Company registration number 09303847 (England and Wales)

Charity registration number 1163705 (England and Wales)

FLUTE THEATRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

FLUTE THEATRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Professor Robert Shaughnessy	
	Dr Jamie Ward	
	Ninad Samaddar	
	David Jobson	
	Talia Rodgers	
	Margaret Buddle	
	Professor Michael Dobson	
	Professor Charlotte Scott	
	Iris Rajman	(Appointed 23 June 2025)
	Michael Walling	
	Kelly Ann Stobbs Miller	
Secretary	Ms K Hunter MBE	
Country of incorporation	United Kingdom (England and Wales)	09303847
Charity registration	England and Wales	1163705
Registered office	250 Aztec West Almondsbury Bristol BS32 4TR	
Independent examiner	Tom Wilcox Counterculture Partnership LLP 23 St Leonards Road Bexhill-on-Sea East Sussex TN40 1HH	

FLUTE THEATRE

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FLUTE THEATRE

CHAIR OF TRUSTEES STATEMENT

FOR THE YEAR ENDED 31 MARCH 2026

The Charity has had another impressively successful year. It has risen above the ever increasing challenges facing it and the sector to create exciting new work both at home and abroad.

Productions, courses and workshops have been delivered across the globe and in many languages - from London to Colorado, Kolkata to Barcelona. The scope and reach of the work is truly impressive. New partnerships have been created in India and the USA and existing ones in the UK and Spain only get stronger.

The second home for our work at The Urban Theatre Project in Kolkata is especially pleasing, joining as it does the long term communities in the UK and Spain.

Productions of Pericles and The Tempest have been at the heart of this years' work and have had huge impact wherever they have been performed. The feedback received for every production continues to pay tribute to the extraordinary impact the work has on all who come into contact with it. It is always very moving to see and hear of the effect the work has on participants and their families.

Kelly and the team have travelled far and wide and are to be congratulated on their adventurous and pioneering spirit - always willing to reach out to new audiences wherever they may be. It is truly awe inspiring. The large company of actors and artists involved this year has again impressed with their talent and commitment.

Kelly is once again to be congratulated for her tireless fundraising efforts throughout the year, managing to find new areas of support in these extremely challenging times. I know how hard it has been and how much effort has been required.

I would like to give special mention and thanks to Associate Directors Natasha Haward and Joshua Welch for their continuing unfailing support and hard work over the whole of this year.

We are extremely grateful for the support received from many individuals and organisations during the year including Bristol Myers Squibb, Three Guineas Trust and The Big Give.

I know that the coming year will, as always, present many challenges, but the work of the Charity is increasingly important and the Trustees will continue to support in every way they can. I know that Kelly, will continue to inspire and lead with her amazing talent and enthusiasm and that will take this extraordinary work to wherever it is needed.

M. J. Buddle

.....

Margaret Buddle
Chair of Trustees

Date: 30/9/2026

FLUTE THEATRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The aims and objectives of the charity as set out in Flute Theatre's Articles of Association dated 31 August 2015 are:

'To advance the arts for the general public including special provision for those on the autism spectrum'.

Public benefit

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

Activities for the year

- The creation of *Pericles, an Adaptive Performance for People with Cognitive Disabilities* in partnership with Phamaly Theatre Company, Denver Colorado, premiere May 2025
- The delivery of a pilot scheme of Hunter Heartbeat Courses in the US, Spain, UK and India across the year.
- The delivery of two weeks of performances of *Twelfth Night* and *The Tempest for autistic people and their families* at Riverside Studios, August 2025
- The creation and performance of a new version of The Gaza Monologues in collaboration with Ashtar Theatre Palestine at Riverside Studios, August 2025
- The delivery of performances of *La Tempesta per a persones autistes* Girona October 2025 for Fundacio La Ciutat Invisible
- The delivery of Hunter Heartbeat Course and performances of *The Tempest for autistic people* at The Urban Theatre Project, Kolkata India, December 2025
- The delivery of one day of performances of *The Tempest for autistic people* at Full of Life Centre.
- The delivery of Hunter Heartbeat Course and performances of *La Tempesta per a persones autistes* in Barcelona, March 2026

