

THE HORSE RANGERS ASSOCIATION (HARWICH) LIMITED

England & Wales · Charity number 1102278

Details

Status	Registered
Legal form	Charitable company
Company number	04828091
Registered	2004-02-24
Register	View on the Charity Commission register

Contact

Address	The Bungalow Michaelstowe drive Ramsey Harwich Essex CO12 5ER
Phone	01255551551
Email	sioux@harwichhorserangers.co.uk
Website	www.harwichhorserangers.co.uk

Activities

Objects: TO PROVIDE EDUCATION AND CHARACTER TRAINING, PHYSICAL MENTAL AND SPIRITUAL, FOR CHILDREN AND YOUNG PERSONS OVER THE AGE OF 8 WHO ARE RESIDENT IN THE TENDRING/COLCHESTER AREA IN PARTICULAR BUT NOT EXCLUSIVELY BY PROVIDING FACILITIES FOR RIDING AND THE TEACHING OF HORSEMANSHIP.

Activities: The Horse Rangers Association (Harwich) Ltd is a uniformed voluntary youth movement with horses. Members of the association meet weekly on Saturdays and Sundays.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Religious Activities, Amateur Sport, Animals
- **Who:** Children/young People

Geography

- **Area of benefit:** IN THE TENDRING/COLCHESTER AREA.
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£142,157	£142,575	-	-
2024-09-30	£127,316	£133,647	-	-
2023-09-30	£92,440	£90,989	-	-
2022-09-30	£91,752	£86,880	-	-
2021-09-30	£74,394	£79,008	-	-
2020-09-30	£79,575	£69,215	-	-

Trustees

Name	Role	Appointed
MRS S J THORPE	Chair	
BECKY THORPE		
Beverley Docherty		2025-04-13
Charlotte Race		2025-04-13
Chloe Woodward		2025-04-13
Kirsty Shean		2016-09-01
Louise Grey		2025-04-13
MELISSA MALLETT		2010-02-24

THE HORSE RANGERS ASSOCIATION (HARWICH) LIMITED

England & Wales - Charity number 1102278

Accounts

The Horse Rangers Association (Harwich) Ltd

Charity No. 1102278

Company No. 04828091

Trustees' Report and Unaudited Accounts

30 September 2025

The Horse Rangers Association (Harwich) Ltd
Contents

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Summary Income and Expenditure Account	5
Balance Sheet	6
Notes to the Accounts	7 to 13
Detailed Statement of Financial Activities	14 to 15

The Horse Rangers Association (Harwich) Ltd
Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 September 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 04828091

Charity No. 1102278

Registered Office

The Bungalow
Ramsey Manor
Michalstowe Drive
Ramsey. Essex
CO12 5ER

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

B. Docherty
L. Grey
M. Mallett
C. Race
K. Shean
B. Thorpe
S. Thorpe
C. Woodward

Accountants

Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Melissa Mallett

~~M. Mallett~~
signed on 17/03/2026, 12:15:51 GMT

Trustee

24 February 2026

Independent Examiner's Report to the trustees of The Horse Rangers Association (Harwich) Ltd

I report to the charity trustees on my examination of the financial statements of The Horse Rangers Association (Harwich) Ltd for the year ended 30 September 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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act 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
- 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 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 financial statements to be reached.

Stuart Foster

signed on 17/03/2026, 15:26:16 GMT

Stuart Foster (FCCA) ACCA
Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU
24 February 2026

The Horse Rangers Association (Harwich) Ltd
Statement of Financial Activities
for the year ended 30 September 2025

		Unrestricted		
		funds	Total funds	Total funds
		2025	2025	2024
	Notes	£	£	£
Income and endowments				
from:				
Donations and legacies	4	69,610	69,610	62,011
Charitable activities	5	72,361	72,361	65,174
Investments	6	186	186	131
Total		142,157	142,157	127,316
Expenditure on:				
Charitable activities	7	46,809	46,809	63,685
Other	8	95,766	95,766	69,962
Total		142,575	142,575	133,647
Net gains on investments		-	-	-
Net expenditure	9	(418)	(418)	(6,331)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(418)	(418)	(6,331)
Other gains and losses				
Net movement in funds		(418)	(418)	(6,331)
Reconciliation of funds:				
Total funds brought forward		1,217	1,217	7,548
Total funds carried forward		799	799	1,217

The Horse Rangers Association (Harwich) Ltd
Summary Income and Expenditure Account
for the year ended 30 September 2025

	2025	2024
	£	£
Income	141,971	127,185
Interest and investment income	186	131
Gross income for the year	<u>142,157</u>	<u>127,316</u>
Expenditure	142,325	133,548
Depreciation and charges for impairment of fixed assets	250	99
Total expenditure for the year	<u>142,575</u>	<u>133,647</u>
Net expenditure before tax for the year	(418)	(6,331)
Net expenditure for the year	<u>(418)</u>	<u>(6,331)</u>

The Horse Rangers Association (Harwich) Ltd

Balance Sheet

at 30 September 2025

Company No. 04828091	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	11	1,248	298
		<u>1,248</u>	<u>298</u>
Current assets			
Cash at bank and in hand		7,839	6,795
		<u>7,839</u>	<u>6,795</u>
Creditors: Amount falling due within one year	12	(8,288)	(5,876)
Net current (liabilities)/assets		<u>(449)</u>	<u>919</u>
Total assets less current liabilities		<u>799</u>	<u>1,217</u>
Net assets excluding pension asset or liability		<u>799</u>	<u>1,217</u>
Total net assets		<u><u>799</u></u>	<u><u>1,217</u></u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		799	1,217
		<u>799</u>	<u>1,217</u>
Reserves	13		
Total funds		<u><u>799</u></u>	<u><u>1,217</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 September 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 24 February 2026

And signed on its behalf by:

Melissa Mallett

M. Mallett
signed on 17/03/2026, 12:15:51 GMT

Trustee

24 February 2026

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and machinery	25% Reducing balance
---------------------	----------------------

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	62,011	62,011
Charitable activities	65,174	65,174
Investments	131	131
Total	<u>127,316</u>	<u>127,316</u>
Expenditure on:		
Charitable activities	63,685	63,685
Other	69,962	69,962
Total	<u>133,647</u>	<u>133,647</u>
Net income	<u>(6,331)</u>	<u>(6,331)</u>
Net income before other gains/(losses)	<u>(6,331)</u>	<u>(6,331)</u>
Other gains and losses:		
Net movement in funds	<u>(6,331)</u>	<u>(6,331)</u>
Reconciliation of funds:		
Total funds brought forward	7,548	7,548
Total funds carried forward	<u><u>1,217</u></u>	<u><u>1,217</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2025 £	Total 2024 £
Donations and memberships	69,610	69,610	62,011
	<u>69,610</u>	<u>69,610</u>	<u>62,011</u>

5 Income from charitable activities

	Unrestricted £	Total 2025 £	Total 2024 £
Fundraising	1,619	1,619	1,320
Session fees	28,491	28,491	36,916
School programmes and other income	42,251	42,251	26,938
	<u>72,361</u>	<u>72,361</u>	<u>65,174</u>

The Horse Rangers Association (Harwich) Ltd
Notes to the Accounts

6 Income from investments

	Unrestricted	Total 2025	Total 2024
	£	£	£
Bank interest received	186	186	131
	<u>186</u>	<u>186</u>	<u>131</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Expenditure on charitable activities</i>			
Horse feed, care and equipment	46,809	46,809	63,685
Governance costs			
	<u>46,809</u>	<u>46,809</u>	<u>63,685</u>

8 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
	60	60	-
Employee costs	40,071	40,071	22,060
Motor and travel costs	-	-	317
Premises costs	42,411	42,411	38,904
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	250	250	99
General administrative costs	12,740	12,740	8,305
Legal and professional costs	234	234	277
	<u>95,766</u>	<u>95,766</u>	<u>69,962</u>

