Charity registration number: 212940

ASHFORD AND DISTRICT RIFLE CLUB (INCORPORATING 1ST BATTALION KENT HOME GUARD RIFLE CLUB)
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge, Folkestone
Kent
CT18 7TQ

Ashford and District Rifle Club (Incorporating 1st Battalion Kent Home Guard Rifle Club)
Contents

	Page
Trustees' Report	1—3
Independent Examiner's Report	4
Statement of Financial Activities	5
Comparative Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8—13
The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities	14—15

Ashford and District Rifle Club (Incorporating 1st Battalion Kent Home Guard Rifle Club) Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

The objective of the charity is to encourage skill in marksmanship by providing instruction and practice in the use of arms to any of His Majesty's Subjects, so that they will be better fitted to serve their country in the Armed Forces, Territorial Army or any other organisation in which their services may be required in times of peril, in defence of the realm.

Significant Activities

Managing and maintaining a rifle range and providing instruction and coaching in marksmanship.

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

In 2019/20 we received a £44,000 grant from the Sport England Capital Asset Fund (CAF) to enable the construction of a 50metre outdoor range. We gave an undertaking that this would allow us to significantly increase our membership and be of local public benefit. Since the completion of this project our total membership has increased by more than 50% with an age range from 12 to 86 years. Both our indoor and outdoor range are fully accessible to wheelchairs.

Financial Review

Financial Position

Cash at bank at 31st December 2025 was £47,856 (after liabilities) in unrestricted funds which is considered more than satisfactory to meet all known commitments.

Reserves Policy

We have a full repairing lease on our range buildings until 2065. We maintain a fund to meet our obligations under the lease.

Structure, Governance and Management

Governing Document

Governed by Constitution, latest version adopted 27th March 2024.

Trustee Selection Methods

Where there is a requirement for new trustees, these would be identified and appointed by the Management Committee.

Reference and Administrative Details

Trustees

Mr J Sunderland
Mr D Herrick
Mr A Williamson

Charity Number

212940

Principal Address

Chart Road
Great Chart
Ashford
Kent
TN23 3AE

Independent Examiner

Daniel Payne FCCA
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge, Folkestone
Kent
CT18 7TQ

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:

A.R. Williamson

Mr A Williamson

Trustee
Date 21st September 2026

Ashford and District Rifle Club (Incorporating 1st Battalion Kent Home Guard Rifle Club)
Independent Examiner's Report to the Trustees of Ashford and District Rifle Club (Incorporating 1st Battalion Kent Home Guard Rifle Club)
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Ashford and District Rifle Club (Incorporating 1st Battalion Kent Home Guard Rifle Club) (the Trust) for the year ended 31 December 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").

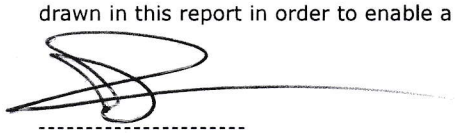
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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 contents 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.



Daniel Payne FCCA
Date 21/9/26
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge, Folkestone
Kent
CT18 7TQ

Ashford and District Rifle Club (Incorporating 1st Battalion Kent Home Guard Rifle Club)
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	27,403	-	27,403	26,468
Investments	4	257	-	257	404
Other	5	14,468	-	14,468	11,528
		42,128	-	42,128	38,400
EXPENDITURE ON:					
Charitable activities:	7				
Ashford and District Rifle Club		(32,644)	(2,144)	(34,788)	(36,187)
NET INCOME		9,484	(2,144)	7,340	2,213
NET MOVEMENT IN FUNDS		9,484	(2,144)	7,340	2,213
RECONCILIATION OF FUNDS:					
Total funds brought forward		77,972	57,523	135,495	133,282
TOTAL FUNDS CARRIED FORWARD	16	87,456	55,379	142,835	135,495

The notes on pages 8 to 13 form part of these financial statements.

