

DOG KENNEL HILL AP LIMITED

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

DOG KENNEL HILL AP LIMITED
(A company limited by guarantee)

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DOG KENNEL HILL AP LIMITED
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024

Trustees	Simon Canter, Chair Mark Brady, Treasurer Elizabeth Peters, Secretary Jonny Allams Queen Asemota Shaniqua Fletcher Kerrie Hylton Sarah King Victoria Olisa Teresa Rodriguez (appointed 18 May 2023)
Company registered number	05227463
Charity registered number	1123221
Registered office	Dog Kennel Hill East Dulwich London SE22 8AA
Accountants	Griffin Stone Moscrop & Co Chartered Accountants 21-27 Lamb's Conduit Street London WC1N 3GS
Bankers	HSBC 28 Borough High Street London SE1 1YB

DOG KENNEL HILL AP LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report together with the financial statements of the company for the year ended 31 March 2024. The annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

● Policies and objectives

The objects of the charity are to provide facilities for recreation and other leisure-time occupations for children and young people resident in Champion Hill and adjacent wards of which such children and such young people have need by reason of their youth or social economic circumstances and which will impose the conditions of life for such children and such young people promoting their physical, mental and spiritual well-being.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● Activities undertaken to achieve objectives

The company provides and maintains facilities at Dog Kennel Hill Adventure Playground, a safe green place in the heart of an urban community where children and young people can play, learn and develop skills for life.

The company delivers:

- Free, supervised, open-access adventure play and activity sessions for children aged 5 to 15 each weekday after school from 3-6pm and during school holidays from 9am-5pm
- Qualified and experienced play workers, supported by volunteers
- Holiday play schemes throughout the year
- A safe space at times of the day and school holidays when children and young people are particularly vulnerable
- Activities that enable children and young people to:
 - have new experiences
 - develop skills
 - build positive relationships across age groups and communities
 - experience lasting benefits to physical and mental health

DOG KENNEL HILL AP LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

• **Main activities undertaken to further the company's purposes for the public benefit**

The playground is an inclusive environment that attracts and brings together children, young people and families from our diverse community. Our activities enable children and young people to have new opportunities, develop their skills, build positive relationships across age groups and communities, and strengthen their physical and mental health.

Parents and carers can also join in some activities with their children and get to know other families from the community.

Achievements and performance

• **Main achievements of the company**

The playground has experienced very good levels of attendance throughout the year, with various workshops being provided.

We only managed to have one major fundraising event during the year, which was a Car Boot and Table Sale. This proved hugely successful and will be repeated in future. Unfortunately, due to safety concerns with lighting the November 2023 bonfire evening was cancelled.

Money to cover our day-to-day activities remains a concern. A private education provider in the SEN field, who had hired the playground during the day on an intermittent basis for an individual pupil, has now committed full time with additional pupils. It is hoped that this partnership will continue as it is proving mutually beneficial.

Once again we are seeing that the playground is proving to be a popular place for parties and a substantial number took place during the year, with deposits taken for bookings through to September 2024.

Some of the structures require major repairs and/or replacing. Repairs will be undertaken where possible, however any replacement will likely be part of the playground's reconstruction, which hopefully will not be too far away now.

• **Volunteers**

The charitable company recognises the significant contributions made by volunteers.

Financial review

• **Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

• **Reserves policy**

The trustees' policy is to hold free reserves equal to six months' unrestricted expenditure on charitable activities, after deduction of the value of any donated goods and services. This is simply based on one-half of the relevant adjusted annual expenditure figure for the year - for the year ended 31 March 2024 this was £26,686. As at 31 March 2024 free reserves stood at £40,198.

DOG KENNEL HILL AP LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

● **Financial risk management objectives and policies**

The trustees have examined the major risks which the charitable company faces and believe that maintaining free reserves at a reasonable level, combined with an annual review of the controls over key financial systems provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which the charitable company faces and confirm they have established systems to mitigate the significant risks.

