

The Horse Rangers Association (Harwich) Ltd

Charity No. 1102278

Company No. 04828091

Trustees' Report and Unaudited Accounts

30 September 2025

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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
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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	127,316	127,316
Expenditure on:		
Charitable activities	63,685	63,685
Other	69,962	69,962
Total	133,647	133,647
Net income	(6,331)	(6,331)
Net income before other gains/(losses)	(6,331)	(6,331)
Other gains and losses:		
Net movement in funds	(6,331)	(6,331)
Reconciliation of funds:		
Total funds brought forward	7,548	7,548
Total funds carried forward	1,217	1,217

4 Income from donations and legacies

	Unrestricted £	Total 2025 £	Total 2024 £
Donations and memberships	69,610	69,610	62,011
	69,610	69,610	62,011

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
	72,361	72,361	65,174

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
<i>Governance costs</i>			
	<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		At 30
	2024	Cash flows	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 2025 £	Total funds 2025 £	Total funds 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	-
	12,990	12,990	8,404
Legal and professional costs			
Accountancy and bookkeeping	234	234	277
	234	234	277
Total of expenditure of other costs	95,766	95,766	69,962
Total expenditure	142,575	142,575	133,647
Net gains on investments	-	-	-
Net expenditure	(418)	(418)	(6,331)
Net expenditure before other gains/(losses)	(418)	(418)	(6,331)
Other Gains	-	-	-
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

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

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The Horse Rangers Association (Harwich) Ltd

Charity No. 1102278

Company No. 04828091

Trustees' Report and Unaudited Accounts

30 September 2025

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