

Markethill Horse and Pony Driving Club, Ltd.

Northern Ireland · Charity number 104495

Details

Status	Received
Company number	29866
Registered	2016-04-19
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	24 Beechlands Banbridge BT32 3rj BT32 3RJ
Phone	07967137342

Activities

Purposes: To advance the education of the public in the various arts and culture and sciences connected with the horse and pony, and the use and management thereof, and the Company may help and encourage riding, breeding and the general welfare of horses and ponies in Markethill and surrounding areas. To advance the health of the inhabitants of Markethill and surrounding areas by providing facilities and the opportunity to engage in equestrian pursuits. To appear at shows and exhibitions and other events and to take part in competitions and drives.

What the charity does: The advancement of education, The advancement of citizenship or community development, The advancement of amateur sport, The advancement of animal welfare

How the charity works: Advice/advocacy/information, Animal welfare, Community development, Cross-border/cross-community, Cultural, Disability, Education/training, Heritage/historical, Sport/recreation, Volunteer development, Youth development

Who the charity helps: General public, Older people, Physical disabilities, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees	
2024-12-31		£65	£144	£0	0

Trustees

Name	Role	Appointed
Mr Charles Mcloughlin		
Mr David Armstrong		
Mr Robert Mayne Bem		
Mrs Laura Dillon		
Mrs Pauline Corr		
Mrs Sarah Elisabeth Stewart		

Markethill Horse and Pony Driving Club, Ltd.

Northern Ireland - Charity number 104495

Accounts

REGISTERED COMPANY NUMBER: NI029866 (Northern Ireland)
REGISTERED CHARITY NUMBER: 104495

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2024
for
Markethill Horse and Pony Driving Club
Limited**

**S.M. Vint & Company
Chartered Certified Accountants
8 Newry Road
Banbridge
Co. Down
BT32 3HN**

**Markethill Horse and Pony Driving Club
Limited**

**Contents of the Financial Statements
for the Year Ended 31 December 2024**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

**Markethill Horse and Pony Driving Club
Limited**

**Report of the Trustees
for the Year Ended 31 December 2024**

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

- (1) The advancement of education
- (2) The advancement of citizenship or community development
- (3) The advancement of amateur sport
- (4) The advancement of animal welfare

Significant activities

- (1) Pony drives that take place every two weeks during the summer months.
- (2) Monthly meetings for members and interested parties that take place throughout the year.
- (3) Educational field trips, including visiting veterinary establishments.
- (4) A number of social events open to the general public, including barbecues in the summer and supper dances in the winter month.
- (5) Other social activities throughout the year, again open to the general public, that we organise in cooperation with other local community groups

Public benefit

The benefits that flow from our purposes are many and diverse and include members and the general public. Members derive a number of important benefits from the club. These include an increased sense of camaraderie and solidarity that come from collective activities, which members would not be able to undertake as individuals. Members also benefit greatly from an enriching peer-to-peer learning environment and obtain a sense of empowerment as a result. Members gain in knowledge and experience through the club, which enhances the safety of drivers and horses alike. Members also benefit by way of increased familiarity with and enjoyment from the countryside. Finally, members experience improved mobility and derive health benefits through outdoor activities. These benefits are evidenced through direct feedback from members at our events and monthly meetings. Another important piece of evidence that the club is produced these benefits is the fact that members stay and new members join year after year. Non-members also enjoy a number of important public benefits. First, the club leads to an increased interest in equestrian matters and activities among the general public. Second, the club provides a space for the general public to come together as spectators at drives, which produces enjoyment in a safe and relaxing environment. Evidence that these latter category of benefits are produced comes directly from positive feedback from spectators and high attendance levels at our club events.

**Markethill Horse and Pony Driving Club
Limited**

**Report of the Trustees
for the Year Ended 31 December 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI029866 (Northern Ireland)

Registered Charity number

104495

Registered office

24 Beechlands
Banbridge
Co. Down
BT32 3RJ

Trustees

C McLoughlin
R Mayne BEM
D Armstrong
Mrs L Dillon
Mrs S E Stewart
Mrs P Corr

Independent Examiner

S.M. Vint & Company
Chartered Certified Accountants
8 Newry Road
Banbridge
Co. Down
BT32 3HN

Approved by order of the board of trustees on 21 February 2025 and signed on its behalf by:

