
- MA, year nine

Laugh 'n' Play UK - April, May, and from October to November

Total attendance was 1,508 across 71 sessions.

2024 marked the fifth year of our Laugh 'n' Play UK programme of school holiday smile support. During the school breaks, we visit community centres, disability support organisations, hotels accommodating refugees, out-of-school services, young carers groups, hospices and refugees, to share a positive day of play, circus and laughter.

In December, we deliver these sessions with a seasonal twist as a Festive Cheer Up project.

Comments from the delivery team:

"During the freeplay portion of a session for children who can no longer live with their parents, one of the older girls really took to stilt walking. She eventually mastered it and was able to walk backwards and around the whole room. She said that she felt like she was never able to do anything and this was the first thing she could do."
- Liz and Echo

"The children were excited and engaged with the show, but the adult women living at the refuge even more so. They joined in with every magic trick, being the loudest participants, they all got stuck into free play and particularly enjoyed getting to grips with the stilts. They made lots of videos of the show that I could hear them watching again and again."
- Liz

Participant feedback:

"It's so nice to see them smiling. We do try to make them happy here, but it's difficult."
- mother at a refuge for women and children

"I don't get much of a chance to have fun like this, I look after five brothers and sisters at home."
- 15-year-old girl at a young carers support group

Great Ormond Street children's hospital - May to October

Seven sessions delivered, with session attendances ranging from three to 14.

We launched our new partnership with Great Ormond Street in May, organising seven visits in total across the reporting period.

Comments from the delivery team:

"The children we interacted with thoroughly enjoyed our presence and their parents expressed gratitude for distracting them from their reasons for referral to the hospital."
- George

Feedback from a parent:

"I'm so stressed, my son is being operated on. It's a relief to see his brother play and engage with you while we wait. Thanks for distracting him."

Sensory Suitcase and Sensory Circus - June to July

Total attendance in the reporting period was 414 across 30 sessions.

Following a period of research, training and planning, we launched our new "Sensory Circus" model in the UK.

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Sensory Circus includes both Sensory Circus shows and Sensory Suitcases. Sensory Suitcases are 45-minute, themed, participant-led sensory workshops. We created Sensory Suitcase alongside community partners in London to make sure our work was being developed with our audience in mind. Throughout six sessions we gathered feedback and, after an overwhelmingly positive response, we then launched a bigger Sensory Circus project, in which we shared 24 sensory sessions with a larger range of partner organisations in July.

Comments from the delivery team:

"This was the first time we explored specifically a sensory way of working in the Flying Seagulls, and the engagement we saw from each group we worked with was huge. Although we have previously worked with groups and individuals with sensory needs, I have often felt that the offer we had wasn't quite right and the children weren't always able to access our sessions and shows in a way that was appropriate and meaningful for them. During this project, however, children with a huge range of different needs were able to truly engage with the show, and we kept getting this feedback from teachers, parents, support workers and hospice staff.

"In every class that we worked with across all the schools, it felt like every child had at least one thing that they were able to engage with and enjoy. The variety within the show, and the one-to-one, interactive moments, meant that it worked on so many different levels. Often there would be one or two children in a class who were more reluctant to participate, staying at the side with their teaching assistant or doing a different activity. However, almost always there would be something in the show that would catch their attention and allow them to engage of their own accord. One participant in particular spent a considerable amount of her time sitting with her back towards the stage, not wanting to turn around and with ear defenders on. During every single one-to-one intensive interaction, though, she showed curiosity and really engaged with the performer and sensory prop!

"As well as our observations, it was very telling to hear from the adults who know the children well, and often we would hear how surprised and delighted support workers and teachers were that children who normally struggle to engage were joining in and wanting to be part of the fun! The sea bucket in particular was incredibly popular; one boy who is visually impaired grabbed the bucket and lifted it up to his eyes to stare at every part of it – the teachers were so excited by this level of engagement! Another child got so excited he picked the seaweed out of the bucket and put it on Robyn's head – the staff were shocked and shared that he never engages in sensory play and this was a huge step for him."