● **Financial performance**

Total income for the year ended 31 March 2024 was £58,132 (2023 - £74,399), of which £nil (2023 - £5,850) was restricted fund income.

Total expenditure for the year was £55,798 (2032 - £65,839), resulting in net income of £2,334 (2022 - net income of £8,560).

At 31 March 2024 total funds of £53,977 (2023 - £51,643) were held, of which £13,779 (2023 - £14,634) related to restricted funds.

The ultimate aim of the trustees is for the provision of a new building to both make the playground an even better environment and hopefully provide further opportunity to give the playground a sound financial footing.

Some years ago the trustees commissioned a cost analysis for a new building; this was subsequently updated to reflect current prices. The cost of a new building is circa £740,000, exclusive of VAT. Southwark Council has offered £640,000 towards the costs. However, this money will also have to pay for landscaping and structural changes to our site, and negotiations are ongoing. The trustees hope to persuade the council to keep these additional costs to a minimum in order to leave as much of the £640,000 offered as possible for the new building, and to minimise the potential of the changes to alter the character of the playground. This led to a subsequent trustees' discussion as to whether it would be more cost-effective to acquire a specialised prefabricated unit(s) instead of a permanent structure, and this is currently being investigated. With discussions concerning the grant ongoing at 31 March 2024 and no monies received at this date, no income has been recognised in respect of this item in the 2023/24 accounts.

Structure, governance and management

● **Constitution**

Dog Kennel Hill AP Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

● **Methods of appointment or election of trustees**

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Memorandum of Association.

Members' liability

The members of the company guarantee to contribute an amount not exceeding £10 to the assets of the company in the event of winding up.

DOG KENNEL HILL AP LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial . Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

Approved by order of the members of the board of trustees and signed on their behalf by:

Mark Brady
.....
Mark Brady
Treasurer

Date: 29/10/2024

DOG KENNEL HILL AP LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024

Independent examiner's report to the trustees of Dog Kennel Hill AP Limited ('the company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's trustees as a body, for my work or for this report.

Signed: *Richard Hill*

Dated: 29/10/2024

Richard Hill FCA

Griffin Stone Moscrop & Co
Chartered Accountants
21-27 Lamb's Conduit Street
London
WC1N 3GS

DOG KENNEL HILL AP LIMITED
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	43,023	-	43,023	59,914
Other trading activities	4	14,576	-	14,576	14,362
Investments	5	533	-	533	123
Total income		58,132	-	58,132	74,399
Expenditure on:					
Raising funds	6	19	-	19	2,584
Charitable activities		54,924	855	55,779	63,255
Total expenditure		54,943	855	55,798	65,839
Net movement in funds		3,189	(855)	2,334	8,560
Reconciliation of funds:					
Total funds brought forward		37,009	14,634	51,643	43,083
Net movement in funds		3,189	(855)	2,334	8,560
Total funds carried forward		40,198	13,779	53,977	51,643

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 18 form part of these financial statements.

DOG KENNEL HILL AP LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 05227463

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		55,305	52,971
		<u>55,305</u>	<u>52,971</u>
Creditors: amounts falling due within one year	10	(1,328)	(1,328)
		<u></u>	<u></u>
Net current assets		53,977	51,643
		<u></u>	<u></u>
Total net assets		53,977	51,643
		<u><u></u></u>	<u><u></u></u>
Charity funds			
Restricted funds	12	13,779	14,634
Unrestricted funds	12	40,198	37,009
		<u></u>	<u></u>
Total funds		53,977	51,643
		<u><u></u></u>	<u><u></u></u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the trustees and signed on their behalf by:

Mark Brady
.....
Mark Brady
Treasurer
Date: 29/10/2024

The notes on pages 9 to 18 form part of these financial statements.

DOG KENNEL HILL AP LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. General information

Dog Kennel Hill AP Limited is a private company limited by guarantee, incorporated in the United Kingdom and registered in England and Wales under company registration number 05227463. The registered office address is Dog Kennel Hill, London SE22 8AA. It is also registered as a charity with the Charity Commission under registration number 1123221.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional and presentation currency of the company, and are rounded to the nearest £1.