Table 1. Public engagement 2025-26

Performances for autistic people			Hunter Heartbeat Courses				Performances for general audience		Ashtar Theatre Community attending online from Gaza
Number of Performances	Autistic participants	Audience	Number of courses	Countries/ Cities	Course attendees	Autistic participants	Number of Performance	Audience	
49	522	612	11	4/8	408	77	1	110	20

Activities in Detail
The creation of
Pericles, an Adaptive Performance for People with Cognitive Disabilities
in partnership with Phamaly Theatre
Denver Colorado
May 2025

We created this production at the invitation of Phamaly Theatre's Artistic Director, Ben Raanan. Adapted and directed by Kelly Hunter with associate artist Natahsa Haward as assistant. The Phamaly Theatre company of actors are themselves disabled; the production gave them a unique opportunity to empower the profoundly autistic participants using the Hunter Heartbeat Method. From May 7th-24th the production toured Colorado, playing at Boulder, Colorado Springs and Aurora. The production remains in the Phamaly Theatre repertoire until March 2027.

"On May 10 2025 I attended perhaps the most beguiling live theater performance of my life. I had never seen anything like it. The play was a short, groundbreaking adaptation of "Pericles," and it was performed by Denver's disability-affirmative Phamaly Theatre Company based on interactive principles developed over 25 years by Kelly Hunter, visiting artistic director of London's Flute Theatre. A performance One unlike anything else you are likely to see on any other stage. Many in this audience will come back night after night, no matter what city the performance is taking place in, because where else are these families going to find an experience so tailored to their child's unique circumstances? The joy is palpable, for all of them. They arrived scared. They will leave forever changed. That means everyone". **John Moore Denver Gazette December 2025**



Table 2. Performances of Pericles for autistic people in North America						
	Date	**Name of city**	**Name of the Venue**	**Autistic participants**	**No. of audience**	**No. of shows**
1	7th,8th & 10th May 2025	Boulder	Centre for humanities and the arts, University of Colorado, Boulder	23	67	4
2	17th & 18th May 2025	Co Springs	UCCS ENT Centre for the Arts	12	29	2
3	22nd, 23rd and 24th May 2025	Aurora	Community college of Aurora	29	131	4
TOTAL				64	227	10

The creation and delivery of
Hunter Heartbeat Courses
US, Spain, UK, India

The course offers a unique opportunity to learn the skills and techniques of the HHB with its creator Kelly Hunter. The course includes direct engagement with autistic people for performers, teachers, theatre practitioners, parents and therapists. This pilot scheme marks the beginning of a new stream of revenue for the company.

Kelly Hunter and Natasha Haward delivered the Courses across four countries over three continents in three different languages.

"The course is superbly structured with meticulous work and planning from both the Shakespeare and autism sides. It had a profound effect on me creatively, physically and emotionally."
Caroline, Riverside Studios. London, August 2025

"This was the single most impactful and important educational workshop that I have ever experienced as an educator. Every educator should learn the magic of the Hunter Heartbeat Method. Thank you."

Archer, DCPA. Denver Colorado, May 2025



Table 3. Hunter Heartbeat Courses 2025-26									
	Date	**Country**	**City**	**Venue**	**Course attendees**	**Autistic facilitators**	**Autistic participants**	**Performances delivered**	**Audience**
1	12th & 13th April '25	U.S.	San Francisco, CA	ODC	25				
	16th April '25		Columbus, OH	Ohio State University	50		20	1	100
	28th April ' 25		Denver, CO	Community College of Aurora	50				
				UCCS ENT Centre for the Arts	15				
	13th May '25			Denver Center of Performing Arts	45				
	20th & 21st May '25			Northglenn Arts Center	25	10	10		
	21st & 22nd Feb '26		Chicago, IL	Chicago Children's Theater	30		18		20
2	2nd-7th June '25	SPAIN	Barcelona	Arsènic, Espai de Creacio	4		50	1	75
				Escola ECC Montserrat Montero					
	2nd-28th March '26		Barcelona	Escola CEE Montserrat Montero			25	1	50
				Escola Rel			24		
				Fundació Vallès Oriental per a persones amb Discapacitat Intel·lectual			12		
				Aules Arts Escèniques	40				

