

# TIA GREYHOUND & LURCHER RESCUE

England & Wales · Charity number 1105626

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2004-08-25

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Easter Hardmuir Farm  
Auldearn  
Nairn  
Inverness  
IV12 5QG

**Phone** 07974960684

**Website** [www.tia-rescue.org](http://www.tia-rescue.org)

## Activities

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**Objects:** THE OBJECTS ARE TO RELIEVE THE SUFFERING OF DOGS AND HORSES, PARTICULARLY GREYHOUNDS, LURCHERS AND HEAVY HORSES INCLUDING SHIRES, CLYDESDALES AND SUFFOLK PUNCHES WHO ARE IN NEED OF CARE AND ATTENTION. IN PARTICULAR TIA WILL PROVIDE KENNELS, STABLING AND GRAZING, REFUGE, RESCUE HOMES, ANIMAL HOSPITALS, SANCTUARIES OR OTHER FACILITIES AS REQUIRED FOR THE RECEPTION, CARE AND REHOMING OR LIFETIME CARE OF UNWANTED DOGS AND HORSES, AND FOR THE TREATMENT OF SICK, OLD OR ILL-TREATED DOGS AND HORSES PARTICULARLY THOSE SPECIFIED ABOVE.

**Activities:** The Objects of the Charity are to relieve the suffering of dogs and horses, in particular Greyhounds, Lurchers and Heavy Horses. To provide and maintain kennels and stabling for the reception and care of these unwanted dogs and horses and to finance their necessary upkeep and veterinary costs prior to them being re-homed if and when possible.

## Classification

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- **How:** Provides Human Resources, Provides Services
- **What:** Animals
- **Who:** Other Defined Groups

## Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE WEST YORKSHIRE
- Scotland
- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£695,376	£430,662	£1,429,687	11
2023-09-30	£898,644	£763,910	£1,164,973	10
2022-03-31	£679,776	£715,835	£1,030,239	43
2021-03-31	£438,871	£637,850	£1,068,883	43
2020-03-31	£864,822	£869,656	£1,022,988	43

## Trustees

Name	Role	Appointed
<b>Debra Rothery</b>	Chair	2004-08-25
Jessica Mann		2024-08-12
Joanne Evered		2024-08-12
Malgorzata Wdowiarz		2026-01-17

**TIA GREYHOUND & LURCHER RESCUE**

England & Wales - Charity number 1105626

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# Accounts

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**REGISTERED CHARITY NUMBER: 1105626 AND SC051782**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024  
FOR  
TIA GREYHOUND AND LURCHER RESCUE  
(KNOWN BY - TIA RESCUE)**

Cresswells Accountants (UK) Limited  
Chartered Accountants  
and Statutory Auditors  
12 Market Street  
Hebden Bridge  
West Yorkshire  
HX7 6AD

**TIA GREYHOUND AND LURCHER RESCUE  
(KNOWN BY - TIA RESCUE)**

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FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

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**TIA GREYHOUND AND LURCHER RESCUE  
(KNOWN BY - TIA RESCUE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 30th September 2024. 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Objects of the Charity are to relieve the suffering of dogs and horses, in particular Greyhounds, Lurchers and Heavy Horses. To provide and maintain kennels and stabling for the reception and care of these unwanted dogs and horses and to finance their necessary upkeep and veterinary costs prior to them being rehomed if and when possible.

**Public benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**Rehoming Dogs & Horses**

Our policy when we rescue any dog or horse is to make them safe and ensure their health is looked after. When they come to us, some are in better shape than others but we always give them whatever care they need as well as lots of love. Wherever possible, we aim to rehome our dogs and horses to a caring forever home and we have rehomed well over a hundred dogs and horses in the reporting period. For those dogs and horses which we cannot rehome, perhaps because of their age, health needs, or just because they need the kind of care and attention we can only give at our farm, we aim to keep them safe, healthy and, most importantly of all, loved.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

In last year's report, we highlighted some of the staffing difficulties we have encountered which meant that had to restrict the overall numbers of dogs and horses we could accommodate temporarily. We are pleased that during this reporting period, we have had two excellent and reliable kennel staff, who are doing extremely well and are fantastic with the dogs.

During this year, we have continued to work to find temporary and long-term homes for our animals, working with trainers and "foster carers". Our co-ordination between trainers and potential adopters has allowed us to continue to find homes for ex-racers without them all needing to make the trip up to Easter Hardmuir Farm between racing kennels and foster/forever homes. One of Tia Rescue's great strengths, having been in the animal rescue business for as long as we have, is our ability to work with friends, foster carers, and fellow rescue centres to facilitate the rehoming of so many animals.

A special mention must be made for Donaldson's vets in Huddersfield. They continue to provide us with massive support, as they have done for many years. Without them, many of our animals wouldn't have made it as far as they have.

**Fundraising activities**

Another area which we would also like to highlight is the tremendous support we get from the public.

During August and September 2024, we held open days and fairs in both Easter Hardmuir Farm and Halifax, West Yorkshire. The events were very well attended and generated lots and lots of interest with the attendees and generated a very useful income.

Our supporters also went the extra mile once more and ran lots of local events, which, as well as bringing in much needed income, raises the profile of both Tia and the work we do. Perhaps more importantly, following our move to Scotland, it was very pleasing to see that a very significant part of this effort was done around the Yorkshire area, ensuring that our presence is still clearly seen.

Our sponsors of both dogs and horses continue to provide a steady income and allow individuals to show a special interest in our permanent residents. We are sure that if they could only talk, our dogs and horses would send out their thanks for sponsorship along with ours.

## **TIA GREYHOUND AND LURCHER RESCUE (KNOWN BY - TIA RESCUE)**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Easter Hardmuir Farm**

Following the move to Nairn in 2022, and the significant work which has since been done to the site to make it suitable for the needs of Tia, we are now fully established at Easter Hardmuir Farm.

During this reporting period, the new kennel block was fully finished and has been signed off by building regulations. The new kennel block has significantly improved the kennel facilities in a purpose-built block. The block is built to modern standards to significantly improve efficiency and reduce costs. It provides office, toilet, and kitchen facilities in one place, which has enabled a reduction in staffing requirements. We also provided new exercise paddocks for the dogs, adjacent to the kennels.

We continue to make use of the support equipment for the kennels and stables, as well as the tractors, trailers and vehicles which were brought from Tia's previous home at Doncaster to the new site in Nairn.

Easter Hardmuir Farm's land is used grazing and to produce feed for our horses. We have been fortunate enough to produce a surplus of hay and haylage and sold this on to provide a small but very useful income.

##### **Charity Shops**

Our charity shop in Pickering, North Yorkshire, has continued to provide a steady and very welcome income. Our staff at the shop have worked hard to make it a welcoming place which not only provides a great shopping experience but also highlights the work of Tia.

A second charity shop in Nairn was opened in March 2024, in line with our strategic plan. This has been run by a shop manager with the help of volunteers. The shop has helped to raise the profile of Tia Rescue in the local area as well as generating income for the charity.

##### **Income**

Like many charities, much of our income relies on the public making donations. Tia continues to rely on donations from individuals and organisations, along with income from our Charity shops. In addition, grant monies from dog/animal Charitable Trusts give a welcome boost from time to time. Tia Rescue receives no funding from the Greyhound Racing Industry. We continued to apply for grants as outlined in our strategic plan, and have been fortunate to see some of these be repeated from previous years.

During this reporting period, we have received a number of bequests which have significantly helped the funding of our work. Although every bequest is highly appreciated, (and without them, we could not continue our work), it does make it challenging to plan our future finances because we cannot foresee what legacies we may receive in the future. We continue to plan as best we can as we have to face reality and accept that such income is both essential and the most significant regular income we receive.

Additionally, we have explored further potential sources of income, including:

- We have investigated the possible offer of will-writing services for our supporters, to encourage legacies. This was rejected due to concerns about potential legal complications in the event that families chose to challenge the content of the wills.
- We have considered the sale of the woodland at Easter Hardmuir farm, having received two offers for the purchase of this land. The decision was taken not to sell the land at this time.
- An on-line Tia fundraising Shop, which has been set up on Facebook and is run by a volunteer.
- Holiday let/on-site accommodation: this has enabled supporters and volunteers, including potential adopters, to spend time at Tia while generating some income for the charity.

As the charity has become more established in its new location, Tia's profile has continued to grow and we have been fortunate to receive offers of support from some local businesses, e.g. Boath House hotel offered Tia its grounds to host a Christmas fund-raising event, and we have had some good support from food donation bins in local supermarkets.

Our Monthly Prize Draw continues to generate a modest but steady monthly income stream. It is an area that the Charity continues to grow, and we wish to express our thanks to all supporters who have subscribed so far.