9 Net expenditure before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	250	99
Independent Examiner's fee	234	277

10 Staff costs

	2025	2024
Salaries and wages	32,655	17,214
	<u>32,655</u>	<u>17,214</u>

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

11 Tangible fixed assets

	Plant and machinery	Total
	£	£
Cost or revaluation		
At 1 October 2024	12,745	12,745
Additions	1,200	1,200
At 30 September 2025	<u>13,945</u>	<u>13,945</u>
Depreciation and impairment		
At 1 October 2024	12,447	12,447
Depreciation charge for the year	250	250
At 30 September 2025	<u>12,697</u>	<u>12,697</u>
Net book values		
At 30 September 2025	<u>1,248</u>	<u>1,248</u>
At 30 September 2024	<u>298</u>	<u>298</u>

12 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Other loans	8,053	5,653
Accruals	235	223
	<u>8,288</u>	<u>5,876</u>

13 Movement in funds

	At 1 October 2024	Incoming resources (including other gains/losses)	Resources expended	At 30 September 2025
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	1,217	142,157	(142,575)	799
Total funds	<u>1,217</u>	<u>142,157</u>	<u>(142,575)</u>	<u>799</u>

14 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	1,248	1,248
Net current assets	(449)	(449)
	<u>799</u>	<u>799</u>

15 Reconciliation of net debt

	At 1 October 2024	Cash flows	At 30 September 2025
	£	£	£
Cash and cash equivalents	6,795	1,044	7,839
	<u>6,795</u>	<u>1,044</u>	<u>7,839</u>
Borrowings	(5,653)	(2,400)	(8,053)
	<u>(5,653)</u>	<u>(2,400)</u>	<u>(8,053)</u>
Net debt	<u>1,142</u>	<u>(1,356)</u>	<u>(214)</u>

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

The Horse Rangers Association (Harwich) Ltd
Detailed Statement of Financial Activities
for the year ended 30 September 2025

	Unrestricted		
	funds	Total funds	Total funds
	2025	2025	2024
	£	£	£
Income and endowments from:			
Donations and legacies			
Donations and memberships	69,610	69,610	62,011
	<u>69,610</u>	<u>69,610</u>	<u>62,011</u>
Charitable activities			
Fundraising	1,619	1,619	1,320
Session fees	28,491	28,491	36,916
School programmes and other income	42,251	42,251	26,938
	<u>72,361</u>	<u>72,361</u>	<u>65,174</u>
Investments			
Bank interest received	186	186	131
	<u>186</u>	<u>186</u>	<u>131</u>
Total income and endowments	142,157	142,157	127,316
Expenditure on:			
Charitable activities			
Horse feed, care and equipment	46,809	46,809	63,685
	<u>46,809</u>	<u>46,809</u>	<u>63,685</u>
Total of expenditure on charitable activities	46,809	46,809	63,685
Other expenditure			
	60	60	-
	<u>60</u>	<u>60</u>	<u>-</u>
Employee costs			
Salaries/wages	32,655	32,655	17,214
Staff training	180	180	592
Staff welfare	483	483	375
Temporary staff	6,753	6,753	3,879
	<u>40,071</u>	<u>40,071</u>	<u>22,060</u>
Vehicles - General costs			
	-	-	317
	<u>-</u>	<u>-</u>	<u>317</u>
Premises costs			
Rent	16,752	16,752	16,902
Rates	711	711	2,316
Light, heat and power	629	629	755
Premises cleaning	1,394	1,394	399
Premises repairs and maintenance	3,896	3,896	7,045
Other premises costs	19,029	19,029	11,487

The Horse Rangers Association (Harwich) Ltd
Detailed Statement of Financial Activities

	42,411	42,411	38,904
General administrative costs, including depreciation and amortisation			
Depreciation of Plant and machinery	250	250	99
Bank charges	84	84	71
Equipment repairs and maintenance	4,237	4,237	1,640
General insurances	5,104	5,104	4,441
Postage and couriers	-	-	109
Stationery and printing	369	369	480
Subscriptions	1,260	1,260	-
Sundry expenses	1,628	1,628	1,564
Telephone, fax and broadband	58	58	-
	<u>12,990</u>	<u>12,990</u>	<u>8,404</u>
Legal and professional costs			
Accountancy and bookkeeping	234	234	277
	<u>234</u>	<u>234</u>	<u>277</u>
Total of expenditure of other costs	<u>95,766</u>	<u>95,766</u>	<u>69,962</u>
Total expenditure	<u>142,575</u>	<u>142,575</u>	<u>133,647</u>
Net gains on investments	-	-	-
	<u>(418)</u>	<u>(418)</u>	<u>(6,331)</u>
Net expenditure			
Net expenditure before other gains/(losses)	<u>(418)</u>	<u>(418)</u>	<u>(6,331)</u>
Other Gains	-	-	-
Net movement in funds	<u>(418)</u>	<u>(418)</u>	<u>(6,331)</u>
Reconciliation of funds:			
Total funds brought forward	1,217	1,217	7,548
Total funds carried forward	<u>799</u>	<u>799</u>	<u>1,217</u>

Signatures' technical details

Signatures

mel.mallett@googlemail.com

17/03/2026, 12:15:51 GMT

Fingerprint

eb13fe0207152ce8f1c44d30401f72e67177d428

stuart@quantic-ac.co.uk

17/03/2026, 15:26:16 GMT

Fingerprint

0d4525080eeab261b74e4cc369a46466b5813526

Event log

10.50.11.46 27/02/2026, 12:15:45 GMT
Signing request created.

System 27/02/2026, 12:15:51 GMT
Notification sent to mel.mallett@googlemail.com.

System 16/03/2026, 12:37:31 GMT
Reminder sent to mel.mallett@googlemail.com.

System 17/03/2026, 12:15:11 GMT
Signing page opened by signee mel.mallett@googlemail.com.

System 17/03/2026, 12:15:51 GMT
Signee mel.mallett@googlemail.com signed document.

System 17/03/2026, 12:15:53 GMT
Notification sent to stuart@quantic-ac.co.uk.

System 17/03/2026, 15:26:04 GMT
Signing page opened by signee stuart@quantic-ac.co.uk.

System 17/03/2026, 15:26:16 GMT
Signee stuart@quantic-ac.co.uk signed document.

System 17/03/2026, 15:26:16 GMT
Signing process completed.

Summary

Envelope's ID: 1kglk75b

Document's hash: 454fa98846207e60e840bd036ee0a933d272884f43d4e8742c905f980152868a

Final stamp: 17/03/2026, 15:26:17 GMT

The Horse Rangers Association (Harwich) Ltd
Charity No. 1102278
Company No. 04828091
Trustees' Report and Unaudited Accounts
30 September 2025

Verification QR Code



MyDocSafe

THE HORSE RANGERS ASSOCIATION (HARWICH) LIMITED

England & Wales - Charity number 1102278

Accounts

The Horse Rangers Association (Harwich) Ltd

Charity No. 1102278

Company No. 04828091

Trustees' Report and Unaudited Accounts

30 September 2024

The Horse Rangers Association (Harwich) Ltd
Contents

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Summary Income and Expenditure Account	5
Balance Sheet	6
Notes to the Accounts	7 to 13
Detailed Statement of Financial Activities	14 to 15

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 September 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 04828091

Charity No. 1102278

Registered Office

The Bungalow
Ramsey Manor
Michalstowe Drive
Ramsey. Essex
CO12 5ER

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

M. Mallett
K. Shean
B. Thorpe
S. Thorpe

Accountants

Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M. Mallett
Trustee

M.Mallett

20 March 2025 signed on 21/03/2025, 20:57:46 GMT

Independent Examiner's Report to the trustees of The Horse Rangers Association (Harwich) Ltd

I report to the charity trustees on my examination of the financial statements of The Horse Rangers Association (Harwich) Ltd for the year ended 30 September 2024.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act 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
- 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 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 financial statements to be reached.

