

# HADDENHAM STEAM RALLY

England & Wales · Charity number 1140973

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [07006821](#)

**Registered** 2011-03-15

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Darkin  
Meadow Lane  
Earith  
Huntingdon  
PE28 3QE

**Phone** 07442 344870

**Email** [info@haddenhamsteamrally.co.uk](mailto:info@haddenhamsteamrally.co.uk)

**Website** [www.haddenhamsteamrally.co.uk](http://www.haddenhamsteamrally.co.uk)

## Activities

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**Objects:** TO ADVANCE THE EDUCATION OF THE PUBLIC BY INCREASING KNOWLEDGE OF AND INTEREST IN HISTORICAL ROAD GOING AND OTHER STEAM ENGINES, HISTORICAL AGRICULTURAL EQUIPMENT AND MACHINERY AND OTHER TRADITIONAL COUNTRY ACTIVITIES.

**Activities:** To run the annual steam rally in order to advance the education of the public by increasing knowledge of and interest in historical road going and other steam engines, historic agricultural equipment and machinery and other traditional country activities.

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** Environment/conservation/heritage
- **Who:** The General Public/mankind

## Geography

- Cambridgeshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£130,526	£123,008	-	-
2024-12-31	£108,727	£85,854	-	-
2023-12-31	£88,470	£93,865	-	-
2022-12-31	£105,812	£80,338	-	-
2021-12-31	£1	£1,900	-	-
2020-12-31	£7	£1,838	-	-

## Trustees

Name	Role	Appointed
<b>KELVIN YOUNG</b>	Chair	
DENISE YOUNG		
GAVIN YOUNG		
Matthew Peacock		2026-05-13
Pam Neave		2026-05-13
RICHARD FREEMAN		2026-05-13
ROBERT PUMFREY		2011-04-01
ROGER FOSTER		
Ruth Young		2025-11-12
TERRY YOUNG		
TREVOR BROWN		2012-08-17

# HADDENHAM STEAM RALLY

England & Wales - Charity number 1140973

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# Accounts

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Registered number  
07006821

**HADDENHAM STEAM RALLY**

Report and Accounts

31 December 2025

Charity number 1140973

**HADDENHAM STEAM RALLY**  
**Registered number: 07006821**

**Charity number: 1140973**

**Trustees' Annual Report, including Directors' Report  
for the year ended 31 December 2025**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report for the year ended 31 December 2025.

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

**Structure, governance and management**

The company took over the activities of the Haddenham Steam Rally in 2010, having obtained charitable status. Trustees are appointed by the members of the committee at the Annual General Meeting (AGM), as and when necessary.

**Objectives and Activities**

The charity exists to help preserve the heritage of road-going and other steam engines, historic agricultural equipment and machinery and other traditional country activities, and to educate the public in the heritage, by putting on the Rally each year for the public to visit, with exhibits, many of them working, and demonstrations of vintage machinery and techniques. The trustees confirm they have followed regulatory guidance on public benefit.

**Trustees and Directors**

The following persons served as directors during the year:

Kelvin Young  
Denise Young (company secretary)  
Trevor Brown  
Roger Foster  
Robert Pumfrey  
Gavin Young  
Terry Young

**Financial Review**

The trustees are pleased with the Rally and attendance for the year 2025, being its 50th anniversary. The good weather plus the additional number of exhibits helped to make the milestone anniversary a great success. The trustees confirm that the supply of gate fees qualifies for VAT exemption in accordance with Group 12, Schedule 9 of the VAT Act 1994. This had been of concern in previous years and the Trustees now have certainty on the VAT treatment following the Upper Tribunal decision in January 2025. Licences for stallholders to occupy land for the duration of the Rally is shown separately for clarity.

**Directors'/trustees' responsibilities**

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

This report was approved by the board on 20 May 2026 and signed on its behalf.