**TIA GREYHOUND AND LURCHER RESCUE  
(KNOWN BY - TIA RESCUE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

**ACHIEVEMENT AND PERFORMANCE**

As ever, our ability to raise income to meet our expenditure needs continues to be challenging, but we are managing to keep our heads just above water and will seek to find new ways to generate the income we depend on.

Public Liability and Employers Liability Insurance

Insurance generally appears to have become more expensive, additionally insurers seem to be reluctant to offer insurance for areas of the operation which are perceived as higher risk.

For the year to March 2024, the insurers were Marsh, and underwriters Royal Sun Alliance. When it came to renewing insurance for the 2024-2025 period, we were informed that they no longer wish to insure horse organisations. Significant efforts were made to find alternative insurance at a reasonable cost. From March 2024, Tia's insurers are now Aviva.

**FINANCIAL REVIEW**

**Reserves policy**

It is the policy of the charity to maintain unrestricted reserves at a level which equates to at least twelve months unrestricted expenditure. This policy aims to provide sufficient funds to cover management and administration and support costs.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The governing document of the charity is the trust deed dated 29 March 2004, as amended by a deed dated 7 April 2013. The charity became a registered charity on 25 August 2004 and now has charitable status in both England & Wales (charity number 1105626) and Scotland (charity number SC051782).

**Recruitment and appointment of new trustees**

All trustees are appointed on a voluntary basis, and do not receive any remuneration for their time. All expenses reimbursed to trustees are disclosed in the accounts.

**Organisational structure**

The trustees have control of the charity and its property and funds. The full number of trustees allowed is ten and the remaining original trustees, D J Rothery is entitled to serve for life.

Any newly elected trustees are elected for a period of three years by resolution of the trustees.

Those trustees who are required to retire after three years are eligible for re-appointment if competent to act.

The trustees are required to hold at least five meetings a year and a quorum at any meeting is four trustees, however only four meetings were held during the period. Meetings may be held in person or by other suitable electronic means. The chairperson has a second or casting vote, and each other trustee has one vote.

**Risk management**

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the sufficient risks.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1105626 AND SC051782

**Principal address**

Easter Hardmuir Farm  
Auldearn  
Nairn  
Inverness  
IV12 5QG

**TIA GREYHOUND AND LURCHER RESCUE  
(KNOWN BY - TIA RESCUE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

**Trustees**

Miss D J Rothery Chair  
Mrs B A Carter Trustee  
Ms T Baker Trustee  
Ms F E McLaglen Trustee  
S Nuttall Trustee (resigned 31.7.24)  
G Russell (appointed 12.8.24)  
J Mann (appointed 12.8.24)  
R Brumpton (appointed 12.8.24)  
J Evered (appointed 12.8.24)

**Auditors**

Cresswells Accountants (UK) Limited  
Chartered Accountants  
and Statutory Auditors  
12 Market Street  
Hebden Bridge  
West Yorkshire  
HX7 6AD

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 25th June 2025 and signed on its behalf by:

Miss D J Rothery - Trustee

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF TIA GREYHOUND AND LURCHER RESCUE**

### **Opinion**

We have audited the financial statements of Tia Greyhound and Lurcher Rescue (the 'charity') for the year ended 30th September 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30th September 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.
- have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF TIA GREYHOUND AND LURCHER RESCUE**

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures include the following:

- we obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which it operates. We determined the following laws and regulations were most significant: The Charities Act 2011, FRS 102 and Health and Safety Act;
- we obtained an understanding of how the charity is complying with those legal and regulatory frameworks by making inquiries to the management;
- we assessed the susceptibility of the charity's financial statements to material misstatement including how fraud might occur. Audit procedures performed by the audit team included:
- identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- understanding how those charged with governance considered and addressed the potential of override of controls or other inappropriate influence over the financial reporting process;
- challenging assumptions and judgements made by management in its significant accounting estimates;
- identifying and testing journal entries;
- assessing the extent of compliance with the relevant laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
TIA GREYHOUND AND LURCHER RESCUE**

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Cresswells Accountants (UK) Limited  
Chartered Accountants  
and Statutory Auditors  
12 Market Street  
Hebden Bridge  
West Yorkshire  
HX7 6AD

25th June 2025

**TIA GREYHOUND AND LURCHER RESCUE  
(KNOWN BY - TIA RESCUE)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

		Unrestricted Restricted fund £	Total fund £	2024 Total funds £	2023 funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes				
Donations and legacies	2	508,573	35,000	543,573	731,223
Other trading activities	3	<u>151,803</u>	-	<u>151,803</u>	<u>167,421</u>
<b>Total</b>		<u>660,376</u>	<u>35,000</u>	<u>695,376</u>	<u>898,644</u>
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Other trading activities	4	<u>67,647</u>	-	<u>67,647</u>	<u>74,187</u>
		67,647	-	67,647	74,187
<b>Charitable activities</b>	5				
Other		26,258	-	26,258	24,676
Charitable activities		<u>332,293</u>	<u>4,464</u>	<u>336,757</u>	<u>665,047</u>
<b>Total</b>		<u>426,198</u>	<u>4,464</u>	<u>430,662</u>	<u>763,910</u>
<b>NET INCOME</b>		234,178	30,536	264,714	134,734
<b>Transfers between funds</b>	15	<u>(76,604)</u>	<u>76,604</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		157,574	107,140	264,714	134,734
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,164,973	-	1,164,973	1,030,239
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>1,322,547</u>	<u>107,140</u>	<u>1,429,687</u>	<u>1,164,973</u>

The notes form part of these financial statements

**TIA GREYHOUND AND LURCHER RESCUE  
(KNOWN BY - TIA RESCUE)**

**BALANCE SHEET  
30TH SEPTEMBER 2024**

		Unrestricted Restricted fund £	Total fund £	2024 Total funds £	2023 funds £
<b>FIXED ASSETS</b>	Notes				
Tangible assets	10	1,060,673	107,140	1,167,813	1,026,074
<b>CURRENT ASSETS</b>					
Debtors	11	21,207	-	21,207	59,827
Cash at bank and in hand		<u>282,483</u>	-	<u>282,483</u>	<u>135,754</u>
		303,690	-	303,690	195,581
<b>CREDITORS</b>					
Amounts falling due within one year	12	(41,816)	-	(41,816)	(56,682)
		<u>261,874</u>	-	<u>261,874</u>	<u>138,899</u>
<b>NET CURRENT ASSETS</b>					
		<u>261,874</u>	-	<u>261,874</u>	<u>138,899</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>1,322,547</u>	<u>107,140</u>	<u>1,429,687</u>	<u>1,164,973</u>
<b>NET ASSETS</b>					
		<u><u>1,322,547</u></u>	<u><u>107,140</u></u>	<u><u>1,429,687</u></u>	<u><u>1,164,973</u></u>
<b>FUNDS</b>	15				
Unrestricted funds				1,322,547	1,164,973
Restricted funds				<u>107,140</u>	-
<b>TOTAL FUNDS</b>				<u><u>1,429,687</u></u>	<u><u>1,164,973</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25th June 2025 and were signed on its behalf by:

D J Rothery - Trustee

**TIA GREYHOUND AND LURCHER RESCUE  
(KNOWN BY - TIA RESCUE)**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>		
Cash generated from operations 1	<u>328,619</u>	<u>257,097</u>
Net cash provided by operating activities	<u>328,619</u>	<u>257,097</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(245,150)	(202,591)
Sale of tangible fixed assets	<u>85,260</u>	<u>34,875</u>
Net cash used in investing activities	<u>(159,890)</u>	<u>(167,716)</u>
<b>Cash flows from financing activities</b>		
Loan repayments in year	<u>(22,000)</u>	<u>-</u>
Net cash (used in)/provided by financing activities	<u>(22,000)</u>	<u>-</u>
	<u>                    </u>	<u>                    </u>
<b>Change in cash and cash equivalents in the reporting period</b>	146,729	89,381
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<u>135,754</u>	<u>46,373</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	<u><u>282,483</u></u>	<u><u>135,754</u></u>

The notes form part of these financial statements

**TIA GREYHOUND AND LURCHER RESCUE  
(KNOWN BY - TIA RESCUE)**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024 £	2023 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	264,714	134,734
<b>Adjustments for:</b>		
Depreciation charges	82,674	164,753
Profit on disposal of fixed assets	(64,523)	(24,353)
Decrease/(increase) in debtors	38,620	(19,559)
Increase in creditors	7,134	1,522
<b>Net cash provided by operations</b>	<u>328,619</u>	<u>257,097</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.10.23 £	Cash flow £	At 30.9.24 £
<b>Net cash</b>			
Cash at bank and in hand	<u>135,754</u>	<u>146,729</u>	<u>282,483</u>
	<u>135,754</u>	<u>146,729</u>	<u>282,483</u>
<b>Debt</b>			
Debts falling due within 1 year	<u>(22,000)</u>	<u>22,000</u>	<u>-</u>
	<u>(22,000)</u>	<u>22,000</u>	<u>-</u>
<b>Total</b>	<u>113,754</u>	<u>168,729</u>	<u>282,483</u>

The notes form part of these financial statements

**TIA GREYHOUND AND LURCHER RESCUE  
(KNOWN BY - TIA RESCUE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

**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.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Income with related Where income has related expenditure the income and related expenditure is expenditure reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure)where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Tangible fixed assets**

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

Land and buildings	- over 25 years
Plant and machinery	- over 5 years
Fixtures, fittings and equipment	- over 5 years
Motor vehicles	- 25% on reducing balance

Fixed assets are initially recorded at cost.

