



Fluid Motion Theatre Company
(A company limited by guarantee)

Report and Financial Statements
From 1st April 2022 Period Start Date
to
31st March 2023 Period End Date

Charity Number: 1192793
Company Number: 07227917

Report from the Chair of Trustees

It has been another busy year for Fluid Motion as awareness of mental health issues continues with an increase in media coverage. Increasingly, health practitioners are looking for different approaches and Fluid Motion have been forming strong partnerships with organisations and services such as North Hampshire Integrated Care Board. The take up of the Gathering Project demonstrates the need for this work and the fact that over 80% of participants felt that their mental health had improved as a result is testament to the impact Fluid Motion can have on communities. The All in the Mind festival was joyous and, happening so soon after the death of Her Majesty the Queen, was a timely opportunity to bring the community together in a respectful way. The increase in touring work is positive for the organisation, particularly at a time which is challenging for the arts with a backdrop of rising costs and reducing audiences as Fluid Motion continues to spread the message of hope through its work.

Annabel Cook

Objectives and Activities

The objects for which the Company is established are:

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

About the company:

'We are Fluid Motion. We use theatre to create happy brains.'

We are facilitators of lightbulb moments, unforgettable experiences that nurture and support people's mental health. We push the boundaries of how theatre can help make happier brains. We make performances and deliver projects for communities and with them, using their own lives as inspiration. We want as many people as possible to experience the power of theatre and to be wowed by its impact on their wellbeing.

Fluid Motion does this through a creative engagement and touring programme, built around one overarching theme connected to mental health, culminating in the [All in the Mind Festival](#).

The aims, objectives and activities of the charity are reviewed annually within the staff team and with trustees and achievements and learning are assessed and evaluated. This helps inform future plans. When reviewing the aims and objectives of the charity, and in planning future activities, the trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission

Achievements and Performance

The theme for the second year of our three programme plan was 'Thrive'. The year was divided into four parts and was delivered successfully.

Part 1

The Recovery Project began in spring of 2021 and is an educational programme that uses theatre to aid the recovery of young people's mental health. From April 2022 to March 2023 the second year of this project was delivered in secondary schools across the south east of England. It was delivered to a total of 206 young people from years 8 and 9. Our target was to deliver 10 workshops and we delivered 13. Data revealed that 77% of young people said that they now feel more able to understand and process their feelings, anxieties, worries and actions and 85% of young people said that the project has had a positive impact on their mental health.

'The Gathering Project' is a creative community programme designed to respond to societal challenges arising from Covid-19. The project aimed to bring communities back together through theatre to promote community cohesion, resilience and positive health and wellbeing. The Gathering Project worked with 280 adults across New Forest, Gosport, Basingstoke, Portsmouth and Rushmoor. Our target was to deliver 10 workshops in community groups and we delivered 40. Feedback and data revealed that 86% of participants said that 'I enjoyed the project'. 69% of participants said 'I am more likely to reach out for help with my mental health if I need it' and 76% said that the project had 'a positive impact on my mental health'.

Part 2

This year has continued to allow us to tour nationally, developing our connections with national events and festivals that help build our earned income. Every year we tour, we learn something

new about how to market our shows, our pricing structures, the length and time of R&D and pre-tour rehearsal periods and ultimately how to create the type of work that sells well.

Fluid Motion has always created performance based on the lived experiences of people with poor mental health. Between May and August 2022 we created one new piece of outdoor performance. We collaborated with artist and ecologist Flick Ferdinando and held a research and development period with artists in the South Downs National Park and the New Forest National Park in the summer. This immersive piece 'The Greatest Show on Earth' was premiered at the All in the Mind Festival in 2022 and is due to tour in the summer of 2023.

Part 3

Our All in the Mind Festival is the leading outdoor mental health arts festival in the UK. The festival is a free annual one-day event offering a broad range of music, dance, spoken word and theatre set within the water meadows of the River Loddon in Basingstoke. This family friendly festival inspires and delights audiences of all ages offering multiple ways to have your mind blown!

The All in the Mind Festival exists as a platform to celebrate the power of the arts in improving mental health. It gives artists a safe and supportive platform to try out new ideas, share their work and be heard. It makes connections, bringing individuals, families and communities together to take part in something collectively. It inspires people, giving them the opportunity to use the arts in their own lives.

