

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 2025
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 2025

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FREE RANGE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2025

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 2025. 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 06/04/24 - 05/04/25. 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, Gillen Knight, Kamila Lobuzinska and Yoriko Otomo.

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 06/04/24 - 05/04/25, Free Range fulfilled the following activities in relation to these aims and objectives:

We presented 19 main events over the course of the period, 18 of them at our main venue (Fruitworks, 1-2 Jewry Lane, Canterbury) and 1 event in the Colyer-Fergusson Hall (Gulbenkian Arts Centre, University of Kent). These events presented world-class artists alongside local, early career and student artists in the fields of music, theatre, film and poetry. Alongside these main events we presented 10 Open Stage events (platforms for emerging creative practitioners in a range of disciplines) and 10 Free Range Orchestra workshops (focussed on developing the creative practice of semi-professional musicians and other improvising performers).

FREE RANGE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2025

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 2024/25:

Income

Our income increased from £34,335 in 2023/24 to £43,533 in 2024/25.

£24,631 of this total was raised from grants received from Arts Council England (57% of total) in 2024/25. The percentage has reduced £27,444 (80% of the total) in 2023/24.

£18,849 of the income in 2024/25 was raised from on-the-night and regular monthly donations (43% of the total). This represents an increase of £11,948 on 2023/24.

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 2024/25 was £54,577, up from £32,686 during 2023/24.

The primary increase came from Artists Fees, Freelancers and Performers. Artist Fees increased from £10,638 in 2023/24 to £17,741 in 2024/25, Freelancers Fees increased from £16,975 in 2023/24 to £28,731 in 2024/25 and Performer Fees increased from £3,160 in 2023/24 to £6,244 in 2024/25. This increase is due to an increase in annual fee for the Artistic Director to reflect the amount of time spent on the role. Additionally this figure encompasses the monthly payments to the core team, Digital Communications Manager and Finance Director, to the Bid writer and freelancers who run specific projects such as Open Stage events and Free Range Orchestra.

Computer expenses decreased from £1,187 in 2023/24 to £906 in 2024/25. Computer expenses note the registration of Free Range's email addresses, website registration, Soundcloud Pro renewal and our Zoom Pro account and cloud based software subscriptions.

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

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.

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.

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

FREE RANGE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2025**

Registered office

21 Prospect Place
Canterbury
Kent
CT1 3JU

Trustees

M Wolloshin Chair
Dr A de Lacey (resigned 9/9/2024)
K Lobuzinska
G Knight
O Carruthers
Dr Y Otomo (appointed 23/5/2024)

Independent Examiner

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

Artistic Director: Dr Samuel Bailey
Tel.: 01227 470330 / 07737 15277
Email: sam@freerangecanterbury.org
Website: www.freerangecanterbury.org

Approved by order of the board of trustees on 26 January 2026 and signed on its behalf by:

Signed by:


B5BB93B16933477...

Dr Y Otomo - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FREE RANGE

Independent examiner's report to the trustees of Free Range ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5 April 2025.

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.

Signed by:


53A3A56916D94AE...

Sophie Grant

The Association of Chartered Certified Accountants

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

26 January 2026

FREE RANGE**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2025**

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		43,480	34,330
Investment income	2	53	5
Total		43,533	34,335
EXPENDITURE ON			
Raising funds		52,716	30,773
Charitable activities			
General		1,876	1,913
Total		54,592	32,686
NET INCOME/(EXPENDITURE)		(11,059)	1,649
RECONCILIATION OF FUNDS			
Total funds brought forward		18,533	16,884
TOTAL FUNDS CARRIED FORWARD		7,474	18,533

The notes form part of these financial statements

FREE RANGE**BALANCE SHEET
5 APRIL 2025**

		2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS	Notes		
Debtors	5	-	540
Cash at bank		8,664	18,884
		8,664	19,424
CREDITORS			
Amounts falling due within one year	6	(1,190)	(891)
NET CURRENT ASSETS		7,474	18,533
TOTAL ASSETS LESS CURRENT LIABILITIES		7,474	18,533
NET ASSETS		7,474	18,533
FUNDS	7		
Unrestricted funds		7,474	18,533
TOTAL FUNDS		7,474	18,533

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 2025 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 26 January 2026 and were signed on its behalf by:

Signed by:

 B5BB93B16933477...
 Y Otomo - Trustee

The notes form part of these financial statements

FREE RANGE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

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. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	53	5

3. TRUSTEES' REMUNERATION AND BENEFITS

Trustee remuneration for the year ended 5 April 2025: £6,200 (2024: £3,160).

Trustees' expenses

Trustee reimbursements for travel, parking and mileage: £44 (2024: £0.00).

FREE RANGE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2025

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	34,330
Investment income	5
Total	<u>34,335</u>
EXPENDITURE ON	
Raising funds	30,773
Charitable activities	
General	1,913
Total	<u>32,686</u>
NET INCOME	1,649
RECONCILIATION OF FUNDS	
Total funds brought forward	16,884
TOTAL FUNDS CARRIED FORWARD	<u><u>18,533</u></u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	-	540

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	471	231
Accrued expenses	719	660
	<u>1,190</u>	<u>891</u>

FREE RANGE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025****7. MOVEMENT IN FUNDS**

	At 6/4/24 £	Net movement in funds £	At 5/4/25 £
Unrestricted funds			
General fund	18,533	(11,059)	7,474
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	18,533	(11,059)	7,474
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,533	(54,592)	(11,059)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	43,533	(54,592)	(11,059)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparatives for movement in funds

	At 6/4/23 £	Net movement in funds £	At 5/4/24 £
Unrestricted funds			
General fund	16,884	1,649	18,533
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	16,884	1,649	18,533
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	34,335	(32,686)	1,649
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	34,335	(32,686)	1,649
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

FREE RANGE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025****7. MOVEMENT IN FUNDS - continued**

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

	At 6/4/23 £	Net movement in funds £	At 5/4/25 £
Unrestricted funds			
General fund	16,884	(9,410)	7,474
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>16,884</u>	<u>(9,410)</u>	<u>7,474</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 £
Unrestricted funds			
General fund	77,868	(87,278)	(9,410)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>77,868</u>	<u>(87,278)</u>	<u>(9,410)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2025.

FREE RANGE**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	18,849	6,886
Grants	24,631	27,444
	43,480	34,330
Investment income		
Deposit account interest	53	5
Total incoming resources	43,533	34,335
EXPENDITURE		
Raising donations and legacies		
Performers	6,244	3,160
Freelancers	28,731	16,975
Artist fees and expenses	17,741	10,638
	52,716	30,773
Charitable activities		
Computer expenses	906	1,187
Support costs		
Finance		
Bank charges	70	66
Governance costs		
Accountancy and legal fees	900	660
Total resources expended	54,592	32,686
Net (expenditure)/income	(11,059)	1,649