Kelvin Young  
Chairman

**HADDENHAM STEAM RALLY**  
**Statement of Financial Activities, including Income and Expenditure Account**  
**for the year ended 31 December 2025**

	Unrestricted funds	
	2025	Re-stated 2024
	£	£
<b>Income</b>		
Charitable activities	97,916	80,009
Donations & legacies	9,063	8,975
Investments	504	422
Rental income	23,043	19,321
	<u>130,526</u>	<u>108,727</u>
<b>Expenditure</b>		
Staging the annual Steam Rally	122,108	88,351
Depreciation	-	-
Governance	900	900
	<u>123,008</u>	<u>89,251</u>
<b>Net income/(expenditure) before tax for the period</b>	7,518	19,476
<b>Net movement in funds</b>	7,518	19,476
Total funds brought forward	<u>49,157</u>	<u>29,681</u>
Total funds carried forward	<u><b>56,675</b></u>	<u><b>49,157</b></u>

**HADDENHAM STEAM RALLY**

Registered number: 07006821

**Balance Sheet**

as at 31 December 2025

	Notes	2025 £	Re-stated 2024 £
<b>Current assets</b>			
Debtors	4	821	1,395
Cash at bank and in hand		57,944	48,662
		<u>58,765</u>	<u>50,057</u>
<b>Creditors: amounts falling due within one year</b>			
	5	(2,090)	(900)
<b>Net current assets</b>		<u>56,675</u>	<u>49,157</u>
<b>Net assets</b>		<u><b>56,675</b></u>	<u><b>49,157</b></u>
<b>Capital and reserves</b>			
Unrestricted funds		56,675	49,157
<b>Shareholders' funds</b>		<u><b>56,675</b></u>	<u><b>49,157</b></u>

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The company has opted not to file a copy of their P&L at Companies House in accordance with section 444 of the Companies Act 2006.

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

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.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the trustees



Kelvin Young

Chairman

Approved by the board on 20 May 2026

**HADDENHAM STEAM RALLY**  
**Notes to the Accounts**  
**for the year ended 31 December 2025**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102 and the Statement of Recommended Practice applicable to charities (SOFA).

***Income***

Income is included in the SOFA when the charity becomes entitled, and the income can be measured with sufficient reliability. Where income has related expenditure, the income and related expenditure is reported gross in the SOFA.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 3 years
Fixtures, fittings, tools and equipment	over 5 years

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, that it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

**2 Employees**

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>0</u>	<u>0</u>

**HADDENHAM STEAM RALLY**  
**Notes to the Accounts**  
**for the year ended 31 December 2025**

**3 Tangible fixed assets**

	<b>Plant and machinery etc £</b>
<b>Cost</b>	
At 1 January 2025	499
At 31 December 2025	<u>499</u>
<b>Depreciation</b>	
At 1 January 2025	499
At 31 December 2025	<u>499</u>
<b>Net book value</b>	
At 31 December 2025	<u>-</u>

<b>4 Debtors</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other debtors	<u>821</u>	<u>1,395</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>Re-stated 2024</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>2,090</u>	<u>900</u>

**6 Trustees' expenses**

Expenses were reimbursed to trustees in fulfilling their duties as follows: On 14th September 2025, £663.32 was paid to Gavin Young for reimbursement of expenses. On 17th October 2025, £1,642.52 was paid to Terry Young for reimbursement of expenses including phone and travel costs. On 21st October 2025, £371.85 was paid to Trevor Brown for reimbursement of expenses including stationery, mobile phone and travel costs. On 4th December 2025, £216.32 was paid to Ruth Young for reimbursement of expenses including stationery, broadband and travel costs. Total reimbursed for the four trustees was £2,894.01. It is in the nature of the company's activities that certain requirements are more readily resourced directly by trustees.

**7 Related party transactions**

Amounts of £500 each (2024: £450) were paid to D Young and R Young, trustees of the charity, with the authority of the committee, as honorarium and in recognition of their essential work undertaken on behalf of the company.

**8 Controlling party**

The company is limited by guarantee and has no share capital and is registered with the Charity Commission number 1140973. The members guarantee the sum of £1 on winding up.