We successfully delivered our pre-festival programme across Basingstoke in the lead up to our festival, and the seventh All in the Mind Festival took place on 10th September from 11am - 6pm. Total engagement in Part 3 was over 5200 people. One festival goer said 'I loved the way the All in the Mind festival was put together, it was so colourful, creative and magical whilst opening up conversations about mental health. For me it was an unexpected day of hope and creativity that came about during a difficult few months.'

Part 4

The purpose of part 4 was to test an improved and developed evaluation process. This included facilitating new stakeholder gatherings and a staff/Trustees away day to help animate the data and bring it to life. We held our away day on 8th December 2022. There were several benefits arising from the day, not least the fact that this was the first time since Covid that we had been able to get the majority of the team together in person. The day was structured so that we had plenty of time to set out our new strategy moving forward, which includes setting up an arts

mental health training package, and placing less emphasis on funding applications and more on commissioning and selling our work.

We undertook two consultation days, one at the HIWCF Social Prescribing Conference on the 23rd November 2022 and the second consultation event was held at the Basingstoke Health Hub in January 2023 plus a mini day on 'Time to Talk Day' in February.

Other achievements

We were able to develop three new roles this year and the most successful was a part time community producer. This role helped with the forming of new community relationships to support our Gathering Project, alongside strengthening ones that were already warm. The producer was able to speak directly to the participants, talking about the project, allaying any fears to participants and developing relationships with them. This greatly reduced any barriers to participation and resulted in a mutual understanding and building of trust.

We have formed a brilliant relationship with the NHS North Hampshire Integrated Care Board who have allowed us to occupy a space in their health hub in Basingstoke town centre. This is a far better outcome than we could have expected or planned and we are the only arts organisation based in the hub. It goes to prove our strong partnership working with health and community partners in the borough. We occupy the space weekly, have a small office area and use the venue to hold our own workshops, performances and courses. We work closely alongside social prescribers based there to help drive recruitment and referrals to our work and vice versa.

This year is the first time we have worked this intensively with health partners and it has opened up a whole new way of working for us. We will now be working towards a Hampshire wide programme based on the success of what we have achieved in Basingstoke including the creation of smaller 'pop-up' All in the Mind festival events that run alongside the creative health hub project. For this programme Fluid Motion is bringing together public health, local councils, integrated care partners and integrated care boards and extensive conversations are already well underway with a pilot project due to start in April 2024. This work has allowed us to recognise that our USP lies in our ability to bring health and community and creative partners together with the common aim of reducing health inequalities, specifically poor mental health, through arts activity. Equally, working in close partnership with health services means that we can develop the partnerships with the Social Prescribers so that they get a better understanding of our work and can recognise the benefits of the arts for their patients.

Financial Review

Review of the charity's financial position at the end of the period

As at the balance sheet date unrestricted reserves stood at £61,029 (2022 - £41,957), of which £46,411 (2022 - £27,339) is held as designated by the Trustees in accordance with the policy above. Where grants are received in respect of a specified project, all income and related expenditure is treated as part of restricted reserves. The accumulated restricted reserves at the balance sheet date were £36,560 (2022- £133,163).

Reserves

It is the policy of Fluid Motion Theatre to maintain free reserves at a level which balances our objectives to develop and support services with our need to remain financially stable. The Trustees agree and will work towards acquiring a minimum level of free reserves equating to at least four (4) months of unrestricted expenditure which is considered sufficient to cover management, administration and support costs and to respond to emergency needs which arise from time to time. In addition, there is also a need to designate certain sums from free reserves for anticipated expenditure in the short to medium term.

At the point of writing this report there are no uncertainties about the charity continuing as a going concern.

Structure, Governance and Management

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees are recruited through an open call out to ensure that we reach a wide and diverse audience. Applicants have to formally apply by either written or video application together with a curriculum vitae. Applicants are selected in conjunction with the aims of the charity and their suitability to fit the roles that we require to be filled. The selected applicant is then invited

to have an informal meeting with the Chair of Trustees, a Trustee and the Executive and Artistic Director. Following this meeting if the applicant deems suitable they are then invited to attend a board meeting as an observer. The current Board then discusses whether they wish to invite the applicant to join the Board and a formal offer is then made subject to relevant checks being carried out successfully.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The risk register is reviewed quarterly as a minimum by the Trustees.

