

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 5 April 2022
for
THE CLYMPING DOG SANCTUARY

Adams Beeny Limited
Chartered Certified Accountants
4 Sudley Road
Bognor Regis
West Sussex
PO21 1EU

THE CLYMPING DOG SANCTUARY

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for the Year Ended 5 April 2022

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THE CLYMPING DOG SANCTUARY

Report of the Trustees **for the Year Ended 5 April 2022**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2022. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

279937

Principal address

Maxine Pears
86 Arundel Road
Littlehampton
West Sussex
BN17 7DP

Trustees

P Jenkins (deceased 1.7.21)
Mrs M Pears
D Wilkins
Her Grace G Fitzalan -Howard
Mrs A Franzan
N Draffan
Mrs R Wray (appointed 1.7.21)
Mrs S Knight (appointed 1.7.21)

Independent Examiner

Mr M. Cook
Adams Beeny Limited
Chartered Certified Accountants
4 Sudley Road
Bognor Regis
West Sussex
PO21 1EU

Approved by order of the board of trustees on 17 October 2022 and signed on its behalf by:



Mrs M Pears - Trustee

Independent Examiner's Report to the Trustees of
The Clymping Dog Sanctuary

Independent examiner's report to the trustees of The Clymping Dog Sanctuary

I report to the charity trustees on my examination of the accounts of The Clymping Dog Sanctuary (the Trust) for the year ended 5 April 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Mr M. Cook
Adams Beeny Limited
Chartered Certified Accountants
4 Sudley Road
Bognor Regis
West Sussex
PO21 1EU

17 October 2022

THE CLYMPING DOG SANCTUARY

Statement of Financial Activities
for the Year Ended 5 April 2022

	Notes	5.4.22 Unrestricted fund £	5.4.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		66,655	72,600
Other trading activities	2	2,478	4,180
Investment income	3	1,267	1,073
Other income		(356)	4,782
Total		<u>70,044</u>	<u>82,635</u>
EXPENDITURE ON			
Raising funds	4	68,279	47,611
Other		<u>1,923</u>	<u>1,676</u>
Total		<u>70,202</u>	<u>49,287</u>
NET INCOME/(EXPENDITURE)		(158)	33,348
RECONCILIATION OF FUNDS			
Total funds brought forward		112,139	78,791
TOTAL FUNDS CARRIED FORWARD		<u>111,981</u>	<u>112,139</u>

THE CLYMPING DOG SANCTUARY

Statement of Financial Position
5 April 2022

	Notes	5.4.22 Unrestricted fund £	5.4.21 Total funds £
FIXED ASSETS			
Tangible assets	7	3,350	212
Investments	8	70,376	69,465
		73,726	69,677
CURRENT ASSETS			
Stocks	9	150	150
Debtors	10	4,160	2,978
Cash at bank		36,156	41,194
		40,466	44,322
CREDITORS			
Amounts falling due within one year	11	(2,211)	(1,860)
NET CURRENT ASSETS		38,255	42,462
TOTAL ASSETS LESS CURRENT LIABILITIES		111,981	112,139
NET ASSETS		111,981	112,139
FUNDS	12		
Unrestricted funds		111,981	112,139
TOTAL FUNDS		111,981	112,139

The financial statements were approved by the Board of Trustees and authorised for issue on 17 October 2022 and were signed on its behalf by:



M Pears - Trustee

THE CLYMPING DOG SANCTUARY

Notes to the Financial Statements **for the Year Ended 5 April 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 10% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

THE CLYMPING DOG SANCTUARY

Notes to the Financial Statements - continued
for the Year Ended 5 April 2022

2. OTHER TRADING ACTIVITIES

	5.4.22	5.4.21
	£	£
Functions and saleable items	2,478	4,180
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	5.4.22	5.4.21
	£	£
Curr asset inv income	1,267	1,073
	<u> </u>	<u> </u>