- Robyn

Partner feedback:

"The Seagulls are so careful, trauma-informed, equitable, gentle, silly, excitable. The shows are expertly created and finely tuned to account for the reaction of the children. The level of care, detail, and compassion in the shows is mindblowing. This was the first time we had done consecutive, close play with children who have emerging sensory and communication needs. It was wonderful to see how the ethos and techniques of the wider shows can be translated into close work and individual one-to-one work. What you do is magic, it transforms lives; you don't just perform shows, you perform miracles every single day."

- Jane Williams, founder and CEO of the Magpie Project

"The show engaged everyone, and the sensory element made one of our less verbal children so animated, as well as being some well-deserved silly fun for the other children, parents and staff. Seeing one of our children nearing the end of her life smiling and laughing along with the staff was incredibly emotive. The team is very flexible and adaptive to our needs – thank you for pausing the show when more children arrived! We would absolutely recommend this experience to any organisation working with children, particularly with varying needs. The team just brings a unique light into the room that every child deserves to feel. Thank you so much from all of us."

- member of staff at a hospice

One-off events - June, August and December

Total attendance was more than 350, across four events.

This year we joined four one-off events with partners in the UK.

In June we were at Hammersmith and Fulham Council's Summer Refugee Day, sharing play, games and laughter with more than 50 young asylum seekers and refugees.

We were once again proud to support the One Heart Festival in June: an event for the community who were affected by the Grenfell fire in 2017. Total attendance at this year's festival was 2,504.

THE FLYING SEAGULL PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

We joined a summer day out in August and a Christmas party in December organised by our partner Hestia, who support families affected by domestic abuse and modern slavery. Across both events, around 300 women and children joined in with Seagull shows and our play and games offerings.

Comments from the delivery team:

"Hestia said how much the kids had enjoyed it. And there were some lovely moments when we got some adults to try things they were normally too shy to do. It boosted their confidence and was positive for the kids too."

- Francesca

Partner feedback:

"The Flying Seagulls were fantastic and the families enjoyed seeing them. They were friendly, engaging and kept people entertained with all their different circus skills. The activities were well organised and we definitely recommend them."

- Sabrina Lobo, Corporate Volunteering Partnership Coordinator at Hestia

How we monitor and evaluate

We take pride in our monitoring and evaluation, so that we can accurately, sensitively and effectively tell the story about the difference our projects make for children and families around the world.

We share real-life data and stories. 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.

To add to this, we are extremely proud to share that Justine Howard, Chris Cox and Rhiannon Morgan of Swansea University carried out an independent thematic review of our impact, based on 596 facilitator reports representing our global activity throughout 2024. Their analysis reveals benefits to children's socio-emotional behaviour and health, and confidence and independence. These findings underscore the importance of laughter and "being in the moment", and make the case for play's role within humanitarian policy and practice. Their summary concludes:

"When children are afforded opportunities for spontaneous play and joyful expression, they experience lower levels of stress hormones like cortisol and increased production of endorphins and oxytocin, which support neurological development and emotional resilience. Joyful interactions in early childhood are strongly linked to the formation of secure attachments and the development of empathy and prosocial behaviour. Moreover, environments that encourage laughter and happiness support creativity and exploration, essential elements of cognitive development.

"Children thrive when they feel safe, relaxed, and engaged, conditions created by the Flying Seagulls in their programmes of activity. Given their specific emphasis on supporting children affected by crisis (whether this be the result of displacement, ill-health, poverty or disability), spontaneous joy also helps children build coping strategies to process life challenges in a positive social and emotional framework. In sum, laughter and happiness are not merely byproducts of a healthy childhood – they are vital components of it."

Our team

Our Board of Trustees

David Robinson, Chair of the Board of Trustees
Bala McAlinn
Naomi Briercliffe
Sofie Henell
Catherine Sullivan
Steve Wynne
Donna Yay

Our founder and CEO

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.

THE FLYING SEAGULL PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

Our delivery team

We have a phenomenal team of skilled and experienced entertainment crew who work 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. Our crew is made up of volunteers, core team and team leaders who deliver across both our international and national projects. To support our team's development in the organisation, we run training and development programmes including our new Train 'n' Tour format. We also run several volunteer training programmes throughout the year, and welcome interest and applications from new volunteers to bring more talent into the Seagull flock.