R Mayne BEM - Trustee

Ronnie Mayne BEM

**Independent Examiner's Report to the Trustees of
Markethill Horse and Pony Driving Club
Limited**

Independent examiner's report to the trustees of Markethill Horse and Pony Driving Club Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



T. Vint FCCA

S.M. Vint & Company
Chartered Certified Accountants
8 Newry Road
Banbridge
Co. Down
BT32 3HN

21 February 2025

**Markethill Horse and Pony Driving Club
Limited**

**Statement of Financial Activities
for the Year Ended 31 December 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		65	66
EXPENDITURE ON			
Raising funds	2	253	-
Other		(109)	1,194
Total		<u>144</u>	<u>1,194</u>
NET INCOME/(EXPENDITURE)		(79)	(1,128)
RECONCILIATION OF FUNDS			
Total funds brought forward		4,815	5,943
TOTAL FUNDS CARRIED FORWARD		<u><u>4,736</u></u>	<u><u>4,815</u></u>

The notes form part of these financial statements

**Markethill Horse and Pony Driving Club
Limited**

**Balance Sheet
31 December 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		4,917	5,215
CREDITORS			
Amounts falling due within one year	5	(181)	(400)
NET CURRENT ASSETS		<u>4,736</u>	<u>4,815</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		4,736	4,815
NET ASSETS		<u>4,736</u>	<u>4,815</u>
FUNDS			
Unrestricted funds	6	4,736	4,815
TOTAL FUNDS		<u>4,736</u>	<u>4,815</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Markethill Horse and Pony Driving Club
Limited**

**Balance Sheet - continued
31 December 2024**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 February 2025 and were signed on its behalf by:

R Mayne BEM - Trustee

Ronnie Mayne B.E.M.

The notes form part of these financial statements

**Markethill Horse and Pony Driving Club
Limited**

**Notes to the Financial Statements
for the Year Ended 31 December 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Markethill Horse and Pony Driving Club
Limited**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

2. RAISING FUNDS

Raising donations and legacies	2024	2023
	£	£
Support costs	<u>253</u>	<u>-</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>66</u>
 EXPENDITURE ON	
Other	<u>1,194</u>
NET INCOME/(EXPENDITURE)	(1,128)
 RECONCILIATION OF FUNDS	
Total funds brought forward	5,943
 TOTAL FUNDS CARRIED FORWARD	<u><u>4,815</u></u>

**Markethill Horse and Pony Driving Club
Limited**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	1	-
Accrued expenses	180	400
	181	400
	181	400

6. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At
	£	£	31.12.24
			£
Unrestricted funds			
General fund	4,815	(79)	4,736
	4,815	(79)	4,736
TOTAL FUNDS	4,815	(79)	4,736

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	65	(144)	(79)
	65	(144)	(79)
TOTAL FUNDS	65	(144)	(79)

Comparatives for movement in funds

	At 1.1.23	Net movement in funds	At
	£	£	31.12.23
			£
Unrestricted funds			
General fund	5,943	(1,128)	4,815
	5,943	(1,128)	4,815
TOTAL FUNDS	5,943	(1,128)	4,815

**Markethill Horse and Pony Driving Club
Limited**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

6. 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	66	(1,194)	(1,128)
	<u>66</u>	<u>(1,194)</u>	<u>(1,128)</u>
TOTAL FUNDS	<u>66</u>	<u>(1,194)</u>	<u>(1,128)</u>

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	5,943	(1,207)	4,736
	<u>5,943</u>	<u>(1,207)</u>	<u>4,736</u>
TOTAL FUNDS	<u>5,943</u>	<u>(1,207)</u>	<u>4,736</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	131	(1,338)	(1,207)
	<u>131</u>	<u>(1,338)</u>	<u>(1,207)</u>
TOTAL FUNDS	<u>131</u>	<u>(1,338)</u>	<u>(1,207)</u>

**Markethill Horse and Pony Driving Club
Limited**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

**Markethill Horse and Pony Driving Club
Limited**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	1
Members subscriptions	65	65
	<u>65</u>	<u>66</u>
Total incoming resources	65	66
EXPENDITURE		
Support costs		
Management		
Donations and gifts	50	275
Sundries	103	13
Annual dinner	-	318
	<u>153</u>	<u>606</u>
Finance		
Bank charges	31	38
Governance costs		
Accountancy and legal fees	(40)	400
Exceptional items	-	150
	<u>(40)</u>	<u>550</u>
Total resources expended	144	1,194
Net expenditure	<u>(79)</u>	<u>(1,128)</u>

This page does not form part of the statutory financial statements

Markethill Horse and Pony Driving Club, Ltd.