**9 Other information**

HADDENHAM STEAM RALLY is a private company limited by shares and incorporated in England. Its registered office is:  
 Darkin  
 Meadow Lane  
 Earith PE28 3QE

## Independent Examiner's Report to the trustees of Haddenham Steam Rally

Period Ended 31st December 2025

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I report on the company's accounts for the year ended 31st December 2025 set out on pages 1-5.

**Respective responsibilities of trustee and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the next statement.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention: 1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 386 of the Companies Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Y Lau, FCCA, 22 Twentypence Road, Wilburton, Ely, Cambs.

Date: 20/5/2026

# HADDENHAM STEAM RALLY

England & Wales - Charity number 1140973

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# Accounts

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5 High Street  
Haddenham  
Ely  
Cambridgeshire  
CB6 3XA

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After last acceptance time? N

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Letter  
Weight 0.044 kg

Reference number

**KD832676559GB**

Building Name or Number Postcode  
CROWN HOUSE CF143UZ

Delivery aim: within 3 working days.  
Proof of delivery and signature at  
[royalmail.com](http://royalmail.com).

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Registered number  
07006821

**Haddenham Steam Rally**

**Report and Accounts**

**31 December 2024**

**Charity number 1140973**

## **Haddenham Steam Rally**

**Registered number: 07006821 Charity number: 1140973**

### **Trustees' Annual Report, including Directors' Report Year Ended 31st December 2024**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report for the year ended 31st December 2024.

#### **Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

#### **Structure, governance and management**

The company took over the activities of the Haddenham Steam Rally in 2010, having obtained charitable status. Trustees are appointed by the members of the committee at the Annual General Meeting (AGM), as and when necessary.

#### **Objectives and Activities**

The charity exists to help preserve the heritage of road-going and other steam engines, historic agricultural equipment and machinery and other traditional country activities, and to educate the public in the heritage, by putting on the Rally each year for the public to visit, with exhibits, many of them working, and demonstrations of vintage machinery and techniques. The trustees confirm they have followed regulatory guidance on public benefit.

#### **Trustees and Directors**

The following persons served as trustees and directors during the year:

Kelvin Young

Denise Young (company secretary)

Trevor Brown

Paul Cornwell (to 19/08/2024)

Roger Foster

Robert Pumfrey

Gavin Young

Terry Young

#### **Financial Review**

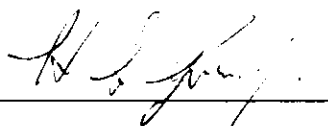
The trustees are pleased with the Rally, and attendance, for year 2024. However, the Vat threshold acts as a constraint on gate fees. It is noted that income subject to Vat, that is, gate money as opposed to licences for stallholders to occupy land for the duration of the Rally, was close to the threshold in 2024. In the accounts, this rental income has been shown separately for greater clarity. On consideration, the trustees are confident that the company is and can continue as a going concern.

#### **Director's/trustees' responsibilities**

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



K Young, Chairman  
03/06/2025

**Haddenham Steam Rally**  
**Statement of Financial Activities, including Income and Expenditure Account**  
**for the year ended 31 December 2024**

	<b>Unrestricted funds</b>	
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Donations and legacies	8,975	6,190
Charitable activities	80,009	63,801
Rental income	19,321	18,253
Investments	422	226
	<u>108,727</u>	<u>88,470</u>
<b>Expenditure</b>		
Charitable activities		
Staging the annual Steam Rally	84,954	92,515
Other	-	-
Depreciation	-	-
Governance	900	1,350
	<u>85,854</u>	<u>93,865</u>
<b>Net income/(expenditure) before tax for the period</b>	<b>22,873</b>	<b>(5,395)</b>
<b>Net movement in funds</b>	<b>22,873</b>	<b>(5,395)</b>
Total funds brought forward	<u>29,681</u>	<u>35,076</u>
Total funds carried forward	<u>52,554</u>	<u>29,681</u>

**Haddenham Steam Rally**

Registered number: 07006821

**Balance Sheet**

as at 31 December 2024

	Notes	2024 £	2023 £
<b>Current assets</b>			
Debtors	4	1,395	92
Cash at bank and in hand		48,662	32,489
		<u>50,057</u>	<u>32,581</u>
<b>Creditors: amounts falling due within one year</b>			
	5	(900)	(2,900)
<b>Net current assets</b>		<u>49,157</u>	<u>29,681</u>
<b>Total net assets or liabilities</b>		<u>49,157</u>	<u>29,681</u>
<b>Capital and reserves</b>			
Unrestricted funds		52,554	29,681
<b>Shareholders' funds</b>		<u>52,554</u>	<u>29,681</u>

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The company has opted not to file a copy of their P&L at Companies House in accordance with section 444 of the Companies Act 2006.

