

## Southern Golden Retriever Society

### Treasurer's report on Draft Accounts for year ended 31 December 2018

A copy of the Draft Accounts for the year ended 31 December 2018 prior to them being submitted to the Accountants for the independent examination is attached. Points to note are:

- a. The overall surplus for the year of £10,457 compares with a surplus in 2017 of £8,194. Within this, the surplus on general activities is virtually the same at £2,962 compared with £2,937 in 2017 but the amount raised for MDD has increased from £4,820 in 2017 to £7,216, the largest amount raised in any year. The contribution to the Health Fund reduced from £268 to £220 due to fewer participants in the 100 Club. The amounts credited to the Education Fund are the £45 donated by Hils Male from her eye testing session and the £13 surplus on the Breed Seminar held in October.
- b. Members' subscriptions are up £104 on 2017 and reflect 779 members in 2018. General donations to the Society of £85 consist mainly of overpayments on membership subscriptions.
- c. The events and activities (see separate schedule) produced a net surplus of £5,062 compared with £5,054 in 2017, a difference of £8. The 2018 amount includes the two Field Trials held during 2018 but just the one Working Test, as the Test held in May was organised by the Flatcoat Retriever Society. All SGRS events held during 2018 produced a surplus.
- d. The amount raised for Medical Detection Dogs during the year was £7,216 (plus £300 paid directly to MDD) including £754 from raffles held at Wrotham and a further £345 collected since the report to the November meeting made up as follows:

	£
Stewart Weller	30.00
Sue Peachey	30.00
Yew Tree Pub	161.00
David Wimsett (Photo)	10.00
General donation	6.00
50% of Champ Show raffle	108.00
	<hr/>
	345.00

After adding the £1,412 brought forward from 2017 and deducting the £7,600 paid over to MDD during the year, the balance due to MDD is £1,028.

- e. Management and Administration expenses are up £212 on 2017. Whilst most headings show the same cost or reductions on 2017, the 2018 total includes an increase for Inter Club Working Test expenses as the event was held in Perthshire. In place of the £578 one-off outlay for the members anniversary gift in 2017, in 2018 the Society reimbursed both the cost of overnight accommodation for two members attending Academy breed filming in September of £130 shown under Educational expenses and the repair costs for damage to the hire van used for the Championship Show (of £340 included under Other Miscellaneous).
- f. On the Balance Sheet the addition of £1,216 under Fixed Assets includes the £241 for replacing the display boards prior to Discover Dogs together with £975 for three gazebos purchased by the Display Team which is being charged back to the Display Team over three years through the depreciation charge.

g. The figure for Stock at 31 December 2018 is made up as follows:

	£
Rosettes unused at shows	151.72
70 SGRS Badges	182.70
196 Pens (some with new refills)	187.53
67 Ring Clips	223.11
1 Morecroft book	10.00
4 Wooden bowls (for judges etc)	65.00
	<u>820.06</u>

- h. Debtors includes £1,040 of income relating to the 2018 Financial Year but banked after 31<sup>st</sup> December. Prepayments amount to £1,120 and cover amounts paid in advance for KC events licences, first aid courses, web hosting fees and 2019 Champ Show schedules. The balance relates to cash amounts held at year end by Wrotham (£15.15).
- i. The figures for Cash at Bank reconcile with the figures on the bank statements as at 31 December 2018 with three cheques totalling £88 unrepresented at year end.
- j. The Petty Cash figure of £798 represents the amounts held by myself (£609.26) together with the balances at year end held on floats provided to the Secretary (£113.88), Show Secretary (£43.29) and the Working Test Secretary (£31.46).
- k. Sundry Creditors includes £56 for Membership subscriptions received after 1 October and carried forward to next year together with the accrual of £461 for postage which will be paid via direct debit in January and £165 for the equipment hired for the Agility Show for which an invoice was not received until after the year end.
- l. The 100 Club creditor amount of £400 relates to subscriptions received in advance to reflect that only two draws have taken place since 100 Club subscriptions were paid in June.

Valerie Hogg

Honorary Treasurer

12 February 2019

**SOUTHERN GOLDEN RETRIEVER SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES [DRAFT]**

For the year ended 31 December 2018

	<b>Total 2018 £</b>	<b>General Fund 2018 £</b>	<b>MDD Charity Fund 2018 £</b>	<b>Health Fund 2018 £</b>	<b>Education Fund 2018 £</b>	<b>Total 2017 £</b>
<b>Incoming resources</b>						
Members Subscriptions	5,456	5,456				5,352
Donations to Society	130	85			45	130
Sales of Goods (net)	10	10				5
Bank Interest	3	3				3
Events Income	21,083	21,083				20,167
Breeder, Puppy & Stud Dog Lists	90	90				80
Health Fund Income	220			220		268
Charity Fundraising	7,216		7,216			4,820
<b>Total incoming resources</b>	<b>34,209</b>	<b>26,727</b>	<b>7,216</b>	<b>220</b>	<b>45</b>	<b>30,826</b>
Resources expended						
Costs of generating income						
Events expenses	16,021	16,021				15,113
Puppy Line phone rental	-					-
	<b>16,021</b>	<b>16,021</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,113</b>
<b>Net incoming resources</b>	<b>18,188</b>	<b>10,707</b>	<b>7,216</b>	<b>220</b>	<b>45</b>	<b>15,713</b>
<b>Transfer to Education Fund</b>	<b>-</b>	<b>(13)</b>			<b>13</b>	
<b>Other Expenditure</b>						
Management and administration						
Kennel Club	45	45				45
Meetings	155	155				165
Insurance	620	620				620
Out of Pocket Expenses	2,000	2,000				2,000
Administrative Expenses	1,734	1,734				1,769
Newsletter (incl.postage)	543	543				762
Breed Council Subscription	400	400				400
Depreciation	159	159				225
Retirement & Other Gifts	182	182				160
Independent Examination Fee	480	480				480
Inter Club Working Tests	830	830				229
Discover Dogs	-					32
Members Anniversary Gift	-					578
Educational Expenses	130	130				
Other Miscellaneous	452	452				53
	<b>7,731</b>	<b>7,731</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,519</b>
<b>Net incoming resources</b>	<b>10,457</b>	<b>2,962</b>	<b>7,216</b>	<b>220</b>	<b>58</b>	<b>8,194</b>
<b>Donations paid</b>	<b>7,600</b>		<b>7,600</b>			<b>5,000</b>
<b>Total funds brought forward</b>	<b>39,175</b>	<b>27,696</b>	<b>1,412</b>	<b>9,899</b>	<b>168</b>	<b>35,982</b>
<b>Total funds carried forward</b>	<b>42,032</b>	<b>30,659</b>	<b>1,028</b>	<b>10,119</b>	<b>226</b>	<b>39,175</b>

