

ESSEX HORSE AND PONY PROTECTION SOCIETY

England & Wales · Charity number 297893

Details

Other names E H P P S

Status Registered

Legal form Other

Registered 1987-10-26

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

Contact

Address Pitsea Hall Lane
Basildon
Essex
SS16 4UH

Phone 01268584603

Email administrator@ehpps.org.uk

Website www.ehpps.org.uk

Activities

Objects: THE PROMOTION OF ANIMAL WELFARE AND IN PARTICULAR TO TAKE ALL APPROPRIATE MEASURES TO PROTECT EQUINE FROM CRUELTY AND PREVENT THE INFLICTION OF SUFFERING AND WHERE NECESSARY TO TAKE EQUINE INTO CARE FOR REHABILITATION.

Activities: To promote equine welfare and, in particular to take all appropriate measures to protect equines from cruelty & neglect. To prevent suffering & to take equines in care for rehabilitation where necessary.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Animals, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Barking And Dagenham
- City Of London
- Essex
- Havering
- Hertfordshire
- Kent
- Norfolk
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£443,248	£540,377	-	-
2024-06-30	£292,446	£403,099	-	-
2023-06-30	£486,718	£430,375	-	-
2022-06-30	£517,820	£269,898	£386,678	6
2021-06-30	£324,346	£272,326	-	-
2020-06-30	£275,176	£213,014	-	-

Trustees

Name	Role	Appointed
Leigh Perry	Chair	2020-11-27
Aisha Stewart		2018-05-02
Brenda Susan Treadgold		2017-09-10
Deborah Platt		2017-04-02
JOANNE ELIZABETH HILL		

ESSEX HORSE AND PONY PROTECTION SOCIETY

England & Wales - Charity number 297893

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 June 2025
for
Essex Horse & Pony Protection Society

Michael Letch & Partners LLP
Accountants
146 High Street
Billericay
Essex
CM12 9DF

Essex Horse & Pony Protection Society

Contents of the Financial Statements
for the Year Ended 30 June 2025

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Report of the Trustees
for the Year Ended 30 June 2025

The trustees present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Charity was established on 26 October 1987.

The Trustees form the managing committee, whose members are elected and appointed at the Annual General Meeting, held in or around November in each year. The Officers are elected for the terms of three years in the case of the Chairman and Treasurer, two years in the case of the Secretary and one year in the case of all other Trustees. The Officers are elected from the membership of the managing committee. All Trustees are required to be, and remain for the duration of their term, fully paid up Members of the Charity.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity is established to promote animal welfare and to take all appropriate steps to protect equines from cruelty and prevent the infliction of suffering and, where necessary, to take horses and ponies into care for rehabilitation.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives.

ORGANISATIONAL AND DECISION MAKING STRUCTURE

All organisational and decision making is made by the Trustees at regular trustee meetings. All decisions are made by majority vote.

RELATIONSHIPS WITH OTHER CHARITIES

The Charity is not affiliated to any other charities but the Charity has an excellent and ongoing working relationship with various equine welfare centres in the UK, in particular with the RSPCA, which has proved to be of great benefit to both charities.

REVIEW OF PROGRESS AND ACHIEVEMENT

The ongoing care of the horses and ponies at the Charity's Sanctuary remains our principal focus. The Charity is situated within one of the most highly horse populated areas in the Country. As ever, the Charity's services are all too regularly called upon from horse owners asking us to take their horse in due to the having fallen on hard financial times. The Charity continues to receive a significant number of calls asking for advice on equine related issues.

The Trustees are happy that the objects and aims of the Charity are being appropriately met. The Charity currently has 310 horses and ponies in foster homes around the Country, who are regularly checked upon by our team of fostering officers, all volunteers with sound equine experience. There has been a small decline in the number of foster enquiries.

The Sanctuary has 45 horses and ponies currently in residence, as well as 3 rescue pigs, 5 goats and 1 cat. All animals (resident and fostered) will remain under the care and ownership of the Charity for the rest of their days. The Charity are steadfastly dedicated in ensuring that they all have the best life we can give them and ensuring all their requirements are properly met.

The Sanctuary is situated on SSSI ("Site of Special Scientific Interest") designated land and the Charity works closely with Natural England to ensure that all the relevant criteria is met.

The Charity undertook a variety of fundraising events throughout the course of the year, hosting various horse shows, dog shows, equine agility events, open days and externally organised events to raise awareness of the Charity's work and to help fund the running of the Sanctuary. Between July 2024 and June 2025 we had 35 new equine intakes.

The Charity remains fortunate, continuing to receive various legacies bequeathed to EHPPS, some of which have been finalised and others are still being dealt with.

Essex Horse & Pony Protection Society

Report of the Trustees
for the Year Ended 30 June 2025

FINANCIAL REVIEW

Reserves policy

The attached financial statements show the current state of the finances for the Charity, which the Trustees consider to be strong.

The Charity's policy on reserves is to aim to maintain adequate funding to enable the continuance of the Charity for a minimum of three months.

Donations cheques should be made payable to Essex Horse and Pony Protection Society or EHPPS.

FUTURE PLANS

The Trustees' future plans are to ensure that the Charity has the facilities and funding to continue with its much-needed work in equine welfare.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, a deed of Trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

297893

Principal address

Pitsea Hall Lane
Basildon
Essex
SS16 4UH

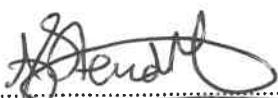
Trustees

Mrs J Hill
Ms D Platt
Miss A J Stewart
Mrs B Treadgold
Miss L Perry

Independent Examiner

Michael Letch & Partners LLP
Accountants
146 High Street
Billericay
Essex
CM12 9DF

Approved by order of the board of trustees on 27/04/26 and signed on its behalf by:



.....
Miss A J Stewart - Trustee

**Independent Examiner's Report to the Trustees of
Essex Horse & Pony Protection Society**

Independent examiner's report to the trustees of Essex Horse & Pony Protection Society

I report to the charity trustees of the Trust on my examination of the accounts of Essex Horse & Pony Protection Society (the Trust) for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

L.A. Haggerty

Lee Ann Haggerty

Michael Letch & Partners LLP
Accountants
146 High Street
Billericay
Essex
CM12 9DF

Date: *27.04.26*.....

Essex Horse & Pony Protection Society

Statement of Financial Activities
for the Year Ended 30 June 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	443,130	-	443,130	292,220
Investment income	3	118	-	118	226
Total		<u>443,248</u>	<u>-</u>	<u>443,248</u>	<u>292,446</u>
 EXPENDITURE ON					
Raising funds	4	17,715	-	17,715	9,083
Charitable activities	5				
General charity activities		522,662	-	522,662	394,016
Total		<u>540,377</u>	<u>-</u>	<u>540,377</u>	<u>403,099</u>
NET INCOME/(EXPENDITURE)		(97,129)	-	(97,129)	(110,653)
 RECONCILIATION OF FUNDS					
Total funds brought forward		332,368	-	332,368	443,021
TOTAL FUNDS CARRIED FORWARD		<u><u>235,239</u></u>	<u><u>-</u></u>	<u><u>235,239</u></u>	<u><u>332,368</u></u>

The notes form part of these financial statements

Essex Horse & Pony Protection Society

Balance Sheet
30 June 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	11	60,231	-	60,231	18,644
CURRENT ASSETS					
Stocks	12	2,734	-	2,734	1,485
Debtors	13	150	-	150	150
Prepayments and accrued income		13,415	-	13,415	8,455
Cash at bank		163,438	-	163,438	311,075
		<u>179,737</u>	<u>-</u>	<u>179,737</u>	<u>321,165</u>
CREDITORS					
Amounts falling due within one year	14	(4,729)	-	(4,729)	(7,441)
		<u>175,008</u>	<u>-</u>	<u>175,008</u>	<u>313,724</u>
NET CURRENT ASSETS					
		<u>175,008</u>	<u>-</u>	<u>175,008</u>	<u>313,724</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>235,239</u>	<u>-</u>	<u>235,239</u>	<u>332,368</u>
NET ASSETS					
		<u>235,239</u>	<u>-</u>	<u>235,239</u>	<u>332,368</u>
FUNDS					
Unrestricted funds	15			<u>235,239</u>	<u>332,368</u>
TOTAL FUNDS					
				<u>235,239</u>	<u>332,368</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27/04/26 and were signed on its behalf by:


.....
A Stewart - Trustee

Essex Horse & Pony Protection Society

Cash Flow Statement
for the Year Ended 30 June 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	(80,736)	(98,866)
Net cash used in operating activities		<u>(80,736)</u>	<u>(98,866)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(67,019)	(11,942)
Interest received		118	226
Net cash used in investing activities		<u>(66,901)</u>	<u>(11,716)</u>
Change in cash and cash equivalents in the reporting period		<u>(147,637)</u>	<u>(110,582)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>311,075</u>	<u>421,657</u>
Cash and cash equivalents at the end of the reporting period		<u><u>163,438</u></u>	<u><u>311,075</u></u>

The notes form part of these financial statements

Essex Horse & Pony Protection Society

Notes to the Cash Flow Statement
for the Year Ended 30 June 2025

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(97,129)	(110,653)
Adjustments for:		
Depreciation charges	25,432	9,380
Interest received	(118)	(226)
(Increase)/decrease in stocks	(1,249)	617
Increase in debtors	(4,960)	(974)
(Decrease)/increase in creditors	(2,712)	2,990
Net cash used in operations	<u>(80,736)</u>	<u>(98,866)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.7.24	Cash flow	At 30.6.25
	£	£	£
Net cash			
Cash at bank	311,075	(147,637)	163,438
	<u>311,075</u>	<u>(147,637)</u>	<u>163,438</u>
Total	<u>311,075</u>	<u>(147,637)</u>	<u>163,438</u>