Ashford and District Rifle Club (Incorporating 1st Battalion Kent Home Guard Rifle Club)
Comparative Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2024 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	26,468	-	26,468
Investments	4	404	-	404
Other	5	11,528	-	11,528
		38,400	-	38,400
EXPENDITURE ON:				
Charitable activities:	7			
Ashford and District Rifle Club		(34,043)	(2,144)	(36,187)
NET INCOME		4,357	(2,144)	2,213
NET MOVEMENT IN FUNDS		4,357	(2,144)	2,213
RECONCILIATION OF FUNDS:				
Total funds brought forward		73,615	59,667	133,282
TOTAL FUNDS CARRIED FORWARD	16	77,972	57,523	135,495

The notes on pages 8 to 13 form part of these financial statements.

Ashford and District Rifle Club (Incorporating 1st Battalion Kent Home Guard Rifle Club)
Statement of Financial Position
As At 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**11**	30,809	55,379	86,188	91,180
		30,809	55,379	86,188	91,180
CURRENT ASSETS					
Stocks	**12**	6,757	-	6,757	7,039
Debtors	**13**	2,034	-	2,034	4,868
Cash at bank and in hand		50,211	-	50,211	35,166
		59,002	-	59,002	47,073
Creditors: Amounts Falling Due Within One Year	**14**	(2,355)	-	(2,355)	(2,758)
NET CURRENT ASSETS (LIABILITIES)		56,647	-	56,647	44,315
TOTAL ASSETS LESS CURRENT LIABILITIES		87,456	55,379	142,835	135,495
NET ASSETS		87,456	55,379	142,835	135,495
FUNDS OF THE CHARITY					
Restricted Funds				55,379	57,523
Unrestricted Funds				87,456	77,972
TOTAL FUNDS	**16**			142,835	135,495

The financial statements were approved by the board of trustees on 21st September 2026 and were signed on its behalf by:

A.R. Williamson

Mr A Williamson

Trustee

The notes on pages 8 to 13 form part of these financial statements.

1. General Information

Ashford and District Rifle Club (Incorporating 1st Battalion Kent Home Guard Rifle Club) is an unincorporated charity registered with the Charity Commission, registered charity number 212940. The principal address is Chart Road, Great Chart, Ashford, Kent, TN23 3AE.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

General

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

2.3. Resources Expended

General

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	Depreciated over life of lease
Plant & Machinery	Between 5 and 15 years straight line

2.5. **Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Cost is determined using the first-in, first-out method. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

2.6. **Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. **Income from Donations and Legacies**

	2025 Unrestricted funds £	2024 Unrestricted funds £
Donations and gifts	22	-
Member subscriptions and sponsorships	27,381	26,468
	27,403	26,468

4. **Investment Income**

	2025 Unrestricted funds £	2024 Unrestricted funds £
Bank interest receivable	257	404

5. **Other Income**

	2025 Unrestricted funds £	2024 Unrestricted funds £
Gain on disposal of tangible fixed assets held for charity's own use	-	1,319
Range income	12,537	9,052
Catering income	1,233	1,157
Other income	698	-
	14,468	11,528

6. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	7,774	6,900
Gain/Loss on disposal of tangible fixed assets	-	(1,319)

7. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 8)	2025 Total
	£	£	£
Ashford and District Rifle Club	14,345	20,443	34,788

	Activities undertaken directly	Support costs (see note 8)	2024 Total
	£	£	£
Ashford and District Rifle Club	12,107	24,080	36,187

8. Support Costs

	2025 Ashford and District Rifle Club
	£
Premises expenses	5,342
General administration	6,727
Depreciation	7,774
Governance costs	600
	20,443

	2024 Ashford and District Rifle Club
	£
Premises expenses	5,183
General administration	11,397
Depreciation	6,900
Governance costs	600
	24,080

9. **Independent Examiner's Remuneration**

	2025	2024
	£	£
Independent examination of the financial statements	600	600

10. **Average Number of Employees**

Average number of employees during the year was: NIL (2024: NIL)