No depreciation is provided in respect of freehold land.

**Taxation**

The charity is exempt from tax on its charitable activities.

**TIA GREYHOUND AND LURCHER RESCUE  
(KNOWN BY - TIA RESCUE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Hire purchase and leasing commitments**

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Dogs taken in/ adopted	5,547	6,455
Donations & legacies	492,947	672,392
Gift aid	25,079	15,416
Grants	6,500	36,960
Other donations	13,500	-
	<u>543,573</u>	<u>731,223</u>

**3. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Shop income	99,468	93,920
Dog sponsorship	21,515	26,779
Online sales & sundries	26,118	45,201
Bank interest	4,702	1,521
	<u>151,803</u>	<u>167,421</u>

**TIA GREYHOUND AND LURCHER RESCUE  
(KNOWN BY - TIA RESCUE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

**4. OTHER TRADING ACTIVITIES**

	2024 £	2023 £
Staff costs	37,830	32,584
Charity Shop - Pickering	16,512	22,320
Charity Shop - Other	-	4,179
Charity Shop - Nairn	10,358	-
Mill Race Farm	-	12,413
Sundry expenses	<u>2,947</u>	<u>2,691</u>
	<u>67,647</u>	<u>74,187</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Other	-	26,258	26,258
Charitable activities	<u>123,640</u>	<u>213,117</u>	<u>336,757</u>
	<u>123,640</u>	<u>239,375</u>	<u>363,015</u>

**6. SUPPORT COSTS**

	Management		Governance	
	Finance £	costs £	Totals £	£
Other	-	-	26,258	26,258
Charitable activities	<u>226,454</u>	<u>(10,037)</u>	<u>(3,300)</u>	<u>213,117</u>
	<u>226,454</u>	<u>(10,037)</u>	<u>22,958</u>	<u>239,375</u>

Support costs, included in the above, are as follows:

	Other £	Charitable activities £	2024 Total activities £	2023 Total activities £
Staff recruitment	-	1,222	1,222	591
Temporary staff costs	-	4,470	4,470	7,860
Motor and travel costs	-	11,279	11,279	43,407
Bank charges	-	4,004	4,004	6,111
Equipment leasing and hire	-	1,911	1,911	635
Equipment repairs	-	29,115	29,115	27,944
General insurance	-	138	138	5,364
Dog and horse expenses	-	57,546	57,546	107,777
Vet fees	-	24,921	24,921	64,610
Software and IT support	-	1,046	1,046	3,137
Stationery and printing	-	4,221	4,221	4,192
Subscriptions	-	55	55	688
Sundry expenses	-	3,282	3,282	3,611
Telephone	-	570	570	1,630
Depreciation of tangible and heritage assets	-	82,674	82,674	164,753
Rates and water	-	5,125	5,125	7,348
Light and heat	-	20,258	20,258	17,299
Premises cleaning	-	1,217	1,217	2,712
Premises repairs	-	<u>22,353</u>	<u>22,353</u>	<u>17,743</u>
Carried forward	-	275,407	275,407	487,412

**TIA GREYHOUND AND LURCHER RESCUE  
(KNOWN BY - TIA RESCUE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

**6. SUPPORT COSTS - continued**

	Other £	Charitable activities £	2024 Total activities £	2023 Total activities £
Brought forward	-	275,407	275,407	487,412
Other premises costs	-	5,533	5,533	12,272
Loss on sale of tangible fixed assets	-	(64,523)	(64,523)	(24,353)
Auditors' remuneration	6,000	-	6,000	5,000
Accountancy and legal fees	20,258	(3,300)	16,958	19,676
	<u>26,258</u>	<u>213,117</u>	<u>239,375</u>	<u>500,007</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30th September 2024 nor for the year ended 30th September 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30th September 2024 nor for the year ended 30th September 2023.

**8. STAFF COSTS**

	2024 £	2023 £
Wages and salaries	157,596	215,759
Social security costs	2,350	3,343
Other pension costs	1,524	3,198
	<u>161,470</u>	<u>222,300</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Farm	8	7
Shop	3	3
	<u>11</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted Restricted fund £	Total fund £	funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	731,223	-	731,223
Other trading activities	<u>167,421</u>	-	<u>167,421</u>
<b>Total</b>	<u>898,644</u>	-	<u>898,644</u>
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Other trading activities	<u>74,187</u>	-	<u>74,187</u>
	74,187	-	74,187

**TIA GREYHOUND AND LURCHER RESCUE  
(KNOWN BY - TIA RESCUE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted Restricted fund £	Total fund £	funds £
<b>Charitable activities</b>			
Other	24,676	-	24,676
Charitable activities	<u>665,047</u>	-	<u>665,047</u>
<b>Total</b>	<u>763,910</u>	-	<u>763,910</u>
<b>NET INCOME</b>	134,734	-	134,734
<b>Transfers between funds</b>	<u>76,604</u>	<u>(76,604)</u>	-
<b>Net movement in funds</b>	211,338	(76,604)	134,734
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	953,635	76,604	1,030,239
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,164,973</u></u>	-	<u><u>1,164,973</u></u>

**10. TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery £	Fixtures, fittings and equipment £	Motor vehicles £	Totals £
<b>COST</b>					
At 1st October 2023	955,793	149,767	167,719	90,510	1,363,789
Additions	203,460	7,355	2,386	31,949	245,150
Disposals	<u>(85,260)</u>	-	-	-	<u>(85,260)</u>
At 30th September 2024	<u>1,073,993</u>	<u>157,122</u>	<u>170,105</u>	<u>122,459</u>	<u>1,523,679</u>
<b>DEPRECIATION</b>					
At 1st October 2023	57,348	129,149	107,795	43,423	337,715
Charge for year	42,152	9,899	17,520	13,103	82,674
Eliminated on disposal	<u>(64,523)</u>	-	-	-	<u>(64,523)</u>
At 30th September 2024	<u>34,977</u>	<u>139,048</u>	<u>125,315</u>	<u>56,526</u>	<u>355,866</u>
<b>NET BOOK VALUE</b>					
At 30th September 2024	<u><u>1,039,016</u></u>	<u><u>18,074</u></u>	<u><u>44,790</u></u>	<u><u>65,933</u></u>	<u><u>1,167,813</u></u>
At 30th September 2023	<u><u>898,445</u></u>	<u><u>20,618</u></u>	<u><u>59,924</u></u>	<u><u>47,087</u></u>	<u><u>1,026,074</u></u>

**TIA GREYHOUND AND LURCHER RESCUE  
(KNOWN BY - TIA RESCUE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Other debtors	-	44,695
VAT	4,368	104
Prepayments and accrued income	<u>16,839</u>	<u>15,028</u>
	<u><u>21,207</u></u>	<u><u>59,827</u></u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade creditors	10,608	7,593
Taxation and social security	1,709	1,587
Other creditors	<u>29,499</u>	<u>47,502</u>
	<u><u>41,816</u></u>	<u><u>56,682</u></u>

**13. LOANS**

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>-</u>	<u>22,000</u>

**14. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	13,100	13,100
Between one and five years	<u>4,200</u>	<u>17,300</u>
	<u><u>17,300</u></u>	<u><u>30,400</u></u>

**15. MOVEMENT IN FUNDS**

	At 1.10.23	Net movement in funds	Transfers between funds	At 30.9.24
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	1,164,973	234,178	(76,604)	1,322,547
<b>Restricted funds</b>				
Kennels	-	30,536	76,604	107,140
	<u>-</u>	<u>30,536</u>	<u>76,604</u>	<u>107,140</u>
<b>TOTAL FUNDS</b>	<u><u>1,164,973</u></u>	<u><u>264,714</u></u>	<u><u>-</u></u>	<u><u>1,429,687</u></u>