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 June 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. 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	- Straight line over 3 years
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- Straight line over 3 years

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from 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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Essex Horse & Pony Protection Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

2. DONATIONS AND LEGACIES	2025 £	2024 £
Donations & fund raising	111,289	94,619
Gift aid	1,835	1,202
Bequests & legacies	324,100	189,832
Grants & subsidies	5,906	6,567
	443,130	292,220
	443,130	292,220
3. INVESTMENT INCOME	2025 £	2024 £
Deposit account interest	118	226
	118	226
	118	226
4. RAISING FUNDS		
Other trading activities	2025 £	2024 £
Purchases	17,715	9,083
	17,715	9,083
	17,715	9,083
5. CHARITABLE ACTIVITIES COSTS		Direct Costs (see note 6) £
General charity activities		522,662
		522,662
		522,662
6. DIRECT COSTS OF CHARITABLE ACTIVITIES	2025 £	2024 £
Staff costs	164,327	132,953
Insurance	8,396	7,523
Computer expenses	1,946	857
Telephone	2,306	2,137
Postage and stationery	7,193	9,105
Vets fees, medicines & farrier	151,074	106,451
Stabling, food and welfare costs	35,628	40,434
Premises costs	20,826	18,859
Repairs	33,392	2,798
Motor expenses & travel	5,519	7,494
Legal & professional	6,573	6,075
Finance charges	991	935
Equipment hire	6,568	5,794
Subscriptions & licences	303	161
Training	841	1,820
Clothing	299	535
Fencing & groundwork	51,048	40,705
	497,230	384,636
Carried forward	497,230	384,636

Essex Horse & Pony Protection Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

6. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	2025	2024
	£	£
Brought forward	497,230	384,636
Depreciation	25,432	9,380
	522,662	394,016

7. TRUSTEES' REMUNERATION AND BENEFITS

Leigh Perry received a remuneration of £33,328.77 (2024 £31,012.83) during the year July 2024 to June 2025.

Trustees' expenses

No other remuneration or reimbursement of expenses directly or indirectly out of the funds of the Charity was paid or payable for the period to any Trustee or to any person or persons known to be connected with any of them.

8. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	164,190	130,891
Other pension costs	137	2,062
	164,327	132,953

The average monthly number of employees during the year was as follows:

	2025	2024
Full time staff	6	6
Part time staff	3	-
	9	6

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	292,220	-	292,220
Investment income	226	-	226
Total	292,446	-	292,446
EXPENDITURE ON			
Raising funds	9,083	-	9,083
Charitable activities			
General charity activities	394,016	-	394,016

Essex Horse & Pony Protection Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Total	403,099	-	403,099
NET INCOME/(EXPENDITURE)	(110,653)	-	(110,653)
RECONCILIATION OF FUNDS			
Total funds brought forward	443,021	-	443,021
TOTAL FUNDS CARRIED FORWARD	<u>332,368</u>	<u>-</u>	<u>332,368</u>

10. BEQUEST AND LEGACIES

Note 2 to the accounts shows Bequest and legacies of £189,831. These legacies are only recognised in the accounts when they are received and there may be further legacies due from individuals once their estates have been finalised.

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 July 2024	50,338	21,297	32,819	4,109	108,563
Additions	3,563	3,992	59,464	-	67,019
At 30 June 2025	<u>53,901</u>	<u>25,289</u>	<u>92,283</u>	<u>4,109</u>	<u>175,582</u>
DEPRECIATION					
At 1 July 2024	43,120	10,469	32,638	3,692	89,919
Charge for year	6,399	3,705	14,911	417	25,432
At 30 June 2025	<u>49,519</u>	<u>14,174</u>	<u>47,549</u>	<u>4,109</u>	<u>115,351</u>
NET BOOK VALUE					
At 30 June 2025	<u>4,382</u>	<u>11,115</u>	<u>44,734</u>	<u>-</u>	<u>60,231</u>
At 30 June 2024	<u>7,218</u>	<u>10,828</u>	<u>181</u>	<u>417</u>	<u>18,644</u>

All fixed assets are used for direct charitable purposes.

Essex Horse & Pony Protection Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

12. STOCKS		2025	2024
		£	£
Stocks		<u>2,734</u>	<u>1,485</u>
13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2025	2024
		£	£
Other debtors		<u>150</u>	<u>150</u>
14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2025	2024
		£	£
Trade creditors		1,345	1,385
Taxation and social security		1,644	3,292
Other creditors		<u>1,740</u>	<u>2,764</u>
		<u>4,729</u>	<u>7,441</u>
15. MOVEMENT IN FUNDS			
		Net movement in funds	At
	At 1.7.24	£	30.6.25
	£	£	£
Unrestricted funds			
General fund	332,368	(97,129)	235,239
	<u>332,368</u>	<u>(97,129)</u>	<u>235,239</u>
TOTAL FUNDS			
	<u>332,368</u>	<u>(97,129)</u>	<u>235,239</u>
 Net movement in funds, included in the above are as follows:			
	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	443,248	(540,377)	(97,129)
	<u>443,248</u>	<u>(540,377)</u>	<u>(97,129)</u>
TOTAL FUNDS			
	<u>443,248</u>	<u>(540,377)</u>	<u>(97,129)</u>
 Comparatives for movement in funds			
		Net movement in funds	At
	At 1.7.23	£	30.6.24
	£	£	£
Unrestricted funds			
General fund	443,021	(110,653)	332,368
	<u>443,021</u>	<u>(110,653)</u>	<u>332,368</u>
TOTAL FUNDS			
	<u>443,021</u>	<u>(110,653)</u>	<u>332,368</u>

Essex Horse & Pony Protection Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	292,446	(403,099)	(110,653)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>292,446</u>	<u>(403,099)</u>	<u>(110,653)</u>

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

	At 1.7.23 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	443,021	(207,782)	235,239
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>443,021</u>	<u>(207,782)</u>	<u>235,239</u>

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	735,694	(943,476)	(207,782)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>735,694</u>	<u>(943,476)</u>	<u>(207,782)</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025.

Essex Horse & Pony Protection Society

Detailed Statement of Financial Activities
for the Year Ended 30 June 2025

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & fund raising	111,289	94,619
Gift aid	1,835	1,202
Bequests & legacies	324,100	189,832
Grants & subsidies	5,906	6,567
	<hr/>	<hr/>
	443,130	292,220
Investment income		
Deposit account interest	118	226
	<hr/>	<hr/>
Total incoming resources	443,248	292,446
EXPENDITURE		
Other trading activities		
Fundraising expenses	17,715	9,083
Charitable activities		
Wages	164,190	130,891
Pensions	137	2,062
Insurance	8,396	7,523
Computer expenses	1,946	857
Telephone	2,306	2,137
Postage and stationery	7,193	9,105
Vets fees, medicines & farrier	151,074	106,451
Stabling, food and welfare costs	35,628	40,434
Premises costs	20,826	18,859
Repairs	33,392	2,798
Motor expenses & travel	5,519	7,494
Legal & professional	6,573	6,075
Finance charges	991	935
Equipment hire	6,568	5,794
Subscriptions & licences	303	161
Training	841	1,820
Clothing	299	535
Fencing & groundwork	51,048	40,705
Plant and machinery	6,399	5,294
Fixtures and fittings	3,705	3,609
Motor vehicles	14,911	60
Computer equipment	417	417
	<hr/>	<hr/>
	522,662	394,016
	<hr/>	<hr/>
Total resources expended	540,377	403,099
	<hr/>	<hr/>
Net expenditure	(97,129)	(110,653)
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This page does not form part of the statutory financial statements

ESSEX HORSE AND PONY PROTECTION SOCIETY

England & Wales - Charity number 297893

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 June 2024
for
Essex Horse & Pony Protection Society

Michael Letch & Partners LLP
Accountants
146 High Street
Billericay
Essex
CM12 9DF

Essex Horse & Pony Protection Society

Contents of the Financial Statements
for the Year Ended 30 June 2024

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Essex Horse & Pony Protection Society

Report of the Trustees for the Year Ended 30 June 2024

The trustees present their report with the financial statements of the charity for the year ended 30 June 2024. 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).

The Charity was established on 26 October 1987.

The Trustees form the managing committee, whose members are elected and appointed at the Annual General Meeting, held in or around November in each year. The Officers are elected for the terms of three years in the case of the Chairman and Treasurer, two years in the case of the Secretary and one year in the case of all other Trustees. The Officers are elected from the membership of the managing committee. All Trustees are required to be, and remain for the duration of their term, fully paid up Members of the Charity.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity is established to promote animal welfare and to take all appropriate steps to protect equines from cruelty and prevent the infliction of suffering and, where necessary, to take horses and ponies into care for rehabilitation.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives.

ORGANISATIONAL AND DECISION MAKING STRUCTURE

All organisational and decision making is made by the Trustees at regular trustee meetings. All decisions are made by majority vote.

RELATIONSHIPS WITH OTHER CHARITIES

The Charity is not affiliated to any other charities but the Charity has an excellent and ongoing working relationship with various equine welfare centres in the UK, in particular with the RSPCA, which has proved to be of great benefit to both charities.

REVIEW OF PROGRESS AND ACHIEVEMENT

The ongoing care of the horses and ponies at the Charity's Sanctuary remains our principal focus. The Charity is situated within one of the most highly horse populated areas in the Country. As ever, the Charity's services are all too regularly called upon from horse owners asking us to take their horse in due to the having fallen on hard financial times. The Charity continues to receive a significant number of calls asking for advice on equine related issues.