Northern Ireland - Charity number 104495

Accounts

REGISTERED COMPANY NUMBER: NI029866 (Northern Ireland)
REGISTERED CHARITY NUMBER: 104495

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2023
for
Markethill Horse and Pony Driving Club
Limited

S.M. Vint & Company
Chartered Certified Accountants
8 Newry Road
Banbridge
Co. Down
BT32 3HN

**Markethill Horse and Pony Driving Club
Limited**

**Contents of the Financial Statements
for the Year Ended 31 December 2023**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 10
Detailed Statement of Financial Activities	11

**Markethill Horse and Pony Driving Club
Limited**

**Report of the Trustees
for the Year Ended 31 December 2023**

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

INCORPORATION

The charitable company was incorporated on 18 August 1995.

OBJECTIVES AND ACTIVITIES

Objectives and aims

- (1) The advancement of education
- (2) The advancement of citizenship or community development
- (3) The advancement of amateur sport
- (4) The advancement of animal welfare

Significant activities

- (1) Pony drives that take place every two weeks during the summer months.
- (2) Monthly meetings for members and interested parties that take place throughout the year.
- (3) Educational field trips, including visiting veterinary establishments.
- (4) A number of social events open to the general public, including barbecues in the summer and supper dances in the winter month.
- (5) Other social activities throughout the year, again open to the general public, that we organise in cooperation with other local community groups

**Markethill Horse and Pony Driving Club
Limited**

**Report of the Trustees
for the Year Ended 31 December 2023**

OBJECTIVES AND ACTIVITIES

Public benefit

The benefits that flow from our purposes are many and diverse and include members and the general public. Members derive a number of important benefits from the club. These include an increased sense of camaraderie and solidarity that come from collective activities, which members would not be able to undertake as individuals. Members also benefit greatly from an enriching peer-to-peer learning environment and obtain a sense of empowerment as a result. Members gain in knowledge and experience through the club, which enhances the safety of drivers and horses alike. Members also benefit by way of increased familiarity with and enjoyment from the countryside. Finally, members experience improved mobility and derive health benefits through outdoor activities. These benefits are evidenced through direct feedback from members at our events and monthly meetings. Another important piece of evidence that the club is produced these benefits is the fact that members stay and new members join year after year. Non-members also enjoy a number of important public benefits. First, the club leads to an increased interest in equestrian matters and activities among the general public. Second, the club provides a space for the general public to come together as spectators at drives, which produces enjoyment in a safe and relaxing environment. Evidence that these latter category of benefits are produced comes directly from positive feedback from spectators and high attendance levels at our club events.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI029866 (Northern Ireland)

Registered Charity number

104495

Registered office

24 Beechlands
Banbridge
Co. Down
BT32 3RJ

Trustees

C McLoughlin
R Mayne BEM
D Armstrong
Mrs L Dillon
Mrs S E Stewart
Mrs P Corr

**Markethill Horse and Pony Driving Club
Limited**

**Report of the Trustees
for the Year Ended 31 December 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

S.M. Vint & Company

Chartered Certified Accountants

8 Newry Road

Banbridge

Co. Down

BT32 3HN

Approved by order of the board of trustees on 28 January 2024 and signed on its behalf by:

Ronnie Mayne R.E.M.
R Mayne BEM - Trustee

**Independent Examiner's Report to the Trustees of
Markethill Horse and Pony Driving Club
Limited**

Independent examiner's report to the trustees of Markethill Horse and Pony Driving Club Limited ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

T. Vint FCCA

S.M. Vint & Company
Chartered Certified Accountants
8 Newry Road
Banbridge
Co. Down
BT32 3HN

29 January 2024

**Markethill Horse and Pony Driving Club
Limited**

**Statement of Financial Activities
for the Year Ended 31 December 2023**

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		66
		<hr/>
EXPENDITURE ON		
Other		1,194
		<hr/>
NET INCOME/(EXPENDITURE)		(1,128)
RECONCILIATION OF FUNDS		
Total funds brought forward		5,943
		<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>4,815</u>

