



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' Annual Report for the period

From: Period start date: 1/4/2022

To

: Period end date: 31/3/2023

Charity name: Cameron Dog Foundation

Charity registration number: 1175706

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 and spay to help control the population. We also provide support and educate members of the local community on the care of their own dogs to prevent unwanted litters of puppies and dangerous health conditions that often can be life threatening.
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 treated in hospital and returned to the street if possible where staff continue to provide food and bring in to be treated by a qualified vet again if required. Where it is not possible to return animals to the street CDF provides food and shelter if possible. We have also pursued planning permission to gain authority to build a small veterinary clinic to provide free neuter/ spay, vaccinations and treatment.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	CDF 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	Volunteers from the UK spent time at the CDF shelter to help with general care and feeding and advised staff on behavioural issues/concerns.
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	The Cameron Dog Foundation has strived to reduce the numbers of sick, suffering and orphaned dogs in the local area. We have also treated and sterilised some street dogs and returned them to the street to live a happier, healthier life. Our staff member maintains regular contact by providing food for them on a regular basis and so can check on their health and arrange for treatment again wherever necessary. Where this is not possible because of youth, frailty or disability we endeavour to provide shelter for those unfortunate to not be able to live independently. We continue to build links with the local community by offering free neuter, vaccination, flea/tick treatments and health checks. As trust builds between us and the local community they are increasingly guided by our advice and are willing to accept support wherever necessary which benefits the both parties.

Additional information (optional)

You may choose to include further statements where relevant about:

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

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 of the Cameron Dog Foundation.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves are still being held for the planned construction of a small animal clinic. Sri Lankan planning permission/laws have been challenging and protracted. Progress is being made and we look forward to planning approval over the coming year.
Amount of reserves held	Para 1.22	14,994.61
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:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Social media awareness, donations and gift aid.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	The rising cost of inflation: building materials, fuel, food, medicines, air travel, veterinary bills and hospitalisation costs.
Other		

Structure, Governance and Management

Description of charity's trusts:		
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	charitable incorporated organisation (CIO)
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	By appointment.

Additional information (optional)

You may choose to include further statements where relevant about:

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-Fylde Lancashire Fy6 0LN

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	Wendy Magee	Chair		
2	Susan Sinclair	Director		
3	Sarah Merron			
4	Richard Champion			
5				
6				
7				
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14				
15				
16				
17				
18				
19				
20				

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

Director name		
Wendy Magee		
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
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Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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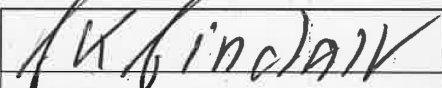
Other optional information

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Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Susan Kathryn Sinclair	
Position (eg Secretary, Chair, etc)	Director	

Date	1.7.23
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Registered number
1175706

Cameron Dog Foundation

Report and Accounts

31 March 2023

Cameron Dog Foundation**Registered number: 1175706****Directors' Report**

The directors present their report and accounts for the year ended 31 March 2023.

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 21 September 2023 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 2023. 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

21 September 2023

Cameron Dog Foundation
Profit and Loss Account
for the year ended 31 March 2023

	2023 £	2022 £
Turnover	12,318	16,159
Cost of sales	(6,929)	(9,991)
Gross profit	<hr/> 5,389	<hr/> 6,168
Administrative expenses	(3,474)	(7,287)
Operating profit/(loss)	<hr/> 1,915	<hr/> (1,119)
Profit/(loss) before taxation	<hr/> 1,915	<hr/> (1,119)
Tax on profit/(loss)	-	-
Profit/(loss) for the financial year	<hr/> <u>1,915</u>	<hr/> <u>(1,119)</u>

Cameron Dog Foundation**Registered number:** 1175706**Balance Sheet****as at 31 March 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	2	27,927	27,927
Current assets			
Cash at bank and in hand		15,053	12,988
Creditors: amounts falling due within one year	3	(1,167)	(1,017)
Net current assets		13,886	11,971
Net assets		<u>41,813</u>	<u>39,898</u>
Capital and reserves			
Profit and loss account		41,813	39,898
Shareholders' funds		<u>41,813</u>	<u>39,898</u>

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 21 September 2023

Cameron Dog Foundation
Notes to the Accounts
for the year ended 31 March 2023

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 2023

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 2022	17,222	111	10,594	27,927

Cameron Dog Foundation
Notes to the Accounts
for the year ended 31 March 2023

At 31 March 2023	<u>17,222</u>	<u>111</u>	<u>10,594</u>	<u>27,927</u>
Depreciation				
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net book value				
At 31 March 2023	<u>17,222</u>	<u>111</u>	<u>10,594</u>	<u>27,927</u>
At 31 March 2022	<u>17,222</u>	<u>111</u>	<u>10,594</u>	<u>27,927</u>

3 Creditors: amounts falling due within one year	2023	2022
	£	£
Bank loans and overdrafts	1,017	1,017
Other creditors	150	-
	<u>1,167</u>	<u>1,017</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 2023

This schedule does not form part of the statutory accounts

	2023 £	2022 £
Sales	12,318	16,159
Cost of sales	(6,929)	(9,991)
Gross profit	<hr/> 5,389	<hr/> 6,168
Administrative expenses	(3,474)	(7,287)
Operating profit/(loss)	<hr/> 1,915	<hr/> (1,119)
Profit/(loss) before tax	<hr/> <hr/> 1,915	<hr/> <hr/> (1,119)

Cameron Dog Foundation
Detailed profit and loss account
for the year ended 31 March 2023

This schedule does not form part of the statutory accounts

	2023	2022
	£	£
Sales		
Sales	12,318	16,159
	<hr/>	<hr/>
Cost of sales		
Purchases	3,109	7,290
Subcontractor costs	3,623	1,542
Direct labour	197	263
Other direct costs	-	896
	<hr/>	<hr/>
	6,929	9,991
	<hr/>	<hr/>
Administrative expenses		
Employee costs:		
Wages and salaries	2,340	4,516
Travel and subsistence	259	326
Motor expenses	320	782
	<hr/>	<hr/>
	2,919	5,624
	<hr/>	<hr/>
Premises costs:		
Rates	(7)	207
	<hr/>	<hr/>
	(7)	207
	<hr/>	<hr/>
General administrative expenses:		
Stationery and printing	-	3
Bank charges	349	355
Repairs and maintenance	-	593
	<hr/>	<hr/>
	349	951
	<hr/>	<hr/>
Legal and professional costs:		
Accountancy fees	150	321
Other legal and professional	63	184
	<hr/>	<hr/>
	213	505
	<hr/>	<hr/>
	3,474	7,287
	<hr/>	<hr/>