

**SPANISH WATER DOG CLUB**

**ANNUAL ACCOUNTS**

**31st December 2019**



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82 KING STREET  
MANCHESTER  
M2 4WQ**

# **SPANISH WATER DOG CLUB**

## **ANNUAL ACCOUNTS**

**31st December 2019**

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**SPANISH WATER DOG CLUB**

**CLUB INFORMATION**

**31st December 2019**

**OFFICERS**

Acting Chairperson

Pat Booth

**AREA**

Staffordshire

Hon Secretary  
Acting Treasurer

Nigel Eggington  
Nigel Walker

**COMMITTEE MEMBERS**

Sue Nicholls-Ward  
Kate Wilden  
Julia Jackson  
Joy Middleton  
Fiona Donaldson  
Natalie Spencer  
Ainsley Miller  
Lee Ladlow  
Jeremy Bloom  
Jane Appleton

Staffordshire  
Lincolnshire  
Leicestershire  
Surrey  
Essex  
Essex  
Hampshire  
West Midlands  
Essex  
Kent

**ACCOUNTANTS**

Murphy Thompson Moore LLP  
3rd Floor  
82 King Street  
Manchester  
M2 4WQ

**SPANISH WATER DOG CLUB**

**ACCOUNTANTS REPORT**

**31st December 2019**

**Accountant's report to the committee on the unaudited accounts of the Spanish Water Dog Club**

In accordance with the engagement letter dated 31 December 2019 we have compiled the financial information of Spanish Water Dog Club, which comprises the Profit & Loss account, Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

The financial information has been compiled on the accounting basis set out in note 1. The financial information is not intended to achieve full compliance with the provisions of UK Generally Accepted Accounting Principles.

This report is made to you, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial information that we have been engaged to compile, report to you that we have done so, and state those matters that we have agreed to state to you in this report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the addressee of this report, for our work, or for this report.

You have approved the financial information for the year ended 31 December 2019 and have acknowledged your responsibility for it, for the appropriateness of the accounting basis and for providing all information and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.



.....  
Murphy Thompson Moore LLP

**SPANISH WATER DOG CLUB**  
**APPROVAL OF FINANCIAL STATEMENTS**

**31st December 2019**

In accordance with the engagement letter dated 31 December 2019, I approve the financial information which comprise the Profit & Loss Account, the Balance Sheet and the related notes

I acknowledge my responsibility for the financial information, including the appropriateness of the accounting basis as set out in note 1, and for providing Murphy Thompson Moore with all information and explanations necessary for its completion.

I give my authority for the financial information to be submitted to HM Revenue and Customs.

Signed on behalf of the Club

A handwritten signature in black ink, appearing to read 'Patricia', written over a dotted line.

Treasurer

# SPANISH WATER DOG CLUB

## PROFIT & LOSS ACCOUNT

31st December 2019

	2019	2018
	£	£
<b>TURNOVER</b>	<b>4,597</b>	5,098
Administrative expenses	5,606	4,985
Other operating income	0	0
<b>SURPLUS / (LOSS)</b>	<u><b>(1,009)</b></u>	<u>113</u>
Interest receivable	0	0
Interest payable	0	0
<b>SURPLUS / (LOSS) FOR THE FINANCIAL YEAR</b>	<u><u><b>(1,009)</b></u></u>	<u><u>113</u></u>

## SPANISH WATER DOG CLUB

## BALANCE SHEET

31st December 2019

	Note	2019		2018	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	2		53		71
<b>CURRENT ASSETS</b>					
Debtors	3	0		0	
Bank: Current Account		0		0	
Cash at Hand	4	0		0	
		<u>0</u>		<u>0</u>	
<b>CREDITORS: Amounts falling due within one year</b>					
		<u>0</u>		<u>0</u>	
<b>NET CURRENT ASSETS / (LIABILITIES)</b>			<u>0</u>		<u>0</u>
<b>NET ASSETS</b>			<u>53</u>		<u>71</u>
<b>CAPITAL AND RESERVES</b>					
Capital account as at 1 January ???			0		0
Surplus in Year			<u>(896)</u>		<u>113</u>
<b>CLUB FUNDS</b>			<u>(896)</u>		<u>113</u>

## SPANISH WATER DOG CLUB

### NOTES TO THE ACCOUNTS

**31st December 2019**

#### 1 ACCOUNTING POLICIES

##### Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

##### Income

Income is funds received by the Club for the period for which these financial statements have been prepared.