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

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.

The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed on behalf of the trustees



Kelvin Young

Chairman

Approved by the board on 3 June 2025

**Haddenham Steam Rally  
Notes to the Accounts  
for the year ended 31 December 2024**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102 and the Statement of Recommended Practice applicable to charities (SOFA).

***Income***

Income is included in the SOFA when the charity becomes entitled, and the income can be measured with sufficient reliability. Where income has related expenditure, the income and related expenditure is reported gross in the SOFA.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 3 years
Fixtures, fittings, tools and equipment	over 5 years

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

**2 Employees**

	<b>2024 Number</b>	<b>2023 Number</b>
Average number of persons employed by the company	<u>0</u>	<u>0</u>

**Haddenham Steam Rally  
Notes to the Accounts  
for the year ended 31 December 2024**

**3 Tangible fixed assets**

	<b>Plant and machinery etc £</b>
<b>Cost</b>	
At 1 January 2024	499
At 31 December 2024	<u>499</u>
<b>Depreciation</b>	
At 1 January 2024	499
At 31 December 2024	<u>499</u>
<b>Net book value</b>	
At 31 December 2024	<u>-</u>

<b>4 Debtors</b>	<b>2024</b>	<b>2023</b>
	£	£
Other debtors	<u>1,395</u>	<u>92</u>
<b>5 Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	£	£
Accruals	900	200
Other creditors	<u>2,000</u>	<u>2,500</u>
	<u>2,900</u>	<u>2,700</u>

**6 Trustees' expenses**

Expenses were reimbursed to trustees in fulfilling their duties as follows. On 29th November 2024, £632.66 was paid to Gavin Young for the reimbursement of expenses, including website design, stationery, mobile phone, ticket scanner and training. On 17th November 2024, £400.00 was paid to Trevor Brown for the reimbursement of expenses, including travel, postage, signage, and telephone. Thus, two trustees were reimbursed a total of £1,032. It is in the nature of the company's activities that certain requirements are more readily resourced directly by trustees.

**7 Related party transactions**

Amounts of £450 each (2023 £400) were paid to D Young and R Young, trustees of the charity, with the authority of the committee, as honorarium and in lieu of expenses, and in recognition of their essential work undertaken on behalf of the company.

**Haddenham Steam Rally**  
**Notes to the Accounts**  
**for the year ended 31 December 2024**

**8 Controlling party**

The company is limited by guarantee and has no share capital, and is registered with the Charity Commission, number 1140973. The members guarantee the sum of £1 on winding up.

**9 Other information**

Haddenham Steam Rally is a private company incorporated in England. Its registered office is:

Darkin  
Meadow Lane  
Earith  
PE28 3QE

## Independent Examiner's Report to the trustees of Haddenham Steam Rally

Period Ended December 31st 2024

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I report on the company's accounts for year ended December 31<sup>st</sup> 2024 set out on pages 1-6.

**Respective responsibilities of trustees and examiner** The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report** My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the next statement.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 386 of the Companies Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



C Prescott, FCCA, Pond House, Station Road, Haddenham, Cambs

Date: July 3<sup>rd</sup> 2025

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**HADDENHAM STEAM RALLY**

England & Wales - Charity number 1140973

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# Accounts

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Registered number  
07006821

Haddenham Steam Rally

Report and Accounts

31 December 2023

Charity number 1140973

## **Haddenham Steam Rally**

**Registered number: 07006821 Charity number: 1140973**

### **Trustees' Annual Report, including Directors' Report Year Ended 31st December 2023**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report for the year ended 31st December 2023.