Stuart Foster

signed on 24/03/2025, 11:07:55 GMT

Stuart Foster (FCCA) ACCA
Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU
20 March 2025

The Horse Rangers Association (Harwich) Ltd

Statement of Financial Activities

for the year ended 30 September 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	4	62,011	62,011	48,645
Charitable activities	5	65,174	65,174	43,750
Investments	6	131	131	45
Total		127,316	127,316	92,440
Expenditure on:				
Charitable activities	7	63,685	63,685	52,386
Other	8	69,962	69,962	38,603
Total		133,647	133,647	90,989
Net gains on investments		-	-	-
Net (expenditure)/income	9	(6,331)	(6,331)	1,451
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(6,331)	(6,331)	1,451
Other gains and losses				
Net movement in funds		(6,331)	(6,331)	1,451
Reconciliation of funds:				
Total funds brought forward		7,548	7,548	6,097
Total funds carried forward		1,217	1,217	7,548

The Horse Rangers Association (Harwich) Ltd
 Summary Income and Expenditure Account
 for the year ended 30 September 2024

	2024 £	2023 £
Income	127,185	92,395
Interest and investment income	131	45
Gross income for the year	<u>127,316</u>	<u>92,440</u>
Expenditure	133,548	90,857
Depreciation and charges for impairment of fixed assets	99	132
Total expenditure for the year	<u>133,647</u>	<u>90,989</u>
Net (expenditure)/income before tax for the year	(6,331)	1,451
Net (expenditure)/income for the year	<u><u>(6,331)</u></u>	<u><u>1,451</u></u>

The Horse Rangers Association (Harwich) Ltd

Balance Sheet

at 30 September 2024

Company No. 04828091	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	11	298	397
		<u>298</u>	<u>397</u>
Current assets			
Debtors	12	-	447
Cash at bank and in hand		6,795	6,863
		<u>6,795</u>	<u>7,310</u>
Creditors: Amount falling due within one year	13	(5,876)	(159)
Net current assets		919	7,151
Total assets less current liabilities		<u>1,217</u>	<u>7,548</u>
Net assets excluding pension asset or liability		1,217	7,548
Total net assets		<u><u>1,217</u></u>	<u><u>7,548</u></u>
The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		1,217	7,548
		<u>1,217</u>	<u>7,548</u>
Reserves	14		
Total funds		<u><u>1,217</u></u>	<u><u>7,548</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 September 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 20 March 2025

And signed on its behalf by:

M.Mallett

signed on 21/03/2025, 20:57:46 GMT

M. Mallett

Trustee

20 March 2025

for the year ended 30 September 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and machinery	25% Reducing balance
---------------------	----------------------

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	48,645	48,645
Charitable activities	43,750	43,750
Investments	45	45
Total	<u>92,440</u>	<u>92,440</u>
Expenditure on:		
Charitable activities	52,386	52,386
Other	38,603	38,603
Total	<u>90,989</u>	<u>90,989</u>
Net income	<u>1,451</u>	<u>1,451</u>
Net income before other gains/(losses)	1,451	1,451
Other gains and losses:		
Net movement in funds	<u>1,451</u>	<u>1,451</u>
Reconciliation of funds:		
Total funds brought forward	6,097	6,097
Total funds carried forward	<u><u>7,548</u></u>	<u><u>7,548</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
Donations and memberships	62,011	62,011	48,645
	<u>62,011</u>	<u>62,011</u>	<u>48,645</u>

5 Income from charitable activities

	Unrestricted £	Total 2024 £	Total 2023 £
Fundraising	1,320	1,320	2,771
Session fees	36,916	36,916	22,031
School programmes and other income	26,938	26,938	18,948
	<u>65,174</u>	<u>65,174</u>	<u>43,750</u>

6 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bank interest received	131	131	45
	<u>131</u>	<u>131</u>	<u>45</u>

7 Expenditure on charitable activities

Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Horse feed, care and equipment	63,685	63,685	52,386
<i>Governance costs</i>			
	<u>63,685</u>	<u>63,685</u>	<u>52,386</u>

8 Other expenditure

Employee costs

Motor and travel costs

Premises costs

Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets

General administrative costs

Legal and professional costs

	Unrestricted	Total 2024	Total 2023
	£	£	£
Employee costs	22,060	22,060	3,904
Motor and travel costs	317	317	945
Premises costs	38,904	38,904	24,031
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	99	99	132
General administrative costs	8,305	8,305	9,389
Legal and professional costs	277	277	202
	<u>69,962</u>	<u>69,962</u>	<u>38,603</u>

9 Net (expenditure)/income before transfers

This is stated after charging:

Depreciation of owned fixed assets

Independent Examiner's fee

	2024	2023
	£	£
Depreciation of owned fixed assets	99	132
Independent Examiner's fee	212	202

10 Staff costs

Salaries and wages

	2024	2023
Salaries and wages	17,214	3,326
	<u>17,214</u>	<u>3,326</u>

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

11 Tangible fixed assets

	Plant and machinery	Total
	£	£
Cost or revaluation		
At 1 October 2023	12,745	12,745
At 30 September 2024	<u>12,745</u>	<u>12,745</u>
Depreciation and impairment		
At 1 October 2023	12,348	12,348
Depreciation charge for the year	99	99
At 30 September 2024	<u>12,447</u>	<u>12,447</u>
Net book values		
At 30 September 2024	<u>298</u>	<u>298</u>
At 30 September 2023	<u>397</u>	<u>397</u>

12 Debtors

	2024	2023
	£	£
Other debtors	-	447
	<u>-</u>	<u>447</u>

13 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other loans	5,653	-
Accruals	223	159
	<u>5,876</u>	<u>159</u>

14 Movement in funds

	At 1 October 2023	Incoming resources (including other gains/losses)	Resources expended	At 30 September 2024
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	7,548	127,316	(133,647)	1,217
Total funds	<u>7,548</u>	<u>127,316</u>	<u>(133,647)</u>	<u>1,217</u>

15 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	298	298
Net current assets	919	919
	<u>1,217</u>	<u>1,217</u>

16 Reconciliation of net debt

	At 1 October 2023	Cash flows	At 30 September 2024
	£	£	£
Cash and cash equivalents	6,863	(68)	6,795
	<u>6,863</u>	<u>(68)</u>	<u>6,795</u>
Borrowings	-	(5,653)	(5,653)
	<u>-</u>	<u>(5,653)</u>	<u>(5,653)</u>
Net debt	<u>6,863</u>	<u>(5,721)</u>	<u>1,142</u>

17 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

The Horse Rangers Association (Harwich) Ltd
Detailed Statement of Financial Activities
for the year ended 30 September 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies			
Donations and memberships	62,011	62,011	48,645
	<u>62,011</u>	<u>62,011</u>	<u>48,645</u>
Charitable activities			
Fundraising	1,320	1,320	2,771
Session fees	36,916	36,916	22,031
School programmes and other income	26,938	26,938	18,948
	<u>65,174</u>	<u>65,174</u>	<u>43,750</u>
Investments			
Bank interest received	131	131	45
	<u>131</u>	<u>131</u>	<u>45</u>
Total income and endowments	127,316	127,316	92,440
Expenditure on:			
Charitable activities			
Horse feed, care and equipment	63,685	63,685	52,386
	<u>63,685</u>	<u>63,685</u>	<u>52,386</u>
Total of expenditure on charitable activities	63,685	63,685	52,386
Employee costs			
Salaries/wages	17,214	17,214	3,326
Staff training	592	592	300
Staff welfare	375	375	278
Temporary staff	3,879	3,879	-
	<u>22,060</u>	<u>22,060</u>	<u>3,904</u>
Motor and travel costs			
Vehicles - General costs	317	317	945
	<u>317</u>	<u>317</u>	<u>945</u>
Premises costs			
Rent	16,902	16,902	16,752
Rates	2,316	2,316	1,309
Light, heat and power	755	755	1,343
Premises cleaning	399	399	452
Premises repairs and maintenance	7,045	7,045	3,093
Other premises costs	11,487	11,487	1,082
	<u>38,904</u>	<u>38,904</u>	<u>24,031</u>

