

**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**

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for the Year Ended 30 September 2020**

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

The notes form part of these financial statements

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

**BALANCE SHEET  
30 September 2020**

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

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



**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**

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

**Investment management costs**

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

**4. NET INCOME/(EXPENDITURE)**

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

	<b>2020</b>	<i>2019</i>
	<b>£</b>	<i>£</i>
Depreciation - owned assets	<b>314</b>	<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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Other trading activities	58,022
<b>EXPENDITURE ON</b>	
Raising funds	24,556
Other	32,346
<b>Total</b>	56,902
<b>NET INCOME</b>	1,120

**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** (4,521)

**7. TANGIBLE FIXED ASSETS**

Plant and  
machinery  
£

**COST**

At 1 October 2019 and 30 September 2020

12,745

**DEPRECIATION**

At 1 October 2019

11,489

Charge for year

314

At 30 September 2020

11,803

**NET BOOK VALUE**

At 30 September 2020

942

At 30 September 2019

1,256

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

**2020**

**2019**

£

£

S Thorpe

**6,384**

7,909

Accrued expenses

**158**

158

**6,542**

8,067

**9. MOVEMENT IN FUNDS**

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
<b>Unrestricted funds</b>			
General fund	(4,521)	10,360	5,839
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	79,575	(69,215)	10,360
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	(5,641)	1,120	(4,521)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	58,022	(56,902)	1,120
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	(5,641)	11,480	5,839
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	137,597	(126,117)	11,480
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants received	20,000	-
<b>Other trading activities</b>		
Fundraising	384	1,027
Subscriptions & donations	43,600	41,598
Other income	15,591	15,397
	<u>59,575</u>	<u>58,022</u>
<b>Total incoming resources</b>	<b>79,575</b>	<b>58,022</b>
<b>EXPENDITURE</b>		
<b>Investment management costs</b>		
Property repairs	524	591
<b>Other</b>		
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>
<b>Support costs</b>		
<b>Other</b>		
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>
<b>Total resources expended</b>	<b>69,215</b>	<b>56,902</b>
<b>Net income</b>	<b><u>10,360</u></b>	<b><u>1,120</u></b>

This page does not form part of the statutory financial statements