

**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 2025.

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 2025, which shows a surplus for the year (net incoming resources) of £445 before donation payments of £61. 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:

15th March 2026.

SOUTHERN GOLDEN RETRIEVER SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2025

	Total 2025 £	General Fund 2025 £	Charity Fund 2025 £	Health Fund 2025 £	Education Fund 2025 £	Working Fund 2025 £	Total 2024 £
Incoming resources							
Members Subscriptions	4,644	4,644					5,053
Donations to Society	367	99		268			463
Sales of Goods (net)	10	10					5
Bank Interest	385	385					536
Events Income	17,146	11,817	-		796	4,533	19,719
Breeder, Puppy & Stud Dog Lists	60	60					40
100 Club proceeds	88			88			172
Charity Fundraising	61		61				23
Total incoming resources	22,761	17,015	61	356	796	4,533	26,010
Resources expended							
Costs of generating income							
Events expenses	14,468	10,061			-	4,407	17,842
	14,468	10,061	-	-	-	4,407	17,842
Net incoming resources	8,293	6,953	61	356	796	126	8,168
Transfer to Working Fund	-	(1,190)				1,190	
Other Expenditure							
Management and administration							
Kennel Club	45	45					45
Insurance	754	754					734
Out of Pocket Expenses	1,650	1,650					1,650
Administrative Expenses	1,479	1,479					1,770
Newsletter (incl.postage)	1,024	1,024					1,077
Breed Council Subscription	400	400					400
Depreciation	443	443					483
Retirement & Other Gifts	590	590					55
Independent Examination Fee	200	200					200
Inter Club Working Tests	782	189				593	1,712
Supported Entry Open Shows	185				185		170
Educational Expenses	221				221		238
Other Miscellaneous	75	75					151
	7,848	6,849	-	-	406	593	8,685
Net incoming resources	445	(1,086)	61	356	391	723	(516)
Donations paid	61		61				23
Total funds brought forward	52,695	38,854	-	12,094	1,747	-	53,235
Total funds carried forward	53,080	37,769	-	12,450	2,138	723	52,695

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 2025

			2025	2024
			£	£
Fixed assets	Cost	Depreciation		
Tangible assets	£	£		
Brought forward	2,347	(1,725)	622	925
Additions for the year			0	256
Depreciation charge for the year		(490)	(490)	(559)
Balances carried forward	<u>2,347</u>	<u>(2,215)</u>	<u>132</u>	<u>622</u>
Current assets				
Stock		£		
		2,116		1,988
Debtors and prepayments		2,813		1,480
Cash at Bank - Treasurer's Accounts		454		2,350
Cash at Bank - Premier Interest Account		48,230		46,545
Petty Cash		434		531
		<u>54,048</u>		<u>52,895</u>
Creditors: amounts falling due within one year				
Independent Examination Fee		200		200
Sundry Creditors and accrued expenses		500		221
100 Club - Prize Money		400		400
		<u>1,100</u>		<u>821</u>
Net current assets/(liabilities)			52,948	52,074
Total assets less current liabilities			<u>53,080</u>	<u>52,695</u>
Capital				
General Fund			37,769	38,854
Health Fund			12,450	12,094
Charity Fund			0	0
Education Fund			2,138	1,747
Working Fund			723	0
			<u>53,080</u>	<u>52,695</u>

The financial statements were approved by the Committee on 5th February 2026

Valerie Hogg - Honorary Treasurer

SOUTHERN GOLDEN RETRIEVER SOCIETY

Analysis of Income & Expenditure by Event

Year ended 31 December 2025

	Proceeds to and costs set against: General Fund					Working Fund				Education Fund
	Total	Championship Show	Open Show	Training	Display Team	Joint Working Test Jun	Working Test Aug	Working Test Intro	Field Trial	Breed Appreciation Day
	£	£	£	£	£	£	£	£	£	£
Income										
Entry/Training Fees	11,204	2,327	424	5,833		380	330	1,115	796	
Catalogues	317	226	91							
Donations	66	42	24							
Raffle	438	247	106			85				
Refreshment sales	170	97	40	9		23				
Other activities/stalls	2,651				51			2,600		
Display Team fees for expenses	2,300				2,300					
Total Income	17,146	2,939	685	5,842	2,351	0	488	330	3,715	796
Expenditure										
KC Licence	149	89	35						25	
Venue	7,627	550	208	3,569				3,300		
On-line entry charge	187	76	17			14		80		
Refreshments	713	300	170			138	5	100		
Printing/Stationery/Postage	387	203	119				65			
Rosettes/Prize Cards	762	425	157	160		20				
Prize Money	50								50	
Judges/Hosts/Helpers Gifts	427	94	38			200	20	75		
Judges/Stewards/Speakers Exps.	301	139				60		102		
Insurance	260			100	160					
Training/Display Team expenses	3,335			325	3,010					
Fuel Allowances	139	93	5			6	11	23		
Other	132	6	14			14	9	89		
Donations to other charities	0									
Total Expenditure	14,468	1,976	763	4,153	3,170	0	453	110	3,844	0
Donated to Charity Fund	0									
Net surplus/(deficit)	<u>2,678</u>	<u>964</u>	<u>(78)</u>	<u>1,689</u>	<u>(819)</u>	<u>0</u>	<u>35</u>	<u>220</u>	<u>(129)</u>	<u>796</u>
Notes:						Not held in 2025		WTTD in 2024		Not held in 2024
2024 surplus/(deficit)	1,877	1,829	(167)	2,786	(3,261)	279	242	119	50	0
Variance from 2024	801	(865)	89	(1,098)	2,442	(279)	(206)	101	(179)	796