The Trustees are happy that the objects and aims of the Charity are being appropriately met. The Charity currently has 280 horses and ponies in foster homes around the Country, who are regularly checked upon by our team of fostering officers, all volunteers with sound equine experience. There has been a small decline in the number of foster enquiries.

The Sanctuary has 56 horses and ponies currently in residence, as well as 4 rescue pigs, 2 chickens, 5 goats and 2 cats. All animals (resident and fostered) will remain under the care and ownership of the Charity for the rest of their days. The Charity are steadfastly dedicated in ensuring that they all have the best life we can give them and ensuring all their requirements are properly met.

The Sanctuary is situated on SSSI ("Site of Special Scientific Interest") designated land and the Charity works closely with Natural England to ensure that all the relevant criteria is met.

The Charity undertook a variety of fundraising events throughout the course of the year, hosting various horse shows, dog shows, equine agility events, open days and externally organised events in order to raise awareness of the Charity's work and to help fund the running of the Sanctuary. Between July 2023 and June 2024 we had 32 new equine intakes.

The Charity remains fortunate, continuing to receive various legacies bequeathed to EHPPS, some of which have been finalised and others are still being dealt with.

Essex Horse & Pony Protection Society

Report of the Trustees
for the Year Ended 30 June 2024

FINANCIAL REVIEW

Reserves policy

The attached financial statements show the current state of the finances for the Charity, which the Trustees consider to be strong.

The Charity's policy on reserves is to aim to maintain adequate funding to enable the continuance of the Charity for a minimum of three months.

Donations cheques should be made payable to Essex Horse and Pony Protection Society or EHPPS.

FUTURE PLANS

The Trustees' future plans are to ensure that the Charity has the facilities and funding to continue with its much-needed work in equine welfare.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, a deed of Trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

297893

Principal address

Pitsea Hall Lane
Basildon
Essex
SS16 4UH


Trustees

Mrs J Hill
Ms D Platt
Miss A J Stewart
Mrs B Treadgold
Miss L Perry

Independent Examiner

Michael Letch & Partners LLP
Accountants
146 High Street
Billericay
Essex
CM12 9DF

Approved by order of the board of trustees on 28/04/25 and signed on its behalf by:


.....
Miss A J Stewart - Trustee

**Independent Examiner's Report to the Trustees of
Essex Horse & Pony Protection Society**

Independent examiner's report to the trustees of Essex Horse & Pony Protection Society

I report to the charity trustees of the Trust on my examination of the accounts of Essex Horse & Pony Protection Society (the Trust) for the year ended 30 June 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Michael Letch + Partners LLP

Michael Letch

Michael Letch & Partners LLP
Accountants
146 High Street
Billericay
Essex
CM12 9DF

Date: *28.04.25*

Essex Horse & Pony Protection Society

Statement of Financial Activities
for the Year Ended 30 June 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	292,220	-	292,220	486,710
Investment income	3	226	-	226	8
Total		<u>292,446</u>	<u>-</u>	<u>292,446</u>	<u>486,718</u>
 EXPENDITURE ON					
Raising funds	4	9,083	-	9,083	5,024
Charitable activities	5				
General charity activities		394,016	-	394,016	425,351
Total		<u>403,099</u>	<u>-</u>	<u>403,099</u>	<u>430,375</u>
NET INCOME/(EXPENDITURE)		(110,653)	-	(110,653)	56,343
 RECONCILIATION OF FUNDS					
Total funds brought forward		443,021	-	443,021	386,678
TOTAL FUNDS CARRIED FORWARD		<u><u>332,368</u></u>	<u><u>-</u></u>	<u><u>332,368</u></u>	<u><u>443,021</u></u>


The notes form part of these financial statements

Essex Horse & Pony Protection Society

Balance Sheet
30 June 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	11	18,644	-	18,644	16,083
CURRENT ASSETS					
Stocks	12	1,485	-	1,485	2,101
Debtors	13	150	-	150	150
Prepayments and accrued income		8,455	-	8,455	7,481
Cash at bank		311,075	-	311,075	421,657
		<u>321,165</u>	<u>-</u>	<u>321,165</u>	<u>431,389</u>
CREDITORS					
Amounts falling due within one year	14	(7,441)	-	(7,441)	(4,451)
		<u>313,724</u>	<u>-</u>	<u>313,724</u>	<u>426,938</u>
NET CURRENT ASSETS					
		<u>332,368</u>	<u>-</u>	<u>332,368</u>	<u>443,021</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>332,368</u>	<u>-</u>	<u>332,368</u>	<u>443,021</u>
NET ASSETS					
		<u>332,368</u>	<u>-</u>	<u>332,368</u>	<u>443,021</u>
FUNDS					
Unrestricted funds	15			<u>332,368</u>	<u>443,021</u>
TOTAL FUNDS					
				<u>332,368</u>	<u>443,021</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20/04/25 and were signed on its behalf by:


.....
A J Stewart - Trustee

Essex Horse & Pony Protection Society

Cash Flow Statement
for the Year Ended 30 June 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(98,866)	69,380
Net cash (used in)/provided by operating activities		<u>(98,866)</u>	<u>69,380</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(11,942)	(15,263)
Interest received		226	8
Net cash used in investing activities		<u>(11,716)</u>	<u>(15,255)</u>
Change in cash and cash equivalents in the reporting period			
		(110,582)	54,125
Cash and cash equivalents at the beginning of the reporting period		<u>421,657</u>	<u>367,532</u>
Cash and cash equivalents at the end of the reporting period		<u><u>311,075</u></u>	<u><u>421,657</u></u>

The notes form part of these financial statements

Essex Horse & Pony Protection Society

Notes to the Cash Flow Statement
for the Year Ended 30 June 2024

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(110,653)	56,343
Adjustments for:		
Depreciation charges	9,380	10,831
Interest received	(226)	(8)
Decrease in stocks	617	701
Increase in debtors	(974)	(724)
Increase in creditors	2,990	2,237
Net cash (used in)/provided by operations	<u>(98,866)</u>	<u>69,380</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.7.23 £	Cash flow £	At 30.6.24 £
Net cash			
Cash at bank	421,657	(110,582)	311,075
	<u>421,657</u>	<u>(110,582)</u>	<u>311,075</u>
Total	<u>421,657</u>	<u>(110,582)</u>	<u>311,075</u>

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 June 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. 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	- Straight line over 3 years
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- Straight line over 3 years

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from 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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Essex Horse & Pony Protection Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

2. DONATIONS AND LEGACIES	2024 £	2023 £
Donations & fund raising	94,619	94,658
Gift aid	1,202	1,255
Bequests & legacies	189,832	362,275
Grants & subsidies	6,567	28,522
	292,220	486,710
	292,220	486,710
3. INVESTMENT INCOME	2024 £	2023 £
Deposit account interest	226	8
	226	8
	226	8
4. RAISING FUNDS		
Other trading activities	2024 £	2023 £
Purchases	9,083	5,024
	9,083	5,024
	9,083	5,024
5. CHARITABLE ACTIVITIES COSTS		Direct Costs (see note 6) £
General charity activities		394,016
		394,016
		394,016
6. DIRECT COSTS OF CHARITABLE ACTIVITIES	2024 £	2023 £
Staff costs	132,953	118,554
Insurance	7,523	6,996
Computer expenses	857	714
Telephone	2,137	1,833
Postage and stationery	9,105	7,132
Vets fees, medicines & farrier	106,451	83,141
Stabling, food and welfare costs	40,434	44,653
Premises costs	18,859	14,918
Repairs	2,798	8,398
Motor expenses & travel	7,494	4,439
Legal & professional	6,075	4,179
Finance charges	935	779
Equipment hire	5,794	5,110
Subscriptions & licences	161	159
Training	1,820	1,631
Clothing	535	541
Fencing & groundwork	40,705	110,503
	384,636	413,680
Carried forward		413,680

Essex Horse & Pony Protection Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

6. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	2024	2023
	£	£
Brought forward	384,636	413,680
Depreciation	9,380	10,831
	394,016	424,511
	394,016	424,511

7. TRUSTEES' REMUNERATION AND BENEFITS

Leigh Perry received a remuneration of £31,012.83 (2023 £30430.44) during the year July 2023 to June 2024.

Trustees' expenses

No other remuneration or reimbursement of expenses directly or indirectly out of the funds of the Charity was paid or payable for the period to any Trustee or to any person or persons known to be connected with any of them.

8. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	130,891	116,638
Other pension costs	2,062	1,916
	132,953	118,554
	132,953	118,554

The average monthly number of employees during the year was as follows:

	2024	2023
Full time staff	6	6
	6	6

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	486,710	-	486,710
Investment income	8	-	8
Total	486,718	-	486,718
EXPENDITURE ON			
Raising funds	5,024	-	5,024
Charitable activities			
General charity activities	425,351	-	425,351
Total	430,375	-	430,375
	430,375	-	430,375

Essex Horse & Pony Protection Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME	56,343	-	56,343
 RECONCILIATION OF FUNDS			
Total funds brought forward	386,678	-	386,678
 TOTAL FUNDS CARRIED FORWARD	443,021	-	443,021

10. BEQUEST AND LEGACIES

Note 2 to the accounts shows Bequest and legacies of £189,831. These legacies are only recognised in the accounts when they are received and there may be further legacies due from individuals once their estates have been finalised.

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 July 2023	48,717	10,976	32,819	4,109	96,621
Additions	1,621	10,321	-	-	11,942
At 30 June 2024	50,338	21,297	32,819	4,109	108,563
 DEPRECIATION					
At 1 July 2023	37,826	6,859	32,577	3,276	80,538
Charge for year	5,294	3,610	61	416	9,381
At 30 June 2024	43,120	10,469	32,638	3,692	89,919
 NET BOOK VALUE					
At 30 June 2024	7,218	10,828	181	417	18,644
At 30 June 2023	10,891	4,117	242	833	16,083

All fixed assets are used for direct charitable purposes.