Reference and Administrative details

Charity Name: Fluid Motion Theatre Company

Other Name: 'Fluid Motion' and 'Fluid Motion Theatre'

Charity Number: 1192793

Charity First Registered: 15th December 2021

Company First Registered: 19th April 2010

Company Number: 07227917

Charity Registered Address: The Orchard, White Hart Lane, Basingstoke, Hampshire, RG21 4AF

Sail Address: 37 McCartney Walk, Basingstoke, Hampshire, RG22 4NZ

Accountants and Independent Examiners

Sherringtons Accountants, Chartered Certified Accountants and Business Advisers
South Building, Upper Farm, Wootton St Lawrence, Basingstoke, RG23 8PE

Telephone: 01256 336 884

Email: paul@sherringtonandcompany.com

Names of the charity trustees who manage the charity

The Directors of the charitable company Fluid Motion Theatre Company are its trustees for the purpose of charitable law. The trustees and officers serving during the year and since the year end are below:

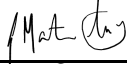
Trustee Name	Office (if any)	Dates acted if not for whole year
G Amos		
F Cox		
A Cook	Chair	
Dr T Cooper		
E Sparkes		Resigned 25/9/2022
E Suanno		

Founding Members

AM Gill	Executive Director
LT Johnstone	Artistic Director

Declarations

The trustees declare that they have approved the trustees' report above

Name:	Position:	Signature:	Date:
G Amos	Trustee		07 / 31 / 2023
F Cox	Trustee		08 / 09 / 2023
A Cook	Chair		08 / 07 / 2023
Dr T Cooper	Trustee		07 / 31 / 2023
E Suanno	Trustee		07 / 31 / 2023

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The document has been completed.

REGISTERED COMPANY NUMBER: 07227917 (England and Wales)
REGISTERED CHARITY NUMBER: 1192793

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Fluid Motion Theatre Company

Sherringtons
Chartered Certified Accountants
South Building
Upper Farm
Wootton St Lawrence
Basingstoke
Hampshire
RG23 8PE

Fluid Motion Theatre Company

**Contents of the Financial Statements
for the Year Ended 31 March 2023**

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Fluid Motion Theatre Company

Report of the Trustees for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company's charitable objects are to advance the arts for the public benefit by the promotion in particular, but not exclusively, of the art of drama.

Funding

The Trustees would like to acknowledge their appreciation of The Foyle Foundation as a funder. In the financial year being reported on the foundation awarded a grant of £15,000 to the charity.

It is the policy of the company to maintain free reserves at a level which balances our objectives to develop and support services with our need to remain financially stable. The Trustees agree and will work towards acquiring a minimum level of free reserves equating to at least four months of unrestricted expenditure which is considered sufficient to cover management, administration and support costs and to respond to emergency needs which arise from time to time. In addition, there is also a need to designate certain sums from free reserves for anticipated expenditure in the short to medium term. As at the balance sheet date unrestricted reserves stood at £61,029 (2022 - £41,957), of which £46,411 (2022 - £27,339) is held as designated by the Trustees in accordance with the policy above. Where grants are received in respect of a specified project, all income and related expenditure is treated as part of restricted reserves. The accumulated restricted reserves at the balance sheet date were £36,560 (2022- £133,163).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees are recruited through an open call out to ensure that we reach a wide and diverse audience. Applicants have to formally apply by either written or video application together with a curriculum vitae. Applicants are selected in conjunction with the aims of the charity and their suitability to fit the roles that we require to be filled. The selected applicant is then invited to have an informal meeting with the Chair of Trustees, a Trustee and the Executive and Artistic Director. Following this meeting if the applicant deems suitable they are then invited to attend a board meeting as an observer. The current Board then discuss whether they wish to invite the applicant to join the Board and a formal offer is then made subject to relevant checks being carried out successfully.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07227917 (England and Wales)

Registered Charity number

1192793

Registered office

The Orchard
White Hart Lane
Basingstoke
Hampshire
RG21 4AF

Fluid Motion Theatre Company

**Report of the Trustees
for the Year Ended 31 March 2023**

Trustees

A R Cook

E Suanno

E A Sparkes (resigned 25.9.22)

Dr T Cooper

G M Amos

F G Cox

Independent Examiner

Sherringtons

Chartered Certified Accountants

South Building

Upper Farm

Wootton St Lawrence

Basingstoke

Hampshire

RG23 8PE

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 26 July 2023 and signed on its behalf by:

A R Cook - Trustee

**Independent Examiner's Report to the Trustees of
Fluid Motion Theatre Company**

Independent examiner's report to the trustees of Fluid Motion Theatre Company ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Paul Sherrington FCCA

Sherringtons
Chartered Certified Accountants
South Building
Upper Farm
Wootton St Lawrence
Basingstoke
Hampshire
RG23 8PE

26 July 2023

Fluid Motion Theatre Company

**Statement of Financial Activities
for the Year Ended 31 March 2023**

		Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,015	91,608	94,623	231,171
Other trading activities	2	15,510	-	15,510	12,665
Other income		11,151	-	11,151	2,659
Total		<u>29,676</u>	<u>91,608</u>	<u>121,284</u>	<u>246,495</u>
EXPENDITURE ON					
Raising funds		12,583	93,694	106,277	103,192
Other		680	91,858	92,538	74,762
Total		<u>13,263</u>	<u>185,552</u>	<u>198,815</u>	<u>177,954</u>
NET INCOME/(EXPENDITURE)		16,413	(93,944)	(77,531)	68,541
Transfers between funds	8	2,659	(2,659)	-	-
Net movement in funds		19,072	(96,603)	(77,531)	68,541
RECONCILIATION OF FUNDS					
Total funds brought forward		41,957	133,163	175,120	106,579
TOTAL FUNDS CARRIED FORWARD		<u>61,029</u>	<u>36,560</u>	<u>97,589</u>	<u>175,120</u>

The notes form part of these financial statements

Fluid Motion Theatre Company

Balance Sheet 31 March 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	6	11,151	8,943	20,094	27,811
Prepayments and accrued income		-	10,381	10,381	12,000
Cash at bank		53,778	48,527	102,305	139,209
		<u>64,929</u>	<u>67,851</u>	<u>132,780</u>	<u>179,020</u>
CREDITORS					
Amounts falling due within one year	7	(3,900)	(31,291)	(35,191)	(3,900)
		<u>61,029</u>	<u>36,560</u>	<u>97,589</u>	<u>175,120</u>
NET CURRENT ASSETS					
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>61,029</u>	<u>36,560</u>	<u>97,589</u>	<u>175,120</u>
NET ASSETS					
		<u>61,029</u>	<u>36,560</u>	<u>97,589</u>	<u>175,120</u>
FUNDS					
8					
Unrestricted funds:					
General fund				14,618	14,618
Designated fund				46,411	27,339
				<u>61,029</u>	<u>41,957</u>
Restricted funds				<u>36,560</u>	<u>133,163</u>
TOTAL FUNDS					
				<u>97,589</u>	<u>175,120</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Fluid Motion Theatre Company

Balance Sheet - continued
31 March 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 26 July 2023 and were signed on its behalf by:

A R Cook - Trustee

Fluid Motion Theatre Company

Notes to the Financial Statements for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Sponsorships	550	400
Ticket sales	13,990	12,050
Other income	970	215
	<u>15,510</u>	<u>12,665</u>

Fluid Motion Theatre Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
General administration	3	3
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,491	228,680	231,171
Other trading activities	12,665	-	12,665
Other income	2,659	-	2,659
Total	<u>17,815</u>	<u>228,680</u>	<u>246,495</u>
EXPENDITURE ON			
Raising funds	7,607	95,585	103,192
Other	7,604	67,158	74,762
Total	<u>15,211</u>	<u>162,743</u>	<u>177,954</u>
NET INCOME	2,604	65,937	68,541
Transfers between funds	10,759	(10,759)	-
Net movement in funds	<u>13,363</u>	<u>55,178</u>	<u>68,541</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	28,594	77,985	106,579
TOTAL FUNDS CARRIED FORWARD	<u>41,957</u>	<u>133,163</u>	<u>175,120</u>

Fluid Motion Theatre Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	8,943	25,152
Tax	11,151	2,659
	<u>20,094</u>	<u>27,811</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Grants received in advance	31,291	-
Accrued expenses	3,900	3,900
	<u>35,191</u>	<u>3,900</u>