**TIA GREYHOUND AND LURCHER RESCUE  
(KNOWN BY - TIA RESCUE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

**15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	660,376	(426,198)	234,178
<b>Restricted funds</b>			
Kennels	35,000	(4,464)	30,536
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>695,376</u>	<u>(430,662)</u>	<u>264,714</u>

**Comparatives for movement in funds**

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.23 £
<b>Unrestricted funds</b>				
General fund	953,635	134,734	76,604	1,164,973
<b>Restricted funds</b>				
Kennels	76,604	-	(76,604)	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>1,030,239</u>	<u>134,734</u>	<u>-</u>	<u>1,164,973</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	898,644	(763,910)	134,734
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>898,644</u>	<u>(763,910)</u>	<u>134,734</u>

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

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.24 £
<b>Unrestricted funds</b>				
General fund	953,635	368,912	-	1,322,547
<b>Restricted funds</b>				
Kennels	76,604	30,536	-	107,140
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>1,030,239</u>	<u>399,448</u>	<u>-</u>	<u>1,429,687</u>

**TIA GREYHOUND AND LURCHER RESCUE  
(KNOWN BY - TIA RESCUE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

**15. MOVEMENT IN FUNDS - continued**

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 £
<b>Unrestricted funds</b>			
General fund	1,559,020	(1,190,108)	368,912
<b>Restricted funds</b>			
Kennels	35,000	(4,464)	30,536
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,594,020</u>	<u>(1,194,572)</u>	<u>399,448</u>

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30th September 2024.

**TIA GREYHOUND AND LURCHER RESCUE  
(KNOWN BY - TIA RESCUE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Dogs taken in/ adopted	5,547	6,455
Donations & legacies	492,947	672,392
Gift aid	25,079	15,416
Grants	6,500	36,960
Other donations	13,500	-
	<u>543,573</u>	<u>731,223</u>
<b>Other trading activities</b>		
Shop income	99,468	93,920
Dog sponsorship	21,515	26,779
Online sales & sundries	26,118	45,201
Bank interest	4,702	1,521
	<u>151,803</u>	<u>167,421</u>
<b>Total incoming resources</b>	<b>695,376</b>	<b>898,644</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Wages	37,830	32,584
Charity Shop - Pickering	16,512	22,320
Charity Shop - Other	-	4,179
Charity Shop - Nairn	10,358	-
Mill Race Farm	-	12,413
Sundry expenses	2,947	2,691
	<u>67,647</u>	<u>74,187</u>
<b>Charitable activities</b>		
Wages	119,766	183,175
Social security	2,350	3,343
Pensions	1,524	3,198
	<u>123,640</u>	<u>189,716</u>
<b>Support costs</b>		
<b>Management</b>		
Staff recruitment	1,222	591
Temporary staff costs	4,470	7,860
Motor and travel costs	11,279	43,407
Bank charges	4,004	6,111
Equipment leasing and hire	1,911	635
Equipment repairs	29,115	27,944
General insurance	138	5,364
Dog and horse expenses	57,546	107,777
Vet fees	24,921	64,610
Software and IT support	1,046	3,137
Stationery and printing	4,221	4,192
Carried forward	139,873	271,628

This page does not form part of the statutory financial statements

**TIA GREYHOUND AND LURCHER RESCUE  
(KNOWN BY - TIA RESCUE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

	2024 £	2023 £
<b>Management</b>		
Brought forward	139,873	271,628
Subscriptions	55	688
Sundry expenses	3,282	3,611
Telephone	570	1,630
Freehold property	42,152	57,348
Plant and machinery	9,899	42,980
Fixtures and fittings	17,520	35,594
Motor vehicles	<u>13,103</u>	<u>28,831</u>
	226,454	442,310
<b>Finance</b>		
Rates and water	5,125	7,348
Light and heat	20,258	17,299
Premises cleaning	1,217	2,712
Premises repairs	22,353	17,743
Other premises costs	5,533	12,272
Loss on sale of tangible fixed assets	<u>(64,523)</u>	<u>(24,353)</u>
	(10,037)	33,021
<b>Governance costs</b>		
Auditors' remuneration	6,000	5,000
Accountancy and legal fees	<u>16,958</u>	<u>19,676</u>
	<u>22,958</u>	<u>24,676</u>
Total resources expended	<u>430,662</u>	<u>763,910</u>
<b>Net income</b>	<u><u>264,714</u></u>	<u><u>134,734</u></u>

This page does not form part of the statutory financial statements

**TIA GREYHOUND & LURCHER RESCUE**

England & Wales - Charity number 1105626

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# Accounts

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**Tia Greyhound and Lurcher Rescue**  
**Charity No. 1105626**  
**OSCR No. SC051782**

**Trustees' Report and Audited Accounts**  
**30 September 2023**

**Tia Greyhound and Lurcher Rescue  
Contents**

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Detailed Statement of Financial Activities	23 to 25

**Tia Greyhound and Lurcher Rescue  
Trustees' Annual Report**

The trustees present their report with the audited financial statements of the charity for the period ended 30 September 2023.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 1105626  
OSCR No. SC051782**

**Principal Office**  
Easter Hardmuir Farm  
Auldearn, Nairn  
Inverness  
Scotland  
IV12 5QG

**Auditor**  
Cresswells Chartered Accountants & Registered Auditors  
12 Market Street  
Hebden Bridge  
HX7 6AD

**Bankers**  
National Westminster Bank  
1 Waterhouse Street  
Halifax  
West Yorkshire  
HX1 1JA

**Statement of trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities requires the charity trustees to prepare financial statements which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; state whether applicable UK accounting standards 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 charity will continue in business.

## **Tia Greyhound and Lurcher Rescue Trustees' Annual Report**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Statement of disclosure of information to auditor**

So far as the trustees are aware, there is no relevant audit information of which the company's auditors are unaware and each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant information and to establish that the company's auditors are aware of that information.

### **Reporting Period Change**

During the reporting year starting in 2023, we are changing our annual reporting year to run from October to September each year, starting from October 2023. This means that for the 2022/23 reporting period, the report and accounts cover the 18 months from April 2022 to September 2023.

The reasons for this change are principally to provide us with more flexibility in arranging our formal accounts and, where required, any audit reports. In previous years, our reporting period has meant that accountants and auditors have been stretched during the period of our end of financial year and this has caused us a number of issues in arranging our accounting/auditing services in a timely and affordable fashion. In discussion with our accountants, we have therefore changed our reporting year to run from October to September.

### **Overview**

In our last few reports, we have commented on the significant issues we have had to face during the Coronavirus pandemic and the resultant lockdowns and the subsequent disruptions to the UK, (and, of course, global), economies.

Although the worst of the pandemic has passed for most of us, the consequences are still affecting us with a reduction in regular donations; significantly increased costs; and difficulties in recruiting and retaining staff across all of our activities. Some of the staffing difficulties we have encountered has meant that we have had to restrict the overall numbers of dogs and horses we can accommodate temporarily, although we are working hard to address this.

However, despite these short-term accommodation restrictions, we have continued to help find temporary and long-term homes for our animals by working with trainers and 'foster carers'. Tia has taken on the costs and co-ordination of this and this has allowed us to continue finding new homes for our four-legged friends without them all needing to come to Easter Hardmuir Farm beforehand. In fact, one of the aspects of having been in the animal rescue business for as long as we have, is the ability to work with friends, foster carers, and fellow rescue centres to facilitate the rehoming of so many animals.

A special mention must be made for Donaldson's vets in Huddersfield. They continue to provide us with massive support, as they have done for many years. Without them, many of our animals wouldn't have made it as far as they have.

Another area which we would also like to highlight is the tremendous support we get from the public. During August and September 2023, we held open days and fairs in both Easter Hardmuir Farm and Halifax, West Yorkshire. The events were both very well attended and generated lots and lots of interest with the attendees and

## **Tia Greyhound and Lurcher Rescue Trustees' Annual Report**

generated a very useful income.

Our supporters also went the extra mile once more and ran lots of local events, which, as well as bringing in much needed income, raises the profile of both Tia and the work we do. Perhaps more importantly, following our move to Scotland, it was very pleasing to see that a very significant part of this effort was done around the Yorkshire area, ensuring that our presence is still clearly seen.

Our sponsors of both dogs and horses continue to provide a steady income and allow individuals to show a special interest in our permanent residents. We are sure that if they could only talk, our dogs and horses would send out their thanks for sponsorship along with ours.

In June 2022, Tia, following the move of our main site to Scotland, has registered with the Office of the Scottish Charity Regulator, (OSCR), in addition to our existing Charities Commission registration.