The Horse Rangers Association (Harwich) Ltd
Detailed Statement of Financial Activities

General administrative costs, including depreciation and amortisation			
Depreciation of Plant and machinery	99	99	132
Bank charges	71	71	194
Equipment repairs and maintenance	1,640	1,640	3,366
General insurances	4,441	4,441	3,882
Postage and couriers	109	109	195
Software, IT support and related costs	-	-	50
Stationery and printing	480	480	250
Subscriptions	-	-	20
Sundry expenses	1,564	1,564	1,432
	<u>8,404</u>	<u>8,404</u>	<u>9,521</u>
Legal and professional costs			
Accountancy and bookkeeping	277	277	202
	<u>277</u>	<u>277</u>	<u>202</u>
Total of expenditure of other costs	<u>69,962</u>	<u>69,962</u>	<u>38,603</u>
Total expenditure	133,647	133,647	90,989
Net gains on investments	-	-	-
	<u>(6,331)</u>	<u>(6,331)</u>	<u>1,451</u>
Net (expenditure)/income			
Net (expenditure)/income before other gains/(losses)	<u>(6,331)</u>	<u>(6,331)</u>	<u>1,451</u>
Other Gains	-	-	-
Net movement in funds	<u>(6,331)</u>	<u>(6,331)</u>	<u>1,451</u>
Reconciliation of funds:			
Total funds brought forward	7,548	7,548	6,097
Total funds carried forward	<u>1,217</u>	<u>1,217</u>	<u>7,548</u>

Signatures' technical details

Signatures

mel.mallett@googlemail.com

21/03/2025, 20:57:46 GMT

Fingerprint

02078fcaebe0a4a36fa70cc2d434b98e1ff95582

stuart@quantic-ac.co.uk

24/03/2025, 11:07:55 GMT

Fingerprint

03bb9288baf140a9c4360357710138e4d14fd696

Event log

10.50.10.37 20/03/2025, 14:57:32 GMT
Signing request created.

System 20/03/2025, 14:57:36 GMT
Notification sent to mel.mallett@googlemail.com.

System 21/03/2025, 20:53:36 GMT
Signing page opened by signee mel.mallett@googlemail.com.

System 21/03/2025, 20:57:46 GMT
Signee mel.mallett@googlemail.com signed document.

System 21/03/2025, 20:57:49 GMT
Notification sent to stuart@quantic-ac.co.uk.

System 24/03/2025, 11:07:34 GMT
Signing page opened by signee stuart@quantic-ac.co.uk.

System 24/03/2025, 11:07:55 GMT
Signee stuart@quantic-ac.co.uk signed document.

System 24/03/2025, 11:07:55 GMT
Signing process completed.

Summary

Envelope's ID: 5ggbf4dl

Document's hash: 9ed98cd2754dee69ba27291c37971a17028885ea5987fa73a3ef13b29345651c

Final stamp: 24/03/2025, 11:07:57 GMT

The Horse Rangers Association (Harwich) Ltd
Charity No. 1102278
Company No. 04828091
Trustees' Report and Unaudited Accounts
30 September 2024

Verification QR Code



THE HORSE RANGERS ASSOCIATION (HARWICH) LIMITED

England & Wales - Charity number 1102278

Accounts

The Horse Rangers Association (Harwich) Ltd

Charity No. 1102278

Company No. 04828091

Trustees' Report and Unaudited Accounts

30 September 2023

The Horse Rangers Association (Harwich) Ltd
Contents

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Summary Income and Expenditure Account	5
Balance Sheet	6
Notes to the Accounts	7 to 13
Detailed Statement of Financial Activities	14 to 15

The Horse Rangers Association (Harwich) Ltd
Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 September 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 04828091

Charity No. 1102278

Registered Office

The Bungalow
Ramsey Manor
Michalstowe Drive
Ramsey. Essex
CO12 5ER

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

M. Mallett
K. Shean
B. Thorpe
S. Thorpe

Accountants

Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



M. Mallett
Trustee
19 December 2023

Independent Examiner's Report to the trustees of The Horse Rangers Association (Harwich) Ltd

I report to the charity trustees on my examination of the financial statements of The Horse Rangers Association (Harwich) Ltd for the year ended 30 September 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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act 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
- 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 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 financial statements to be reached.



signed on 20/12/2023, 02:59:33 GMT

Stuart Foster (FCCA) ACCA
Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU
19 December 2023

The Horse Rangers Association (Harwich) Ltd
Statement of Financial Activities
for the year ended 30 September 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	4	48,645	48,645	68,555
Charitable activities	5	43,750	43,750	23,197
Investments	6	45	45	-
Total		92,440	92,440	91,752
Expenditure on:				
Charitable activities	7	52,386	52,386	42,179
Other	8	38,603	38,603	44,701
Total		90,989	90,989	86,880
Net gains on investments		-	-	-
Net income	9	1,451	1,451	4,872
Transfers between funds		-	-	-
Net income before other gains/(losses)		1,451	1,451	4,872
Other gains and losses				
Net movement in funds		1,451	1,451	4,872
Reconciliation of funds:				
Total funds brought forward		6,097	6,097	1,225
Total funds carried forward		7,548	7,548	6,097

The Horse Rangers Association (Harwich) Ltd
 Summary Income and Expenditure Account
 for the year ended 30 September 2023

	2023 £	2022 £
Income	92,395	91,752
Interest and investment income	45	-
Gross income for the year	<u>92,440</u>	<u>91,752</u>
Expenditure	90,857	86,703
Depreciation and charges for impairment of fixed assets	132	177
Total expenditure for the year	<u>90,989</u>	<u>86,880</u>
Net income before tax for the year	1,451	4,872
Net income for the year	<u><u>1,451</u></u>	<u><u>4,872</u></u>

The Horse Rangers Association (Harwich) Ltd

Balance Sheet

at 30 September 2023

Company No. 04828091	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	11	397	529
		<u>397</u>	<u>529</u>
Current assets			
Debtors	12	447	-
Cash at bank and in hand		6,863	7,898
		<u>7,310</u>	<u>7,898</u>
Creditors: Amount falling due within one year	13	(159)	(2,330)
Net current assets		7,151	5,568
Total assets less current liabilities		<u>7,548</u>	<u>6,097</u>
Net assets excluding pension asset or liability		7,548	6,097
Total net assets		<u><u>7,548</u></u>	<u><u>6,097</u></u>
The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		7,548	6,097
		<u>7,548</u>	<u>6,097</u>
Reserves	14		
Total funds		<u><u>7,548</u></u>	<u><u>6,097</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 September 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 19 December 2023

And signed on its behalf by:



M. Mallett
Trustee
19 December 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and machinery	25% Reducing balance
---------------------	----------------------

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	68,555	68,555
Charitable activities	23,197	23,197
Total	<u>91,752</u>	<u>91,752</u>
Expenditure on:		
Charitable activities	42,179	42,179
Other	44,701	44,701
Total	<u>86,880</u>	<u>86,880</u>
Net income	<u>4,872</u>	<u>4,872</u>
Net income before other gains/(losses)	4,872	4,872
Other gains and losses:		
Net movement in funds	<u>4,872</u>	<u>4,872</u>
Reconciliation of funds:		
Total funds brought forward	1,225	1,225
Total funds carried forward	<u><u>6,097</u></u>	<u><u>6,097</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2023 £	Total 2022 £
Grants received	-	-	7,000
Donations and memberships	48,645	48,645	61,555
	<u>48,645</u>	<u>48,645</u>	<u>68,555</u>