8. MOVEMENT IN FUNDS

	At 1.4.22	Net	Transfers	At
	£	movement	between	31.3.23
		in funds	funds	£
		£	£	
Unrestricted funds				
General fund	14,618	16,413	(16,413)	14,618
Designated fund	27,339	-	19,072	46,411
	<u>41,957</u>	<u>16,413</u>	<u>2,659</u>	<u>61,029</u>
Restricted funds				
Restricted fund	133,163	(93,944)	(2,659)	36,560
	<u>175,120</u>	<u>(77,531)</u>	<u>-</u>	<u>97,589</u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	29,676	(13,263)	16,413
Restricted funds			
Restricted fund	91,608	(185,552)	(93,944)
	<u>121,284</u>	<u>(198,815)</u>	<u>(77,531)</u>

Fluid Motion Theatre Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	14,618	2,604	(2,604)	14,618
Designated fund	13,976	-	13,363	27,339
	<u>28,594</u>	<u>2,604</u>	<u>10,759</u>	<u>41,957</u>
Restricted funds				
Restricted fund	77,985	65,937	(10,759)	133,163
	<u>106,579</u>	<u>68,541</u>	<u>-</u>	<u>175,120</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	17,815	(15,211)	2,604
Restricted funds			
Restricted fund	228,680	(162,743)	65,937
	<u>246,495</u>	<u>(177,954)</u>	<u>68,541</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	14,618	19,017	(19,017)	14,618
Designated fund	13,976	-	32,435	46,411
	<u>28,594</u>	<u>19,017</u>	<u>13,418</u>	<u>61,029</u>
Restricted funds				
Restricted fund	77,985	(28,007)	(13,418)	36,560
	<u>106,579</u>	<u>(8,990)</u>	<u>-</u>	<u>97,589</u>

Fluid Motion Theatre Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	47,491	(28,474)	19,017
Restricted funds			
Restricted fund	320,288	(348,295)	(28,007)
TOTAL FUNDS	<u>367,779</u>	<u>(376,769)</u>	<u>(8,990)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Fluid Motion Theatre Company

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	590	456
Grants	85,958	229,680
Workshop fees	8,075	1,035
	94,623	231,171
Other trading activities		
Sponsorships	550	400
Ticket sales	13,990	12,050
Other income	970	215
	15,510	12,665
Other income		
TTR tax credit	11,151	2,659
Total incoming resources	121,284	246,495
EXPENDITURE		
Raising donations and legacies		
Insurance	2,035	1,733
Postage and stationery	1,784	2,389
Sundries	861	405
Advertising and hospitality	16,677	12,116
Travelling, accommodation and sustenance	9,220	5,292
Repairs and computer costs	1,610	1,089
	32,187	23,024
Other trading activities		
Artistic materials	1,881	1,988
Venue hire	1,393	1,886
Performer fees	59,269	67,072
Sets and props	11,547	9,222
	74,090	80,168
Other		
Wages	74,306	53,834
Pensions	1,761	550
Accountancy and bookkeeping	3,900	6,900
Bank charges	2	-
Professional development	81	193
Professional and consultancy fees	10,808	12,165
Storage rental	1,680	1,120
	92,538	74,762

This page does not form part of the statutory financial statements

Fluid Motion Theatre Company

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	2023	2022
	£	£
Total resources expended	198,815	177,954
Net (expenditure)/income	(77,531)	68,541

REGISTERED COMPANY NUMBER: 07227917 (England and Wales)
REGISTERED CHARITY NUMBER: 1192793

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Fluid Motion Theatre Company

Sherringtons
Chartered Certified Accountants
South Building
Upper Farm
Wootton St Lawrence
Basingstoke
Hampshire
RG23 8PE

Fluid Motion Theatre Company

**Contents of the Financial Statements
for the Year Ended 31 March 2023**

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Fluid Motion Theatre Company

Report of the Trustees for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company's charitable objects are to advance the arts for the public benefit by the promotion in particular, but not exclusively, of the art of drama.

Funding

The Trustees would like to acknowledge their appreciation of The Foyle Foundation as a funder. In the financial year being reported on the foundation awarded a grant of £15,000 to the charity.