3	4th - 8th Aug '25	UK	London	Riverside Studios	20	8	12		
	23rd Sept '25		Stratford Upon Avon	Hall's Croft, Shakespeare Birthplace Trust	12				
4	4th-14th Dec '25	India	Kolkata	The Urban Theatre Project	12	1	20	2	30
				Riddhi Society			20	2	8
				Marga Wellness Centre			18	1	15
				DWish Institute for Special Needs			30	3	5
				Akshar School			20	1	12
				India Autism Center	80	1	1		25
TOTAL					408	20	280	12	340

The delivery of
two weeks of performances of
Twelfth Night and The Tempest for autistic people and their families
Riverside Studios
August 2025

These performances marked the eighth consecutive year that we have been able to offer our unique performances of Shakespeare for our existing community of autistic people and their families, many of whom have been performing with us for the full eight years. We also welcomed new families to our shows whilst offering opportunities for practitioners who had taken our course to volunteer with us and gain hands-on experience. This was deemed an excellent model of work.

"We arrived and breathed a huge sigh of relief. You are constantly caught up, as an autism parent,in the-are they thinking he's being "too much", moving too much, being too loud- it's a constant source of anxiety. Josh and Gabriel were given a great workout by running/attempting to elope at points and were so beautiful with my young autistic son, and in a world where strangers often express annoyance, this matters hugely to me. They have the most amazing array of actors who are primed to understand your child's needs, and introduce the works of Shakespeare in a playful, delightful way to each and every child". **Parent, First time attendee. August 2025**



Table 4. Performances for autistic people at Riverside Studios					
	Date	**Production**	**Autistic Participants**	**Number of performances**	**No. of audience**
1	13th-17th Aug	The Tempest for autistic people	75	10	35
2	26th-30th Aug	Twelfth Night for autistic people	75	10	35
TOTAL			**150**	**20**	**70**

The creation and performance of
The Gaza Monologues
a new version adapted by Kelly Hunter
in collaboration with Ashtar Theatre Palestine
Riverside Studios,
26th August 2025

We presented a version of the Gaza Monologues for one night, splitting profits 50/50 with Ashtar Theatre. We were joined by the "Stitch Their Names Together" team who hung their hand sewn panels in the space for the performance. Hand stitched onto each panel are the names of the Gazan dead since October 2023, and on each panel, there are over one hundred names and there are hundreds of panels.The original writers of the Monologues were able to join us from Gaza via their telephones and we were able to talk to them after the performance via the link. The evening was sold out and we pledged to keep our collaboration alive through the adversity of the ongoing genocide.

I don't know what and how to thank you, thank you for your feelings and emotions, thank you for your kind hearts, thank you for your concern for us, thank you for everything you did for us. **Tamer Nijim, Gaza.**



Table 5. Performance of The Gaza monologues at Riverside Studios					
	Date	**Production**	**Ashtar Theatre Community attending online from Gaza**	**Number of performances**	**No. of audience**
1	26th Aug	The Gaza Monologues	20	1	110
TOTAL			**20**	**1**	**110**

The delivery of performances of
La Tempesta per a persones autistes
Fundacio La Ciutat Invisible Festival
Girona October 2025

We participated in this festival with three performances of *La Tempesta per a persones autistes across two special schools in Girona. During this visit we were able to achieve a long term goal of performing at* Fundació Vallès Oriental per a persones amb Discapacitat Intel·lectual where we were able to reunite with older autistic people previously known to us from Escola Montserrat Montero.