Essex Horse & Pony Protection Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

12. STOCKS		2024	2023
		£	£
Stocks		<u>1,485</u>	<u>2,101</u>
13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023
		£	£
Other debtors		<u>150</u>	<u>150</u>
14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023
		£	£
Trade creditors		1,385	929
Taxation and social security		3,292	1,282
Other creditors		<u>2,764</u>	<u>2,240</u>
		<u>7,441</u>	<u>4,451</u>

15. MOVEMENT IN FUNDS

	At 1.7.23	Net movement in funds	At 30.6.24
	£	£	£
Unrestricted funds			
General fund	443,021	(110,653)	332,368
	<u>443,021</u>	<u>(110,653)</u>	<u>332,368</u>
TOTAL FUNDS			

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	292,446	(403,099)	(110,653)
	<u>292,446</u>	<u>(403,099)</u>	<u>(110,653)</u>
TOTAL FUNDS			

Comparatives for movement in funds

	At 1.7.22	Net movement in funds	At 30.6.23
	£	£	£
Unrestricted funds			
General fund	386,678	56,343	443,021
	<u>386,678</u>	<u>56,343</u>	<u>443,021</u>
TOTAL FUNDS			

Essex Horse & Pony Protection Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	486,718	(430,375)	56,343
	<u>486,718</u>	<u>(430,375)</u>	<u>56,343</u>
TOTAL FUNDS	<u>486,718</u>	<u>(430,375)</u>	<u>56,343</u>

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

	At 1.7.22 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	386,678	(54,310)	332,368
	<u>386,678</u>	<u>(54,310)</u>	<u>332,368</u>
TOTAL FUNDS	<u>386,678</u>	<u>(54,310)</u>	<u>332,368</u>

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	779,164	(833,474)	(54,310)
	<u>779,164</u>	<u>(833,474)</u>	<u>(54,310)</u>
TOTAL FUNDS	<u>779,164</u>	<u>(833,474)</u>	<u>(54,310)</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2024.

Essex Horse & Pony Protection Society

Detailed Statement of Financial Activities
for the Year Ended 30 June 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & fund raising	94,619	94,658
Gift aid	1,202	1,255
Bequests & legacies	189,832	362,275
Grants & subsidies	6,567	28,522
	<hr/>	<hr/>
	292,220	486,710
Investment income		
Deposit account interest	226	8
	<hr/>	<hr/>
Total incoming resources	292,446	486,718
EXPENDITURE		
Other trading activities		
Fundraising expenses	9,083	5,024
Charitable activities		
Wages	130,891	116,638
Pensions	2,062	1,916
Insurance	7,523	6,996
Computer expenses	857	714
Telephone	2,137	1,833
Postage and stationery	9,105	7,132
Vets fees, medicines & farrier	106,451	83,141
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Legal & professional	6,075	4,179
Finance charges	935	779
Equipment hire	5,794	5,110
Subscriptions & licences	161	159
Training	1,820	1,631
Clothing	535	541
Fencing & groundwork	40,705	110,503
Plant and machinery	5,294	8,637
Fixtures and fittings	3,609	1,372
Motor vehicles	60	87
Computer equipment	417	735
	<hr/>	<hr/>
	394,016	424,511
Support costs		
Governance costs		
Accountancy fees	-	840

This page does not form part of the statutory financial statements

Essex Horse & Pony Protection Society

Detailed Statement of Financial Activities
for the Year Ended 30 June 2024

	2024 £	2023 £
Total resources expended	<u>403,099</u>	<u>430,375</u>
Net (expenditure)/income	<u>(110,653)</u>	<u>56,343</u>

This page does not form part of the statutory financial statements

ESSEX HORSE AND PONY PROTECTION SOCIETY

England & Wales - Charity number 297893

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 June 2023
for
Essex Horse & Pony Protection Society

Michael Letch & Partners LLP
Accountants
146 High Street
Billericay
Essex
CM12 9DF

Essex Horse & Pony Protection Society

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for the Year Ended 30 June 2023

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Essex Horse & Pony Protection Society

Report of the Trustees for the Year Ended 30 June 2023

The trustees present their report with the financial statements of the charity for the year ended 30 June 2023. 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).

The Charity was established on 26 October 1987.

The Trustees form the managing committee, whose members are elected and appointed at the Annual General Meeting, held in or around November in each year. The Officers are elected for the terms of three years in the case of the Chairman and Treasurer, two years in the case of the Secretary and one year in the case of all other Trustees. The Officers are elected from the membership of the managing committee. All Trustees are required to be, and remain for the duration of their term, fully paid up Members of the Charity.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity is established to promote animal welfare and to take all appropriate steps to protect equines from cruelty and prevent the infliction of suffering and, where necessary, to take horses and ponies into care for rehabilitation.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives.

ORGANISATIONAL AND DECISION MAKING STRUCTURE

All organisational and decision making is made by the Trustees at regular trustee meetings. All decisions are made by majority vote.

RELATIONSHIPS WITH OTHER CHARITIES

The Charity is not affiliated to any other charities but the Charity has an excellent and ongoing working relationship with various equine welfare centres in the UK, in particular with the RSPCA, which has proved to be of great benefit to both charities.

REVIEW OF PROGRESS AND ACHIEVEMENT

The ongoing care of the horses and ponies at the Charity's Sanctuary remains our principal focus. The Charity is situated within one of the most highly horse populated areas in the Country. As ever, the Charity's services are all too regularly called upon from horse owners asking us to take their horse in due to the having fallen on hard financial times. The Charity continues to receive a significant amount of calls asking for advice on equine related issues.

The Trustees are happy that the objects and aims of the Charity are being appropriately met. The Charity currently has 260 horses and ponies in foster homes around the Country, who are regularly checked upon by our team of fostering officers, all volunteers with sound equine experience. The fostering scheme was delayed due to an ongoing case of strangles on site between January 2023 and June 2023.

The Sanctuary has horses and ponies currently in residence, as well as 4 rescue pigs, 3 chickens, 5 goats and 2 cats. All animals (resident and fostered) will remain under the care and ownership of the Charity for the rest of their days. The Charity are steadfastly dedicated in ensuring that they all have the best life we can give them and ensuring all their requirements are properly met.

The Sanctuary is situated on SSSI ("Site of Special Scientific Interest") designated land and the Charity works closely with Natural England to ensure that all the relevant criteria is met.

The Charity planned many onsite funding raising events over the year and has held various horse shows, dog shows, open days and special events in order to raise awareness of the Charity's work and to help fund the running of the Sanctuary. Between July 2022 and June 2023 we had 39 new equine intakes.

The Charity continues to be fortunate with various legacies having been bequeathed to EHPPS, some of which have been finalised and others are still being dealt with.

Essex Horse & Pony Protection Society

Report of the Trustees
for the Year Ended 30 June 2023

FINANCIAL REVIEW

Reserves policy

The attached financial statements show the current state of the finances for the Charity, which the Trustees consider to be strong.

The Charity's policy on reserves is to aim to maintain adequate funding to enable the continuance of the Charity for a minimum of three months.

Donations cheques should be made payable to Essex Horse and Pony Protection Society or EHPPS.

FUTURE PLANS

The Trustees' future plans are to ensure that the Charity has the facilities and funding to continue with its much-needed work in equine welfare.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Charity is controlled by its governing document, a Deed of Trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

297893

Principal address

Pitsea Hall Lane
Basildon
Essex
SS16 4UH

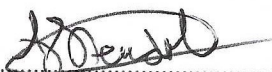
Trustees

Mrs J Hill
Ms D Platt
Miss A J Stewart
Mrs B Treadgold
Miss L Perry

Independent Examiner

Michael Letch & Partners LLP
Accountants
146 High Street
Billericay
Essex
CM12 9DF

Approved by order of the board of trustees on 25/04/2024 and signed on its behalf by:



.....
Miss A J Stewart - Trustee

**Independent Examiner's Report to the Trustees of
Essex Horse & Pony Protection Society**

Independent examiner's report to the trustees of Essex Horse & Pony Protection Society

I report to the charity trustees on my examination of the accounts of Essex Horse & Pony Protection Society (the Trust) for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Michael Letch

Michael Letch & Partners LLP
Accountants
146 High Street
Billericay
Essex
CM12 9DF



Date: 25/04/24

Essex Horse & Pony Protection Society

Statement of Financial Activities
for the Year Ended 30 June 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	486,710	-	486,710	517,657
Investment income	3	8	-	8	-
Total		<u>486,718</u>	<u>-</u>	<u>486,718</u>	<u>517,657</u>
EXPENDITURE ON					
Raising funds	4	5,024	-	5,024	10,835
Charitable activities	5				
General charity activities					
		<u>425,351</u>	<u>-</u>	<u>425,351</u>	<u>258,900</u>
Total		<u>430,375</u>	<u>-</u>	<u>430,375</u>	<u>269,735</u>
NET INCOME		56,343	-	56,343	247,922
RECONCILIATION OF FUNDS					
Total funds brought forward		386,678	-	386,678	138,756
TOTAL FUNDS CARRIED FORWARD		<u><u>443,021</u></u>	<u><u>-</u></u>	<u><u>443,021</u></u>	<u><u>386,678</u></u>