It is the policy of the company to maintain free reserves at a level which balances our objectives to develop and support services with our need to remain financially stable. The Trustees agree and will work towards acquiring a minimum level of free reserves equating to at least four months of unrestricted expenditure which is considered sufficient to cover management, administration and support costs and to respond to emergency needs which arise from time to time. In addition, there is also a need to designate certain sums from free reserves for anticipated expenditure in the short to medium term. As at the balance sheet date unrestricted reserves stood at £61,029 (2022 - £41,957), of which £46,411 (2022 - £27,339) is held as designated by the Trustees in accordance with the policy above. Where grants are received in respect of a specified project, all income and related expenditure is treated as part of restricted reserves. The accumulated restricted reserves at the balance sheet date were £36,560 (2022- £133,163).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees are recruited through an open call out to ensure that we reach a wide and diverse audience. Applicants have to formally apply by either written or video application together with a curriculum vitae. Applicants are selected in conjunction with the aims of the charity and their suitability to fit the roles that we require to be filled. The selected applicant is then invited to have an informal meeting with the Chair of Trustees, a Trustee and the Executive and Artistic Director. Following this meeting if the applicant deems suitable they are then invited to attend a board meeting as an observer. The current Board then discuss whether they wish to invite the applicant to join the Board and a formal offer is then made subject to relevant checks being carried out successfully.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07227917 (England and Wales)

Registered Charity number

1192793

Registered office

The Orchard
White Hart Lane
Basingstoke
Hampshire
RG21 4AF

Fluid Motion Theatre Company

**Report of the Trustees
for the Year Ended 31 March 2023**

Trustees

A R Cook

E Suanno

E A Sparkes (resigned 25.9.22)

Dr T Cooper

G M Amos

F G Cox

Independent Examiner

Sherringtons

Chartered Certified Accountants

South Building

Upper Farm

Wootton St Lawrence

Basingstoke

Hampshire

RG23 8PE

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 26 July 2023 and signed on its behalf by:

A R Cook - Trustee

**Independent Examiner's Report to the Trustees of
Fluid Motion Theatre Company**

Independent examiner's report to the trustees of Fluid Motion Theatre Company ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Paul Sherrington FCCA

Sherringtons
Chartered Certified Accountants
South Building
Upper Farm
Wootton St Lawrence
Basingstoke
Hampshire
RG23 8PE

26 July 2023

Fluid Motion Theatre Company

**Statement of Financial Activities
for the Year Ended 31 March 2023**

		Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,015	91,608	94,623	231,171
Other trading activities	2	15,510	-	15,510	12,665
Other income		11,151	-	11,151	2,659
Total		<u>29,676</u>	<u>91,608</u>	<u>121,284</u>	<u>246,495</u>
EXPENDITURE ON					
Raising funds		12,583	93,694	106,277	103,192
Other		680	91,858	92,538	74,762
Total		<u>13,263</u>	<u>185,552</u>	<u>198,815</u>	<u>177,954</u>
NET INCOME/(EXPENDITURE)		16,413	(93,944)	(77,531)	68,541
Transfers between funds	8	2,659	(2,659)	-	-
Net movement in funds		19,072	(96,603)	(77,531)	68,541
RECONCILIATION OF FUNDS					
Total funds brought forward		41,957	133,163	175,120	106,579
TOTAL FUNDS CARRIED FORWARD		<u>61,029</u>	<u>36,560</u>	<u>97,589</u>	<u>175,120</u>

The notes form part of these financial statements

Fluid Motion Theatre Company

Balance Sheet 31 March 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	6	11,151	8,943	20,094	27,811
Prepayments and accrued income		-	10,381	10,381	12,000
Cash at bank		53,778	48,527	102,305	139,209
		<u>64,929</u>	<u>67,851</u>	<u>132,780</u>	<u>179,020</u>
CREDITORS					
Amounts falling due within one year	7	(3,900)	(31,291)	(35,191)	(3,900)
		<u>61,029</u>	<u>36,560</u>	<u>97,589</u>	<u>175,120</u>
NET CURRENT ASSETS					
		<u>61,029</u>	<u>36,560</u>	<u>97,589</u>	<u>175,120</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>61,029</u>	<u>36,560</u>	<u>97,589</u>	<u>175,120</u>
NET ASSETS					
		<u>61,029</u>	<u>36,560</u>	<u>97,589</u>	<u>175,120</u>
FUNDS	8				
Unrestricted funds:					
General fund				14,618	14,618
Designated fund				46,411	27,339
				<u>61,029</u>	<u>41,957</u>
Restricted funds				<u>36,560</u>	<u>133,163</u>
TOTAL FUNDS				<u>97,589</u>	<u>175,120</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Fluid Motion Theatre Company

Balance Sheet - continued
31 March 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 26 July 2023 and were signed on its behalf by:

A R Cook - Trustee

Fluid Motion Theatre Company

Notes to the Financial Statements for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Sponsorships	550	400
Ticket sales	13,990	12,050
Other income	970	215
	<u>15,510</u>	<u>12,665</u>

Fluid Motion Theatre Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
General administration	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,491	228,680	231,171
Other trading activities	12,665	-	12,665
Other income	2,659	-	2,659
Total	<u>17,815</u>	<u>228,680</u>	<u>246,495</u>
EXPENDITURE ON			
Raising funds	7,607	95,585	103,192
Other	7,604	67,158	74,762
Total	<u>15,211</u>	<u>162,743</u>	<u>177,954</u>
NET INCOME	2,604	65,937	68,541
Transfers between funds	10,759	(10,759)	-
Net movement in funds	13,363	55,178	68,541
RECONCILIATION OF FUNDS			
Total funds brought forward	28,594	77,985	106,579
TOTAL FUNDS CARRIED FORWARD	<u>41,957</u>	<u>133,163</u>	<u>175,120</u>

Fluid Motion Theatre Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	8,943	25,152
Tax	11,151	2,659
	<u>20,094</u>	<u>27,811</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Grants received in advance	31,291	-
Accrued expenses	3,900	3,900
	<u>35,191</u>	<u>3,900</u>

8. MOVEMENT IN FUNDS

	At 1.4.22	Net	Transfers	At
	£	movement	between	31.3.23
		in funds	funds	£
		£	£	
Unrestricted funds				
General fund	14,618	16,413	(16,413)	14,618
Designated fund	27,339	-	19,072	46,411
	<u>41,957</u>	<u>16,413</u>	<u>2,659</u>	<u>61,029</u>
Restricted funds				
Restricted fund	133,163	(93,944)	(2,659)	36,560
	<u>175,120</u>	<u>(77,531)</u>	<u>-</u>	<u>97,589</u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	29,676	(13,263)	16,413
Restricted funds			
Restricted fund	91,608	(185,552)	(93,944)
	<u>121,284</u>	<u>(198,815)</u>	<u>(77,531)</u>

Fluid Motion Theatre Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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Restricted funds				
Restricted fund	77,985	65,937	(10,759)	133,163
	<u>106,579</u>	<u>68,541</u>	<u>-</u>	<u>175,120</u>

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Restricted funds			
Restricted fund	228,680	(162,743)	65,937
	<u>246,495</u>	<u>(177,954)</u>	<u>68,541</u>

A current year 12 months and prior year 12 months combined position is as follows:

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Restricted funds				
Restricted fund	77,985	(28,007)	(13,418)	36,560
	<u>106,579</u>	<u>(8,990)</u>	<u>-</u>	<u>97,589</u>

Fluid Motion Theatre Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	47,491	(28,474)	19,017
Restricted funds			
Restricted fund	320,288	(348,295)	(28,007)
TOTAL FUNDS	<u>367,779</u>	<u>(376,769)</u>	<u>(8,990)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Fluid Motion Theatre Company

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	590	456
Grants	85,958	229,680
Workshop fees	8,075	1,035
	94,623	231,171
Other trading activities		
Sponsorships	550	400
Ticket sales	13,990	12,050
Other income	970	215
	15,510	12,665
Other income		
TTR tax credit	11,151	2,659
Total incoming resources	121,284	246,495
EXPENDITURE		
Raising donations and legacies		
Insurance	2,035	1,733
Postage and stationery	1,784	2,389
Sundries	861	405
Advertising and hospitality	16,677	12,116
Travelling, accommodation and sustenance	9,220	5,292
Repairs and computer costs	1,610	1,089
	32,187	23,024
Other trading activities		
Artistic materials	1,881	1,988
Venue hire	1,393	1,886
Performer fees	59,269	67,072
Sets and props	11,547	9,222
	74,090	80,168
Other		
Wages	74,306	53,834
Pensions	1,761	550
Accountancy and bookkeeping	3,900	6,900
Bank charges	2	-
Professional development	81	193
Professional and consultancy fees	10,808	12,165
Storage rental	1,680	1,120
	92,538	74,762

This page does not form part of the statutory financial statements

Fluid Motion Theatre Company

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	2023	2022
	£	£
Total resources expended	198,815	177,954
Net (expenditure)/income	(77,531)	68,541