##### Tangible Fixed Assets

All fixed assets are initially recorded at cost.

##### Depreciation

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less residual value, of each asset over its estimated useful life as follows:

Furniture & Fittings                      25% straight line method

##### Taxation

The Club is not registered for tax and has no tax liabilities in this period

#### 2 TANGIBLE FIXED ASSETS

	<b>Fixtures &amp; Fittings</b>	<b>Total</b>	
<b>Cost</b>	<b>£</b>	<b>£</b>	
As at 1 January 2019	53	95	
Additions	0	0	
As at 31 December 2019	53	95	
<b>Depreciation</b>			
As at 1 January 2019	361	361	
Charge for year	18	24	
As at 31 December 2019	379	385	
<b>Net Book Value</b>			
As at 31 December 2018	71	95	
As at 31 December 2019	53	71	

#### 3 DEBTORS

	<b>2019</b>		<b>2018</b>
	<b>£</b>		<b>£</b>
Other Debtors	-		0
Aviva payments (to be reimbursed by bank)	0		238
	0		238



**SPANISH WATER DOG CLUB**  
**DETAILED PROFIT & LOSS ACCOUNT**

**31st December 2019**

	2019		2018	
	£	£	£	£
<b>TURNOVER</b>				
Membership Fees	1,914		1,913	
Calendars	-		-	
Raffles, donations	389		282	
Open Show 2019	438		274	
Judges Seminar:	216		360	
Training / Event	682		931	
Merchandise	8		126	
Year Book	20		165	
Breeders List	30		10	
Entries, sponsors, test cup	<u>902</u>		<u>          </u>	
		<u>4,598</u>		<u>5,098</u>
<b>General Expenses</b>				
AGM: Advertising/Print	-		-	
AGM: Gift tokens - Retiring Member	62		-	
AGM: Room Hire	38		45	
Breed Show Licence	-		353	
Breed Show: Food	-		-	
Breed Show: Higham Press	208		-	
Breed Show 2018: City of Birmingham Fee	60		65	
Breed Show: Trophies & Rosettes	188		92	
Committee/club expenses: General	461		17	
Committee/club expenses: Honoraria	-		-	
Committee Ink	-		-	
Committee Secretary	-		-	
Committee Room Hire	24		-	
Kennele Club Insurance	357		329	
<u>Judges Seminar May 2019</u>	-		90	
Food	-		108	
Expenses (including print)	-		-	
Room Hire	150		90	
<u>Judges Seminar November 2019</u>	-		-	
Room Hire	79		-	
Expenses (including print)	42		-	
Food	0		0	
KC MOT	0		0	
KC Appeal Secretaries Expenses	0		0	
Merchandise	469		40	
Postage	25		174	
Judges Expenses - Flights, Hotelsetc	0		526	
<b>continued on the next page</b>				

## DETAILED PROFIT & LOSS ACCOUNT

31st December 2019

	2019		2018	
	£	£	£	£
<b>General Expenses continued</b>				
Printing NEWSPLASH	25		883	
Events: Venue/Room Hire/Land Hire	145		320	
Our Dogs Advert	30		18	
Training Events; Equipment Purchase	-		227	
Training Events; Printing	-		-	
Website	180		140	
Trophies / Perpetuals	583		-	
Trainers Fees	650		-	
Membership Fee: United Spaniel Club	29		25	
Schedules	203		539	
Rosettes & Members Badges	326		772	
Discover Dogs Printing	784			
Members Badges	372			
		5,488		4,854
<b>Financial Costs</b>				
Bank charges	119		130	
Interest Receivable	-		-	
Interest Payable	-		-	
		5,606		4,984
		<u>(1,008)</u>		<u>114</u>