The notes form part of these financial statements

**Markethill Horse and Pony Driving Club
Limited**

**Balance Sheet
31 December 2023**

	Notes	Unrestricted fund £
CURRENT ASSETS		
Cash at bank and in hand		5,215
CREDITORS		
Amounts falling due within one year	3	(400)
NET CURRENT ASSETS		4,815
TOTAL ASSETS LESS CURRENT LIABILITIES		4,815
NET ASSETS		4,815
FUNDS		
Unrestricted funds	4	4,815
TOTAL FUNDS		4,815

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Markethill Horse and Pony Driving Club
Limited**

**Balance Sheet - continued
31 December 2023**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 January 2024 and were signed on its behalf by:

Ronnie Mayne BEM

Trustee

**Markethill Horse and Pony Driving Club
Limited**

**Notes to the Financial Statements
for the Year Ended 31 December 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Markethill Horse and Pony Driving Club
Limited**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023.

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accrued expenses	£ 400
	<u> </u>

4. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	5,943	(1,128)	4,815
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>5,943</u>	<u>(1,128)</u>	<u>4,815</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66	(1,194)	(1,128)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>66</u>	<u>(1,194)</u>	<u>(1,128)</u>

**Markethill Horse and Pony Driving Club
Limited**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

**Markethill Horse and Pony Driving Club
Limited**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	£
INCOME AND ENDOWMENTS	
Donations and legacies	
Gifts	1
Members subscriptions	65
	<u>66</u>
Total incoming resources	66
 EXPENDITURE	
Support costs	
Management	
Donations and gifts	275
Sundries	13
Annual dinner	318
	<u>606</u>
 Finance	
Bank charges	38
 Governance costs	
Accountancy and legal fees	400
Exceptional items	150
	<u>550</u>
Total resources expended	1,194
Net expenditure	<u><u>(1,128)</u></u>

This page does not form part of the statutory financial statements

Markethill Horse and Pony Driving Club, Ltd.

Northern Ireland - Charity number 104495

Annual report

**Markethill Horse and Pony Driving Club
Limited**

**Report of the Trustees
for the Year Ended 31 December 2023**

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

INCORPORATION

The charitable company was incorporated on 18 August 1995.

OBJECTIVES AND ACTIVITIES

Objectives and aims

- (1) The advancement of education
- (2) The advancement of citizenship or community development
- (3) The advancement of amateur sport
- (4) The advancement of animal welfare

Significant activities

- (1) Pony drives that take place every two weeks during the summer months.
- (2) Monthly meetings for members and interested parties that take place throughout the year.
- (3) Educational field trips, including visiting veterinary establishments.
- (4) A number of social events open to the general public, including barbecues in the summer and supper dances in the winter month.
- (5) Other social activities throughout the year, again open to the general public, that we organise in cooperation with other local community groups

**Markethill Horse and Pony Driving Club
Limited**

**Report of the Trustees
for the Year Ended 31 December 2023**

OBJECTIVES AND ACTIVITIES

Public benefit

The benefits that flow from our purposes are many and diverse and include members and the general public. Members derive a number of important benefits from the club. These include an increased sense of camaraderie and solidarity that come from collective activities, which members would not be able to undertake as individuals. Members also benefit greatly from an enriching peer-to-peer learning environment and obtain a sense of empowerment as a result. Members gain in knowledge and experience through the club, which enhances the safety of drivers and horses alike. Members also benefit by way of increased familiarity with and enjoyment from the countryside. Finally, members experience improved mobility and derive health benefits through outdoor activities. These benefits are evidenced through direct feedback from members at our events and monthly meetings. Another important piece of evidence that the club is produced these benefits is the fact that members stay and new members join year after year. Non-members also enjoy a number of important public benefits. First, the club leads to an increased interest in equestrian matters and activities among the general public. Second, the club provides a space for the general public to come together as spectators at drives, which produces enjoyment in a safe and relaxing environment. Evidence that these latter category of benefits are produced comes directly from positive feedback from spectators and high attendance levels at our club events.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI029866 (Northern Ireland)

Registered Charity number

104495

Registered office

24 Beechlands
Banbridge
Co. Down
BT32 3RJ

Trustees

C McLoughlin
R Mayne BEM
D Armstrong
Mrs L Dillon
Mrs S E Stewart
Mrs P Corr

**Markethill Horse and Pony Driving Club
Limited**

**Report of the Trustees
for the Year Ended 31 December 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

S.M. Vint & Company
Chartered Certified Accountants
8 Newry Road
Banbridge
Co. Down
BT32 3HN

Approved by order of the board of trustees on 28 January 2024 and signed on its behalf by:

Ronnie Mayne BEM
R Mayne BEM - Trustee

Markethill Horse and Pony Driving Club, Ltd.