The notes form part of these financial statements

Essex Horse & Pony Protection Society

Balance Sheet

30 June 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	16,083	-	16,083	11,651
CURRENT ASSETS					
Stocks	13	2,101	-	2,101	2,802
Debtors	14	150	-	150	-
Prepayments and accrued income		7,481	-	7,481	6,907
Cash at bank		421,657	-	421,657	367,532
		<u>431,389</u>	<u>-</u>	<u>431,389</u>	<u>377,241</u>
CREDITORS					
Amounts falling due within one year	15	(4,451)	-	(4,451)	(2,214)
NET CURRENT ASSETS		<u>426,938</u>	<u>-</u>	<u>426,938</u>	<u>375,027</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>443,021</u>	<u>-</u>	<u>443,021</u>	<u>386,678</u>
NET ASSETS		<u>443,021</u>	<u>-</u>	<u>443,021</u>	<u>386,678</u>
FUNDS					
Unrestricted funds	16			443,021	386,678
TOTAL FUNDS				<u>443,021</u>	<u>386,678</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25/10/2024 and were signed on its behalf by:



.....
A J Stewart - Trustee

Essex Horse & Pony Protection Society

Cash Flow Statement
for the Year Ended 30 June 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	69,380	247,649
Net cash provided by operating activities		<u>69,380</u>	<u>247,649</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(15,263)	(5,085)
Interest received		8	-
Net cash used in investing activities		<u>(15,255)</u>	<u>(5,085)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		54,125	242,564
Cash and cash equivalents at the end of the reporting period		<u>367,532</u>	<u>124,968</u>
Cash and cash equivalents at the end of the reporting period		<u>421,657</u>	<u>367,532</u>

The notes form part of these financial statements

Essex Horse & Pony Protection Society

Notes to the Cash Flow Statement
for the Year Ended 30 June 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2023	2022
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	56,343	247,922
Adjustments for:		
Depreciation charges	10,831	6,958
Interest received	(8)	-
Decrease/(increase) in stocks	701	(2,563)
Increase in debtors	(724)	(449)
Increase/(decrease) in creditors	2,237	(4,219)
Net cash provided by operations	69,380	247,649

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.7.22	Cash flow	At 30.6.23
	£	£	£
Net cash			
Cash at bank	367,532	54,125	421,657
	<u>367,532</u>	<u>54,125</u>	<u>421,657</u>
Total	367,532	54,125	421,657

Essex Horse & Pony Protection Society

Notes to the Financial Statements for the Year Ended 30 June 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. 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	-	Straight line over 3 years
Fixtures and fittings	-	25% on reducing balance
Motor vehicles	-	25% on reducing balance
Computer equipment	-	Straight line over 3 years

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from 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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Essex Horse & Pony Protection Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations & fund raising	94,658	91,253
Gift aid	1,255	3,582
Bequests & legacies	362,275	413,836
Grants & subsidies	28,522	8,986
	486,710	517,657

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	8	-
	8	-

4. RAISING FUNDS

Other trading activities

	2023	2022
	£	£
Purchases	5,024	10,835
	5,024	10,835

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
General charity activities	424,511	840	425,351
	424,511	840	425,351

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	118,554	107,548
Insurance	6,996	6,709
Computer expenses	714	1,104
Telephone	1,833	1,312
Postage and stationery	7,132	7,121
Vets fees, medicines & farrier	83,141	53,814
Stabling, food and welfare costs	44,653	23,937
Premises costs	14,918	12,565
Repairs	8,398	6,923
Motor expenses & travel	4,439	3,368
Legal & professional	4,179	4,446
Finance charges	779	756
Equipment hire	5,110	5,880
Subscriptions & licences	159	344
Training	1,631	823
Clothing	541	172
Fencing & groundwork	110,503	14,400
	413,680	251,222
Carried forward	413,680	251,222

Essex Horse & Pony Protection Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

6. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	2023	2022
	£	£
Brought forward	413,680	251,222
Depreciation	10,831	6,958
	<u>424,511</u>	<u>258,180</u>

7. SUPPORT COSTS

	Governance costs £
General charity activities	
	<u>840</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

Leigh Perry received a remuneration of £30,430.44 (2022 £29,363.44) during the year July 2022 to June 2023.

Trustees' expenses

No other remuneration or reimbursement of expenses directly or indirectly out of the funds of the Charity was paid or payable for the period to any Trustee or to any person or persons known to be connected with any of them.

9. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	116,638	105,759
Other pension costs	1,916	1,789
	<u>118,554</u>	<u>107,548</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Full time staff	<u>6</u>	<u>6</u>

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

Essex Horse & Pony Protection Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	517,657	-	517,657
EXPENDITURE ON			
Raising funds	10,835	-	10,835
Charitable activities			
General charity activities	258,900	-	258,900
Total	269,735	-	269,735
NET INCOME	247,922	-	247,922
RECONCILIATION OF FUNDS			
Total funds brought forward	138,756	-	138,756
TOTAL FUNDS CARRIED FORWARD	386,678	-	386,678

11. BEQUEST AND LEGACIES

Note 2 to the accounts shows Bequest and legacies of £362,275. These legacies are only recognised in the accounts when they are received and there may be further legacies due from individuals once their estates have been finalised.

12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 July 2022	34,704	10,976	32,819	2,859	81,358
Additions	14,013	-	-	1,250	15,263
At 30 June 2023	48,717	10,976	32,819	4,109	96,621
DEPRECIATION					
At 1 July 2022	29,189	5,487	32,490	2,541	69,707
Charge for year	8,637	1,372	87	735	10,831
At 30 June 2023	37,826	6,859	32,577	3,276	80,538
NET BOOK VALUE					
At 30 June 2023	10,891	4,117	242	833	16,083
At 30 June 2022	5,515	5,489	329	318	11,651

All fixed assets are used for direct charitable purposes.

Essex Horse & Pony Protection Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

13. STOCKS

	2023	2022
	£	£
Stocks	2,101	2,802
	<u>2,101</u>	<u>2,802</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	150	-
	<u>150</u>	<u>-</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	929	-
Taxation and social security	1,282	1,155
Other creditors	2,240	1,059
	<u>4,451</u>	<u>2,214</u>

16. MOVEMENT IN FUNDS

	At 1.7.22	Net movement in funds	At 30.6.23
	£	£	£
Unrestricted funds			
General fund	386,678	56,343	443,021
	<u>386,678</u>	<u>56,343</u>	<u>443,021</u>
TOTAL FUNDS	<u>386,678</u>	<u>56,343</u>	<u>443,021</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	486,718	(430,375)	56,343
	<u>486,718</u>	<u>(430,375)</u>	<u>56,343</u>
TOTAL FUNDS	<u>486,718</u>	<u>(430,375)</u>	<u>56,343</u>

Comparatives for movement in funds

	At 1.7.21	Net movement in funds	At 30.6.22
	£	£	£
Unrestricted funds			
General fund	138,756	247,922	386,678
	<u>138,756</u>	<u>247,922</u>	<u>386,678</u>
TOTAL FUNDS	<u>138,756</u>	<u>247,922</u>	<u>386,678</u>

Essex Horse & Pony Protection Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	517,657	(269,735)	247,922
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>517,657</u>	<u>(269,735)</u>	<u>247,922</u>

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

	At 1.7.21 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	138,756	304,265	443,021
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>138,756</u>	<u>304,265</u>	<u>443,021</u>

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	1,004,375	(700,110)	304,265
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,004,375</u>	<u>(700,110)</u>	<u>304,265</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2023.

Essex Horse & Pony Protection Society

Detailed Statement of Financial Activities
for the Year Ended 30 June 2023

	2023	2022
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & fund raising	94,658	91,253
Gift aid	1,255	3,582
Bequests & legacies	362,275	413,836
Grants & subsidies	28,522	8,986
	<hr/>	<hr/>
	486,710	517,657
Investment income		
Deposit account interest	8	-
	<hr/>	<hr/>
Total incoming resources	486,718	517,657
EXPENDITURE		
Other trading activities		
Fundraising expenses	5,024	10,835
Charitable activities		
Wages	116,638	105,759
Pensions	1,916	1,789
Insurance	6,996	6,709
Computer expenses	714	1,104
Telephone	1,833	1,312
Postage and stationery	7,132	7,121
Vets fees, medicines & farrier	83,141	53,814
Stabling, food and welfare costs	44,653	23,937
Premises costs	14,918	12,565
Repairs	8,398	6,923
Motor expenses & travel	4,439	3,368
Legal & professional	4,179	4,446
Finance charges	779	756
Equipment hire	5,110	5,880
Subscriptions & licences	159	344
Training	1,631	823
Clothing	541	172
Fencing & groundwork	110,503	14,400
Plant and machinery	8,637	4,700
Fixtures and fittings	1,372	1,830
Motor vehicles	87	110
Computer equipment	735	318
	<hr/>	<hr/>
	424,511	258,180
Support costs		
Governance costs		
Accountancy fees	840	720

This page does not form part of the statutory financial statements

Essex Horse & Pony Protection Society

Detailed Statement of Financial Activities
for the Year Ended 30 June 2023

	2023 £	2022 £
Total resources expended	430,375	269,735
Net income	56,343	247,922

This page does not form part of the statutory financial statements

ESSEX HORSE AND PONY PROTECTION SOCIETY

England & Wales - Charity number 297893

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 June 2022
for
Essex Horse & Pony Protection Society

Michael Letch & Partners LLP
Accountants
146 High Street
Billericay
Essex
CM12 9DF

Contents of the Financial Statements
for the Year Ended 30 June 2022

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Cash Flow Statement	6
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Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15 to 16

Essex Horse & Pony Protection Society

Report of the Trustees for the Year Ended 30 June 2022

The trustees present their report with the financial statements of the charity for the year ended 30 June 2022. 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).

The Charity was established on 26 October 1987.