5 Income from charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Fundraising	2,771	2,771	3,403
Session fees	22,031	22,031	14,702
School programmes and other income	18,948	18,948	5,092
	<u>43,750</u>	<u>43,750</u>	<u>23,197</u>

6 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Bank interest received	45	45	-
	<u>45</u>	<u>45</u>	<u>-</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Expenditure on charitable activities</i>			
Horse feed, care and equipment	52,386	52,386	42,179
<i>Governance costs</i>			
	<u>52,386</u>	<u>52,386</u>	<u>42,179</u>

8 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Employee costs	3,904	3,904	-
Motor and travel costs	945	945	2,509
Premises costs	24,031	24,031	30,811
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	132	132	177
General administrative costs	9,389	9,389	11,012
Legal and professional costs	202	202	192
	<u>38,603</u>	<u>38,603</u>	<u>44,701</u>

The Horse Rangers Association (Harwich) Ltd
Notes to the Accounts

9 Net income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	132	177
Independent Examiner's fee	202	192

10 Staff costs

	2023	2022
Salaries and wages	3,326	-
	<u>3,326</u>	<u>-</u>

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

11 Tangible fixed assets

	Plant and machinery	Total
	£	£
Cost or revaluation		
At 1 October 2022	12,745	12,745
At 30 September 2023	<u>12,745</u>	<u>12,745</u>
Depreciation and impairment		
At 1 October 2022	12,216	12,216
Depreciation charge for the year	132	132
At 30 September 2023	<u>12,348</u>	<u>12,348</u>
Net book values		
At 30 September 2023	<u>397</u>	<u>397</u>
At 30 September 2022	<u>529</u>	<u>529</u>

12 Debtors

	2023	2022
	£	£
Other debtors	447	-
	<u>447</u>	<u>-</u>

13 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Loans from trustees	-	2,174
Accruals	159	156
	<u>159</u>	<u>2,330</u>

14 Movement in funds

	At 1 October 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 30 September 2023 £
Restricted funds:				
Unrestricted funds:				
General funds	6,097	92,440	(90,989)	7,548
Total funds	<u>6,097</u>	<u>92,440</u>	<u>(90,989)</u>	<u>7,548</u>

15 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	397	397
Net current assets	7,151	7,151
	<u>7,548</u>	<u>7,548</u>

16 Reconciliation of net debt

	At 1 October 2022 £	Cash flows £	At 30 September 2023 £
Cash and cash equivalents	7,898	(1,035)	6,863
	<u>7,898</u>	<u>(1,035)</u>	<u>6,863</u>
Net debt	<u>7,898</u>	<u>(1,035)</u>	<u>6,863</u>

17 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

The Horse Rangers Association (Harwich) Ltd
Detailed Statement of Financial Activities
for the year ended 30 September 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies			
Grants received	-	-	7,000
Donations and memberships	48,645	48,645	61,555
	<u>48,645</u>	<u>48,645</u>	<u>68,555</u>
Charitable activities			
Fundraising	2,771	2,771	3,403
Session fees	22,031	22,031	14,702
School programmes and other income	18,948	18,948	5,092
	<u>43,750</u>	<u>43,750</u>	<u>23,197</u>
Investments			
Bank interest received	45	45	-
	<u>45</u>	<u>45</u>	<u>-</u>
Total income and endowments	92,440	92,440	91,752
Expenditure on:			
Charitable activities			
Horse feed, care and equipment	52,386	52,386	42,179
	<u>52,386</u>	<u>52,386</u>	<u>42,179</u>
Total of expenditure on charitable activities	52,386	52,386	42,179
Employee costs			
Salaries/wages	3,326	3,326	-
Staff training	300	300	-
Staff welfare	278	278	-
	<u>3,904</u>	<u>3,904</u>	<u>-</u>
Motor and travel costs			
Vehicles - General costs	945	945	2,379
Travel and subsistence	-	-	130
	<u>945</u>	<u>945</u>	<u>2,509</u>
Premises costs			
Rent	16,752	16,752	17,529
Rates	1,309	1,309	992
Light, heat and power	1,343	1,343	2,860
Premises cleaning	452	452	1,361
Premises repairs and maintenance	3,093	3,093	6,778
Other premises costs	1,082	1,082	1,291
	<u>24,031</u>	<u>24,031</u>	<u>30,811</u>

The Horse Rangers Association (Harwich) Ltd
Detailed Statement of Financial Activities

General administrative costs, including depreciation and amortisation			
Depreciation of Plant and machinery	132	132	177
Bank charges	194	194	102
Equipment repairs and maintenance	3,366	3,366	3,037
General insurances	3,882	3,882	3,183
Postage and couriers	195	195	-
Software, IT support and related costs	50	50	124
Stationery and printing	250	250	331
Subscriptions	20	20	61
Sundry expenses	1,432	1,432	4,174
	<u>9,521</u>	<u>9,521</u>	<u>11,189</u>
Legal and professional costs			
Accountancy and bookkeeping	202	202	192
	<u>202</u>	<u>202</u>	<u>192</u>
Total of expenditure of other costs	<u>38,603</u>	<u>38,603</u>	<u>44,701</u>
Total expenditure	90,989	90,989	86,880
Net gains on investments	-	-	-
	<u>1,451</u>	<u>1,451</u>	<u>4,872</u>
Net income			
Net income before other gains/(losses)	1,451	1,451	4,872
Other Gains	-	-	-
	<u>1,451</u>	<u>1,451</u>	<u>4,872</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	6,097	6,097	1,225
Total funds carried forward	<u>7,548</u>	<u>7,548</u>	<u>6,097</u>

Signatures' technical details

Signatures

mel.mallett@googlemail.com

19/12/2023, 21:21:29 GMT

Fingerprint

71243e91903a1dcc0115f8c7e1d2aa8a5a182ab2

stuart@quantic-ac.co.uk

20/12/2023, 02:59:33 GMT

Fingerprint

26f65a76289763d0c9f871f6e8d0a7c75f52306c

Event log

10.50.10.83 19/12/2023, 02:05:32 GMT
Signing request created.

System 19/12/2023, 02:05:35 GMT
Notification sent to mel.mallett@googlemail.com.

System 19/12/2023, 20:57:58 GMT
Signing page opened by signee mel.mallett@googlemail.com.

System 19/12/2023, 21:21:29 GMT
Signee mel.mallett@googlemail.com signed document.

System 19/12/2023, 21:21:30 GMT
Notification sent to stuart@quantic-ac.co.uk.

System 20/12/2023, 02:57:24 GMT
Signing page opened by signee stuart@quantic-ac.co.uk.

System 20/12/2023, 02:59:33 GMT
Signee stuart@quantic-ac.co.uk signed document.

System 20/12/2023, 02:59:34 GMT
Signing process completed.

Summary

Envelope's ID: 2g6obnk9

Document's hash: 06b70167f2c41adcf041157fd3f3235dfcaf138766527f0d983d27b88db5a507

Final stamp: 20/12/2023, 02:59:36 GMT

The Horse Rangers Association (Harwich) Ltd
Charity No. 1102278
Company No. 04826091
Trustees' Report and Unaudited Accounts
30 September 2023

Verification QR Code



THE HORSE RANGERS ASSOCIATION (HARWICH) LIMITED

England & Wales - Charity number 1102278

Accounts

The Horse Rangers Association (Harwich Ltd)

Charity No. 1102278

Company No. 04828091

Trustees' Report and Unaudited Accounts

30 September 2022

The Horse Rangers Association (Harwich Ltd)
Contents

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6 to 12
Detailed Statement of Financial Activities	13 to 14

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 September 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 04828091

Charity No. 1102278

Registered Office

The Bungalow
Ramsey Manor
Michalstowe Drive
Ramsey, Essex
CO12 5ER

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

E. Harrison (Resigned 10 August 2022)

M. Mallett

K. Shean

B. Thorpe

S. Thorpe

Accountants

Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M. Mallett
Trustee
10 June 2023

Independent Examiner's Report to the trustees of The Horse Rangers Association (Harwich Ltd)

I report to the charity trustees on my examination of the financial statements of The Horse Rangers Association (Harwich Ltd) for the year ended 30 September 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

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 ('the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act 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
- the financial statements have not been prepared in accordance with the Charities SORP (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.