#### **Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

#### **Structure, governance and management**

The company took over the activities of the Haddenham Steam Rally in 2010, having obtained charitable status. Trustees are appointed by the members of the committee at the Annual General Meeting (AGM), as and when necessary.

#### **Objectives and Activities**

The charity exists to help preserve the heritage of road-going and other steam engines, historic agricultural equipment and machinery and other traditional country activities, and to educate the public in the heritage. This is done by putting on the Rally each year for the public to visit, with exhibits, many of them working, and demonstrations of vintage machinery and techniques.

#### **Trustees and Directors**

The following persons served as trustees and directors during the year:

Kelvin Young  
Denise Young  
Trevor Brown  
Paul Cornwell  
Roger Foster  
Robert Pumfrey  
Gavin Young  
Terry Young

#### **Company Secretary**

Denise Young

#### **Financial Review**

The trustees are pleased with the Rally, and attendance, for year 2023. However, expenses exceeded income, and the Vat threshold acts as a constraint on gate fees. It is noted that income was close to the threshold in 2023, and it is hoped that the increased threshold in 2024 will enable the company to remain outside the Vat regime.

#### **Director's/trustees' responsibilities**

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

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K Young, Trustee  
August 27th 2024

**Haddenham Steam Rally**  
**Statement of Financial Activities, including Income and Expenditure Account**  
**for the year ended 31 December 2023**

	<b>Unrestricted funds</b>	
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Donations and legacies	6,190	250
Charitable activities	82,054	105,391
Investments	226	171
	<u>88,470</u>	<u>105,812</u>
<b>Expenditure</b>		
Charitable activities		
Staging the annual Steam Rally	92,295	79,445
Depreciation	-	-
Governance	1,350	800
	<u>93,645</u>	<u>80,245</u>
<b>Distribution costs</b>		
Distribution costs	<u>220</u>	<u>93</u>
<b>Net income/(expenditure) before tax for the period</b>	<b>(5,395)</b>	<b>25,474</b>
<b>Net movement in funds</b>	<b>(5,395)</b>	<b>25,474</b>
Total funds brought forward	<u>35,076</u>	<u>9,602</u>
Total funds carried forward	<u>29,681</u>	<u>35,076</u>

**Haddenham Steam Rally**  
**Registered number:**  
**Balance Sheet**  
**as at 31 December 2023**

**07006821**

	Notes	2023 £	2022 £
<b>Current assets</b>			
Debtors	4	92	-
Cash at bank and in hand		32,489	38,076
		<u>32,581</u>	<u>38,076</u>
<b>Creditors: amounts falling due within one year</b>			
	5	(2,900)	(3,000)
<b>Net current assets</b>		<u>29,681</u>	<u>35,076</u>
<b>Total net assets or liabilities</b>		<u>29,681</u>	<u>35,076</u>
<b>Capital and reserves</b>			
Unrestricted funds		29,681	35,076
<b>Shareholders' funds</b>		<u>29,681</u>	<u>35,076</u>

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

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

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.

The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the board  
and signed on behalf of the trustees

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Kelvin Young  
Trustee  
Approved by the board on 27 August 2024

**Haddenham Steam Rally  
Notes to the Accounts  
for the year ended 31 December 2023**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102 and the Statement of Recommended Practice applicable to charities (SOFA).

***Income***

Income is included in the SOFA when the charity becomes entitled, and the income can be measured with sufficient reliability. Where income has related expenditure, the income and related expenditure is reported gross in the SOFA.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 3 years
Fixtures, fittings, tools and equipment	over 5 years

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

**2 Employees**

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>0</u>	<u>0</u>

**Haddenham Steam Rally**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

**3 Tangible fixed assets**

	<b>Plant and machinery etc £</b>
<b>Cost</b>	
At 1 January 2023	499
At 31 December 2023	<u>499</u>
<b>Depreciation</b>	
At 1 January 2023	499
At 31 December 2023	<u>499</u>
<b>Net book value</b>	
At 31 December 2023	<u>-</u>