### **Easter Hardmuir Farm**

At the start of this reporting period, we moved into our own new home at Easter Hardmuir Farm, Auldearn, Nairn. As we mentioned in our previous report, this decision was not taken lightly, especially after being based in Yorkshire for so many years. Although lots of work has had to be done at the new site, the ability to operate without a mortgage has been a very notable benefit and has meant that more of our income is available for our dogs and horses which, after all, is why we are here in the first place.

Of course, no move is ever completely straightforward, and the new location has required significant work to get it to a condition which meets our initial and longer term needs.

When we moved in, we initially had to set up temporary facilities such as kennels, stables etc., whilst we changed the site from a working arable farm to a rehoming centre for our dogs, horses and the assorted four legged, (and the odd two-legged and feathered), residents. A lot of effort was put into setting up the temporary facilities and the fact that we could bring many of the old kennels from our previous site was a big help in doing this.

Buildings needed to be repaired and made ready for their new role; a total power loss round Christmas 2022 turned into a need to carry out significant, (and costly), re-wiring; old sheds not required by us needed to be demolished; fences had to be repaired or replaced and new fencing put up to meet our needs. New septic tanks were installed and ground prepared to install a portacabin style office facility.

We invested in a new kennel block which has significantly improved the kennel facilities in a purpose-built block. The block is built to modern standards to significantly improve efficiency, (and reduce costs), providing office, toilet, and kitchen facilities in one place. This new facility has also provided a reduction in staffing requirements by bringing all the facilities together in a single building. We also provided new exercise paddocks for the dogs.

Over the years, benefactors have donated funds towards kennels and we have been able to disassemble these and move them to our new site. In addition, all the support equipment for the kennels and stables, as well as the tractors, trailers and vehicles have been brought to the new site.

Easter Hardmuir Farm had been worked for grazing and arable use before we bought it, and we reviewed our ongoing needs for the farm to support our charitable aims. As part of this review, we decided to sell off a small proportion of the land to a neighbouring farm, but to use the rest for grazing and to produce feed for our horses.

## **Tia Greyhound and Lurcher Rescue Trustees' Annual Report**

We have been fortunate enough to produce a surplus of hay and haylage and sold this on to provide a small but very useful income.

### **Rehoming Dogs & Horses**

Our policy when we rescue any dog or horse is to make them safe and ensure their health is looked after. When they come to us, some are in better shape than others but we always give them whatever care they need as well as lots of love. Wherever possible, we aim to rehome our dogs and horses to a caring forever home and we have rehomed well over a hundred dogs and horses in the reporting period. For those dogs and horses which we cannot rehome, perhaps because of their age, health needs, or just because they need the kind of care and attention we can only give at our farm, we aim to keep them safe, healthy and, most importantly of all, loved.

### **Charity Shops**

Our charity shop in Pickering, North Yorkshire, has continued to provide a steady and very welcome income. Our staff at the shop have worked hard to make it a welcoming place which not only provides a great shopping experience, but also highlights the work of Tia.

Contrary to our original thoughts on opening additional charity shops, a decision was made to consider opening one in the Nairn or Inverness area as an addition to the existing Pickering site. Although the site did not open during this reporting period, work started on looking at the options. (One has subsequently been opened, but this will fall into our next report.)

### **Income**

Like many charities, much of our income relies on the public making donations. Tia continues to rely on donations from individuals and organisations, along with income from our Charity shop. In addition, grant monies from dog/animal Charitable Trusts give a welcome boost from time to time. Tia Rescue receives no funding from the Greyhound Racing Industry. During this reporting period, we have received a number of substantial bequests which have significantly helped us at a time when we have had much expenditure in preparing our new location.

Although every bequest is highly appreciated, (and without them, we could not continue our work), it does make it challenging to plan our future finances because we cannot foresee what legacies we may receive in the future. We continue to plan as best we can as we have to face reality and accept that such income is both essential and the most significant regular income we receive.

Our Monthly Prize Draw continues to generate a modest but steady monthly income stream. It is an area that the Charity continues to grow and we want to send a big thanks to all supporters who have subscribed so far. Elsewhere in this report, you can see the details of our income and expenses. This year, the figures have been a little more comfortable than in recent years, but this has been due to some very generous bequests which we received from our wonderful supporters. We can never guarantee that we will receive such bequests next year, and therefore we continue to work towards generating regular income to support our forward planning as well as developing options to help people remember Tia in their wills.

## **Tia Greyhound and Lurcher Rescue Trustees' Annual Report**

### **Trustees**

The trustees in post at the end of this reporting period are:

- Debra Rothery
- Stephen Nuttall
- Trudy Baker
- Becky Carter
- Fiona McLaglen

During the period April 2022 to September 2023, a number of changes to trustees occurred:

### **Resignations:**

- Janice Simmonds – Resigned 5 October 2022
- Mark Sparrey – Resigned 7 October 2022
- Carol Sparrey – Resigned 7 October 2022
- Aileen Ward – Resigned 4 December 2022
- Anita Ganeri – Resigned 4 January 2023

### **New Trustees:**

- Anita Ganeri – 14 October 2022
- Trudy Baker – 14 October 2022
- Aileen Ward – 4 November 2022
- Becky Carter – 1 April 2023
- Fiona McLaglen – 1 April 2023

### **Summary**

Although we always try to rehome our dogs and horses to a forever home whenever we can, this is not always possible and sometimes, for various reasons, is not the right thing to do when considering their overall welfare and therefore, the sponsor blocks remain a primary focal point for us. Our aim is to give our long-term 'guests' much more than shelter; we try our best to give them all the love and care they need. This makes it all the harder when, sadly, every year, we lose some of our long-term residents due to ill health or maybe just their age.

Running a charity like Tia is never easy. We have many ups and down and, just occasionally, we wonder if a 'down' will ever stop. Then we look at our wonderful animals and the life that we are helping them to enjoy and it is worth every penny; every worry; and every minute of our time.

As well as our work in directly caring for our greyhounds, we also continue to raise awareness of the plight of ex racing Greyhounds and have continued, and will always continue, to make our voice heard about this important issue.

### **2023/24 Outlook**

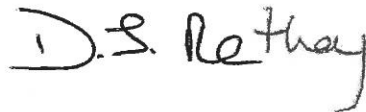
Our new location is getting to the point where we want it to be. Most of the work on the farm has been completed or is close to completion; our new kennels are up and running; we are planning a new shop in Scotland; and we are, hopefully, moving away from the unprecedented disruptions caused by Coronavirus and the ensuing restrictions. 2023/24 then is a period of consolidation as we try to move to a more settled

**Tia Greyhound and Lurcher Rescue  
Trustees' Annual Report**

operation. The coming years will always present unexpected situations, but having a solid operational footing with minimal or no borrowing will help us meet future challenges and, most importantly, ensure that we are here in the long-term to safeguard our dogs and horses and to remain a place where we can give them a loving home.

Signed on behalf of the charity's trustees

D. Rothery  
Trustee  
27 June 2024

A handwritten signature in black ink that reads "D. Rothery". The signature is written in a cursive style with a large, looped initial 'D'.

**Tia Greyhound and Lurcher Rescue**  
**Report of the Independent Auditors to the Trustees**

**Opinion**

We have audited the financial statements of Tia Greyhound and Lurcher Rescue (the 'charity') for the period ended 30th September 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30th September 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures include the following:

- we obtained an understanding of the legal and regulatory frameworks applicable to the Company and the sector in which it operates. We determined the following laws and regulations were most significant: The Companies Act 2006, FRS102 and Health and Safety Act.
- we obtained an understanding of how the Company is complying with those legal and regulatory frameworks by making inquiries to the management.
- we assessed the susceptibility of the company's financial statements to material misstatement including how fraud might occur. Audit procedures performed by the audit team included:
- identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud.
- understanding how those charged with governance considered and addressed the potential of override of controls or other inappropriate influence over the financial reporting process.

**Tia Greyhound and Lurcher Rescue**  
**Report of the Independent Auditors to the Trustees**

- challenging assumptions and judgements made by management in its significant accounting estimates.
- identifying and testing journal entries.
- assessing the extent of compliance with the relevant laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Cresswells Accountants (UK) Limited  
Chartered Accountants  
and Statutory Auditors  
12 Market Street  
Hebden Bridge  
West Yorkshire  
HX7 6AD

Date: 28/6/24 .....