Mr Stuart Foster FCCA
ACCA
Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU
10 June 2023

The Horse Rangers Association (Harwich Ltd)

Statement of Financial Activities

for the year ended 30 September 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	4	68,555	68,555	62,877
Charitable activities	5	23,197	23,197	11,517
Total		91,752	91,752	74,394
Expenditure on:				
Charitable activities	6	42,179	42,179	40,434
Other	7	44,701	44,701	38,574
Total		86,880	86,880	79,008
Net gains on investments		-	-	-
Net income/(expenditure)	8	4,872	4,872	(4,614)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		4,872	4,872	(4,614)
Other gains and losses				
Net movement in funds		4,872	4,872	(4,614)
Reconciliation of funds:				
Total funds brought forward		1,225	1,225	5,839
Total funds carried forward		6,097	6,097	1,225

The Horse Rangers Association (Harwich Ltd)

Balance Sheet

at 30 September 2022

Company No. 04828091	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	10	529	706
		<u>529</u>	<u>706</u>
Current assets			
Cash at bank and in hand		7,898	5,460
		<u>7,898</u>	<u>5,460</u>
Creditors: Amount falling due within one year	11	(2,330)	(4,941)
Net current assets		<u>5,568</u>	<u>519</u>
Total assets less current liabilities		<u>6,097</u>	<u>1,225</u>
Net assets excluding pension asset or liability		<u>6,097</u>	<u>1,225</u>
Total net assets		<u><u>6,097</u></u>	<u><u>1,225</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		6,097	1,225
		<u>6,097</u>	<u>1,225</u>
Reserves	12		
Total funds		<u><u>6,097</u></u>	<u><u>1,225</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 September 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 10 June 2023

And signed on its behalf by:

M. Mallett
Trustee
10 June 2023

for the year ended 30 September 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and machinery	25% Reducing balance
---------------------	----------------------

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Donations and legacies	62,877	62,877
Charitable activities	11,517	11,517
Total	<u>74,394</u>	<u>74,394</u>
Expenditure on:		
Charitable activities	40,434	40,434
Other	38,574	38,574
Total	<u>79,008</u>	<u>79,008</u>
Net income	<u>(4,614)</u>	<u>(4,614)</u>
Net income before other gains/(losses)	(4,614)	(4,614)
Other gains and losses:		
Net movement in funds	<u>(4,614)</u>	<u>(4,614)</u>
Reconciliation of funds:		
Total funds brought forward	5,839	5,839
Total funds carried forward	<u><u>1,225</u></u>	<u><u>1,225</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2022 £	Total 2021 £
Grants received	7,000	7,000	20,893
Donations and memberships	61,555	61,555	41,984
	<u><u>68,555</u></u>	<u><u>68,555</u></u>	<u><u>62,877</u></u>

5 Income from charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Fundraising	3,403	3,403	796
Session fees	14,702	14,702	10,721
School programmes and other income	5,092	5,092	-
	<u>23,197</u>	<u>23,197</u>	<u>11,517</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Expenditure on charitable activities</i>			
Horse feed, care and equipment	42,179	42,179	40,434
<i>Governance costs</i>			
	<u>42,179</u>	<u>42,179</u>	<u>40,434</u>

7 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Motor and travel costs	2,509	2,509	455
Premises costs	30,811	30,811	23,940
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	177	177	236
General administrative costs	11,012	11,012	13,769
Legal and professional costs	192	192	174
	<u>44,701</u>	<u>44,701</u>	<u>38,574</u>

8 Net income/(expenditure) before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	177	236
Independent Examiner's fee	192	174

9 Staff costs

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

10 Tangible fixed assets

	Plant and machinery	Total
	£	£
Cost or revaluation		
At 1 October 2021	12,745	12,745
At 30 September 2022	<u>12,745</u>	<u>12,745</u>
Depreciation and impairment		
At 1 October 2021	12,039	12,039
Depreciation charge for the year	177	177
At 30 September 2022	<u>12,216</u>	<u>12,216</u>
Net book values		
At 30 September 2022	<u>529</u>	<u>529</u>
At 30 September 2021	<u>706</u>	<u>706</u>

11 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Loans from trustees	2,174	4,784
Accruals	156	157
	<u>2,330</u>	<u>4,941</u>

12 Movement in funds

	At 1 October 2021	Incoming resources (including other gains/losses)	Resources expended	At 30 September 2022
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	1,225	91,752	(86,880)	6,097
Total funds	<u>1,225</u>	<u>91,752</u>	<u>(86,880)</u>	<u>6,097</u>

13 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	529	529
Net current assets	5,568	5,568
	<u>6,097</u>	<u>6,097</u>

14 Reconciliation of net debt

	At 1 October	Cash flows	At 30 September
	2021		2022
	£	£	£
Cash and cash equivalents	5,460	2,438	7,898
	<u>5,460</u>	<u>2,438</u>	<u>7,898</u>
Net debt	<u>5,460</u>	<u>2,438</u>	<u>7,898</u>

15 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

The Horse Rangers Association (Harwich Ltd)
Detailed Statement of Financial Activities
for the year ended 30 September 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies			
Grants received	7,000	7,000	20,893
Donations and memberships	61,555	61,555	41,984
	<u>68,555</u>	<u>68,555</u>	<u>62,877</u>
Charitable activities			
Fundraising	3,403	3,403	796
Session fees	14,702	14,702	10,721
School programmes and other income	5,092	5,092	-
	<u>23,197</u>	<u>23,197</u>	<u>11,517</u>
Total income and endowments	91,752	91,752	74,394
Expenditure on:			
Charitable activities			
Horse feed, care and equipment	42,179	42,179	40,434
	<u>42,179</u>	<u>42,179</u>	<u>40,434</u>
Total of expenditure on charitable activities	42,179	42,179	40,434
Motor and travel costs			
Vehicles - General costs	2,379	2,379	455
Travel and subsistence	130	130	-
	<u>2,509</u>	<u>2,509</u>	<u>455</u>
Premises costs			
Rent	17,529	17,529	15,822
Rates	992	992	491
Light, heat and power	2,860	2,860	-
Premises cleaning	1,361	1,361	-
Premises repairs and maintenance	6,778	6,778	7,627
Other premises costs	1,291	1,291	-
	<u>30,811</u>	<u>30,811</u>	<u>23,940</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Plant and machinery	177	177	236
Bank charges	102	102	-
Equipment repairs and maintenance	3,037	3,037	3,647
General insurances	3,183	3,183	3,790

The Horse Rangers Association (Harwich Ltd)
Detailed Statement of Financial Activities

Software, IT support and related costs	124	124	139
Stationery and printing	331	331	364
Subscriptions	61	61	-
Sundry expenses	4,174	4,174	5,829
	<u>11,189</u>	<u>11,189</u>	<u>14,005</u>
Legal and professional costs			
Accountancy and bookkeeping	192	192	174
	<u>192</u>	<u>192</u>	<u>174</u>
Total of expenditure of other costs	<u>44,701</u>	<u>44,701</u>	<u>38,574</u>
Total expenditure	86,880	86,880	79,008
Net gains on investments	-	-	-
	<u>4,872</u>	<u>4,872</u>	<u>(4,614)</u>
Net income/(expenditure)			
Net income/(expenditure) before other gains/(losses)	4,872	4,872	(4,614)
Other Gains	-	-	-
	<u>4,872</u>	<u>4,872</u>	<u>(4,614)</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	1,225	1,225	5,839
Total funds carried forward	<u>6,097</u>	<u>6,097</u>	<u>1,225</u>