Table 6. Performances of The Tempest at Fundació La Ciutat Invisible Festival					
	Date	**Venue**	**Autistic Participants**	**Number of performances**	**No. of audience**
1	10th-12th Nov '25	Fundació Vallès Oriental per a persones amb Discapacitat Intel·lectual	15	1	5
2		Fundació Vallès Oriental per a persones amb Discapacitat Intel·lectual	60	4	10
TOTAL			**75**	**5**	**15**

The delivery of
Hunter Heartbeat Course and performances of The Tempest for autistic people
in collaboration with The Urban Theatre Project, Kolkata India,
December 2025

We achieved our long term goal of collaborating with The Urban Theatre Project with a view to creating an annual residency in Kolkata, developing a company of Indian actors and a community of autistic people and their families. We delivered a one week course teaching The Tempest in Bengla. From this course we developed a company of actors and delivered one week of performances at the The Urban Theatre Project Space and the following centres across Kolkata

Riddi Society
Akshar School
Marga Wellness Centre
Dwish Institute for Special Needs
Bikashayan
We Can

"It was a superb experience for all of us. Something very new and exciting. A picture perfect example of acceptance and Inclusion in the truest sense of the term. A very therapeutic session leading us to some light and ray of hope for all of us."

– Debanjali Ghosh WeCan Learning Resource Institute, Kolkata. December 2025

"The session included structured greeting strategies that helped the children feel welcomed and emotionally prepared. The facilitators effectively engaged the children in acting through movement and encouraged them to use simple sentences by imitating the facilitators and peers. The use of music and live musical instruments played a significant role in calming the children and improving their focus. The rhythmic sounds and interactive music creation helped regulate emotions and created a soothing, supportive environment. Overall, the session was highly beneficial for all children with special needs. It supported engagement, imitation, communication, emotional regulation, and social interaction in a joyful and inclusive manner."

– Buddhadev Chakrabortty DWish Institute for Special Needs. December 2025



SEE TABLE 3

The delivery of one day of performances of *The Tempest for autistic people* at Full of Life Centre.
For the Full of Life in West London we were invited to perform with their cohort of autistic adults. We delivered one day of performances of *The Tempest for autistic people* with great success.

Table 7. Performances of The Tempest at Full of Life Centre London					
	Date	**Venue**	**Autistic Participants**	**Number of performances**	**No. of audience**
1	27th Jan '26	Full of Life Centre	30	2	5
TOTAL			**30**	**2**	**5**

The delivery of
Hunter Heartbeat Course and performances of *La Tempesta per a persones autistes*
Barcelona, March 2026

With a grant from Bristol Myers Squibb we were able to deliver four weeks of courses for students and alumni at Aules Escola D'Artes Escèniques. From this project we have developed a new company of Catalan actors to continue our long standing work with autistic people at Escola CEE Montserrat Montero, Granollers, Barcelona. We were again able to deliver our performances with older autistic people at Fundació Vallès Oriental per a persones amb Discapacitat Intel·lectual.
Additionally we performed for the first time with profoundly autistic children at Escola Rel Barcelona.



"The experience lived during this activity was extraordinary in nature and difficult to replicate in usual contexts. What was generated in this space goes beyond what is typical in interventions of this kind, becoming a moment of high educational, emotional, and relational value.
It should be emphasized that what occurred is neither frequent nor easy to achieve. The team responsible for the activity was able, in a very sh=ort time and without prior in-depth knowledge of the participants, to establish a meaningful bond with the students, encouraging authentic, spontaneous, and deeply connected responses from them.

We have many years of experience working with children and adolescents with ASD, and we had never encountered an activity like the one proposed by this theatre group before. We would like to convey our satisfaction, gratitude, and congratulations for the excellent work carried out by this group of artists and creators. We hope to meet again very soon".