The statement of financial activities includes all gains and losses recognised in the year

All incoming resources and resources expended derive from continuing activities.

**SOUTHERN GOLDEN RETRIEVER SOCIETY****BALANCE SHEET [DRAFT]**

as at 31 December 2018

			2018	2017
			£	£
<b>Fixed assets</b>	Cost	Depreciation		
Tangible assets	£	£		
Brought forward	10,186	(10,028)	158	208
Additions for the year	1,216		1,216	237
Depreciation charge for the year		(484)	(484)	(287)
Balances carried forward	<u>11,401</u>	<u>(10,512)</u>	<u>889</u>	<u>158</u>
<b>Current assets</b>				
Stock		820		999
Debtors and prepayments		2,175		1,015
Cash at Bank - Treasurer's Accounts		32,219		32,234
Cash at Bank - Premier Interest Account		6,692		6,689
Petty Cash		798		835
		<u>42,705</u>		<u>41,772</u>
<b>Creditors: amounts falling due within one year</b>				
Independent Examination Fee		480		480
Sundry Creditors and accrued expenses		682		1,875
100 Club - Prize Money		400		400
		<u>1,562</u>		<u>2,755</u>
<b>Net current assets/(liabilities)</b>			41,143	39,017
<b>Total assets less current liabilities</b>			<u>42,032</u>	<u>39,175</u>
<b>Capital</b>				
General Fund			30,659	27,696
Health Fund			10,119	9,899
MDD Charity Fund			1,028	1,412
Education Fund			226	168
			<u>42,032</u>	<u>39,175</u>

The financial statements were approved by the Committee on 5th February 2019

Valerie Hogg FCCA - Honorary Treasurer

**Southern Golden Retriever Society**

**Analysis of Income & Expenditure by Activity [DRAFT]**

**Year ended 31 December 2018**

	Total	Championship Show	Open Show	Agility Show	Obedience Show	Fun Day	Working Test Jun	Working Test Jul	Working Training Day	Field Trial Jan	Field Trial Nov	Wrotham Training	Display Team	Educational Evening
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>Income</b>														
Entry/Training Fees	15,223	3,534	243	202	311			213	200	720	700	4,381	4,084	635
Catalogues	431	340	63		28									
Donations	463	80	57	16	26	284								
Raffle	955	216	109	67	67	391		46	60					
Refreshment sales	1,049	243	83	53	53	588			29					
Other activities/stalls	1,462			75	10	1,376								
Display Team fees for expenses	1,500												1,500	
<b>Total Income</b>	<b>21,083</b>	<b>4,413</b>	<b>555</b>	<b>413</b>	<b>495</b>	<b>2,639</b>	<b>0</b>	<b>259</b>	<b>289</b>	<b>720</b>	<b>700</b>	<b>4,381</b>	<b>5,584</b>	<b>635</b>
<b>Expenditure</b>														
KC Licence	210	105	35	10	10					25	25			
Venue	4,738	1,880	240			186						2,326		105
Refreshments - Judges/Helpers	391	36	19	20	20			40	34	125	97			
Printing/Stationery/Postage	769	398	160	4	6			1	1	10	3			187
Rosettes/Prize Cards	402	213	62	47	23			11				46		
Prize Money	50									50				
Judges/Hosts/Helpers Gifts	585	89	29	27	51			76	53	85	155			22
Judges/Stewards/Speakers Exps.	240	100						10		130				
Van/Equipment Hire	399	94		235	70									
Depreciation	325													325
Insurance	188											70		118
Training/Display Team expenses	3,040												3,040	
Other	1,885	28	3							60	200	1,286		308
Donations to Charity	2,800	108		67	67	2,453		46	60					
<b>Total Expenditure</b>	<b>16,021</b>	<b>3,050</b>	<b>547</b>	<b>409</b>	<b>247</b>	<b>2,639</b>	<b>0</b>	<b>183</b>	<b>148</b>	<b>485</b>	<b>479</b>	<b>3,729</b>	<b>3,483</b>	<b>622</b>
Net surplus/(deficit)	5,062	1,363	8	4	248	0	0	76	141	235	221	652	2,101	13
Notes:								Not held in 2018			Not held in 2017			
2017 surplus/(deficit)	5,054	1,286	160	(20)	219	0	69	107	130	178	0	380	2,378	168
Variance from 2017	8	77	(152)	24	29	0	(69)	(31)	11	57	221	272	(277)	(154)