Our office team

Our base camp team is headed up by chief clown and founder Ash Perrin, CEO, supported by our Executive Director, Tania who has been with us since 2020. Our "base camp" office team is made up of our Marketing and Communications Lead Martin, who has been with us since 2018; Philippa our Finance Manager who joined in April 2023; Ciara our Projects Coordinator in charge of all project bookings, partnerships, logistics and team plannings and briefings, who joined us in January 2024; and Rachel, our Volunteer Manager who joined in March 2023, making sure that our team of fantastic volunteers are welcomed, trained, briefed, and supported.

Thank you to our valued donors and supporters

We have a wonderful, dedicated range of supporters, spanning one-off donors, event fundraisers, regular givers, major donors, family trusts and foundations, and institutional donors.

From seeing us at festivals, or through our schools partnership programme, hearing about us via word of mouth or through our socials, we are hugely appreciative of everyone who takes the time to find out more and who put their hard-earned cash towards helping us to reach more children who deserve to play.

We are hugely grateful for our valued and long term partnership with Choose Love, who continue to believe in us, promote us and support our work. We are also incredibly grateful to our family trust and foundation partners for supporting us with valuable unrestricted and core funding, demonstrating belief and trust in us and what we do.

We would like to thank everyone who continues to follow, share and "like" our work. 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

In 2025, we plan to continue to maintain a diverse income stream from a range of sources, so we can continue to be flexible and nimble in response to the crises and issues that we identify around the world.

We aim to continue on the path that we have successfully followed throughout 2024. In particular, we will:

1. **Train more team:** Continue to roll out our global training programme, led and delivered by Ash, our founder and CEO, to train up existing team to lead projects and to recruit new experienced team and volunteers.
2. **Deliver more projects:** We intend to run new projects across Europe, in Colombia, in Bangladesh, and to continue to deliver our Sensory Circus project in more areas where there is a distinct need.
3. **Develop our operational capacity:** We are continuously evaluating, developing and growing our internal capacity to support our team, to run our operations to the highest standards, to plan and deliver where, based on research, we know there is the most need, and to excel in our training, safeguarding, partnership work and monitoring. All these core functions require regular review, consideration and adjustments, and we intend to continue this as a priority throughout 2025.

THE FLYING SEAGULL PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

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 total income of the Charity for the year was £445,587 (28 February 2024: £664,306) with an overall surplus of £7,081 (28 February 2024: £101,308).

Reserves

The Charity seeks to set aside at least six to nine months' operating expenditure as a suitable reserve sum. Based on current annual activity and future development plans, the Board of Trustees has determined to hold £150,000 in unrestricted funds for this purpose. These are referred to as Minimum Operating Reserves in our designations.

In addition, at the year ending December 2024, the Board further designated unrestricted funds to support delivery of work within our charitable aims.

Designation

Needed but Not Known

£50,000

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 wishes 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.

Vehicles and Equipment

£20,000

Funds to enable the charity to meet significant maintenance costs, and replacements of vehicles and equipment

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

Development & Innovation

£30,000

A fund to be used for the development of the charity, including innovative work. This could include tangible assets but also investment in people who can move the work of the charity forward in new ways, to reach more of those in need.

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 period and up to the date of signature of the financial statements were:

Mr S Wynne
Ms N F Briercliffe
Mr B McAlinn
Ms D Yay
Mr D Robinson
Ms C Sullivan
Ms S Henell

(Appointed 1 July 2024)

THE FLYING SEAGULL PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

Recruitment and appointment of trustees

New trustees with suitable talents 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.

David Robinson

[David Robinson \(Sep 24, 2025 11:19:40 GMT+1\)](#)

Mr D Robinson

Trustee

Date: 24/09/2025.....

THE FLYING SEAGULL PROJECT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE PERIOD ENDED 31 DECEMBER 2024

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 period 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 period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles 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 period ended 31 December 2024.

