

Trustees' annual report for the period



CHARITY COMMISSION
FOR ENGLAND AND WALES

Period start date

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 Period end date

3	1	0	3	2	2
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Charity name

C	A	M	E	R	O	N		D	O	G		F	O	U	N	D	A	T	I	O	N
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Charity No
(if any)

1	1	7	5	7	0	6
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Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To alleviate the suffering of street dogs, neuter + spay to control population. Support & educate local people.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Dogs that are seriously sick or injured are hospitalised and treated. Free vaccination and sterilisation is offered to village dogs. Stray dogs are sterilized and vaccinated wherever possible.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	All trustees have regard to the guidance issued by the charity commission, and adhere to the charity purposes.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	JAN 22 volunteers helped with building repair + maintenance, dog grooming etc. Oct 22: Behavioural Specialist.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>CDF continues to make a positive difference to the number of street dogs in the area through a regular free sterilization program. CDF has now earned the trust and respect of local people who bring their dogs for neutering, vaccination and treatment, and are now willing to listen and learn about responsible animal care.</p> <p>Due to Covid and the national political crisis, we have not been able to build the clinic as planned. This is now resolved and building should start early in the new year.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

	SORP reference	
Review of the charity's financial position at the end of the period	Para 1.21	charity reserves are sufficient to sustain the ongoing activities.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	reserves are currently being held for the planned construction of a small animal clinic.
Amount of reserves held	Para 1.22	£10,000.
Reasons for holding zero reserves	Para 1.22	N/A.
Details of fund materially in deficit	Para 1.24	N/A.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
The charity's principal sources of funds (including any fundraising)	Para 1.47	Donations Fund raising Gift Aid.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A.
A description of the principal risks facing the charity	Para 1.46	Rising costs of food, wages, hospitalisation
Other		

Structure, Governance and Management

Description of charity's trusts:	SORP reference	
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Trust.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointment

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	CAMERON DOG FOUNDATION.
Other name the charity uses	N/A
Registered charity number	1175706.
Charity's principal address	THE KENNELS BACK LANE STALMINE POULTON - LE - FOLDE. LANCS. FY6 8LN.

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	NENDY HAGEE	CHAIR.		
2	SUSAN SINCLAIR.	DIRECTOR.		
3	SARAH HERRON			
4	REHARD CHAMPION			
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Reference and Administrative details

(cont)

Corporate trustees – names of the directors at the date the report was approved

Director name		
NENDY MARCE		
SUSAN SINCLAIR		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A.
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A.
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A.

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

W Macee

Full name(s)

WENDY MACEE

Position (eg Secretary,
Chair, etc)

CHAIR

Date

04/11/2022

Registered number
1175706

Cameron Dog Foundation

Report and Accounts

31 March 2022

Cameron Dog Foundation
Registered number: 1175706
Directors' Report

The directors present their report and accounts for the year ended 31 March 2022.

Principal activities

The company's principal activity during the year continued to be to provide care and shelter to street dogs in Sri Lanka.

Trustees

The following persons served as directors during the year:

Wendy Magee
Susan Sinclair
Sarah Merron
Richard Champion

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 15 November 2022 and signed on its behalf.

Susan Sinclair
Director

**Cameron Dog Foundation
Accountants' Report**

**Accountants' report to the directors of
Cameron Dog Foundation**

You consider that the company is exempt from an audit for the year ended 31 March 2022. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Mrs A Matchett
Preston City Accountants

131-133 Roebuck Street
Ashton on Ribble
Preston
Lancashire
PR2 2JN

15 November 2022

**Cameron Dog Foundation
Profit and Loss Account
for the year ended 31 March 2022**

	2022 £	2021 £
Turnover	16,159	25,404
Cost of sales	(9,991)	(5,776)
Gross profit	6,168	19,628
Administrative expenses	(7,287)	(7,100)
Operating (loss)/profit	(1,119)	12,528
(Loss)/profit before taxation	(1,119)	12,528
Tax on (loss)/profit	-	-
(Loss)/profit for the financial year	(1,119)	12,528

Cameron Dog Foundation**Registered number:** 1175706**Balance Sheet****as at 31 March 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	2	27,927	27,927
Current assets			
Cash at bank and in hand		12,988	13,948
Creditors: amounts falling due within one year	3	(1,017)	(858)
Net current assets		11,971	13,090
Net assets		39,898	41,017
Capital and reserves			
Profit and loss account		39,898	41,017
Shareholders' funds		39,898	41,017

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Susan Sinclair

Director

Approved by the board on 15 November 2022

**Cameron Dog Foundation
Notes to the Accounts
for the year ended 31 March 2022**

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover includes revenue received as donations and fundraising.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Cameron Dog Foundation
Notes to the Accounts
for the year ended 31 March 2022

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Motor vehicles £	Total £
Cost				
At 1 April 2021	17,222	111	10,594	27,927
At 31 March 2022	17,222	111	10,594	27,927
Depreciation				

Cameron Dog Foundation
Notes to the Accounts
for the year ended 31 March 2022

At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net book value				
At 31 March 2022	<u>17,222</u>	<u>111</u>	<u>10,594</u>	<u>27,927</u>
At 31 March 2021	<u>17,222</u>	<u>111</u>	<u>10,594</u>	<u>27,927</u>

3 Creditors: amounts falling due within one year	2022	2021
	£	£
Bank loans and overdrafts	<u>1,017</u>	<u>858</u>

4 Other information

Cameron Dog Foundation is a UK Registered Charity:

Cameron Dog Foundation
Detailed profit and loss account
for the year ended 31 March 2022

This schedule does not form part of the statutory accounts

	2022 £	2021 £
Sales	16,159	25,404
Cost of sales	(9,991)	(5,776)
Gross profit	6,168	19,628
Administrative expenses	(7,287)	(7,100)
Operating (loss)/profit	(1,119)	12,528
(Loss)/profit before tax	(1,119)	12,528

Cameron Dog Foundation
Detailed profit and loss account
for the year ended 31 March 2022

This schedule does not form part of the statutory accounts

	2022	2021
	£	£
Sales		
Sales	16,159	25,404
	<hr/>	<hr/>
Cost of sales		
Purchases	7,290	2,318
Subcontractor costs	1,542	2,876
Direct labour	263	-
Other direct costs	896	582
	<hr/>	<hr/>
	9,991	5,776
	<hr/>	<hr/>
Administrative expenses		
Employee costs:		
Wages and salaries	4,516	4,073
Travel and subsistence	326	-
Motor expenses	782	648
	<hr/>	<hr/>
	5,624	4,721
	<hr/>	<hr/>
Premises costs:		
Rates	207	1,011
	<hr/>	<hr/>
	207	1,011
	<hr/>	<hr/>
General administrative expenses:		
Stationery and printing	3	-
Bank charges	355	407
Repairs and maintenance	593	530
	<hr/>	<hr/>
	951	937
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Legal and professional costs:		
Accountancy fees	321	200
Other legal and professional	184	231
	<hr/>	<hr/>
	505	431
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	7,287	7,100
	<hr/>	<hr/>