**Tia Greyhound and Lurcher Rescue**  
**Statement of Financial Activities**

for the period ended 30 September 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income and endowments from:</b>					
Donations and legacies	3	731,223	-	731,223	340,994
Other trading activities	4	167,421	-	167,421	338,782
<b>Total</b>		<b>898,644</b>	<b>-</b>	<b>898,644</b>	<b>679,776</b>
<b>Expenditure on:</b>					
Raising funds	5	41,603	-	41,603	123,514
Charitable activities	6	24,676	-	24,676	13,411
Other	7	697,631	-	697,631	581,495
<b>Total</b>		<b>763,910</b>	<b>-</b>	<b>763,910</b>	<b>718,420</b>
Net gains on investments		-	-	-	-
<b>Net income/(expenditure)</b>	8	<b>134,734</b>	<b>-</b>	<b>134,734</b>	<b>(38,644)</b>
Transfers between funds		76,604	(76,604)	-	-
<b>Net income/(expenditure) before other gains/(losses)</b>		<b>211,338</b>	<b>(76,604)</b>	<b>134,734</b>	<b>(38,644)</b>
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		<b>211,338</b>	<b>(76,604)</b>	<b>134,734</b>	<b>(38,644)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		953,635	76,604	1,030,239	1,068,883
<b>Total funds carried forward</b>		<b><u>1,164,973</u></b>	<b><u>-</u></b>	<b><u>1,164,973</u></b>	<b><u>1,030,239</u></b>

**Tia Greyhound and Lurcher Rescue  
Balance Sheet**

at 30 September 2023


Charity No. 1105626

		<b>2023</b>	<b>2022</b>
		£	£
<b>Fixed assets</b>			
Tangible assets	10	1,026,074	998,758
		<u>1,026,074</u>	<u>998,758</u>
<b>Current assets</b>			
Debtors	11	59,827	40,268
Cash at bank and in hand		135,754	46,373
		<u>195,581</u>	<u>86,641</u>
<b>Creditors: Amount falling due within one year</b>	12	(56,682)	(55,160)
<b>Net current assets</b>		138,899	31,481
<b>Total assets less current liabilities</b>		1,164,973	1,030,239
<b>Net assets excluding pension asset or liability</b>		<u>1,164,973</u>	<u>1,030,239</u>
<b>Total net assets</b>		<u>1,164,973</u>	<u>1,030,239</u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	13		
Restricted income funds		-	76,604
		<u>-</u>	<u>76,604</u>
<b>Unrestricted funds</b>	13		
General funds		1,164,973	953,635
		<u>1,164,973</u>	<u>953,635</u>
<b>Reserves</b>	13		
<b>Total funds</b>		<u>1,164,973</u>	<u>1,030,239</u>

Approved by the trustees on 13 March 2024

And signed on their behalf by:

D. Rothery  
Trustee  
27 June 2024



**Tia Greyhound and Lurcher Rescue**  
**Statement of Cash flows**  
**for the period ended 30 September 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net income/(expenditure) per Statement of Financial Activities</b>	134,734	(38,644)
<b>Adjustments for:</b>		
Depreciation of property, plant and equipment	164,753	22,524
(Profit)/Loss on disposal of tangible fixed assets	(24,353)	6,631
(Increase)/Decrease in trade and other receivables	(19,559)	7,280
Increase in trade and other payables	1,522	956
<b>Net cash provided by/(used in) operating activities</b>	<u>257,097</u>	<u>(1,253)</u>
<b>Cash flows from investing activities</b>		
Proceeds from sales of property, plant and equipment	34,875	1,165,019
Payments for property, plant and equipment	(202,591)	(959,446)
<b>Net cash (used in)/from investing activities</b>	<u>(167,716)</u>	<u>205,573</u>
<b>Net cash used in financing activities</b>	<u>-</u>	<u>(350,033)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	89,381	(145,713)
<b>Cash and cash equivalents at the beginning of the period</b>	46,373	192,086
<b>Cash and cash equivalents at the end of the period</b>	<u>135,754</u>	<u>46,373</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	135,754	46,373
	<u>135,754</u>	<u>46,373</u>

**for the period ended 30 September 2023**

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income      Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure      Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies      Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts      Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities      These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help      The value of any volunteer help received is not included in the accounts.

Investment income      This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets      This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets      This includes any gain or loss on the sale of investments.

**Tia Greyhound and Lurcher Rescue**  
**Notes to the Accounts**

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Tangible fixed assets and depreciation**

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

Freehold property	Straight line over 25 years
Plant and machinery	Straight line over 5 years
Motor vehicles	25% on reducing balance
Fixtures, fittings and equipment	Straight line over 5 years

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Tia Greyhound and Lurcher Rescue**  
**Notes to the Accounts**

**Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

**Tia Greyhound and Lurcher Rescue**  
**Notes to the Accounts**

**2 Statement of Financial Activities - prior year**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
<b>Income and endowments from:</b>			
Donations and legacies	340,994	-	340,994
Charitable activities	338,782	-	338,782
<b>Total</b>	<u>679,776</u>	<u>-</u>	<u>679,776</u>
<b>Expenditure on:</b>			
Raising funds	123,514	-	123,514
Charitable activities	578,910	2,585	581,495
Other	13,411	-	13,411
<b>Total</b>	<u>715,835</u>	<u>2,585</u>	<u>718,420</u>
<b>Net income</b>	<u>(36,059)</u>	<u>(2,585)</u>	<u>(38,644)</u>
<b>Net income before other gains/(losses)</b>	(36,059)	(2,585)	(38,644)
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	<u>(36,059)</u>	<u>(2,585)</u>	<u>(38,644)</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	989,694	79,189	1,068,883
<b>Total funds carried forward</b>	<u><u>953,635</u></u>	<u><u>76,604</u></u>	<u><u>1,030,239</u></u>

**3 Income from donations and legacies**

	Unrestricted £	Total 2023 £	Total 2022 £
Dogs taken in/adopted	6,455	6,455	39,714
Donations & legacies	672,392	672,392	243,324
Gift aid	15,416	15,416	40,661
Grants	36,960	36,960	17,295
	<u>731,223</u>	<u>731,223</u>	<u>340,994</u>

**4 Income from other trading activities**

	Unrestricted £	Total 2023 £	Total 2022 £
Shop income	93,920	93,920	314,017
Dog sponsorship	26,779	26,779	14,220
Online sales and sundries	45,201	45,201	9,181
Bank interest	1,521	1,521	1,364
	<u>167,421</u>	<u>167,421</u>	<u>338,782</u>

**Tia Greyhound and Lurcher Rescue**  
**Notes to the Accounts**

**5 Expenditure on raising funds**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<i>Fundraising trading costs</i>			
Charity shop - Pickering	22,320	22,320	56,010
Charity shops - Others (now closed)	4,179	4,179	63,191
Mill Race Farm	12,413	12,413	4,313
Sundries	2,691	2,691	-
	<u>41,603</u>	<u>41,603</u>	<u>123,514</u>

**6 Governance costs**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<i>Governance costs</i>			
Accountancy, taxation and other services	11,591	11,591	9,511
Legal and professional fees	13,085	13,085	3,900
	<u>24,676</u>	<u>24,676</u>	<u>13,411</u>

**7 Charitable activities costs**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Bank loan and overdraft interest payable	-	-	8,650
Employee costs	230,751	230,751	289,620
Motor and travel costs	43,407	43,407	19,072
Premises costs	57,374	57,374	21,436
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	140,400	140,400	29,155
General administrative costs	225,699	225,699	213,562
	<u>697,631</u>	<u>697,631</u>	<u>581,495</u>

**8 Net income/(expenditure) before transfers**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation of owned fixed assets	164,753	22,524

**Tia Greyhound and Lurcher Rescue**  
**Notes to the Accounts**

**9 Staff costs**

	<b>2023</b>	<b>2022</b>
Salaries and wages	215,759	276,123
Social security costs	3,343	10,572
Pension costs	3,198	2,925
	<u>222,300</u>	<u>289,620</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Average number of employees during the year	10	43
	<u>10</u>	<u>43</u>

**10 Tangible fixed assets**

	<b>Land and buildings</b>	<b>Plant and machinery</b>	<b>Motor vehicles</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or revaluation</b>					
At 1 April 2022	918,922	126,395	52,313	82,113	1,179,743
Additions	36,871	23,372	56,742	85,606	202,591
Disposals	-	-	(18,545)	-	(18,545)
At 30 September 2023	<u>955,793</u>	<u>149,767</u>	<u>90,510</u>	<u>167,719</u>	<u>1,363,789</u>
<b>Depreciation and impairment</b>					
At 1 April 2022	-	86,169	22,615	72,201	180,985
Depreciation charge for the year	57,348	42,980	28,831	35,594	164,753
Disposals	-	-	(8,023)	-	(8,023)
At 30 September 2023	<u>57,348</u>	<u>129,149</u>	<u>43,423</u>	<u>107,795</u>	<u>337,715</u>
<b>Net book values</b>					
At 30 September 2023	<u>898,445</u>	<u>20,618</u>	<u>47,087</u>	<u>59,924</u>	<u>1,026,074</u>
At 31 March 2022	<u>918,922</u>	<u>40,226</u>	<u>29,698</u>	<u>9,912</u>	<u>998,758</u>