The Trustees form the managing committee, whose members are elected and appointed at the Annual General Meeting, held in or around November in each year. The Officers are elected for the terms of three years in the case of the Chairman and Treasurer, two years in the case of the Secretary and one year in the case of all other Trustees. The Officers are elected from the membership of the managing committee. All Trustees are required to be, and remain for the duration of their term, fully paid up Members of the Charity.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity is established to promote animal welfare and to take all appropriate steps to protect equines from cruelty and prevent the infliction of suffering and, where necessary, to take horses and ponies into care for rehabilitation.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives.

ORGANISATIONAL AND DECISION MAKING STRUCTURE

All organisational and decision making is made by the Trustees at regular trustee meetings. All decisions are made by majority vote.

RELATIONSHIPS WITH OTHER CHARITIES

The Charity is not affiliated to any other charities but the Charity has an excellent and ongoing working relationship with various equine welfare centres in the UK, in particular with the RSPCA, which has proved to be of great benefit to both charities.

REVIEW OF PROGRESS AND ACHIEVEMENT

The ongoing care of the horses and ponies at the Charity's Sanctuary remains our principal focus. The Charity is situated within one of the most highly horse populated areas in the Country. As ever, the Charity's services are all too regularly called upon from horse owners asking us to take their horse in due to the having fallen on hard financial times. The Charity continues to receive a significant amount of calls asking for advice on equine related issues.

The Trustees are happy that the objects and aims of the Charity are being appropriately met. The Charity currently has 253 horses and ponies in foster homes around the Country, who are regularly checked upon by our team of fostering officers, all volunteers with sound equine experience.

The Sanctuary has 48 horses and ponies currently in residence, as well as 4 rescue pigs, 4 chickens, 4 goats and 4 cats. All animals (resident and fostered) will remain under the care and ownership of the Charity for the rest of their days. The Charity are steadfastly dedicated in ensuring that they all have the best life we can give them and ensuring all their requirements are properly met.

The Sanctuary is situated on SSSI ("Site of Special Scientific Interest") designated land and the Charity works closely with Natural England to ensure that all the relevant criteria is met.

The Charity planned many onsite funding raising events over the year and has held various horse shows, dog shows, open days and special events in order to raise awareness of the Charity's work and to help fund the running of the Sanctuary. Between July 2021 and June 2022 we had 35 new equine intakes along with 2 chickens, a cat and 2 goats.

The Charity continues to be fortunate with various legacies having been bequeathed to EHPPS, some of which have been finalised and others are still being dealt with.

Essex Horse & Pony Protection Society

Report of the Trustees
for the Year Ended 30 June 2022

FINANCIAL REVIEW

Reserves policy

The attached financial statements show the current state of the finances for the Charity, which the Trustees consider to be strong.

The Charity's policy on reserves is to aim to maintain adequate funding to enable the continuance of the Charity for a minimum of three months.

Donations cheques should be made payable to Essex Horse and Pony Protection Society or EHPPS.

FUTURE PLANS

The Trustees' future plans are to ensure that the Charity has the facilities and funding to continue with its much-needed work in equine welfare.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Charity is controlled by its governing document, a Deed of Trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

297893

Principal address

Pitsea Hall Lane
Basildon
Essex
SS16 4UH


Trustees

Mrs J Hill
Ms D Platt
Miss A J Stewart
Mrs B Treadgold
Miss L Perry

Independent Examiner

Michael Letch & Partners LLP
Accountants
146 High Street
Billericay
Essex
CM12 9DF

Approved by order of the board of trustees on19/05/23..... and signed on its behalf by:



.....
Miss A J Stewart - Trustee

**Independent Examiner's Report to the Trustees of
Essex Horse & Pony Protection Society**

Independent examiner's report to the trustees of Essex Horse & Pony Protection Society

I report to the charity trustees on my examination of the accounts of Essex Horse & Pony Protection Society (the Trust) for the year ended 30 June 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Michael Letch

Michael Letch & Partners LLP
Accountants
146 High Street
Billerica
Essex
CM12 9DF

Date:19/05/23.....

Essex Horse & Pony Protection Society

Statement of Financial Activities
for the Year Ended 30 June 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	517,657	-	517,657	324,141
Investment income	3	163	-	163	205
Total		<u>517,820</u>	<u>-</u>	<u>517,820</u>	<u>324,346</u>
EXPENDITURE ON					
Raising funds	4	10,835	-	10,835	5,513
Charitable activities	5				
General charity activities		259,063	-	259,063	266,813
Total		<u>269,898</u>	<u>-</u>	<u>269,898</u>	<u>272,326</u>
NET INCOME		247,922	-	247,922	52,020
RECONCILIATION OF FUNDS					
Total funds brought forward		138,756	-	138,756	86,736
TOTAL FUNDS CARRIED FORWARD		<u><u>386,678</u></u>	<u><u>-</u></u>	<u><u>386,678</u></u>	<u><u>138,756</u></u>

The notes form part of these financial statements


Essex Horse & Pony Protection Society

Balance Sheet

30 June 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	11,651	-	11,651	13,524
CURRENT ASSETS					
Stocks	13	2,802	-	2,802	239
Prepayments and accrued income		6,907	-	6,907	6,458
Cash at bank		367,532	-	367,532	124,968
		<u>377,241</u>	<u>-</u>	<u>377,241</u>	<u>131,665</u>
CREDITORS					
Amounts falling due within one year	14	(2,214)	-	(2,214)	(6,433)
NET CURRENT ASSETS		<u>375,027</u>	<u>-</u>	<u>375,027</u>	<u>125,232</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>386,678</u>	<u>-</u>	<u>386,678</u>	<u>138,756</u>
NET ASSETS		<u>386,678</u>	<u>-</u>	<u>386,678</u>	<u>138,756</u>
FUNDS	15				
Unrestricted funds				<u>386,678</u>	<u>138,756</u>
TOTAL FUNDS				<u>386,678</u>	<u>138,756</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
(9/05/23)..... and were signed on its behalf by:



 A J Stewart - Trustee

Essex Horse & Pony Protection Society

Cash Flow Statement
for the Year Ended 30 June 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	247,486	59,711
Net cash provided by operating activities		<u>247,486</u>	<u>59,711</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(5,085)	(17,438)
Interest received		163	205
Net cash used in investing activities		<u>(4,922)</u>	<u>(17,233)</u>
Change in cash and cash equivalents in the reporting period		<u>242,564</u>	<u>42,478</u>
Cash and cash equivalents at the beginning of the reporting period		<u>124,968</u>	<u>82,490</u>
Cash and cash equivalents at the end of the reporting period		<u><u>367,532</u></u>	<u><u>124,968</u></u>

The notes form part of these financial statements

Essex Horse & Pony Protection Society

Notes to the Cash Flow Statement
for the Year Ended 30 June 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	247,922	52,020
Adjustments for:		
Depreciation charges	6,958	6,053
Interest received	(163)	(205)
(Increase)/decrease in stocks	(2,563)	586
(Increase)/decrease in debtors	(449)	1,105
(Decrease)/increase in creditors	(4,219)	152
	<u>247,486</u>	<u>59,711</u>
Net cash provided by operations	<u>247,486</u>	<u>59,711</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.7.21	Cash flow	At 30.6.22
	£	£	£
Net cash			
Cash at bank	124,968	242,564	367,532
	<u>124,968</u>	<u>242,564</u>	<u>367,532</u>
Total	<u>124,968</u>	<u>242,564</u>	<u>367,532</u>

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 June 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. 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	- Straight line over 3 years
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- Straight line over 3 years

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Essex Horse & Pony Protection Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

2. DONATIONS AND LEGACIES		2022	2021
		£	£
Donations & fund raising		91,253	119,176
Gift aid		3,582	1,422
Bequests & legacies		413,836	184,899
Grants & subsidies		8,986	8,644
Council Grant		-	10,000
		<u>517,657</u>	<u>324,141</u>
3. INVESTMENT INCOME		2022	2021
		£	£
Deposit account interest		<u>163</u>	<u>205</u>
4. RAISING FUNDS			
Other trading activities		2022	2021
		£	£
Purchases		<u>10,835</u>	<u>5,513</u>
5. CHARITABLE ACTIVITIES COSTS			
	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
General charity activities	<u>258,343</u>	<u>720</u>	<u>259,063</u>
6. DIRECT COSTS OF CHARITABLE ACTIVITIES		2022	2021
		£	£
Staff costs		107,548	106,762
Other operating leases		-	488
Insurance		6,709	6,512
Computer expenses		1,104	848
Telephone		1,312	1,211
Postage and stationery		7,121	7,670
Vets fees, medicines & farrier		53,814	42,767
Stabling & food		23,937	19,418
Premises costs		12,565	16,733
Repairs		6,923	10,400
Motor expenses & travel		3,368	3,153
Legal & professional		4,446	3,282
Finance charges		919	1,225
Equipment hire		5,880	4,145
Subscriptions & licences		344	362
Training		823	-
		<u>236,813</u>	<u>224,976</u>
Carried forward			

Essex Horse & Pony Protection Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

6. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	2022	2021
	£	£
Brought forward	236,813	224,976
Clothing	172	776
Fencing & groundwork	14,400	34,308
Depreciation	6,958	6,053
	<u>258,343</u>	<u>266,113</u>

7. SUPPORT COSTS

	Governance costs £
General charity activities	
	<u>720</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

Leigh Perry received a remuneration of £29,363.44 (2021 £29,150.04) during the year July 2021 to June 2022.

Trustees' expenses

No other remuneration or reimbursement of expenses directly or indirectly out of the funds of the Charity was paid or payable for the period to any Trustee or to any person or persons known to be connected with any of them.

