REGISTERED COMPANY NUMBER: 06780838 (England and Wales)
REGISTERED CHARITY NUMBER:

Report of the trustees and

Unaudited financial statements for the year ended 31 December 2025

For

The Free fringe Ltd

MICHAEL B BENNETT LIMITED
Building 4
North London Business Park
Oakleigh Road South
New Southgate
London
N11 1GN

The Free fringe Ltd

Report of the trustees
for the Year Ended 31 December 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 31 December 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).

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06780838 (England and Wales)

Registered Charity number

Registered office

31 Fortress Road
London
NW5 1AD

Trustees

Dr P Hill
Mrs M A Hill-Stephens
Ms E V Harris
L M Williams

Company Secretary

Approved by order of the board of trustees on .... and signed on its behalf by:

....
Dr P Hill - Trustee

The Free fringe Ltd

Statement of financial activities
for the Year Ended 31 December 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		28,848	32,854
Investment income	2	21	-
Total		28,869	32,854
EXPENDITURE ON			
Raising funds	3	21,661	24,122
NET INCOME		7,208	8,732
RECONCILIATION OF FUNDS			
Total funds brought forward		(1,601)	(10,333)
TOTAL FUNDS CARRIED FORWARD		5,607	(1,601)

The notes form part of these financial statements

The Free fringe Ltd

Balance sheet
31 December 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
CURRENT ASSETS			
Cash at bank		19,143	11,924
CREDITORS			
Amounts falling due within one year	7	(13,536)	(13,525)
NET CURRENT ASSETS/(LIABILITIES)		5,607	(1,601)
TOTAL ASSETS LESS CURRENT LIABILITIES		5,607	(1,601)
NET ASSETS/(LIABILITIES)		5,607	(1,601)
FUNDS	8		
Unrestricted funds		5,607	(1,601)
TOTAL FUNDS		5,607	(1,601)

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) 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 .... and were signed on its behalf by:

....
P Hill - Trustee

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.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of nil years.

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

	31.12.25	31.12.24
	£	£
Deposit account interest	21	-

continued...

3. RAISING FUNDS

Raising donations and legacies

	31.12.25	31.12.24
	£	£
Sundries	20,856	23,420
Support costs	805	702
	21,661	24,122

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	32,854
EXPENDITURE ON	
Raising funds	24,122
NET INCOME	8,732
RECONCILIATION OF FUNDS	
Total funds brought forward	(10,333)
TOTAL FUNDS CARRIED FORWARD	(1,601)

continued...

6. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 January 2025 and 31 December 2025	12,500
AMORTISATION	
At 1 January 2025 and 31 December 2025	12,500
NET BOOK VALUE	
At 31 December 2025	-
At 31 December 2024	-

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Other creditors	13,218	13,219
Accrued expenses	318	306
	13,536	13,525

8. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	(1,601)	7,208	5,607
TOTAL FUNDS	(1,601)	7,208	5,607

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	28,869	(21,661)	7,208
TOTAL FUNDS	28,869	(21,661)	7,208

continued...

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	(10,333)	8,732	(1,601)
TOTAL FUNDS	(10,333)	8,732	(1,601)

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,854	(24,122)	8,732
TOTAL FUNDS	32,854	(24,122)	8,732

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

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	(10,333)	15,940	5,607
TOTAL FUNDS	(10,333)	15,940	5,607

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	61,723	(45,783)	15,940
TOTAL FUNDS	61,723	(45,783)	15,940

continued...

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

Detailed statement of financial activities
for the Year Ended 31 December 2025

	31.12.25	31.12.24
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	2,769	1,039
Donations	21,159	28,087
Admissions	4,920	3,728
	28,848	32,854
Investment income		
Deposit account interest	21	-
Total incoming resources	28,869	32,854
EXPENDITURE		
Raising donations and legacies		
Sundries	20,856	23,420
Support costs		
Management		
Postage and stationery	2	-
Sundries	318	306
	320	306
Information technology		
Sundries	485	396
Total resources expended	21,661	24,122
Net income	7,208	8,732

The Free fringe Ltd

Contents of the financial statements
for the Year Ended 31 December 2025