Victor Garcia Barriocanal, Director of Escola Rel

"Kelly is hands down a master at approaching, regulating, and playing with these participants, listening to their emotions and needs, and she is capable of making each and every one of them feel comfortable and confident enough so that they feel ready to come and play in the show.

I am very much looking forward to meeting her again and being a part of these shows one more time. It really warms my heart and it does good to all of us that have been lucky enough to take part in them. I hope many more people get to know and live the Hunter Heartbeat Method so that it can carry on a very long way, since it is not just necessary, but deeply appreciated". Claudia Quinones, actor.



SEE TABLE 3

2.Significant activities and achievements against objectives

- We have continued to offer unique and pioneering theatre for marginalized autistic people through our unique performances of Shakespeare created with inclusion at the heart of their purpose.

- Through the development of our Hunter Heartbeat Courses we have been able to disseminate our work to further groups of people who will go on to use it for the benefit of autistic people across the world in diverse settings.

- Our company of disabled actors at Phamaly Theatre Denver Colorado have empowered and engaged with profoundly autistic people, thereby breaking through barriers of exclusion within the disability Arts framework.

- Our commitment to performing and forging bonds of trust with communities of autistic people on a long term basis has remained true; in Spain and London we are performing with profoundly autistic people we first met in 2017.

- Our pioneering performances in Kolkata India were one of the highlights of our twelve year existence; “taking theatre where the need is greatest”.

- The feedback and reviews for our courses and performances continues to be of the highest quality.

3.Significant activities of public benefit

- Our significant activities of public benefit during this year continue to be in public sight through our specialized performances of Shakespeare for our expanding community of autistic individuals across the world, with a focus on US, Spain and Inida.
- We have expanded our work to include specialised courses in the Hunter Heartbeat Method so that more members of the public may use and adapt theatre making and social activities for their communitues of marginalised autistic people.
- We have continued to serve our long term communities of marginalised autistic people in the UK and Spain to the best of our abilities.
- We have created a second home for our company at The Urban Theatre Project from which we will be able to expand our work to those marginalised autistic people who may need and benefit from it the most.

Financial review:
For the year ended 31st March 2026, the charity received income totalling £72,831 (2025: £157,170), which included grant income of £27,944 (2025: £47,514), Donations/gifts of £30,397 (2025: £66,727 and income from charitable activities of £14,490 (2025: £31,532).

During the year ended 31st March 2026, total expenditure was £71,839 (2025: £156,042).

Reserves policy
It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between two and three months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. Reserves are currently below this level, the trustees are aware and are looking at ways to increase this in future.

Structure, governance and management
The charity is a company limited by guarantee incorporated on 10 November 2014 and registered as a charity on 23 September 2015. The company was established under a Memorandum of Association which sets out the objects and powers of the charitable company and is governed under its Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:
Professor Robert Shaughnessy
Dr Jamie Ward
Ninad Samaddar
David Jobson
Talia Rodgers
Margaret Buddle
Professor Michael Dobson
Professor Charlotte Scott
Iris Rajman (Appointed 23 June 2025)
Michael Walling
Kelly Ann Stobbs Miller

Recruitment and appointment of trustees
Trustees can be nominated by any member of the Board of Trustees to replace a trustee stepping down.

Appointment of newly nominated Trustees requires unanimous approval of all Trustees.

The new trustee is provided with details of trustees' roles and responsibilities. Training as such is not provided as no one has felt it to be necessary. At meetings, there is always room for questions and explanations.

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.

M. J. Buddle
.....
Margaret Buddle
Trustee

Date: 30/9/2026

FLUTE THEATRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FLUTE THEATRE

I report to the trustees on my examination of the financial statements of Flute Theatre (the charity) for the year ended 31 March 2026.

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

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:

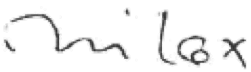
1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.

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.



Tom Wilcox
Counterculture Partnership LLP
23 St Leonards Road
Bexhill-on-Sea
East Sussex
TN40 1HH
Date: .....05/10/2026.....