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	105,759	105,227
Other pension costs	1,789	1,535
	<u>107,548</u>	<u>106,762</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Full time staff	<u>6</u>	<u>6</u>

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

Essex Horse & Pony Protection Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

10. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	324,141	-	324,141
Investment income	205	-	205
Total	<u>324,346</u>	<u>-</u>	<u>324,346</u>
EXPENDITURE ON			
Raising funds	5,513	-	5,513
Charitable activities			
General charity activities	266,813	-	266,813
Total	<u>272,326</u>	<u>-</u>	<u>272,326</u>
NET INCOME	52,020	-	52,020
RECONCILIATION OF FUNDS			
Total funds brought forward	86,736	-	86,736
TOTAL FUNDS CARRIED FORWARD	<u><u>138,756</u></u>	<u><u>-</u></u>	<u><u>138,756</u></u>

11. **BEQUEST AND LEGACIES**

Note 2 to the accounts show Bequest and legacies of £413,836 in particular a legacy from an individual estate totalling £300,000. These legacies are only recognised in the accounts when they are received and there may be further legacies due from individuals once their estates have been finalised.

Essex Horse & Pony Protection Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 July 2021	32,255	8,340	32,819	2,859	76,273
Additions	2,449	2,636	-	-	5,085
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2022	34,704	10,976	32,819	2,859	81,358
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION					
At 1 July 2021	24,489	3,657	32,380	2,223	62,749
Charge for year	4,700	1,830	110	318	6,958
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2022	29,189	5,487	32,490	2,541	69,707
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE					
At 30 June 2022	5,515	5,489	329	318	11,651
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2021	7,766	4,683	439	636	13,524
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

All fixed assets are used for direct charitable purposes.

13. STOCKS

	2022 £	2021 £
Stocks	2,802	239
	<hr/>	<hr/>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Taxation and social security	1,155	3,118
Other creditors	1,059	3,315
	<hr/>	<hr/>
	2,214	6,433
	<hr/>	<hr/>

15. MOVEMENT IN FUNDS

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	138,756	247,922	386,678
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	138,756	247,922	386,678
	<hr/>	<hr/>	<hr/>

Essex Horse & Pony Protection Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

15. 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	517,820	(269,898)	247,922
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>517,820</u>	<u>(269,898)</u>	<u>247,922</u>

Comparatives for movement in funds

	At 1.7.20 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	86,736	52,020	138,756
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>86,736</u>	<u>52,020</u>	<u>138,756</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	324,346	(272,326)	52,020
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>324,346</u>	<u>(272,326)</u>	<u>52,020</u>

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

	At 1.7.20 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	86,736	299,942	386,678
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>86,736</u>	<u>299,942</u>	<u>386,678</u>

Essex Horse & Pony Protection Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

15. 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	842,166	(542,224)	299,942
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>842,166</u>	<u>(542,224)</u>	<u>299,942</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2022.

Essex Horse & Pony Protection Society

Detailed Statement of Financial Activities
for the Year Ended 30 June 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & fund raising	91,253	119,176
Gift aid	3,582	1,422
Bequests & legacies	413,836	184,899
Grants & subsidies	8,986	8,644
Council Grant	-	10,000
	<hr/>	<hr/>
	517,657	324,141
Investment income		
Deposit account interest	163	205
	<hr/>	<hr/>
Total incoming resources	517,820	324,346
EXPENDITURE		
Other trading activities		
Purchases	-	9
Fundraising expenses	10,835	5,504
	<hr/>	<hr/>
	10,835	5,513
Charitable activities		
Wages	105,759	105,227
Pensions	1,789	1,535
Other operating leases	-	488
Insurance	6,709	6,512
Computer expenses	1,104	848
Telephone	1,312	1,211
Postage and stationery	7,121	7,670
Vets fees, medicines & farrier	53,814	42,767
Stabling & food	23,937	19,418
Premises costs	12,565	16,733
Repairs	6,923	10,400
Motor expenses & travel	3,368	3,153
Legal & professional	4,446	3,282
Finance charges	919	1,225
Equipment hire	5,880	4,145
Subscriptions & licences	344	362
Training	823	-
Clothing	172	776
Fencing & groundwork	14,400	34,308
Plant and machinery	4,700	4,028
Fixtures and fittings	1,830	1,561
Motor vehicles	110	146
Computer equipment	318	318
	<hr/>	<hr/>
	258,343	266,113

This page does not form part of the statutory financial statements

Essex Horse & Pony Protection Society

Detailed Statement of Financial Activities
for the Year Ended 30 June 2022

	2022 £	2021 £
Support costs		
Governance costs		
Accountancy and legal fees	720	700
Total resources expended	269,898	272,326
Net income	247,922	52,020

This page does not form part of the statutory financial statements

ESSEX HORSE AND PONY PROTECTION SOCIETY

England & Wales - Charity number 297893

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 June 2021
for
Essex Horse & Pony Protection Society

Michael Letch & Partners LLP
Accountants
146 High Street
Billericay
Essex
CM12 9DF

Essex Horse & Pony Protection Society

Contents of the Financial Statements
for the Year Ended 30 June 2021

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Detailed Statement of Financial Activities	12 to 13

Essex Horse & Pony Protection Society

Report of the Trustees for the Year Ended 30 June 2021

The trustees present their report with the financial statements of the charity for the year ended 30 June 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).

The Charity was established on 26 October 1987.

The Trustees form the managing committee, whose members are elected and appointed at the Annual General Meeting, held in or about November each year. The Officers are elected for terms of three years in the case of all Chairman and Treasurer, two years in the case of the Secretary and one year in the case of all other Trustees. The Officers are elected from the membership of the managing committee. All Trustees are required to be, and remain for the duration of their term, fully paid Members of the Charity.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity is established to promote animal welfare and, in particular, to take all appropriate measures to protect equines from cruelty and prevent the infliction of suffering and, where necessary, to take horses and ponies into care for rehabilitation.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives.

ORGANISATIONAL AND DECISION MAKING STRUCTURE

All organisational and decision making is made by the Trustees at regular trustee meetings. All decisions are made by majority vote.

RELATIONSHIPS WITH OTHER CHARITIES

The Charity is not affiliated to any other charities but the Charity has an excellent and ongoing working relationship with various equine welfare centres in the UK, in particular with the RSPCA, which has proved to be of great benefit to both charities.

REVIEW OF PROGRESS AND ACHIEVEMENT

The ongoing care of the horses and ponies at the Charity's Sanctuary remains our principal focus. The Charity is situated within one of the most highly horse populated areas in the Country. As ever, the Charity's services are all too regularly called upon from horse owners asking us to take their horse in due to the having fallen on hard financial times. The Charity continues to receive a significant amount of calls asking for advice on equine related issues.

The Trustees are happy that the objects and aims of the Charity are being appropriately met. The Charity currently has 243 horses and ponies in foster homes around the Country, who are regularly checked upon by our team of fostering officers, all volunteers with sound equine experience.

The Sanctuary has 44 horses and ponies currently in residence, as well as 4 rescue pigs, 6 chickens, 3 goats and 4 cats. All animals (resident and fostered) will remain under the care and ownership of the Charity for the rest of their days. The Charity are steadfastly dedicated in ensuring that they all have the best life we can give them and ensuring all their requirements are properly met.

The Sanctuary is situated on SSSI ("Site of Special Scientific Interest") designated land and the Charity works closely with Natural England to ensure that all the relevant criteria is met.

The Charity had planned many onsite funding raising events over the year and has held various horse shows, dog shows, open days and special events in order to raise awareness of the Charity's work and to help fund the running of the Sanctuary. The 2020 worldwide breakout of the COVID 19 pandemic, continued well into 2021, resulting in further lost opportunities to raise funds for our cause. We adapted to the restrictions in place at the time and were still able to host fundraising events on site with carefully controlled and monitored numbers.

The Charity continues to be fortunate with various legacies having been bequeathed to EHPPS, some of which have been finalised and others are still being dealt with.

Essex Horse & Pony Protection Society

Report of the Trustees
for the Year Ended 30 June 2021

FINANCIAL REVIEW

Reserves policy

The attached financial statements show the current state of the finances for the Charity, which the Trustees consider to be strong.

The Charity's policy on reserves is to aim to maintain adequate funding to enable the continuance of the Charity for a minimum of three months.

Donations cheques should be made payable to Essex Horse and Pony Protection Society or EHPPS.

