

The Golden Retriever Club
Accounts for the year to 31 January 2025

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Statement of Committee's Responsibilities

Best practice requires the Committee to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the club, and of the surplus or deficit of the club for that period. In preparing those financial statements, the Committee is required to:

- Select suitable accounting policies and then apply them consistently;
- Make Judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Club will continue in existence.

The Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the club. They are also responsible for safeguarding the assets of the Club and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Committee confirm that there is no information relevant to the examination of the accounts, which we should make the independent examiners aware of, and that the committee have taken the necessary steps to ensure they themselves are aware of all relevant information.

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Independent Examiners Report

I report on the accounts for the club for the year ended 31 January 2025.

Respective responsibilities of officers and examiners:

The clubs constitution states that the club is responsible for the preparation of accounts and that an examination of these accounts is required.

It is my responsibility to:

- Examine the accounts to ensure they have been prepared in accordance with general accounting principles.
- State whether any particular matters have come to my attention.

Basis of Independent Examiners Report:

An examination includes a review of the accounting records kept by the club, and a comparison of the accounts presented with those records. It also includes the consideration of any unusual items or disclosures within the accounts, and seeking explanations from you as officers concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiners Statement:

In connection with my examination, no matters have come to my attention which:

1) Give me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records, and
- To prepare the accounts in accordance with the generally accepted accounting principles and requirements of the club,

have not been met; or

2) To which, in my opinion, attention should be drawn to in order to enable a proper understanding of the accounts to be reached.

Gary Crump FCCA
on behalf of:

G C Accountancy Limited

43 Merstow Green, Evesham, Worcestershire, WR11 4BB



Date:

27-3-25

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Income and Expenditure Report

	31.01.2025	31.01.2024
	£	£
<u>Receipts:</u>		
Subscriptions	15,460	16,322
Donations	283	274
Profit on Club Shop Sales	1,809	2,082
Interest Received	1,077	888
Income from GRC Events/ Publications	26,474	20,440
	<u>45,103</u>	<u>40,006</u>
<u>Expenditure:</u>		
Kennel Club Registration	45	45
Subscriptions Paid	683	902
Insurance Premiums	498	1,521
Travel & Meeting Expenses	2,340	1,803
General Postage & Stationery	1,146	1,958
Officers Expense	84	190
Audit Fee	1,200	1,200
Bank & Credit Card Charges	741	863
Secretary	1,440	1,440
Treasurer	1,200	1,200
FT Secretary	840	840
WT Secretary	120	120
Show Secretary	480	480
Membership Secretary	1,200	1,200
Publications Editor	780	780
	<u>6,060</u>	<u>6,060</u>
Trophies Tributes and Cards	343	885
Repairs and Renewals	924	3,721
Expenditure for GRC Events / Publications	29,694	26,180
	<u>43,758</u>	<u>45,328</u>
Surplus / (Deficit) for the period	1,345	(5,322)

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Balance Sheet

	Notes:	31.01.2025	31.01.2024
		£	£
<u>Current Assets</u>			
Heritage Assets	1	1	1
Stock		3,500	850
Prepayments		2,390	2,843
Cash at Bank		96,870	96,754
		102,761	100,448
<u>Current Liabilities</u>			
Income Received in Advance		(4,539)	(7,751)
Cheque provision			(18)
Audit Provision		(1,200)	(1,200)
Crufts Stand Provision		(350)	-
Open Show Rosettes Provision		(327)	-
FT Open IGL contribution provision		(150)	-
		(6,566)	(8,969)
Net Current Assets		96,195	91,479
Net Assets		96,195	91,479
<u>Represented by:</u>			
General Fund		60,314	56,853
<u>Designated Funds:</u>			
Rescue Fund		15,290	15,290
Research Fund		4,216	4,216
Elma Stonex Memorial Fund		13,395	15,120
Working Reserve		2,980	-
		35,881	34,626
		96,195	91,479

Approved by:


Ms S Loach
 Chairperson


Mr J Hazelton
 Treasurer

Date: 28/3/25

Date: 28/3/25

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Events & Publications breakdown

EVENTS AND PUBLICATIONS	2024 CH SHOW	OPEN SHOW	Eye Testing	PUBLICATIONS	FIELD TRIALS				WORKING TEST	BOTB Gala	Inter Club	Crufts
					1	2	3	4				
	Stoneleigh 13/07/2024	Stoneleigh 17/11/2024	At open show 17/11/2024	Year Book 2023 (published 2024)	Novice 1 Telford Magna 23/09/2024	Two-day Open Ampton 30/10/2024 & 31/10/2024	All Aged Canal Game Farm 13/12/2024	Novice 2 CANCELLED	Popes Oak Farm 27/04/2024	Holiday Inn Bromsgrove 04/02/2024	Host Ulster GRC, Shane Castle, Antrim 29/06/2024 & 30/06/2024	NEC 08/03/24
RECEIPTS												
Entry fees	3,788	926	2,342		1,140	2,188	790		415	1,964		0
Catalogues, etc.	447	147							260	465		
Raffles	351	254		8,080								
Advertisements	10	0										
Sponsorships	0	0			150	200	150		93	1,733		
Miscellaneous	503	78										
TOTAL	5,099	1,405	2,342	8,080	1,290	2,388	940	0	768	4,162	0	0
EXPENSES												
Licences	60	35			25	35	25			20		
Venue	1,419	495								399		350
Printing/Post/Stat	415	244		2,910	92	96	30		117	246		
Rosettes	570	327								47		
Prizes		135			125	85	100			103		
Judges	267	76			144	138	106		68			
Hosts & Keepers	9				179	196	88					
Travel	243	296			175	310	170		50	69	600	
Hotels	183					480				101		
Catering & Dinner	375	152			194	868	200		107	1,859		
Publishing				10,143								
Other	283	28	2,022	13	48	668	81		70	80	50	
TOTAL EXPENSES	3,824	1,788	2,022	13,066	982	2,876	800	0	412	2,924	650	350
Surplus/ (deficit)	1,276	(-383)	320	(-4,986)	308	(-488)	140	0	356	1,238	(-650)	(-350)

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Notes to the Financial Statements

1) Heritage Assets

Included within the Assets of the Club, are Cups and trophies, which under accounting conventions are considered to be Heritage Assets. For accounting purposes, these hold a negligible value.

2) Designated funds definitions:

Rescue Fund - to be used exclusively to pay towards the rescue of individual Golden Retrievers, not to be transferred into the general funds of any organisation.

Research Fund - to be used exclusively to support research into Golden Retriever health.

Elma Stonex Memorial Fund - to be used for 'the good of the breed', at the discretion of the GRC Executive Committee.

Working Reserve - to be used exclusively to support the working activities of the Club at the discretion of the Field Trial Secretary.