

**REGISTERED COMPANY NUMBER: CE003397 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1161891**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2023  
FOR  
FREE RANGE**

Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

**FREE RANGE**

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FOR THE YEAR ENDED 5 APRIL 2023**

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## **FREE RANGE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 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 5 April 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).

This annual report is for the period 06/04/22 - 05/04/23. The accounts were completed by Spurling Cannon, Chartered Certified Accountants for Free Range. This report was completed by Dr Sam Bailey.

The trustees confirm that this report complies with the requirements of the organisation's constitution and the Charities Commission's Standards of Recommended Practice (SORP) and the Financial Reporting Standards for Smaller Entities (FRSSE).

The trustees at the time of the filing of this report are Maureen Wolloshin (Chair), Oliver Carruthers Dr Alex de Lacey, Gillen Knight, Kamila Lobuzinska and Jacqueline Walduck.

Objectives and Activities Free Range exists to provide innovative free entry performing arts events in East Kent. Our activities are described in the following way on the Charity's Commission website:

**FREE RANGE PRESENTS HIGH-QUALITY AND INNOVATIVE MUSIC, FILM AND POETRY EVENTS WITH A POLICY OF FREE ENTRY FOR THE BENEFIT OF PEOPLE IN EAST KENT.**

Our charitable objects are described in the following way on the Charity's Commission website:

**THE ADVANCEMENT OF THE ARTS FOR THE PUBLIC BENEFIT IN KENT BY PROVIDING REGULAR FREE-ENTRY EVENTS THAT SHOWCASE LOCAL MUSIC, FILM AND POETRY ALONGSIDE NATIONAL AND INTERNATIONAL MUSIC, FILM AND POETRY OF THE HIGHEST QUALITY.**

During the period 06/04/22 - 05/04/23, Free Range fulfilled the following activities in relation to these aims and objectives:

We presented 19 events over the course of the period. This included fifteen events at our main venue (Fruitworks, 1-2 Jewry Lane, Canterbury) two events at the Colyer-Fergusson Hall in the Gulbenkian Arts Centre at the University of Kent, one event at St Gregory's Centre for Music, Canterbury Christ Church University and one event at The Old Synagogue, Kings School.

These events presented world-class artists alongside local, early career and student artists in the fields of music, theatre, film, animation and poetry.

## FREE RANGE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2023

#### FINANCIAL REVIEW

##### Changes in income and expenditure

The documenting of changes to income and expenditure in this report have been completed using the categories noted by Spurling Cannon in their accounts for 2022/23:

##### Income

Our income increased from £18,295 in 2021/22 to £32,849 in 2022/23.

£26,439 of this total was raised from grants received from Arts Council England (80% of total). This represents a decrease of 1% on 2021/22 of the percentage of total income earned from Grants in 2022/23.

£6,260 of the income in 2022/23 was raised from on-the-night and regular monthly donations (19% of the total). This represents an increase of £2,797 on 2021/22. The percentage of total income from audience has remained the same even though the total amount raised has increased.

£150 was raised from the sale of CD merchandise where proceeds were then donated to the charity.

Any Gift Aid was handled by PayPal's Giving Fund for the period and we did not file for Gift Aid with HMRC directly ourselves.

##### Expenditure

Our expenditure for 2022/23 was £22,034, up from £21,100 during 2021/22.

Our primary increases came from Artist Fees, Consultancy fees, and Business Development Costs.

Our Artist Fees increased from £6,132 in 2021/22 to £6,417 in 2022/23, an increase of £285.

Our Event hire costs were NIL during 2022/23, down from £660 during 2021/22.

During the period, we paid for Consultancy fees and Business Development costs (including payment of fees to both external consultants and to the charity's Director and Executive Director) to professionalise the charity. This included the development of a new board, SWOT analysis, and a skills audit. The result was an increase in Consultancy fees from £8,743 to £11,400 (an increase of £2,657 from 2021/22) and a decrease in Business Development costs to £2,450 (down from £4,400 in 2021/22).

We accrued no Equipment costs in 2022/23 (down from £32 in 2021/22) and Computer Expenses of £974 (up from £475 in 2021/22). Computer expenses note the registration of Free Range's email addresses, website registration, Soundcloud Pro renewal and our Zoom Pro account.

In preparing this report the Trustees have had regard to the Charity Commission's guidance on public benefit (PB1, PB2 and PB3).

## **FREE RANGE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Free Range is a Charitable Incorporated Organisation. Our governing document is a Constitution of a Charitable Incorporated Organisation whose only voting members are its charity trustees. The constitution was established on 07/08/14 and the charity was registered on 28/05/15.

It should be noted that the taxable period does not align with the project dates of the Arts Council England funding. The funding cycle for Free Range runs from February to December.

In February 2022 Matthew de Pulford was appointed as Digital Communications Officer for Free Range. In the same month Dr Oliver Perrott-Webb resigned from his role as Executive Director. Also in February 2023 Hannah Shotten was appointed as Finance Officer and Charity Secretary and Sam Loveless was appointed as Events Assistant.

A majority of the charity's activities continued to be undertaken by the artistic director and founder of the organisation, Dr Sam Bailey.

All of the above recruitment processes, appointments, resignation and roles and responsibilities have been monitored and approved by the trustees.

In December 2022 Jackie Walduck was appointed as a trustee of the charity.

