

**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 2024.

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 2024, which shows a deficit for the year (net incoming resources) of £516 before donation payments of £23. 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 do 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:

3rd February 2025.

SOUTHERN GOLDEN RETRIEVER SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2024

	Total 2024 £	General Fund 2024 £	Charity Fund 2024 £	Health Fund 2024 £	Education Fund 2024 £	Total 2023 £
Incoming resources						
Members Subscriptions	5,053	5,053				5,164
Donations to Society	463	161		60	242	622
Sales of Goods (net)	5	5				-
Bank Interest	536	536				306
Events Income	19,719	19,719	-		-	22,152
Breeder, Puppy & Stud Dog Lists	40	40				45
100 Club proceeds	172			172		208
Charity Fundraising	23		23			79
Total incoming resources	26,010	25,513	23	232	242	28,577
Resources expended						
Costs of generating income						
Events expenses	17,842	17,842			-	18,815
	17,842	17,842	-	-	-	18,815
Net incoming resources	8,168	7,671	23	232	242	9,762
Other Expenditure						
Management and administration						
Kennel Club	45	45				45
Insurance	734	734				724
Out of Pocket Expenses	1,650	1,650				1,900
Administrative Expenses	1,770	1,770				1,841
Newsletter (incl.postage)	1,077	1,077				1,114
Breed Council Subscription	400	400				400
Depreciation	483	483				445
Retirement & Other Gifts	55	55				780
Independent Examination Fee	200	200				200
Inter Club Working Tests	1,712	1,712				231
Supported Entry Open Shows	170				170	200
Educational Expenses	238				238	90
Other Miscellaneous	151	151				338
	8,685	8,277	-	-	408	8,308
Net incoming resources	(516)	(606)	23	232	(166)	1,454
Donations paid	23		23			3,368
Total funds brought forward	53,235	39,460	-	11,862	1,913	46,549
Total funds carried forward	52,695	38,854	-	12,094	1,747	44,634

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 2024

			2024 £	2023 £
Fixed assets	Cost	Depreciation		
Tangible assets	£	£		
Brought forward	3,679	(2,754)	925	409
Additions for the year	256		256	1,213
Depreciation charge for the year		(559)	(559)	(697)
Balances carried forward	<u>3,935</u>	<u>(3,313)</u>	<u>622</u>	<u>925</u>
Current assets		£		
Stock		1,988		2,064
Debtors and prepayments		1,480		1,480
Cash at Bank - Treasurer's Accounts		2,350		1,725
Cash at Bank - Premier Interest Account		46,545		48,009
Petty Cash		<u>531</u>		<u>527</u>
		<u>52,895</u>		<u>53,804</u>
Creditors: amounts falling due within one year				
Independent Examination Fee		200		200
Sundry Creditors and accrued expenses		221		895
100 Club - Prize Money		<u>400</u>		<u>400</u>
		<u>821</u>		<u>1,495</u>
Net current assets/(liabilities)			52,074	52,310
Total assets less current liabilities			<u>52,695</u>	<u>53,235</u>
Capital				
General Fund			38,854	39,460
Health Fund			12,094	11,862
Charity Fund			0	0
Education Fund			1,747	1,913
			<u>52,695</u>	<u>53,235</u>

The financial statements were approved by the Committee on 6th February 2025

Valerie Hogg - Honorary Treasurer

SOUTHERN GOLDEN RETRIEVER SOCIETY

Analysis of Income & Expenditure by Event

Year ended 31 December 2024

		Proceeds to or cost set against: General Fund									Ed Fund	ICWT Fund
		Joint									Breed	Inter-Club
Total		Championship	Open	Fun Day	Working	Working	Working	Field	Training	Display	Appreciation	Working
		Show	Show		Test	Test	Training	Trial		Team	Day	Test
£		£	£	£	£	£	£	£	£	£	£	£
Income												
Entry/Training Fees	12,534	3,003	253		380	445	210	1,160	7,084			
Catalogues	353	262	91									
Donations	89	53	36									
Raffle	599	272	133		102	92						
Refreshment sales	144	117	27									
Other activities/stalls	3,350							2,600		750		
Display Team fees for expenses	2,650									2,650		
Total Income	19,719	3,707	539	0	482	537	210	3,760	7,084	3,400	0	0
Expenditure												
KC Licence	157	97	35					25				
Venue	7,624	550	208					3,200	3,666			
On-line schedule	168	84	84									
On-line entry charge	183	91	13			20		59				
Refreshments	598	222	93		139	87	24	32				
Printing/Stationery/Postage	353	247	106									
Rosettes/Prize Cards	712	349	135		9	14			205			
Prize Money	60							60				
Judges/Hosts/Helpers Gifts	392	94	32		55	70	67	75				
Judges/Stewards/Speakers Exps.	288	133				45		110				
Equipment Depreciation	76									76		
Insurance	250								95	155		
Training/Display Team expenses	6,430									6,430		
Other	501	12				9		149	331			
Donations to other charities	50					50						
Total Expenditure	17,842	1,879	706	0	203	295	91	3,710	4,297	6,661	0	0
Donated to Charity Fund		0										
Net surplus/(deficit)	1,877	1,829	(167)	0	279	242	119	50	2,786	(3,261)	0	0
Notes:				Not held in 2024	Not held in 2023	Not held in 2023					Not held in 2024	Not held in 2024
2023 surplus/(deficit)	2,557	1,681	(92)	0	0	0	166	(100)	2,176	789	894	(2,957)
Variance from 2023	(680)	148	(75)	0	279	242	(47)	150	611	(4,050)	(894)	2,957