Northern Ireland - Charity number 104495

Annual return

**Independent Examiner's Report to the Trustees of
Markethill Horse and Pony Driving Club
Limited**

Independent examiner's report to the trustees of Markethill Horse and Pony Driving Club Limited ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



T. Vint FCCA

S.M. Vint & Company
Chartered Certified Accountants
8 Newry Road
Banbridge
Co. Down
BT32 3HN

29 January 2024

Markethill Horse and Pony Driving Club, Ltd.

Northern Ireland - Charity number 104495

Accounts

MARKETHILL HORSE AND PONY DRIVING CLUB LIMITED

**Trustees Annual Report, Independent Examiners Report and
Financial Statements
for the year ended 31 December 2022**

Registered Charity in Northern Ireland NIC104495

**MARKETHILL HORSE AND PONY DRIVING CLUB LIMITED
TRUSTEES ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for the year ended 31st December 2022 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Markethill Horse and Pony Driving Club Limited
Registered Office: 49 Kiln Avenue, Lurgan, Craigavon Co. Armagh BT66 6FA

Registered Charity in Northern Ireland NIC104495

CHARITY TRUSTEES

The Charity Trustees who served during the year or who were trustees at the date of this report were

Mr Charles McLoughlin
Mr Robert Mayne BEM
Mr David Armstrong

Mrs Laura Dillon
Mrs Sarah Elisabeth Stewart
Mrs Pauline Corr

INDEPENDENT EXAMINER

Colin Adamson
26 Birch Grove, Gilford, Craigavon, Co Armagh BT63 6HW

BANKERS

Danske Bank, Newtownabbey

MARKETHILL HORSE AND PONY DRIVING CLUB LIMITED

TRUSTEES ANNUAL REPORT (cont'd)

PUBLIC BENEFITS

The benefits that flow from our purposes are many and diverse and include members and the general public. Members derive a number of important benefits from the club. These include an increased sense of camaraderie and solidarity that come from collective activities, which members would not be able to undertake as individuals. Members also benefit greatly from an enriching peer-to-peer learning environment and obtain a sense of empowerment as a result. Members gain in knowledge and experience through the club, which enhances the safety of drivers and horses alike. Members also benefit by way of increased familiarity with and enjoyment from the countryside. Finally, members experience improved mobility and derive health benefits through outdoor activities. These benefits are evidenced through direct feedback from members at our events and monthly meetings. Another important piece of evidence that the club is produced these benefits is the fact that members stay and new members join year after year. Non-members also enjoy a number of important public benefits. First, the club leads to an increased interest in equestrian matters and activities among the general public. Second, the club provides a space for the general public to come together as spectators at drives, which produces enjoyment in a safe and relaxing environment. Evidence that these latter category of benefits are produced comes directly from positive feedback from spectators and high attendance levels at our club events.

ACTIVITIES

The club undertakes a range of activities. The most important of which include: (1) pony drives that take place every two weeks during the summer months; (2) monthly meetings for members and interested parties that take place throughout the year; (3) educational field trips, including visiting veterinary establishments; (4) a number of social events open to the general public, including barbecues in the summer and supper dances in the winter months; (5) other social activities throughout the year, again open to the general public, that we organise in cooperation with other local community groups.

**MARKETHILL HORSE AND PONY DRIVING CLUB LIMITED
TRUSTEES ANNUAL REPORT (cont'd)**

PURPOSE & CLASSIFICATIONS

- The advancement of education
- The advancement of citizenship or community development
- The advancement of amateur sport
- The advancement of animal welfare

WHO THE CHARITY HELPS

- General public
- Older people
- Physical disabilities
- Youth (14-25 year olds)

By working in the following areas:

- advice/advocacy/information
- Animal welfare
- Community development
- Cross-border/cross-community
- Cultural
- Disability
- Education/training
- Heritage/historical
- Sport/recreation
- Volunteer development
- Youth development

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organising all activities.

**MARKETHILL HORSE AND PONY DRIVING CLUB LIMITED
TRUSTEES ANNUAL REPORT (cont'd)**

FINANCIAL REVIEW

The charity resumed meetings during the year following the covid-19 pandemic. Members fees amounted to £375.00. Total costs amounted to £967.01, leaving a deficit in the year of £592.01, At year end the charity had bank and cash balances of £5,942.41 with no liabilities, (last year £6,534.42).