<b>4 Debtors</b>	<b>2023 £</b>	<b>2022 £</b>
Other debtors	<u>92</u>	<u>-</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2023 £</b>	<b>2022 £</b>
Accruals	900	200
Other creditors	<u>2,000</u>	<u>2,500</u>
	<u>2,900</u>	<u>2,700</u>

**6 Trustees' expenses**

Expenses were reimbursed to trustees in fulfilling their duties as follows. On 18th October 2023, £600 was paid to Gavin Young for compiling Rally Programme and on 4th December 2023 £605.52 was paid for the reimbursement of expenses, including website design, stationery, mobile phone and training. On 17th November 2023, £430.95 was paid to Trevor Brown for the reimbursement of expenses, including travel, postage, cup engraving and telephone. Thus, two trustees were reimbursed a total of £1,636. It is in the nature of the company's activities that certain requirements are more readily resourced directly by trustees.

**7 Related party transactions**

The Friends of Haddenham Steam Rally fundraises for and supports the charity. At the year end, a loan was outstanding to the Friends of £2,000 (2022 £2,000). Amounts of £400 each (2022 £500) were paid to D Young and R Young, trustees of the charity, with the authority of the committee, in lieu of expenses and in recognition of their essential work undertaken on behalf of the company.

**Haddenham Steam Rally**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

**8 Controlling party**

The company is limited by guarantee and has no share capital, and is registered with the Charity Commission, number 1140973. The members guarantee the sum of £1 on winding up.

**9 Other information**

Haddenham Steam Rally is a private company incorporated in England. Its registered office is:

Darkin  
Meadow Lane  
Earith  
PE28 3QE

## Independent Examiner's Report to the trustees of Haddenham Steam Rally

Period Ended December 31st 2023

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I report on the company's accounts for year ended December 31<sup>st</sup> 2023 set out on pages 1-6.

**Respective responsibilities of trustees and examiner** The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report** My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the next statement.

**Independent examiner's statement** In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 386 of the Companies Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

C Prescott, FCCA, Pond House, Station Road, Haddenham, Cambs

Date: September 11<sup>th</sup> 2024

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**HADDENHAM STEAM RALLY**

England & Wales - Charity number 1140973

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# Accounts

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Registered number  
07006821

**Haddenham Steam Rally**

**Report and Accounts**

**31 December 2022**

**Charity number 1140973**

## **Haddenham Steam Rally**

**Registered number: 07006821 Charity number: 1140973**

### **Trustees' Annual Report, including Directors' Report Year Ended 31st December 2022**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report for the year ended 31st December 2022.

#### **Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

#### **Structure, governance and management**

The company took over the activities of the Haddenham Steam Rally in 2010, having obtained charitable status. Trustees are appointed by the members of the committee at the Annual General Meeting (AGM), as and when necessary.

#### **Objectives and Activities**

The charity exists to help preserve the heritage of road-going and other steam engines, historic agricultural equipment and machinery and other traditional country activities, and to educate the public in the heritage. This is done by putting on the Rally each year for the public to visit, with exhibits, many of them working, and demonstrations of vintage machinery and techniques. Owing to Covid, the Rally was not possible in 2020 or 2021. The Rally resumed in 2022.

#### **Trustees and Directors**

The following persons served as trustees and directors during the year:

Kelvin Young  
Denise Young  
Trevor Brown  
Paul Cornwell  
Roger Foster  
Robert Pumfrey  
Gavin Young  
Terry Young

#### **Company Secretary**

Denise Young

#### **Financial Review**

The Charity had a successful year in 2022 as a result of three particular factors: there was excellent weather, always an important consideration; there was pent-up demand following two blank years when the Rally could not be staged; and the cancellation of the Sandringham rally following the death of HM The Queen led to additional visitors.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



K Young, Trustee  
27 September 2023

**Haddenham Steam Rally**  
**Statement of Financial Activities, including Income and Expenditure Account**  
**for the year ended 31 December 2022**