**11 Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
VAT recoverable	104	6,392
Other debtors	44,695	615
Prepayments and accrued income	15,028	33,261
	<u>59,827</u>	<u>40,268</u>

**Tia Greyhound and Lurcher Rescue**  
**Notes to the Accounts**

**12 Creditors:**

amounts falling due within one year

	<b>2023</b>	<b>2022</b>
	£	£
Other loans	22,000	22,000
Trade creditors	7,593	16,071
Other taxes and social security	1,587	3,647
Other loans	1,036	8,511
Other creditors	20,820	-
Accruals	3,646	4,931
	<u>56,682</u>	<u>55,160</u>

**13 Movement in funds**

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 30 September 2023 £
<b>Restricted funds:</b>					
<b>Restricted income funds:</b>					
Restricted Funds	76,604	-	-	(76,604)	-
<i>Total</i>	<u>76,604</u>	<u>-</u>	<u>-</u>	<u>(76,604)</u>	<u>-</u>
<b>Unrestricted funds:</b>					
<b>General funds</b>	953,635	898,644	(763,910)	76,604	1,164,973
<b>Total funds</b>	<u>1,030,239</u>	<u>898,644</u>	<u>(763,910)</u>	<u>-</u>	<u>1,164,973</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Restricted Funds For the cost of new kennels

**14 Analysis of net assets between funds**

	Unrestricted funds £	Total £
Fixed assets	1,026,074	1,026,074
Net current assets	138,899	138,899
	<u>1,164,973</u>	<u>1,164,973</u>

**Tia Greyhound and Lurcher Rescue**  
**Notes to the Accounts**

**15 Reconciliation of net debt**

	<b>At 1 April</b>	<b>Cash flows</b>	<b>At 30</b>
	<b>2022</b>		<b>September</b>
	<b>£</b>	<b>£</b>	<b>2023</b>
			<b>£</b>
Cash and cash equivalents	46,373	89,381	135,754
	<u>46,373</u>	<u>89,381</u>	<u>135,754</u>
Borrowings	(22,000)	-	(22,000)
	<u>(22,000)</u>	<u>-</u>	<u>(22,000)</u>
Net debt	<u>24,373</u>	<u>89,381</u>	<u>113,754</u>

**16 Commitments**

***Operating lease commitments***

The following operating lease payments are committed to be paid:

	<b>2023</b>	<b>2023</b>	<b>2022</b>	<b>2022</b>
	<b>Land and</b>	<b>Other</b>	<b>Land and</b>	<b>Other</b>
	<b>buildings</b>		<b>buildings</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Total lease commitments:	30,400	-	46,400	-
	<u>30,400</u>	<u>-</u>	<u>46,400</u>	<u>-</u>

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
The pension cost charge to the charity amounted to:	<u>3,198</u>	<u>2,925</u>

**Tia Greyhound and Lurcher Rescue**  
**Notes to the Accounts**

**17 Related party disclosures**

C. Lowrie – Husband of trustee D Rothery: C Lowrie is employed as the general manager and was paid gross wages of £49,965 during the period (2022: £30,282). The balance owing in relation to undrawn salary at the period end was £NIL (2022: £NIL).

D. Rothery – Trustee: Interest free loans were provided to the charity by D. Rothery. The balance owing at period end was £1,036 (2022: £8,511)

**Tia Greyhound and Lurcher Rescue**  
**Detailed Statement of Financial Activities**  
**for the period ended 30 September 2023**

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
<b>Income and endowments from:</b>				
Donations and legacies				
Dogs taken in/adopted	6,455	-	6,455	39,714
Donations & legacies	672,392	-	672,392	243,324
Gift aid	15,416	-	15,416	40,661
Grants	36,960	-	36,960	17,295
	<u>731,223</u>	<u>-</u>	<u>731,223</u>	<u>340,994</u>
Other trading activities				
Shop income	93,920	-	93,920	314,017
Dog sponsorship	26,779	-	26,779	14,220
Online sales and sundries	45,201	-	45,201	9,181
Bank interest	1,521	-	1,521	1,364
	<u>167,421</u>	<u>-</u>	<u>167,421</u>	<u>338,782</u>
<b>Total income and endowments</b>	<b>898,644</b>	<b>-</b>	<b>898,644</b>	<b>679,776</b>
<b>Expenditure on:</b>				
Costs of other trading activities				
Charity shop - Pickering	22,320	-	22,320	56,010
Charity shops - Others (now closed)	4,179	-	4,179	63,191
Mill Race Farm	12,413	-	12,413	4,313
Sundries	2,691	-	2,691	-
	<u>41,603</u>	<u>-</u>	<u>41,603</u>	<u>123,514</u>
<b>Total of expenditure on raising funds</b>	<b>41,603</b>	<b>-</b>	<b>41,603</b>	<b>123,514</b>
Governance costs				
Accountancy, taxation and other	11,591	-	11,591	9,511
Legal and professional fees	13,085	-	13,085	3,900
	<u>24,676</u>	<u>-</u>	<u>24,676</u>	<u>13,411</u>
<b>Total of expenditure on charitable activities</b>	<b>24,676</b>	<b>-</b>	<b>24,676</b>	<b>13,411</b>
Other expenditure				
Bank loan and overdraft interest payable	-	-	-	8,650
	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,650</u>
Employee costs				
Salaries/wages	215,759	-	215,759	276,123
Employer's NIC	3,343	-	3,343	10,572
Pension costs	3,198	-	3,198	2,925

**Tia Greyhound and Lurcher Rescue**  
**Detailed Statement of Financial Activities**

Staff recruitment	591	-	591	-
Temporary staff	7,860	-	7,860	-
	<u>230,751</u>	<u>-</u>	<u>230,751</u>	<u>289,620</u>
Motor and travel costs				
Vehicles - Fuel	10,219	-	10,219	-
Vehicles - Insurance and licences	638	-	638	-
Vehicles - Repairs and maintenance	11,017	-	11,017	-
Travel and subsistence	21,533	-	21,533	19,072
	<u>43,407</u>	<u>-</u>	<u>43,407</u>	<u>19,072</u>
Premises costs				
Rates	7,348	-	7,348	1,072
Light, heat and power	17,299	-	17,299	20,364
Premises cleaning	2,712	-	2,712	-
Premises repairs and maintenance	17,743	-	17,743	-
Other premises costs	12,272	-	12,272	-
	<u>57,374</u>	<u>-</u>	<u>57,374</u>	<u>21,436</u>
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	57,348	-	57,348	-
Depreciation of Plant and machinery	42,980	-	42,980	1,300
Depreciation of Motor vehicles	28,831	-	28,831	8,705
Depreciation of Fixtures, fittings and equipment	35,594	-	35,594	12,519
Profit on disposal of tangible fixed assets	(24,353)	-	(24,353)	6,631
Bank charges	6,111	-	6,111	6,633
Equipment leasing and hire charges	635	-	635	5,949
Equipment repairs and maintenance	27,944	-	27,944	28,870
General insurances	5,364	-	5,364	11,666
Dog and Horse expenses	107,777	-	107,777	49,743
Vet fees	64,610	-	64,610	69,579
Software, IT support and related costs	3,137	-	3,137	-
Stationery and printing	4,192	-	4,192	5,020
Subscriptions	688	-	688	387
Sundry expenses	3,611	-	3,611	29,159
Telephone, fax and broadband	1,630	-	1,630	6,556
	<u>366,099</u>	<u>-</u>	<u>366,099</u>	<u>242,717</u>
<b>Total of expenditure on charitable activities</b>	<u>697,631</u>	<u>-</u>	<u>697,631</u>	<u>581,495</u>

**Tia Greyhound and Lurcher Rescue  
Detailed Statement of Financial Activities**

<b>Total expenditure</b>	763,910	-	763,910	718,420
Net gains on investments	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	134,734	-	134,734	(38,644)
Transfers between funds	76,604	(76,604)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income/(expenditure) before other gains/(losses)</b>	211,338	(76,604)	134,734	(38,644)
Other Gains	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	211,338	(76,604)	134,734	(38,644)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Reconciliation of funds:</b>				
Total funds brought forward	953,635	76,604	1,030,239	1,068,883
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds carried forward</b>	<u>1,164,973</u>	<u>-</u>	<u>1,164,973</u>	<u>1,030,239</u>

**TIA GREYHOUND & LURCHER RESCUE**

England & Wales - Charity number 1105626

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# Accounts

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REGISTERED CHARITY NUMBER: 1105626

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2022  
For  
TIA GREYHOUND & LURCHER RESCUE**

Hawsons Chartered Accountants  
5 Sidings Court  
White Rose Way  
Doncaster  
DN4 5NU

## TIA GREYHOUND & LURCHER RESCUE

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## **TIA GREYHOUND & LURCHER RESCUE**

### **Report of the Trustees For the Year Ended 31 March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statements Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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).