11. **Tangible Assets**

	Land & Property Leasehold	Plant & Machinery	Total
	£	£	£
Cost			
As at 1 January 2025	75,434	61,444	136,878
Additions	-	2,782	2,782
As at 31 December 2025	75,434	64,226	139,660
Depreciation			
As at 1 January 2025	9,537	36,161	45,698
Provided during the period	1,627	6,147	7,774
As at 31 December 2025	11,164	42,308	53,472
Net Book Value			
As at 31 December 2025	64,270	21,918	86,188
As at 1 January 2025	65,897	25,283	91,180

12. **Stocks**

	2025	2024
	£	£
Stock	6,757	7,039

13. **Debtors**

	2025	2024
	£	£
Due within one year		
Other debtors	2,034	4,868

14. **Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Accruals and deferred income	2,355	2,758

15. **Deferred Income**

Deferred income movements in the year were as follows:

	2025	2024
	£	£
Balance at the start of the period	1,882	3,240
Income deferred in the current period	999	1,882
Amounts released in income from previous periods	(1,882)	(3,240)
Balance at the end of the period	999	1,882

Deferred income represents annual subscriptions paid in advance.

16. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	72,729	42,128	(32,515)	82,342
Designated:				
Designated Fund - Outdoor Range	5,243	-	(129)	5,114
Total unrestricted funds	77,972	42,128	(32,644)	87,456
Restricted funds				
ESC Lottery - Outdoor Range	46,262	-	(1,142)	45,120
Ashford Borough Council - Outdoor Range	9,400	-	(232)	9,168
Kent County Council	1,861	-	(770)	1,091
Total restricted funds	57,523	-	(2,144)	55,379
Total funds	135,495	42,128	(34,788)	142,835

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	68,242	38,400	(33,913)	72,729
Designated:				
Designated Fund - Outdoor Range	5,373	-	(130)	5,243
Total unrestricted funds	73,615	38,400	(34,043)	77,972

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Restricted funds				
ESC Lottery - Outdoor Range	47,404	-	(1,142)	46,262
Ashford Borough Council - Outdoor Range	9,632	-	(232)	9,400
Kent County Council	2,631	-	(770)	1,861
Total restricted funds	59,667	-	(2,144)	57,523
Total funds	133,282	38,400	(36,187)	135,495

17. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

18. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

Ashford and District Rifle Club (Incorporating 1st Battalion Kent Home Guard Rifle Club)
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations from individuals	22	-
Membership subscriptions	27,381	26,468
	27,403	26,468
Investments		
Bank interest receivable	257	404
	257	404
Other		
Gain on disposal of tangible fixed assets held for charity's own use	-	1,319
Range income	12,537	9,052
Catering income	1,233	1,157
Other income	698	-
	14,468	11,528
	42,128	38,400
EXPENDITURE ON:		
Charitable Activities:		
Ashford and District Rifle Club		
Opening stock and work in progress	(7,039)	(3,107)
Range costs	(6,098)	(10,106)
Ammunition	(6,886)	(5,206)
Catering supplies	(1,079)	(727)
Closing stock and work in progress	6,757	7,039
Rent	(2,320)	(2,001)
Rates	-	(134)
Light and heat	(2,916)	(3,048)
Water rates	(106)	-
Computer software, consumables and maintenance	(354)	-
Repairs, renewals and maintenance	(3,071)	(9,248)
Insurance	(1,062)	(986)
Printing, postage and stationery	(1,165)	(253)
Telecommunications and data costs	(1,023)	(860)
Legal and professional fees	(52)	-
Bank charges	-	(50)
Depreciation of plant and machinery	(6,147)	(5,273)
Depreciation of leasehold land and property	(1,627)	(1,627)
Independent examiner's fees	(600)	(600)
	(34,788)	(36,187)
	(34,788)	(36,187)

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NET INCOME		7,340	2,213