	<b>Unrestricted funds</b>	
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Donations and legacies	250	-
Charitable activities	105,391	-
Investments	171	1
	<u>105,812</u>	<u>1</u>
<b>Expenditure</b>		
Charitable activities		
Staging the annual Steam Rally	79,445	1,533
Depreciation	-	167
Governance	800	200
	<u>80,245</u>	<u>1,900</u>
<b>Distribution costs</b>		
Distribution costs	<u>93</u>	<u>-</u>
<b>Net income/(expenditure) before tax for the period</b>	25,474	(1,899)
<b>Net movement in funds</b>	25,474	(1,899)
Total funds brought forward	9,602	11,501
Total funds carried forward	<u>35,076</u>	<u>9,602</u>

**Haddenham Steam Rally**  
**Registered number: 07006821**  
**Balance Sheet**  
**as at 31 December 2022**

	Notes	2022 £	2021 £
<b>Current assets</b>			
Cash at bank and in hand		38,076	12,302
<b>Creditors: amounts falling due within one year</b>			
	4	(3,000)	(2,700)
<b>Net current assets</b>		<u>35,076</u>	<u>9,602</u>
<b>Total net assets or liabilities</b>		<u>35,076</u>	<u>9,602</u>
<b>Capital and reserves</b>			
Unrestricted funds		35,076	9,602
<b>Shareholders' funds</b>		<u>35,076</u>	<u>9,602</u>

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


The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

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.

The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the board  
and signed on behalf of the trustees



\_\_\_\_\_  
Kelvin Young  
Trustee

Approved by the board on 27 September 2023

**Haddenham Steam Rally  
Notes to the Accounts  
for the year ended 31 December 2022**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102 and the Statement of Recommended Practice applicable to charities (SOFA).

***Income***

Income is included in the SOFA when the charity becomes entitled, and the income can be measured with sufficient reliability. Where income has related expenditure, the income and related expenditure is reported gross in the SOFA.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 3 years
Fixtures, fittings, tools and equipment	over 5 years

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

**2 Employees**

	<b>2022 Number</b>	<b>2021 Number</b>
Average number of persons employed by the company	<u>0</u>	<u>0</u>

**Haddenham Steam Rally  
Notes to the Accounts  
for the year ended 31 December 2022**

**3 Tangible fixed assets**

	<b>Plant and machinery etc £</b>
<b>Cost</b>	
At 1 January 2022	499
At 31 December 2022	<u>499</u>
<b>Depreciation</b>	
At 1 January 2022	499
At 31 December 2022	<u>499</u>
<b>Net book value</b>	
At 31 December 2022	<u>-</u>

<b>4 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals	1,000	200
Other creditors	<u>2,000</u>	<u>2,500</u>
	<u>3,000</u>	<u>2,700</u>

**5 Trustees' expenses**

Expenses were reimbursed to trustees in fulfilling their duties as follows. Travel, £43 (2021: £0); telephone, equipment and advertising materials, postage and stationery, £384 (2021: £0).

**6 Related party transactions**

The Friends of Haddenham Steam Rally fundraises for and supports the charity. At the year end, a loan was outstanding to the Friends of £2,000 (2021 £2,000). Amounts of £500 each (2021 £0) were paid to D Young and R Young, trustees of the charity, in lieu of expenses and in recognition of their essential work undertaken on behalf of the company.

**7 Controlling party**

The company is limited by guarantee and has no share capital, and is registered with the Charity Commission, number 1140973. The members guarantee the sum of £1 on winding up.

**8 Other information**

Haddenham Steam Rally is a private company incorporated in England. Its registered office is:

Darkin  
Meadow Lane  
Earith  
PE28 3QE



**Section A**

**Independent Examiner's Report**

**Report to the trustees/directors/members of**

HADDENHAM STEAM RALLY

**On accounts for the year ended**

DECEMBER 31st 2022

**Charity no.:**

1140973

**Company no.:**

7006821

**Set out on pages**

1-5

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/12/2023

**Responsibilities and basis of report**

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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**

~~[The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention ~~(other than that disclosed below\*)~~ which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

*\* Please delete the words in the brackets if they do not apply.*

Signed:  Date:

Name:

Relevant professional qualification(s) or body (if any):

Address:

**Section B Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.