THE HORSE RANGERS ASSOCIATION (HARWICH) LIMITED

England & Wales - Charity number 1102278

Accounts

REGISTERED COMPANY NUMBER: 04828091 (England and Wales)
REGISTERED CHARITY NUMBER: 1102278

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER
2021

FOR

THE HORSE RANGERS ASSOCIATION (HARWICH)
LIMITED

Martyn Lewis Chartered Accountants
1 Brewery House
Brook Street
Wivenhoe
Essex
C07 9DS

**THE HORSE RANGERS ASSOCIATION (HARWICH)
LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 30 September 2021**

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4 to 5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

**THE HORSE RANGERS ASSOCIATION (HARWICH)
LIMITED**

**REPORT OF THE TRUSTEES
for the Year Ended 30 September 2021**

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 30 September 2021. 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

04828091 (England and Wales)

Registered Charity number

1102278

Registered office

The Bungalow Ramsey Manor
Michaelstowe Drive
Ramsey
Essex
CO12 5ER

Trustees

Mrs S J Thorpe
Mrs M Mallett
Ms E Harrison
Ms R Thorpe
Miss K Shean

Company Secretary

Mrs S J Thorpe

Independent Examiner

Martyn Lewis Chartered Accountants
1 Brewery House
Brook Street
Wivenhoe
Essex
C07 9DS

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

.....
Mrs S J Thorpe - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE HORSE RANGERS ASSOCIATION (HARWICH)
LIMITED**

Independent examiner's report to the trustees of The Horse Rangers Association (Harwich) Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2021.

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.

Martyn Lewis
Martyn Lewis Chartered Accountants
1 Brewery House
Brook Street
Wivenhoe
Essex
C07 9DS

Date:

**THE HORSE RANGERS ASSOCIATION (HARWICH)
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 September 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		20,892	20,000
Other trading activities	2	<u>53,502</u>	<u>59,575</u>
Total		74,394	79,575
 EXPENDITURE ON			
Raising funds	3	33,853	29,491
Other			
45,155			
39,724			
 Total			
79,008			
69,215			
 NET INCOME/(EXPENDITURE)			
(4,614)			
10,360			
 RECONCILIATION OF FUNDS			
Total funds brought forward			
5,839			
(4,521)			
 TOTAL FUNDS CARRIED FORWARD			
1,225			
5,839			

The notes form part of these financial statements

The notes form part of these financial statements

**THE HORSE RANGERS ASSOCIATION (HARWICH)
LIMITED**

**BALANCE SHEET
30 September 2021**

	Notes	2021	<i>2020</i>
		Unrestricted	<i>Total</i>
		fund	<i>funds</i>
		£	<i>£</i>
FIXED ASSETS			
Tangible assets	7	707	942
CURRENT ASSETS			
Prepayments and accrued income		-	1,997
Cash at bank and in hand		<u>5,460</u>	<u>9,442</u>
		5,460	11,439
CREDITORS			
Amounts falling due within one year			
8			
(4,942)			
<i>(6,542)</i>			
NET CURRENT ASSETS			
518			
<i>4,897</i>			
TOTAL ASSETS LESS CURRENT LIABILITIES			
1,225			
<i>5,839</i>			
NET ASSETS			
1,225			
<i>5,839</i>			

The notes form part of these financial statements

FUNDS

9

Unrestricted funds

1,225

5,839

TOTAL FUNDS**1,225**

5,839

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 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.

**THE HORSE RANGERS ASSOCIATION (HARWICH)
LIMITED**

**BALANCE SHEET - continued
30 September 2021**

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:

.....
S J Thorpe - Trustee

**THE HORSE RANGERS ASSOCIATION (HARWICH)
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 30 September 2021**

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

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

	2021	2020
	£	£
Fundraising	796	384
Subscriptions & donations	41,985	43,600
Other income	10,721	15,591
	<u>53,502</u>	<u>59,575</u>

**THE HORSE RANGERS ASSOCIATION (HARWICH)
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2021**

3. RAISING FUNDS

Raising donations and legacies

	2021	<i>2020</i>
	£	<i>£</i>
Support costs	<u>26,226</u>	<u>28,967</u>

Investment management costs

	2021	<i>2020</i>
	£	<i>£</i>
Property repairs	<u>7,627</u>	<u>524</u>
Aggregate amounts	<u>33,853</u>	<u>29,491</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	<i>2020</i>
	£	<i>£</i>
Depreciation - owned assets	<u>235</u>	<u>314</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	20,000
Other trading activities	<u>59,575</u>
Total	79,575
 EXPENDITURE ON	
Raising funds	29,491
Other	<u>39,724</u>
Total	69,215
	<hr style="width: 10%; margin-left: auto; margin-right: 0;"/>

**THE HORSE RANGERS ASSOCIATION (HARWICH)
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2021**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES -
continued**

	Unrestricted fund £ 10,360
NET INCOME	

RECONCILIATION OF FUNDS

Total funds brought forward
(4,521)

TOTAL FUNDS CARRIED FORWARD
5,839

7. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 October 2020 and 30 September 2021	<u>12,745</u>
DEPRECIATION	
At 1 October 2020	11,803
Charge for year	<u>235</u>
At 30 September 2021	<u>12,038</u>
NET BOOK VALUE	
At 30 September 2021	<u>707</u>
At 30 September 2020	<u>942</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
S Thorpe	4,784	6,384
Accrued expenses	<u>158</u>	<u>158</u>
	<u>4,942</u>	<u>6,542</u>

**THE HORSE RANGERS ASSOCIATION (HARWICH)
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2021**

9. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			

General fund
5,839
(4,614)
1,225

TOTAL FUNDS
5,839
(4,614)
1,225

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			

General fund
74,394
(79,008)
(4,614)

TOTAL FUNDS
74,394
(79,008)
(4,614)

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund			
(4,521)			
10,360			
5,839			

TOTAL FUNDS
(4,521)
10,360
5,839

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund			
79,575			
(69,215)			
10,360			

TOTAL FUNDS

79,575

(69,215)

10,360

**THE HORSE RANGERS ASSOCIATION (HARWICH)
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2021**

9. MOVEMENT IN FUNDS - continued

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

	At 1.10.19 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			

General fund
(4,521)
5,746
1,225

TOTAL FUNDS
(4,521)
5,746
1,225

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
153,969
(148,223)
5,746

TOTAL FUNDS

153,969
(148,223)
5,746

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2021.

**THE HORSE RANGERS ASSOCIATION (HARWICH)
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 September 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants received	20,892	20,000
Other trading activities		
Fundraising		
796		
384		
Subscriptions & donations		
41,985		
43,600		
Other income		
10,721		
15,591		
	53,502	59,575
 Total incoming resources		
74,394		
79,575		
 EXPENDITURE		
Investment management costs		
Property repairs	7,627	524
Other		
Horse equipment	205	895
Pet care	16,916	17,925
Grazing	4,722	2,000
Horse feed	<u>23,312</u>	<u>18,904</u>
	45,155	39,724
 Support costs		
Other		
Rent, rates and water		
11,591		
12,937		

This page does not form part of the statutory financial statements

Insurance

3,790

4,080

Light and heat

-

195

Advert, phone & entertainment

139

212

Postage and stationery

364

52

Sundries

5,830

1,691

Motor expenses

455

1,960

Repairs & renewals

3,647

7,352

Accountancy fees

174

174

Depreciation of tangible fixed assets

236

314

26,226 28,967

Total resources expended

79,008

69,215

Net (expenditure)/income

(4,614)

10,360

This page does not form part of the statutory financial statements

This page does not form part of the statutory financial statements

THE HORSE RANGERS ASSOCIATION (HARWICH) LIMITED

England & Wales - Charity number 1102278

Accounts

REGISTERED COMPANY NUMBER: 04828091 (England and Wales)
REGISTERED CHARITY NUMBER: 1102278