FLUTE THEATRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income and endowments from:							
Donations and legacies	**3**	30,397	27,944	58,341	81,648	32,593	114,241
Charitable activities	**4**	14,201	289	14,490	31,532	-	31,532
Other income	**5**	-	-	-	11,397	-	11,397
Total income		44,598	28,233	72,831	124,577	32,593	157,170
Expenditure on:							
Raising funds	**6**	608	-	608	2,133	-	2,133
Charitable activities	**7**	47,004	24,227	71,231	121,316	32,593	153,909
Total expenditure		47,612	24,227	71,839	123,449	32,593	156,042
Net income/(expenditure)		(3,014)	4,006	992	1,128	-	1,128
Transfers between funds		(1,482)	1,482	-	-	-	-
Net movement in funds	**9**	(4,496)	5,488	992	1,128	-	1,128
Reconciliation of funds:							
Fund balances at 1 April 2025		10,344	-	10,344	9,216	-	9,216
Fund balances at 31 March 2026		5,848	5,488	11,336	10,344	-	10,344

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

FLUTE THEATRE

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Fixed assets					
Tangible assets	**13**		-		200
Current assets					
Debtors	**14**	4,914		11,147	
Cash at bank and in hand		47,196		2,136	
		52,110		13,283	
Creditors: amounts falling due within one year	**15**	(40,774)		(3,139)	
Net current assets			11,336		10,144
Total assets less current liabilities			11,336		10,344
The funds of the charity					
Restricted income funds	**17**		5,488		-
Unrestricted funds	**18**		5,848		10,344
			11,336		10,344

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

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

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

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

The financial statements were approved by the trustees on 30/9/2026

M. J. Buddle

Margaret Buddle
Trustee

1 Accounting policies

Charity information

Flute Theatre is a private company limited by guarantee incorporated in England and Wales. The registered office is 250 Aztec West, Almondsbury, Bristol, BS32 4TR.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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.

1.5 Expenditure

Costs are accounted for when they are incurred, with irrecoverable VAT being charged as a cost against the relevant activity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

1 Accounting policies **(Continued)**

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 bases:

Fixtures and fittings	20% on straight line basis

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

1.7 Impairment of fixed 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).

1.8 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.

Basic financial assets

Basic financial assets, which include debtors 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 creditors 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 creditors 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 creditors 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.

1.9 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.

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 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	30,397	-	30,397	59,134	7,593	66,727
Grants	-	27,944	27,944	22,514	25,000	47,514
	30,397	27,944	58,341	81,648	32,593	114,241
Donations and gifts						
Individual Donations	27,607	-	27,607	58,788	6,166	64,954
Gift Aid	2,790	-	2,790	346	1,427	1,773
	30,397	-	30,397	59,134	7,593	66,727

4 Income from charitable activities

	Total 2026 £	Total 2025 £
Contract income	3,922	29,571
Education income	9,536	553
Theatrical Income - Autism spectrum	1,032	1,408
	14,490	31,532
Analysis by fund		
Unrestricted funds	14,201	31,532
Restricted funds	289	-
	14,490	31,532

5 Other income

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Other income	-	250
Theatre tax relief	-	11,147
	-	11,397

6 Expenditure on raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising and publicity		
Other fundraising costs	608	2,133

7 Expenditure on charitable activities

	Total 2026 £	Total 2025 £
Direct costs		
Actors and producers fees	39,034	74,225
Advertising	369	1,930
Props and costumes	668	972
Travel & subsistence	10,519	21,299
Charitable donations	263	-
Production and support costs	7,855	743
Subscriptions	400	-
Insurance	844	904
Sundries	-	24
	59,952	100,097
Share of support and governance costs (see note 8)		
Support	5,789	49,840
Governance	5,490	3,972
	71,231	153,909
Analysis by fund		
Unrestricted funds	47,004	121,316
Restricted funds	24,227	32,593
	71,231	153,909

8 Support costs allocated to activities

	2026 £	2025 £
Depreciation	200	140
Advertising	2,304	3,666
Insurance	376	777
Freelance staff costs	695	1,725
Sundries	153	3
Professional fees	668	150
Travel & subsistence	-	188
Bank fees	124	212
IT expenses	1,269	1,242
Actors & producers fees	-	41,737
Governance costs	5,490	3,972
Total	11,279	53,812

During the year £1,800 (2025: £1,800) was paid to the independent examiner for independent examination services, and £2,160 (2025: £1,500) for other services,.

