

**Independent Examiner's Report on the Accounts of
the Southern Golden Retriever Society**

I report to the members of the Southern Golden Retriever Society ("the Society") on my examination of the accounts for the year ended 31st December 2023.

The Committee of the Society is responsible for the preparation of the accounts. I report in respect of my examination, which is not an audit, of the Society's accounts.

I have completed my examination of the accounts for the year ended 31 December 2023, which shows a surplus for the year (net incoming resources) of £1,454 before donation payments of £859. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

- the accounts did not accord with the accounting records;
- the accounts do not give a 'true and fair' view of the activities of the Society for the year.

Signed:



Name: John William Foster, FCA
40, Ellingham Road, Chessington, KT9 2JA

Date: 16th March 2024

SOUTHERN GOLDEN RETRIEVER SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2023

	Total 2023 £	General Fund 2023 £	Charity Fund 2023 £	Health Fund 2023 £	Education Fund 2023 £	Inter Club WT Fund 2023 £	Total 2022 £
Incoming resources							
Members Subscriptions	5,164	5,164					5,192
Donations to Society	622	66		5	551		361
Bank Interest	306	306					3
Events Income	22,152	20,048	780		924	400	23,965
Breeder, Puppy & Stud Dog Lists	45	45					65
100 Club proceeds	208			208			232
Charity Fundraising	79		79				1,530
Total incoming resources	28,577	25,630	859	213	1,476	400	31,348
Resources expended							
Costs of generating income							
Events expenses	18,815	15,428			30	3,357	16,921
	18,815	15,428	-	-	30	3,357	16,921
Net incoming resources	9,762	10,202	859	213	1,446	(2,957)	14,428
Other Expenditure							
Management and administration							
Kennel Club	45	45					45
Insurance	724	724					714
Out of Pocket Expenses	1,900	1,900					1,850
Administrative Expenses	1,841	1,841					1,490
Newsletter (incl.postage)	1,114	1,114					954
Breed Council Subscription	400	400					300
Depreciation	445	445					85
Retirement & Other Gifts	780	780					150
Independent Examination Fee	200	200					200
Inter Club Working Tests	231	231					426
Discover Dogs	-						80
Supported Entry Open Shows	200				200		200
Educational Expenses	90				90		-
Other Miscellaneous	338	338					389
	8,308	8,018	-	-	290	-	6,883
Net incoming resources	1,454	2,184	859	213	1,156	(2,957)	7,545
Donations paid	859		859				3,368
Total funds brought forward	52,640	36,233	-	11,649	758	4,000	48,463
Transfer balance from ICWT Fund		1,043				(1,043)	
Total funds carried forward	53,235	39,460	-	11,862	1,913	-	52,640

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

as at 31 December 2023

			2023	2022
			£	£
Fixed assets	Cost	Depreciation		
Tangible assets	£	£		
Brought forward	2,465	(2,056)	409	398
Additions for the year	1,213		1,213	349
Depreciation charge for the year		(697)	(697)	(338)
Balances carried forward	<u>3,679</u>	<u>(2,754)</u>	<u>925</u>	<u>409</u>
Current assets				
Stock		£		
		2,064		1,208
Debtors and prepayments		1,480		2,190
Cash at Bank - Treasurer's Accounts		1,725		43,839
Cash at Bank - Premier Interest Account		48,009		6,702
Petty Cash		527		308
		<u>53,804</u>		<u>54,247</u>
Creditors: amounts falling due within one year				
Independent Examination Fee		200		200
Sundry Creditors and accrued expenses		895		1,416
100 Club - Prize Money		400		400
		<u>1,495</u>		<u>2,016</u>
Net current assets/(liabilities)			52,310	52,231
Total assets less current liabilities			<u>53,235</u>	<u>52,640</u>
Capital				
General Fund			39,460	36,233
Health Fund			11,862	11,649
Charity Fund			0	0
Education Fund			1,913	758
Inter-club Working Test Fund			0	4,000
			<u>53,235</u>	<u>52,640</u>

The financial statements were approved by the Committee on 1st February 2024

Valerie Hogg - Honorary Treasurer

SOUTHERN GOLDEN RETRIEVER SOCIETY

Analysis of Income & Expenditure by Event

Year ended 31 December 2023

	Proceeds to or cost set against: General Fund										Ed Fund	ICWT Fund
Total	Championship Show	Open Show	Fun Day	Working Test Jun	Working Test Jul	Working Training Day	Field Trial	Training	Display Team	Breed Appreciation Day	Inter-Club Working Test	
£	£	£	£	£	£	£	£	£	£	£	£	
Income												
Entry/Training Fees	14,218	2,878	442			180	945	7,009	1,840	924		
Catalogues	340	238	102									
Donations	88	19	14	55								
Raffle	853			453							400	
Refreshment sales	690	23		667								
Other activities/stalls	3,863			1,263			2,600					
Display Team fees for expenses	2,100								2,100			
Total Income	22,152	3,158	558	2,438	0	0	180	3,545	7,009	3,940	924	400
Expenditure												
KC Licence	153	93	35				25					
Venue	8,810	400	171	347			3,200	3,692			1,000	
On-line schedule	171	93	78									
On-line entry charge	105	86	19									
Refreshments	1,743	219	49				25				1,450	
Printing/Stationery/Postage	587	199	129	205							54	
Rosettes/Prize Cards	1,007	259	169	240				310			29	
Prize Money	50						50					
Judges/Hosts/Helpers Gifts	322	60	1			14	76				171	
Judges/Stewards/Speakers Exps.	275	25					100				150	
Equipment Depreciation	252							176	76			
Insurance	250							95	155			
Training/Display Team expenses	3,480							560	2,920			
Other	830	42		85			169			30	503	
Donations to other charities	780			780								
Total Expenditure	18,815	1,477	650	1,658	0	0	14	3,645	4,833	3,151	30	3,357
Donated to Charity Fund	780			780								
Net surplus/(deficit)	2,557	1,681	(92)	0	0	0	166	(100)	2,176	789	894	(2,957)
Notes:					Not held in 2023	Not held in 2023					Not held in 2022	Not held in 2022
2022 surplus/(deficit)	5,366	1,777	180	0	120	29	97	(501)	1,774	1,889	0	0
Variance from 2022	(2,808)	(97)	(272)	0	(120)	(29)	69	401	401	(1,100)	894	(2,957)