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.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. 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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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

Date: 25 September 2025

THE FLYING SEAGULL PROJECT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	3	225,882	214,467	440,349	335,684	310,877	646,561
Investments	4	4,840	-	4,840	17,745	-	17,745
Other income	5	400	-	400	-	-	-
Total income		<u>231,122</u>	<u>214,467</u>	<u>445,589</u>	<u>353,429</u>	<u>310,877</u>	<u>664,306</u>
Expenditure on:							
Raising funds	6	61,804	-	61,804	52,466	-	52,466
Charitable activities	7	82,443	294,261	376,704	254,187	256,345	510,532
Total expenditure		<u>144,247</u>	<u>294,261</u>	<u>438,508</u>	<u>306,653</u>	<u>256,345</u>	<u>562,998</u>
Net income/(expenditure)		86,875	(79,794)	7,081	46,776	54,532	101,308
Transfers between funds	18	-	-	-	(21,943)	21,943	-
Net movement in funds	9	86,875	(79,794)	7,081	24,833	76,475	101,308
Reconciliation of funds:							
Fund balances at 1 March 2024		<u>323,053</u>	<u>141,749</u>	<u>464,802</u>	<u>298,220</u>	<u>65,274</u>	<u>363,494</u>
Fund balances at 31 December 2024		<u>409,928</u>	<u>61,955</u>	<u>471,883</u>	<u>323,053</u>	<u>141,749</u>	<u>464,802</u>

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

THE FLYING SEAGULL PROJECT

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

	Notes	2024 £	2024 £
Fixed assets			
Property, plant and equipment	12	27,608	22,713
Investments	13	1	1
		<u>27,609</u>	<u>22,714</u>
Current assets			
Inventories	14	6,707	-
Trade and other receivables	15	41,144	9,245
Cash at bank and in hand		411,337	442,428
		<u>459,188</u>	<u>451,673</u>
Current liabilities	16	(14,914)	(9,585)
Net current assets		<u>444,274</u>	<u>442,088</u>
Total assets less current liabilities		<u>471,883</u>	<u>464,802</u>
The funds of the Charity			
Restricted income funds	18	61,955	141,749
Unrestricted funds	19	409,928	323,053
		<u>471,883</u>	<u>464,802</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the period ended 31 December 2024.

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 period in question in accordance with section 476.

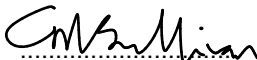
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on



Mr D Robinson (Sep 24, 2025 11:19:40 GMT+1)

Trustee



Ms C Sullivan (Sep 24, 2025 11:09:51 GMT+1)

Trustee

Company registration number 08404014 (England and Wales)

THE FLYING SEAGULL PROJECT

STATEMENT OF CASH FLOWS

FOR THE PERIOD ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2024 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	23		(19,531)		97,170
Investing activities					
Purchase of property, plant and equipment		(16,800)		(8,818)	
Proceeds from disposal of property, plant and equipment		400		-	
Investment income received		4,840		17,745	
Net cash (used in)/generated from investing activities			(11,560)		8,927
Net (decrease)/increase in cash and cash equivalents			(31,091)		106,097
Cash and cash equivalents at beginning of period			442,428		336,331
Cash and cash equivalents at end of period			411,337		442,428

THE FLYING SEAGULL PROJECT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2024

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 Reporting period

The charity has changed its year end to better align with the way that activities are run and funded. These accounts are for the 10 month period from 1 March 2024 - 31 December 2024. The comparative figures are for 12 months.

1.2 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.

1.3 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.

1.4 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 or grantors 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.

1.5 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 PERIOD ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.6 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.

1.7 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.

1.8 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.

1.9 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).

1.10 Inventories

Inventories are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

THE FLYING SEAGULL PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.11 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.

1.12 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.

1.13 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.

1.14 Retirement benefits

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

1.15 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 PERIOD ENDED 31 DECEMBER 2024

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.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	162,108	20,000	182,108	290,684	4,175	294,859
Grants	63,774	194,467	258,241	45,000	306,702	351,702
	<u>225,882</u>	<u>214,467</u>	<u>440,349</u>	<u>335,684</u>	<u>310,877</u>	<u>646,561</u>
Donations and gifts						
Donations and gift aid	162,108	20,000	182,108	272,939	4,175	277,114
Donations from Trading Subsidiary	-	-	-	17,745	-	17,745
	<u>162,108</u>	<u>20,000</u>	<u>182,108</u>	<u>290,684</u>	<u>4,175</u>	<u>294,859</u>

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2024 £
Other income	<u>4,840</u>	<u>17,745</u>

THE FLYING SEAGULL PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	400	-

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	6,746	16,017
Staff costs	55,058	36,449
	<u>61,804</u>	<u>52,466</u>