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020
FOR
THE HORSE RANGERS ASSOCIATION (HARWICH)
LIMITED

Martyn Lewis Chartered Accountants
1 Brewery House
Brook Street
Wivenhoe
Essex
C07 9DS

**THE HORSE RANGERS ASSOCIATION (HARWICH)
LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 30 September 2020**

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4 to 5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

**THE HORSE RANGERS ASSOCIATION (HARWICH)
LIMITED**

**REPORT OF THE TRUSTEES
for the Year Ended 30 September 2020**

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 30 September 2020. 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

04828091 (England and Wales)

Registered Charity number

1102278

Registered office

The Bungalow Ramsey Manor
Michaelstowe Drive
Ramsey
Essex
CO12 5ER

Trustees

Mrs S J Thorpe
Mrs M Mallett
Ms E Harrison
Ms R Thorpe
Miss K Shean

Company Secretary

Mrs S J Thorpe

Independent Examiner

Martyn Lewis Chartered Accountants
1 Brewery House
Brook Street
Wivenhoe
Essex
C07 9DS

Approved by order of the board of trustees on 29 June 2021 and signed on its behalf by:

Mrs S J Thorpe - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE HORSE RANGERS ASSOCIATION (HARWICH)
LIMITED**

Independent examiner's report to the trustees of The Horse Rangers Association (Harwich) Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2020.

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.

Martyn Lewis
Martyn Lewis Chartered Accountants
1 Brewery House
Brook Street
Wivenhoe
Essex
C07 9DS

Date:

**THE HORSE RANGERS ASSOCIATION (HARWICH)
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 September 2020**

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		20,000	-
Other trading activities	2	59,575	58,022
Total		<u>79,575</u>	<u>58,022</u>
 EXPENDITURE ON			
Raising funds	3	29,491	24,556
Other		39,724	32,346
Total		<u>69,215</u>	<u>56,902</u>
 NET INCOME		<u>10,360</u>	<u>1,120</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>(4,521)</u>	<u>(5,641)</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>5,839</u></u>	<u><u>(4,521)</u></u>

The notes form part of these financial statements

**THE HORSE RANGERS ASSOCIATION (HARWICH)
LIMITED**

**BALANCE SHEET
30 September 2020**

	Notes	2020 Unrestricted fund £	2019 Total funds £
FIXED ASSETS			
Tangible assets	7	942	1,256
CURRENT ASSETS			
Prepayments and accrued income		1,997	-
Cash at bank and in hand		9,442	2,290
		11,439	2,290
CREDITORS			
Amounts falling due within one year	8	(6,542)	(8,067)
		4,897	(5,777)
NET CURRENT ASSETS/(LIABILITIES)			
		5,839	(4,521)
TOTAL ASSETS LESS CURRENT LIABILITIES			
		5,839	(4,521)
NET ASSETS/(LIABILITIES)			
		5,839	(4,521)
FUNDS			
Unrestricted funds	9	5,839	(4,521)
TOTAL FUNDS			
		5,839	(4,521)

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2020 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.

**THE HORSE RANGERS ASSOCIATION (HARWICH)
LIMITED**

**BALANCE SHEET - continued
30 September 2020**

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 29 June 2021 and were signed on its behalf by:

S J Thorpe - Trustee

**THE HORSE RANGERS ASSOCIATION (HARWICH)
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 30 September 2020**

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

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

	2020	<i>2019</i>
	£	<i>£</i>
Fundraising	384	<i>1,027</i>
Subscriptions & donations	43,600	<i>41,598</i>
Other income	15,591	<i>15,397</i>
	<u>59,575</u>	<i><u>58,022</u></i>

**THE HORSE RANGERS ASSOCIATION (HARWICH)
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2020**

3. RAISING FUNDS

Raising donations and legacies

	2020	<i>2019</i>
	£	<i>£</i>
Support costs	28,967	<i>23,965</i>

Investment management costs

	2020	<i>2019</i>
	£	<i>£</i>
Property repairs	524	<i>591</i>
Aggregate amounts	29,491	<i>24,556</i>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	<i>2019</i>
	£	<i>£</i>
Depreciation - owned assets	314	<i>419</i>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2020 nor for the year ended 30 September 2019.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	58,022
EXPENDITURE ON	
Raising funds	24,556
Other	32,346
Total	<u>56,902</u>
NET INCOME	<u>1,120</u>

**THE HORSE RANGERS ASSOCIATION (HARWICH)
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2020**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £		
 RECONCILIATION OF FUNDS			
Total funds brought forward	(5,641)		
 TOTAL FUNDS CARRIED FORWARD	 <u>(4,521)</u>		
 7. TANGIBLE FIXED ASSETS			
	Plant and machinery £		
COST			
At 1 October 2019 and 30 September 2020	<u>12,745</u>		
DEPRECIATION			
At 1 October 2019	11,489		
Charge for year	<u>314</u>		
At 30 September 2020	<u>11,803</u>		
NET BOOK VALUE			
At 30 September 2020	<u>942</u>		
At 30 September 2019	<u>1,256</u>		
 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	2020	2019	
	£	£	
S Thorpe	6,384	7,909	
Accrued expenses	<u>158</u>	<u>158</u>	
	<u>6,542</u>	<u>8,067</u>	
 9. MOVEMENT IN FUNDS			
	At	Net	At
	1.10.19	movement	30.9.20
	£	in funds	£
	£	£	£
Unrestricted funds			
General fund	(4,521)	10,360	5,839
 TOTAL FUNDS	 <u>(4,521)</u>	 <u>10,360</u>	 <u>5,839</u>

**THE HORSE RANGERS ASSOCIATION (HARWICH)
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2020**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,575	(69,215)	10,360
TOTAL FUNDS	<u>79,575</u>	<u>(69,215)</u>	<u>10,360</u>

Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	At 30.9.19 £
Unrestricted funds			
General fund	(5,641)	1,120	(4,521)
TOTAL FUNDS	<u>(5,641)</u>	<u>1,120</u>	<u>(4,521)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,022	(56,902)	1,120
TOTAL FUNDS	<u>58,022</u>	<u>(56,902)</u>	<u>1,120</u>

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

	At 1.10.18 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	(5,641)	11,480	5,839
TOTAL FUNDS	<u>(5,641)</u>	<u>11,480</u>	<u>5,839</u>

**THE HORSE RANGERS ASSOCIATION (HARWICH)
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2020**

9. 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	137,597	(126,117)	11,480
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>137,597</u>	<u>(126,117)</u>	<u>11,480</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2020.

**THE HORSE RANGERS ASSOCIATION (HARWICH)
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 September 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants received	20,000	-
Other trading activities		
Fundraising	384	1,027
Subscriptions & donations	43,600	41,598
Other income	15,591	15,397
	<u>59,575</u>	<u>58,022</u>
Total incoming resources	79,575	58,022
EXPENDITURE		
Investment management costs		
Property repairs	524	591
Other		
Horse equipment	895	1,127
Pet care	17,925	18,209
Grazing	2,000	2,400
Horse feed	18,904	10,610
	<u>39,724</u>	<u>32,346</u>
Support costs		
Other		
Rent, rates and water	12,937	14,000
Insurance	4,080	3,684
Light and heat	195	-
Advert, phone & entertainment	212	1,829
Postage and stationery	52	124
Sundries	1,691	1,717
Motor expenses	1,960	1,330
Repairs & renewals	7,352	694
Accountancy fees	174	168
Depreciation of tangible fixed assets	314	419
	<u>28,967</u>	<u>23,965</u>
Total resources expended	<u>69,215</u>	<u>56,902</u>
Net income	<u><u>10,360</u></u>	<u><u>1,120</u></u>

This page does not form part of the statutory financial statements