FUTURE PLANS

The Trustees' future plans are to ensure that the Charity has the facilities and funding to continue with its much needed work in equine welfare.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

297893

Principal address

Pitsea Hall Lane
Basildon
Essex
SS16 4UH

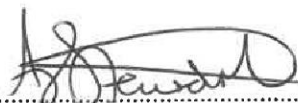
Trustees

Mrs S Allery (resigned 30.11.20)
Mrs J Hill
Ms D Platt
Miss A J Stewart
Mrs B Treadgold
Miss L Perry (appointed 27.11.20)

Independent Examiner

Michael Letch & Partners LLP
Accountants
146 High Street
Billericay
Essex
CM12 9DF

Approved by order of the board of trustees on 25/04/2022 and signed on its behalf by:



Miss A J Stewart - Trustee

**Independent Examiner's Report to the Trustees of
Essex Horse & Pony Protection Society**

Independent examiner's report to the trustees of Essex Horse & Pony Protection Society

I report to the charity trustees on my examination of the accounts of Essex Horse & Pony Protection Society (the Trust) for the year ended 30 June 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of _ which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Michael Letch
Michael Letch & Partners LLP
Accountants
146 High Street
Billerica
Essex
CM12 9DF

Date: 26/4/2022

Essex Horse & Pony Protection Society

Statement of Financial Activities
for the Year Ended 30 June 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	324,141	-	324,141	274,950
Investment income	3	205	-	205	226
Total		324,346	-	324,346	275,176
 EXPENDITURE ON					
Raising funds		5,513	-	5,513	3,556
Charitable activities	4				
General charity activities		266,813	-	266,813	209,458
Total		272,326	-	272,326	213,014
NET INCOME		52,020	-	52,020	62,162
 RECONCILIATION OF FUNDS					
Total funds brought forward		86,736	-	86,736	24,574
TOTAL FUNDS CARRIED FORWARD		138,756	-	138,756	86,736

The notes form part of these financial statements

Essex Horse & Pony Protection Society

Balance Sheet
30 June 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	10	13,524	-	13,524	2,139
CURRENT ASSETS					
Stocks	11	239	-	239	825
Debtors	12	-	-	-	478
Prepayments and accrued income		6,458	-	6,458	7,085
Cash at bank		124,968	-	124,968	82,490
		<u>131,665</u>	<u>-</u>	<u>131,665</u>	<u>90,878</u>
CREDITORS					
Amounts falling due within one year	13	(6,433)	-	(6,433)	(6,281)
NET CURRENT ASSETS		<u>125,232</u>	<u>-</u>	<u>125,232</u>	<u>84,597</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>138,756</u>	<u>-</u>	<u>138,756</u>	<u>86,736</u>
NET ASSETS		<u>138,756</u>	<u>-</u>	<u>138,756</u>	<u>86,736</u>
FUNDS					
Unrestricted funds	14			<u>138,756</u>	<u>86,736</u>
TOTAL FUNDS				<u>138,756</u>	<u>86,736</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25.10.22 and were signed on its behalf by:


.....
A J Stewart - Trustee

Notes to the Financial Statements
for the Year Ended 30 June 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. 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	-	Straight line over 3 years
Fixtures and fittings	-	25% on reducing balance
Motor vehicles	-	25% on reducing balance
Computer equipment	-	Straight line over 3 years

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Essex Horse & Pony Protection Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations & fund raising	119,176	107,147
Gift aid	1,422	1,930
Bequests & legacies	184,899	155,000
Grants & subsidies	8,644	10,873
Council Grant	10,000	-
	<u>324,141</u>	<u>274,950</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	205	226
	<u>205</u>	<u>226</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs	Totals
	£	£	£
General charity activities			
	266,113	700	266,813
	<u>266,113</u>	<u>700</u>	<u>266,813</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	106,762	104,660
Other operating leases	488	-
Insurance	6,512	6,047
Computer expenses	848	396
Telephone	1,211	435
Postage and stationery	7,670	5,894
Vets fees, medicines & farrier	42,767	35,714
Stabling & food	19,418	20,807
Premises costs	16,733	16,928
Repairs	10,400	3,717
Motor expenses & travel	3,153	2,776
Legal & professional	3,282	-
Finance charges	1,225	1,215
Equipment hire	4,145	6,133
Subscriptions & licences	362	546
Training	-	257
Clothing	776	-
Fencing & groundwork	34,308	2,524
Depreciation	6,053	809
	<u>266,113</u>	<u>208,858</u>

Essex Horse & Pony Protection Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

6. TRUSTEES' REMUNERATION AND BENEFITS

S Allery who resigned in November 2020, received remuneration of £5,418 (2020 £13,003) in relation to her employment as sanctuary manager. Leigh Perry who was appointed as trustee in November 2020 received a remuneration of £29,150.04 during the year July 2020 to June 2021.

Trustees' expenses

No other remuneration or reimbursement of expenses directly or indirectly out of the funds of the Charity was paid or payable for the period to any Trustee or to any person or persons known to be connected with any of them.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Full time staff	<u>6</u>	<u>7</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	274,950	-	274,950
Investment income	<u>226</u>	<u>-</u>	<u>226</u>
Total	<u>275,176</u>	<u>-</u>	<u>275,176</u>
EXPENDITURE ON			
Raising funds	3,556	-	3,556
Charitable activities			
General charity activities	209,458	-	209,458
	<u>213,014</u>	<u>-</u>	<u>213,014</u>
Total	<u>213,014</u>	<u>-</u>	<u>213,014</u>
NET INCOME	62,162	-	62,162
RECONCILIATION OF FUNDS			
Total funds brought forward	24,574	-	24,574
	<u>86,736</u>	<u>-</u>	<u>86,736</u>
TOTAL FUNDS CARRIED FORWARD	<u>86,736</u>	<u>-</u>	<u>86,736</u>

Essex Horse & Pony Protection Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

9. BEQUEST AND LEGACIES

Note 2 to the accounts show Bequest and legacies of £185,499 in particular a legacy from an individual estate totalling £108,740. These legacies are only recognised in the accounts when they are received and there may be further legacies due from individuals once their estates have been finalised.

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 July 2020	20,605	3,506	32,819	1,905	58,835
Additions	11,650	4,834	-	954	17,438
	<u>32,255</u>	<u>8,340</u>	<u>32,819</u>	<u>2,859</u>	<u>76,273</u>
At 30 June 2021	<u>32,255</u>	<u>8,340</u>	<u>32,819</u>	<u>2,859</u>	<u>76,273</u>
DEPRECIATION					
At 1 July 2020	20,461	2,096	32,234	1,905	56,696
Charge for year	4,028	1,561	146	318	6,053
	<u>24,489</u>	<u>3,657</u>	<u>32,380</u>	<u>2,223</u>	<u>62,749</u>
At 30 June 2021	<u>24,489</u>	<u>3,657</u>	<u>32,380</u>	<u>2,223</u>	<u>62,749</u>
NET BOOK VALUE					
At 30 June 2021	<u>7,766</u>	<u>4,683</u>	<u>439</u>	<u>636</u>	<u>13,524</u>
At 30 June 2020	<u>144</u>	<u>1,410</u>	<u>585</u>	<u>-</u>	<u>2,139</u>

All fixed assets are used for direct charitable purposes.

11. STOCKS

	2021 £	2020 £
Stocks	239	825
	<u>239</u>	<u>825</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	-	478
	<u>-</u>	<u>478</u>

Essex Horse & Pony Protection Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	-	596
Taxation and social security	3,118	2,638
Other creditors	3,315	3,047
	<u>6,433</u>	<u>6,281</u>

14. MOVEMENT IN FUNDS

	At 1.7.20	Net movement in funds	At 30.6.21
	£	£	£
Unrestricted funds			
General fund	86,736	52,020	138,756
	<u>86,736</u>	<u>52,020</u>	<u>138,756</u>
TOTAL FUNDS	<u>86,736</u>	<u>52,020</u>	<u>138,756</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	324,346	(272,326)	52,020
	<u>324,346</u>	<u>(272,326)</u>	<u>52,020</u>
TOTAL FUNDS	<u>324,346</u>	<u>(272,326)</u>	<u>52,020</u>

Comparatives for movement in funds

	At 1.7.19	Net movement in funds	At 30.6.20
	£	£	£
Unrestricted funds			
General fund	24,574	62,162	86,736
	<u>24,574</u>	<u>62,162</u>	<u>86,736</u>
TOTAL FUNDS	<u>24,574</u>	<u>62,162</u>	<u>86,736</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	275,176	(213,014)	62,162
	<u>275,176</u>	<u>(213,014)</u>	<u>62,162</u>
TOTAL FUNDS	<u>275,176</u>	<u>(213,014)</u>	<u>62,162</u>

Essex Horse & Pony Protection Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

14. MOVEMENT IN FUNDS - continued

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

	At 1.7.19 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	24,574	114,182	138,756
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>24,574</u>	<u>114,182</u>	<u>138,756</u>

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	599,522	(485,340)	114,182
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>599,522</u>	<u>(485,340)</u>	<u>114,182</u>

15. RELATED PARTY DISCLOSURES

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

Essex Horse & Pony Protection Society

Detailed Statement of Financial Activities
for the Year Ended 30 June 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & fund raising	119,176	107,147
Gift aid	1,422	1,930
Bequests & legacies	184,899	155,000
Grants & subsidies	8,644	10,873
Council Grant	10,000	-
	<hr/>	<hr/>
	324,141	274,950
Investment income		
Deposit account interest	205	226
	<hr/>	<hr/>
Total incoming resources	324,346	275,176
EXPENDITURE		
Other trading activities		
Purchases	9	2
Fundraising expenses	5,504	3,554
	<hr/>	<hr/>
	5,513	3,556
Charitable activities		
Wages	105,227	103,487
Pensions	1,535	1,173
Other operating leases	488	-
Insurance	6,512	6,047
Computer expenses	848	396
Telephone	1,211	435
Postage and stationery	7,670	5,894
Vets fees, medicines & farrier	42,767	35,714
Stabling & food	19,418	20,807
Premises costs	16,733	16,928
Repairs	10,400	3,717
Motor expenses & travel	3,153	2,776
Legal & professional	3,282	-
Finance charges	1,225	1,215
Equipment hire	4,145	6,133
Subscriptions & licences	362	546
Training	-	257
Clothing	776	-
Fencing & groundwork	34,308	2,524
Plant and machinery	4,028	144
Fixtures and fittings	1,561	470
Motor vehicles	146	195
Computer equipment	318	-
	<hr/>	<hr/>
	266,113	208,858

This page does not form part of the statutory financial statements

Essex Horse & Pony Protection Society

Detailed Statement of Financial Activities
for the Year Ended 30 June 2021

	2021 £	2020 £
Support costs		
Governance costs		
Accountancy and legal fees	700	600
Total resources expended	<u>272,326</u>	<u>213,014</u>
Net income	<u>52,020</u>	<u>62,162</u>

This page does not form part of the statutory financial statements