Dog Kennel Hill AP Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the next twelve months. For this reason they continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where a donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the company's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

DOG KENNEL HILL AP LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

DOG KENNEL HILL AP LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. Accounting policies (continued)

2.9 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	12,810	-	12,810	22,664
Grants	30,213	-	30,213	32,400
Government grants	-	-	-	4,850
	<u>43,023</u>	<u>-</u>	<u>43,023</u>	<u>59,914</u>
Total 2023	<u>54,064</u>	<u>5,850</u>	<u>59,914</u>	

Unrestricted donations includes donated goods of £225 (2023 - £798).

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Venue hire	13,746	13,746	9,425
Car boot and table sale	830	830	-
Food and music evening	-	-	4,289
Bonfire party	-	-	648
	<u>14,576</u>	<u>14,576</u>	<u>14,362</u>
Total 2023	<u>14,362</u>	<u>14,362</u>	

5. Income from investments

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Bank interest	533	533	123
	<u>123</u>	<u>123</u>	
Total 2023	<u>123</u>	<u>123</u>	

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**NOTES TO THE FINANCIAL STATEMENTS
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6. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Fundraising events expenses	19	-	19	2,584
	=====	=====	=====	=====
Total 2023	798	1,786	2,584	
	=====	=====	=====	

Unrestricted fundraising events expenses comprises donated goods of £nil (2023 - £798).

7. Analysis of expenditure on charitable activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Total expenditure on charitable activities	39,848	15,931	55,779	63,255
	=====	=====	=====	=====
Total 2023	50,646	12,609	63,255	
	=====	=====	=====	

Analysis of activities undertaken directly

	Total funds 2024 £	Total funds 2023 £
Contracts	22,288	34,006
Sessional workers	15,900	13,030
Workshop activities and arts & crafts	1,660	3,610
	=====	=====
	39,848	50,646
	=====	=====

Workshop activities and arts & crafts includes donated goods of £225 (2023 - £nil).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. Analysis of expenditure on charitable activities (continued)

Analysis of support costs

	Total funds 2024 £	Total funds 2023 £
Utilities	3,933	2,569
Repairs and maintenance	4,320	3,668
Refuse collection and pest control	2,001	1,258
Insurance	1,157	983
Subscriptions	-	80
Equipment	1,221	1,514
Postage and stationery	44	-
Telephone, internet and web hosting	1,217	911
Accountancy (see Note 8)	1,328	1,328
Sundry expenses	406	227
Training	240	-
Bank charges	64	71
	15,931	12,609

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examination fee of £1,328 (2023 - £1,328).

9. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2023 - £nil).
During the year, no trustee expenses were incurred (2023 - £nil).

10. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	1,328	1,328

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

11. Financial instruments

	2024 £	2023 £
Financial assets		
Financial assets measured at fair value through income and expenditure	55,305	52,971

The above financial assets comprise cash at bank and in hand.

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General fund	37,009	58,132	(54,943)	40,198
Restricted funds				
New building fund	11,759	-	-	11,759
National Lottery COVID Response Project	697	-	(277)	420
Neighbourhoods Fund	1,684	-	(578)	1,106
Sports equipment fund	494	-	-	494
	14,634	-	(855)	13,779
Total funds	51,643	58,132	(55,798)	53,977

DOG KENNEL HILL AP LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

12. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General fund	30,337	68,549	(61,877)	37,009
Restricted funds				
New building fund	11,759	-	-	11,759
National Lottery COVID Response Project	987	-	(290)	697
Neighbourhoods Fund	-	4,850	(3,166)	1,684
Sports equipment fund	-	1,000	(506)	494
	12,746	5,850	(3,962)	14,634
Total funds	43,083	74,399	(65,839)	51,643

The **New building fund** comprises income given for the construction of a new building.

The **National Lottery COVID Response** monies are being utilised to assist in the general physical and mental welfare of the playground's users, and their parents and carers within a caring and safe environment.