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the Charity in accordance with applicable law and generally accepted accounting practice.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees at a meeting held on _____ and signed on their behalf by

[Name].

[Date]

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF MARKETHILL HORSE AND PONY DRIVING CLUB LIMITED

I report on the accounts of the Trust for the year ended 31st December 2022, which are set out on pages 7 and 8.

Respective responsibilities of charity trustees and examiner

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with these accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF MARKETHILL HORSE AND PONY DRIVING CLUB LIMITED

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Name: Colin Adamson

Address: 26 Birch Grove, Gilford, Craigavon Co Armagh

Date:

MARKETHILL HORSE AND PONY DRIVING CLUB LIMITED
STATEMENT OF FINANCIAL ACTIVITY (Profit and Loss Account)
for the year ended 31 December 2022

	2022	2021
	£	£
Receipts		
Bank Interest Received	-	5
Members Subscriptions	375	-
	-----	-----
Total Receipts	375	5
	-----	-----
Payments		
Donations and Gifts	40	-
Bank Fees	61	25
Insurance	534	-
General Expenses	42	-
Annual Dinner	290	
	-----	-----
Total Payments	967	25
	-----	-----
Net receipts / (payments)	(592)	(20)
Funds brought forward	6,535	6,655
	-----	-----
Funds carried forward	5,943	6,535
	=====	=====

MARKETHILL HORSE AND PONY DRIVING CLUB LIMITED

Balance Sheet as at 31 December 2022

	<i>2022</i>	<i>2021</i>
	<i>£</i>	<i>£</i>
Current Assets		
Cash at Bank	5,889	6,507
Cash in Hand	54	28
	-----	-----
	5,943	6,535
	-----	-----
Net current assets (liabilities)	5,943	6,535
	-----	-----
Total assets less current liabilities	5,943	6,535
	-----	-----
Total net assets (liabilities)	5,943	6,535
	=====	=====
	-----	-----
Reserves	5,943	6,535
	=====	=====

Approved by the Board on

And signed on their behalf by

Markethill Horse and Pony Driving Club, Ltd.

Northern Ireland - Charity number 104495

Annual report

Registered Number NI029866

MARKETHILL HORSE AND PONY DRIVING CLUB LIMITED

Micro-entity Accounts

31 December 2022

MARKETHILL HORSE AND PONY DRIVING CLUB LIMITED

Registered Number NI029866

Micro-entity Balance Sheet as at 31 December 2022

	2022 £	2021 £
Current Assets	5,943	6,535
Prepayments and accrued income	-	-
Creditors: amounts falling due within one year	-	-
Net current assets (liabilities)	<u>5,943</u>	<u>6,535</u>
Total assets less current liabilities	<u>5,943</u>	<u>6,535</u>
Total net assets (liabilities)	<u>5,943</u> =====	<u>6,535</u> =====
Reserves	<u>5,943</u> =====	<u>6,535</u> =====

- For the year ending 31 December 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
- The accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on

And signed on their behalf by:

MARKETHILL HORSE AND PONY DRIVING CLUB LIMITED

Registered Number NI029866

Notes to the Micro-entity Accounts for the year ended 31 December 2022

1. Employees

	<i>2021</i>	<i>2020</i>
Average number of employees during the year	0	0

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

Markethill Horse and Pony Driving Club, Ltd.

Northern Ireland - Charity number 104495

Annual return

**MARKETHILL HORSE AND PONY DRIVING CLUB LIMITED
TRUSTEES ANNUAL REPORT (cont'd)**

FINANCIAL REVIEW

The charity resumed meetings during the year following the covid-19 pandemic. Members fees amounted to £375.00. Total costs amounted to £967.01, leaving a deficit in the year of £592.01, At year end the charity had bank and cash balances of £5,942.41 with no liabilities, (last year £6,534.42).

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the Charity in accordance with applicable law and generally accepted accounting practice.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees at a meeting held on _____ and signed on their behalf by

[Name]. *B. M. K.*

[Date] *18/1/2023*

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF MARKETHILL HORSE AND PONY
DRIVING CLUB LIMITED**

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Name: Colin Adamson

Address: 26 Birch Grove, Gilford, Craigavon Co Armagh

Date: 18.1.2023