7 Expenditure on charitable activities

	Total 2024 £	Total 2024 £
Direct costs		
Staff costs	61,044	96,830
Depreciation and impairment	11,905	13,709
Projects expenditure	220,739	294,629
Consultancy fees	2,333	14,655
	<u>296,021</u>	<u>419,823</u>
Share of support and governance costs (see note 8)		
Support	77,683	87,709
Governance	3,000	3,000
	<u>376,704</u>	<u>510,532</u>
Analysis by fund		
Unrestricted funds	82,443	254,187
Restricted funds	294,261	256,345
	<u>376,704</u>	<u>510,532</u>

THE FLYING SEAGULL PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

8 Support costs allocated to activities

	Total 2024 £	Total 2024 £
Staff costs	58,953	53,537
Insurance	2,758	1,453
Sundry expenses	-	39
Bookkeeping	-	3,000
Charity administration expenses	14,652	23,076
Consultancy	-	955
Marketing and PR	1,320	5,649
Governance	3,000	3,000
	<u>80,683</u>	<u>90,709</u>

Governance costs comprise:	2024 £	2024 £
Independent examination fees	950	950
Accountancy	2,050	2,050
	<u>3,000</u>	<u>3,000</u>

9 Net movement in funds

	2024 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	950	950
Depreciation of owned property, plant and equipment	11,905	13,709
Profit on disposal of property, plant and equipment	(400)	-
	<u></u>	<u></u>

10 Employees

The average monthly number of employees during the period was:

	2024 Number	2024 Number
Charitable Activities	3	3
Admin	3	2
	<u></u>	<u></u>
Total	<u>6</u>	<u>5</u>

THE FLYING SEAGULL PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

10 Employees (Continued)

Employment costs	2024 £	2024 £
Wages and salaries	161,396	171,402
Social security costs	11,206	12,902
Other pension costs	2,453	2,512
	<u>175,055</u>	<u>186,816</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2024 Number
£60,000 - £70,000	-	1

Remuneration of key management personnel

	2024 £	2024 £
Aggregate compensation	<u>45,834</u>	<u>55,000</u>

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 period.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE FLYING SEAGULL PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

12 Property, plant and equipment

	Fixtures, fittings & equipment £	Motor vehicles £	Total £
Cost			
At 1 March 2024	33,947	72,826	106,773
Additions	16,800	-	16,800
Disposals	-	(7,295)	(7,295)
At 31 December 2024	50,747	65,531	116,278
Depreciation and impairment			
At 1 March 2024	33,947	50,113	84,060
Depreciation charged in the period	3,360	8,545	11,905
Eliminated in respect of disposals	-	(7,295)	(7,295)
At 31 December 2024	37,307	51,363	88,670
Carrying amount			
At 31 December 2024	13,440	14,168	27,608
At 28 February 2024	-	22,713	22,713

13 Fixed asset investments

		Other investments £
Cost or valuation		
At 1 March 2024 & 31 December 2024		1
Carrying amount		
At 31 December 2024		1
At 28 February 2024		1
Other investments comprise:	Notes	2024 £
Investments in subsidiaries	22	1

THE FLYING SEAGULL PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

14 Inventories

	2024 £	2024 £
Finished goods and goods for resale	6,707	-

15 Trade and other receivables

	2024 £	2024 £
Amounts falling due within one year:		
Trade receivables	13,316	-
Amounts owed by subsidiary undertakings	27,828	9,245
	41,144	9,245

16 Current liabilities

	2024 £	2024 £
Other taxation and social security	5,177	5,109
Trade payables	6,737	1,476
Accruals and deferred income	3,000	3,000
	14,914	9,585

17 Retirement benefit schemes

	2024 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,453	2,512

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 FLYING SEAGULL PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2024

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 March 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Austen Steers Charitable Trust					
- LnP	18,992	-	(18,992)	-	-
Crucible - UK Posts	-	30,000	(2,206)	-	27,794
Crucible - Training & Development	-	10,000	(10,000)	-	-
ELR Choose Love	-	50,000	(34,114)	-	15,886
Playtime Poland	50,000	-	(50,000)	-	-
National Lottery	-	68,467	(50,192)	-	18,275
Anon - Balkan Laughathon	-	13,910	(13,910)	-	-
Choose Love	42,197	-	(42,197)	-	-
SBHL - ELR UK	11,955	-	(11,955)	-	-
Choose Love - Turkey	18,605	22,090	(40,695)	-	-
Joyful Jordon	-	20,000	(20,000)	-	-
	<u>141,749</u>	<u>214,467</u>	<u>(294,261)</u>	<u>-</u>	<u>61,955</u>