Southwark **Neighbourhoods Fund** 2023 monies were utilised to build on the work undertaken in the previous year, and closely mirror the activities undertaken with the National Lottery monies.

The **Sports equipment fund** comprises amounts raised from local giving and a crowdfunder to purchase sports equipment.

DOG KENNEL HILL AP LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

13. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	37,009	58,132	(54,943)	40,198
Restricted funds	14,634	-	(855)	13,779
	<u>51,643</u>	<u>58,132</u>	<u>(55,798)</u>	<u>53,977</u>

Summary of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General funds	30,337	68,549	(61,877)	37,009
Restricted funds	12,746	5,850	(3,962)	14,634
	<u>43,083</u>	<u>74,399</u>	<u>(65,839)</u>	<u>51,643</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Current assets	41,526	13,779	55,305
Creditors due within one year	(1,328)	-	(1,328)
Total	<u>40,198</u>	<u>13,779</u>	<u>53,977</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Current assets	38,337	14,634	52,971
Creditors due within one year	(1,328)	-	(1,328)
Total	37,009	14,634	51,643

15. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

16. Related party transactions

During the year ended 31 March 2024, donations from trustees amounted to £1,328 (2023 - £1,328).

Dog Kennel Hill AP Limited
12 Shelbury Road, East Dulwich, London, SE22 0NL

Griffin Stone Moscrop & Co.
21-27 Lamb's Conduit Street
London
WC1N 3GS

Date: 29/10/2024

Dear Sirs,

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charitable company's financial statements for the year ended 31 March 2024. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

1) Accounting exemptions

We confirm that the charitable company qualifies as small in accordance with the conditions set out in Chapter 1 of Part 15 of the Companies Act 2006.

2) Audit exemption

We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion. We confirm that the charitable company was entitled to exemption under both section 477 of the Companies Act 2006 and section 144 of the Charities Act 2011 from the requirement to have its financial statements for the financial year ended 31 March 2024 audited. We also confirm that the members have not required the charitable company to obtain an audit of its financial statements for the year in accordance with section 476 of the Companies Act 2006.

3) Financial records

We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement letter dated 1 July 2024, under the Companies Act 2006 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view, and for making accurate representations to you.

All the accounting records have been made available to you for the purpose of your independent examination and all the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records. We have provided you with unrestricted access to all appropriate persons within the charitable company, and with all records and related information requested, including the minutes of all trustees' and management meetings and correspondence with the Charity Commission.

4) Immaterial adjustments

We confirm the financial statements are free of material misstatements, including omissions. Uncorrected misstatements found during the examination, other than those of a trivial nature, are as listed below and we confirm that no adjustment need be made for them in the financial statements as their effect is immaterial, both individually and in total.

5) Going concern

As trustees we have considered the financial position of the charitable company. We believe that the charitable company's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

6) Loans and arrangements

The charitable company has not, during the period, granted any advances or credits to, or made guarantees on behalf of, trustees other than those disclosed in the financial statements.

All transactions relating to or on behalf of any trustee of the charitable company, either during or since the end of the financial period, have been notified to you.

7) Related parties

Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

We confirm that the name of the party controlling the charitable company (and, if different, of that of the ultimate controlling party) together with details of the related party relationship is adequately disclosed in the financial statements.

8) Assets and liabilities

We confirm the charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charitable company's assets, except for those that are disclosed in the notes to the financial statements.

We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in the notes to the financial statements all guarantees that we have given to third parties.

We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

9) Accounting estimates

The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

10) Capital commitments

There were no material capital commitments at the year end other than as disclosed in the financial statements.

11) Legal claims

We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

12) Subsequent events

All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed. Should further material events occur we will advise you accordingly.

13) Laws and regulations

We acknowledge as trustees our responsibilities to take appropriate steps to provide reasonable assurance that the charitable company has complied with laws and regulations applicable to its activities and to establish arrangements for preventing any non-compliance with laws and regulations and detecting any that occur.

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

14) Grants and donations

All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully



Trustee
On behalf of the board