9 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,800	1,800
Depreciation of owned tangible fixed assets	200	140

10 Trustees

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

11 Employees

There were no employees working for Flute Theatre in the current year.

	2026	2025
	Number	Number
Total	-	-

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

Remuneration of key management personnel

Kelly Hunter MBE was paid fees of £8,900 (2025: £36,915) in her capacity as Artistic Director, workshop leader and for administration of the charity

12 Taxation

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

13 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2025	1,494
At 31 March 2026	1,494
Depreciation and impairment	
At 1 April 2025	1,294
Depreciation charged in the year	200
At 31 March 2026	1,494
Carrying amount	
At 31 March 2025	200

14 Debtors

	2026	2025
Amounts falling due within one year:	**£**	**£**
Corporation tax recoverable	-	11,147
Prepayments and accrued income	4,914	-
	4,914	11,147

15 Creditors: amounts falling due within one year

	Notes	2026	2025
		£	**£**
Deferred income	**16**	32,955	-
Trade creditors		2,738	199
Accruals		5,081	2,940
		40,774	3,139

16 Deferred income

	2026	2025
	£	**£**
Other deferred income	32,955	-

Deferred income is included in the financial statements as follows:

	2026	2025
	£	**£**
Deferred income is included within:		
Current liabilities	32,955	-
Movements in the year:		
Deferred income at 1 April 2025	-	-
Resources deferred in the year	32,955	-
Deferred income at 31 March 2026	32,955	-

This amount is made up of the Arts Council Grant for which the charitable activities were scheduled to start in 2026-27 and also part of it was a grant towards core costs from D'Oyly Carte for 2026-27. The D'Oyly Carte grant was given with the provision that the charity did not apply to them again for at least three years.

17 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 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
Three Guineas Trust	-	10,289	(11,771)	1,482	-
Bristol Myers Squibb	-	17,944	(12,456)	-	5,488
	-	28,233	(24,227)	1,482	5,488

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
International Festival Project	-	7,593	(7,593)	-	-
Foyle Foundation Grant	-	20,000	(20,000)	-	-
Victoria Wood - Virginia Primary	-	5,000	(5,000)	-	-
	-	32,593	(32,593)	-	-

Notes to the restricted funds

Foyle Foundation Grant
This year, the grant was specifically for use towards Kelly's core Artistic Director Salary

International Festival Project
This was a large event organised by Flute which brought together participants of Flute's work from across the world in London last Summer.

Victoria Wood Foundation

This grant was used for the week of workshops at Virginia Primary School.

Three Guineas Trust

This grant specifically funded our provision of performances for autistic children and young people in the holiday period at the Riverside Studios in London August 2025.

Bristol Myers Squibb

This grant funded our ongoing workshops and performances at Escola CEE Montserrat Montero Barcelona "Supporting autistic people and their families through innovative artistic activity".

18 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 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
General funds	10,344	44,598	(47,612)	(1,482)	5,848

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	9,216	124,577	(123,449)	-	10,344

19 Analysis of net assets between funds

	Unrestricted funds 2026	Restricted funds 2026	Total 2026
	£	£	£
At 31 March 2026:			
Current assets/(liabilities)	5,848	5,488	11,336
	5,848	5,488	11,336

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Tangible assets	200	-	200
Current assets/(liabilities)	10,144	-	10,144
	10,344	-	10,344

20 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).