Previous year:	At 1 March 2023	Incoming resources	Resources expended	Transfers	At 28 February 2024
	£	£	£	£	£
Austen Steers Charitable Trust					
- LnP	-	18,992	-	-	18,992
ELR Choose Love	-	25,000	(25,000)	-	-
Miscellaneous	-	4,175	(4,175)	-	-
National Lottery	-	68,467	(68,467)	-	-
Anon - Playtime Poland	50,000	50,000	(50,000)	-	50,000
Anon - Balkan Laughathon	(6,968)	15,000	(29,975)	21,943	-
Choose Love	22,242	45,000	(25,045)	-	42,197
SBHL - ELR UK	-	44,243	(32,288)	-	11,955
Choose Love - Turkey	-	40,000	(21,395)	-	18,605
	<u>65,274</u>	<u>310,877</u>	<u>(256,345)</u>	<u>21,943</u>	<u>141,749</u>

THE FLYING SEAGULL PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

18 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.

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.

National Lottery - This funding is to cover work in the UK throughout the year along with a contribution to project management, advocacy and development.

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.

Austen Steers Charitable Trust LNP - Laugh and Play are sessions delivered around the UK, during the school holidays. This funding was specifically for Easter 2024.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 March 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Fixed asset fund	27,604	-	-	-	27,604
Minimum Operating Reserves	150,000	-	-	-	150,000
Needed but not known	60,000	-	-	(10,000)	50,000
Fleet & equipment:					
Maintenance, Development & Innovation	35,000	-	-	15,000	50,000
General funds	50,449	231,122	(144,247)	(5,000)	132,324
	<u>323,053</u>	<u>231,122</u>	<u>(144,247)</u>	<u>-</u>	<u>409,928</u>

THE FLYING SEAGULL PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

19 Unrestricted funds (Continued)

Previous year:	At 1 March 2023 £	Incoming resources £	Resources expended £	Transfers £	At 28 February 2024 £
Fixed asset fund	27,604	-	-	-	27,604
Minimum Operating Reserves	150,000	-	-	-	150,000
Needed but not known	60,000	-	(27,835)	27,835	60,000
Fleet & equipment: Maintenance, Development & Innovation	35,000	-	-	-	35,000
General funds	25,616	353,429	(278,818)	(49,778)	50,449
	<u>298,220</u>	<u>353,429</u>	<u>(306,653)</u>	<u>(21,943)</u>	<u>323,053</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.

Minimum operating reserves- 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 PERIOD ENDED 31 DECEMBER 2024

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances are represented by:							
Property, plant and equipment	27,608	-	-	27,608	-	22,713	22,713
Investments	1	-	-	1	1	-	1
Current assets/(liabilities)	382,319	-	61,955	444,274	78,283	141,749	442,088
	<u>409,928</u>	<u>-</u>	<u>61,955</u>	<u>471,883</u>	<u>78,284</u>	<u>244,769</u>	<u>464,802</u>

THE FLYING SEAGULL PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

21 Related party transactions

Transactions with related parties

During the period 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 £27,828 (2024: £9,245).

22 Subsidiaries

Details of the Charity's subsidiaries at 31 December 2024 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 period to 31 December 2024, the trading company made profit of £2,146 (2024: £10,734) and had closing reserves of £14,915 (2024: £12,779).

23 Cash (absorbed by)/generated from operations	2024 £	2024 £
Surplus for the period	7,081	101,308
Adjustments for:		
Investment income recognised in statement of financial activities	(4,840)	(17,745)
Gain on disposal of property, plant and equipment	(400)	-
Depreciation and impairment of property, plant and equipment	11,905	13,709
Movements in working capital:		
(Increase) in inventories	(6,707)	-
(Increase)/decrease in trade and other receivables	(31,899)	3,685
Increase/(decrease) in trade and other payables	5,329	(3,787)
Cash (absorbed by)/generated from operations	(19,531)	97,170

24 Analysis of changes in net funds

The Charity had no material debt during the year.