New trustees are appointed based on their understanding of and support for what we do at Free Range and with regard to the skills, knowledge and experience needed for the effective administration of the CIO. Every trustee is appointed by a resolution passed at a properly convened meeting of the charity trustees.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

CE003397 (England and Wales)

##### **Registered Charity number**

1161891

##### **Registered office**

21 Prospect Place  
Canterbury  
Kent  
CT1 3JU

##### **Trustees**

Ms M Wolloshin Chair  
Dr A de Lacey Trustee  
Ms K Lobuzinska Trustee  
G Knight Trustee  
O Carruthers (appointed 13/12/2022)  
Dr J Walduck (appointed 1/12/2022)

Director: Dr Samuel Bailey  
Executive Director: Dr Oliver Perrott-Webb  
Tel.: 01227 470330 / 07737 15277  
Email: sam@freerange.canterbury.org  
Website: www.freerangecanterbury.org

Approved by order of the board of trustees on 5 February 2024 and signed on its behalf by:

Ms M Wolloshin - Trustee

**FREE RANGE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2023**

		<b>2023</b>	2022
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
	Notes	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>32,699</b>	18,246
Other trading activities	2	<b>150</b>	48
Investment income	3	<b>-</b>	1
<b>Total</b>		<b>32,849</b>	18,295
 <b>EXPENDITURE ON</b>			
Raising funds		<b>6,417</b>	6,849
 <b>Charitable activities</b>			
General		<b>15,617</b>	14,251
<b>Total</b>		<b>22,034</b>	21,100
 <b>NET INCOME/(EXPENDITURE)</b>		<b>10,815</b>	(2,805)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>6,069</b>	8,874
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>16,884</b>	6,069

The notes form part of these financial statements

# FREE RANGE

## BALANCE SHEET 5 APRIL 2023

		2023 Unrestricted fund £	2022 Total funds £
<b>CURRENT ASSETS</b>	Notes		
Debtors	6	540	-
Cash at bank		17,174	6,670
		<u>17,714</u>	<u>6,670</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(830)	(601)
<b>NET CURRENT ASSETS</b>		<u>16,884</u>	<u>6,069</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>16,884</u>	<u>6,069</u>
<b>NET ASSETS</b>		<u>16,884</u>	<u>6,069</u>
<b>FUNDS</b>	8		
Unrestricted funds		16,884	6,069
<b>TOTAL FUNDS</b>		<u>16,884</u>	<u>6,069</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 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.

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 5 February 2024 and were signed on its behalf by:

M Wolloshin - Trustee

The notes form part of these financial statements

## FREE RANGE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 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.

#### 2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	<u>150</u>	<u>48</u>

#### 3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>-</u>	<u>1</u>



# FREE RANGE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2023

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2023 nor for the year ended 5 April 2022.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2023 nor for the year ended 5 April 2022.

### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	18,246
Other trading activities	48
Investment income	1
<b>Total</b>	<u>18,295</u>
<b>EXPENDITURE ON</b>	
Raising funds	6,849
<b>Charitable activities</b>	
General	<u>14,251</u>
<b>Total</b>	<u>21,100</u>
<b>NET INCOME/(EXPENDITURE)</b>	(2,805)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	8,874
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>6,069</u></u>

### 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	<u><u>540</u></u>	<u><u>-</u></u>

**FREE RANGE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2023**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	2022
	<b>£</b>	£
Other creditors	<b>200</b>	-
Accrued expenses	<b>630</b>	601
	<u><b>830</b></u>	<u>601</u>

**8. MOVEMENT IN FUNDS**

	At 6/4/22 £	Net movement in funds £	At 5/4/23 £
<b>Unrestricted funds</b>			
General fund	<b>6,069</b>	<b>10,815</b>	<b>16,884</b>
	<u><b>6,069</b></u>	<u><b>10,815</b></u>	<u><b>16,884</b></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>32,849</b>	<b>(22,034)</b>	<b>10,815</b>
	<u><b>32,849</b></u>	<u><b>(22,034)</b></u>	<u><b>10,815</b></u>

**Comparatives for movement in funds**

	At 6/4/21 £	Net movement in funds £	At 5/4/22 £
<b>Unrestricted funds</b>			
General fund	8,874	(2,805)	6,069
	<u>8,874</u>	<u>(2,805)</u>	<u>6,069</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	18,295	(21,100)	(2,805)
	<u>18,295</u>	<u>(21,100)</u>	<u>(2,805)</u>

# FREE RANGE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2023

### 8. MOVEMENT IN FUNDS - continued

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

	At 6/4/21 £	Net movement in funds £	At 5/4/23 £
<b>Unrestricted funds</b>			
General fund	8,874	8,010	16,884
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>8,874</u>	<u>8,010</u>	<u>16,884</u>

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 £
<b>Unrestricted funds</b>			
General fund	51,144	(43,134)	8,010
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>51,144</u>	<u>(43,134)</u>	<u>8,010</u>

### 9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2023.

FREE RANGE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2023

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	6,260	3,463
Grants	26,439	14,783
	<u>32,699</u>	<u>18,246</u>
<b>Other trading activities</b>		
Fundraising events	150	48
<b>Investment income</b>		
Deposit account interest	-	1
	<u>-</u>	<u>1</u>
<b>Total incoming resources</b>	<u>32,849</u>	<u>18,295</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Event hosts & hire	-	660
Artist fees and expenses	6,417	6,132
	<u>6,417</u>	<u>6,792</u>
<b>Charitable activities</b>		
Consultancy fees	11,400	8,743
Equipment	-	32
Computer expenses	974	475
Sundry	101	-
Business development costs	2,450	4,400
	<u>14,925</u>	<u>13,650</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	62	57
<b>Governance costs</b>		
Accountancy and legal fees	630	601
	<u>630</u>	<u>601</u>
<b>Total resources expended</b>	<u>22,034</u>	<u>21,100</u>
<b>Net income/(expenditure)</b>	<u>10,815</u>	<u>(2,805)</u>

This page does not form part of the statutory financial statements