4. RAISING FUNDS

Raising donations and legacies

	5.4.22	5.4.21
	£	£
Dog boarding costs	53,171	42,010
Veterinary	13,474	3,967
Support costs	1,634	1,634
	<u> </u>	<u> </u>
	68,279	47,611
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2022 nor for the year ended 5 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	72,600
Other trading activities	4,180
Investment income	1,073
Other income	4,782
	<u> </u>
Total	82,635
	<u> </u>
EXPENDITURE ON	
Raising funds	47,611
Other	1,676
	<u> </u>
Total	49,287
	<u> </u>
NET INCOME	33,348

THE CLYMPING DOG SANCTUARY

Notes to the Financial Statements - continued
for the Year Ended 5 April 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward 78,791

TOTAL FUNDS CARRIED FORWARD 112,139

7. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 6 April 2021	42,325	2,039	44,364
Additions	-	3,348	3,348
	<u>42,325</u>	<u>5,387</u>	<u>47,712</u>
At 5 April 2022	42,325	5,387	47,712
DEPRECIATION			
At 6 April 2021	42,114	2,038	44,152
Charge for year	210	-	210
	<u>42,324</u>	<u>2,038</u>	<u>44,362</u>
At 5 April 2022	42,324	2,038	44,362
NET BOOK VALUE			
At 5 April 2022	<u>1</u>	<u>3,349</u>	<u>3,350</u>
At 5 April 2021	<u>211</u>	<u>1</u>	<u>212</u>

8. FIXED ASSET INVESTMENTS

The investments are included at market value as recommended by the SORP.

9. STOCKS

	5.4.22	5.4.21
	£	£
Stocks	<u>150</u>	<u>150</u>

THE CLYMPING DOG SANCTUARY

Notes to the Financial Statements - continued
for the Year Ended 5 April 2022

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.22	5.4.21
	£	£
VAT repayable	4,160	2,978
	<u> </u>	<u> </u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.22	5.4.21
	£	£
Other creditors	2,211	1,860
	<u> </u>	<u> </u>

12. MOVEMENT IN FUNDS

	At 6.4.21	Net	At
	£	movement	5.4.22
		in funds	£
Unrestricted funds			
General fund	112,139	(158)	111,981
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	112,139	(158)	111,981
	<u> </u>	<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	70,044	(70,202)	(158)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	70,044	(70,202)	(158)
	<u> </u>	<u> </u>	<u> </u>

Comparatives for movement in funds

	At 6.4.20	Net	At
	£	movement	5.4.21
		in funds	£
Unrestricted funds			
General fund	78,791	33,348	112,139
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	78,791	33,348	112,139
	<u> </u>	<u> </u>	<u> </u>

THE CLYMPING DOG SANCTUARY

Notes to the Financial Statements - continued
for the Year Ended 5 April 2022

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	82,635	(49,287)	33,348
TOTAL FUNDS	<u>82,635</u>	<u>(49,287)</u>	<u>33,348</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.20 £	Net movement in funds £	At 5.4.22 £
Unrestricted funds			
General fund	78,791	33,190	111,981
TOTAL FUNDS	<u>78,791</u>	<u>33,190</u>	<u>111,981</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	152,679	(119,489)	33,190
TOTAL FUNDS	<u>152,679</u>	<u>(119,489)</u>	<u>33,190</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2022.

THE CLYMPING DOG SANCTUARY

Detailed Statement of Financial Activities
for the Year Ended 5 April 2022

	5.4.22 £	5.4.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	66,655	72,600
Other trading activities		
Functions and saleable items	2,478	4,180
Investment income		
Curr asset inv income	1,267	1,073
Other income		
Increase in investments	(356)	4,782
Total incoming resources	70,044	82,635
EXPENDITURE		
Raising donations and legacies		
Dog boarding costs	53,171	42,010
Veterinary	13,474	3,967
	66,645	45,977
Other		
Telephone	739	280
Travel	624	550
Freehold property	210	846
	1,573	1,676
Support costs		
Management		
Insurance	899	919
Accountancy	1,085	715
	1,984	1,634
Total resources expended	70,202	49,287
Net (expenditure)/income	(158)	33,348