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1105626

##### **Principal address**

Easter Hardmuir Farm  
Auldearn  
Nairn  
Inverness  
Scotland  
IV12 5QG

##### **Trustees**

D J Rothery - Chairperson  
J Simmonds  
C Sparrey  
S Nuttall  
M Sparrey

##### **Independent Examiners**

Hawsons Chartered Accountants  
5 Sidings Court  
White Rose Way  
Doncaster  
DN4 5NU

##### **Bankers**

Royal Bank of Scotland  
20 Commercial Street  
Halifax  
West Yorkshire  
HX1 1TA

National Westminster Bank  
1 Waterhouse Street  
Halifax  
West Yorkshire  
HX1 1JA

## **TIA GREYHOUND & LURCHER RESCUE**

### **Report of the Trustees For the Year Ended 31 March 2022**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Constitution**

The charity is constituted by trust deed dated 29 March 2004, as amended by a deed dated 7 April 2013, and became a registered charity on 25 August 2004.

##### **Recruitment and appointment of new trustees**

All trustees are appointed on a voluntary basis, and do not receive any remuneration for their time. All expenses reimbursed to trustees are disclosed in the accounts.

##### **Organisational structure**

The trustees have control of the charity and its property and funds. The full number of trustees allowed is ten and the remaining original trustee, D J Rothery is entitled to serve for life.

Any newly elected trustees are elected for a period of three years by resolution of the trustees.

Those trustees who are required to retire after three years are eligible for re-appointment if competent to act.

The trustees are required to hold at least five meetings a year and a quorum at any meeting is four trustees, however only four meetings were held during the period. Meetings may be held in person or by other suitable electronic means. The chairperson has a second or casting vote, and each other trustee has one vote.

##### **Risk management**

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the sufficient risks.

##### **Objectives and activities**

The objects are to relieve the suffering of dogs and horses, particularly greyhounds, lurchers and heavy horses including shires, Clydesdales and Suffolk punches who are in need of care and attention. In particular Tia will provide kennels, stabling and grazing, refuge, rescue home, animal hospitals, sanctuaries or other facilities as required for the reception, care and rehoming or lifetime care of unwanted dogs and horses, and for the treatment of sick, old or ill treated dogs and horses particularly those specified above.

##### **Public benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

##### **Charitable activities and future developments**

Tia Greyhound & Lurcher Rescue's first priority continues to be the provision of high quality guardianship for the dogs and horses coming into its care.

## **TIA GREYHOUND & LURCHER RESCUE**

### **Report of the Trustees For the Year Ended 31 March 2022**

#### **Tia Rescue 2021/22 Review:**

##### **Overview**

Whilst we have continued our role of rescuing, rehoming, and finding 'forever homes' for our dogs and horses, the second year of Coronavirus restrictions continued to be an extremely challenging one and has ultimately led us to make some significant changes to our operations and locations. After having our kennels and stables in Yorkshire from the very beginning of Tia, a decision was made to sell our Doncaster site and find a site where we could reduce or remove our mortgage and still have a site large enough to meet our needs.

Our site at Doncaster was sold in August 2021 and we were able to rent it back from the new owners on a lease until we found a new site. After looking at several sites, we ultimately identified Easter Hardmuir Farm, near to Nairn in Scotland, which suited our operations and, importantly, was available at a purchase price which has allowed us to no longer require a mortgage.

##### **Dogs & Horses Rehomed**

Our policy when we rescue any dog or horse is to make them safe and ensure their health is looked after. When they come to us, some are in better shape than others but we always give them whatever care they need as well as lots of love. Wherever possible, we aim to rehome our dogs and horses to a caring forever home and we have rehomed well over a hundred dogs and horses in the year.

Of course, it is not always possible to rehome some of our dogs and horses, perhaps because of their health needs, or just because they need the kind of care and attention we can only give at our farm. For these animals, we strive to give them the care, attention, and love that they deserve.

##### **Sale of Mill Race Farm**

Having sold Mill Race Farm in August 2021, we leased it back from the new owners as a temporary measure until we found our new permanent location. This sale had a number of benefits: it allowed us to be a 'cash buyer' when negotiating for a new property; it removed our mortgage; and it allowed us time to prepare for a permanent move.

Over the years, benefactors have donated funds towards kennels and we have been able to disassemble these and move them to our new site. In addition, all the support equipment for the kennels and stables, as well as the tractors, trailers and vehicles have been brought to the new site.

##### **Purchase of Easter Hardmuir Farm**

Although we looked at farms all over the UK, in particular in Yorkshire, we simply could not find a property which would both meet our needs and be affordable. We did have a couple of 'false-starts' where we identified a property which might be suitable, but, for various reasons, we were unable to proceed. Casting our net wider, we eventually identified a suitable property, (Easter Hardmuir Farm, close to Inverness), which pretty much ticked all the boxes for us in size, condition, and affordability.

We purchased Easter Hardmuir Farm in January and started our move in April 2022. There is work still to be done to get it the way we want it and this is well in hand, although it is a tale that will need to wait until next year's Annual Report.

## TIA GREYHOUND & LURCHER RESCUE

### Report of the Trustees For the Year Ended 31 March 2022

#### Charity Shops

Charity Shops have been a cornerstone of our operations for many years. We have always had ups and downs with them, but Coronavirus and the stop/start nature of close downs hit us very hard indeed. Coupled with changes in Council Tax, hikes in energy costs and landlords wanting us to sign up for multi-year leases, we had to face up to the fact that many of the shops simply were no longer viable. They either cost more to run than they made, or else made so little that the sheer effort needed to run them was not worth the low returns. Therefore, over the course of this reporting year, we have closed all but one of our shops, (Pickering remaining open).

It was sad to see them go, but, looking at the charity sector in the UK, it seems that we are not alone in reducing our charity shop activities, and the future is likely to be that we will need to raise funds in other ways.

#### Income

It seems a lifetime ago, pre-Coronavirus, since we had anything we could call a 'normal' year. Last year, we talked of dealing with a 'new-normal', and this year we have had to start on that path. Pickering continues to bring in a reasonable income, but our major income stream is based on donations, grants and our great supporters who make this happen.

Our Monthly Prize Draw continues to generate a modest but steady monthly income stream. It is an area that the Charity continues to grow and we want to send a big thanks to all supporters who have subscribed so far.

Elsewhere in this report, you can see the details of our income and expenses. However, one thing is for sure: whilst we will persevere with our efforts to support our charity and bring in income, the way it is done will have to change as we move forward.

The Charity continues to rely on donations from individuals and organisations, along with income from our Charity shop. In addition, grant monies from dog/animal Charitable Trusts give a welcome boost from time to time. Tia Rescue receives no funding from the Greyhound Racing Industry.

#### Summary

As in previous years, the sponsor blocks remain a primary focal point for the charity. It is the 'forever home' of those dogs and horses which, for various reasons, such as age or health, can never be rehomed. We are proud that as well as food, shelter, and healthcare, all our animals get lots and lots of love. We would not want it to be any other way.

Tia Rescue will also continue to raise awareness of the plight of ex racing Greyhounds through good practice and publicity.

This has been another very difficult year, but we have continued to care for our dogs and horses despite the unprecedented challenges of Coronavirus, lockdowns, escalating costs and operational restrictions. Financially we have managed to keep going, but we will have to continue to make some significant changes to our operations to meet the circumstances which we are facing.

#### 2022/23 Outlook

With the charity at a new location, without mortgage or loans, we are consolidating our position to ensure a solid basis for the future. Although we now have our kennels and stables in Scotland, we are still rehoming dogs and horses across Britain; especially in the north of England as well as Scotland. Because we have a site in Scotland, we also applied to register as a charity with the Office of the Scottish Charity Regulator, (OSCR, actually finalised and approved in June 2022). We will also be maintaining our registration with the Charities Commission in England & Wales to support our work across the whole country.

## **TIA GREYHOUND & LURCHER RESCUE**

### **Report of the Trustees For the Year Ended 31 March 2022**

Nothing is plain sailing of course and, having overcome the 'once in a lifetime' challenge of addressing the impact of Coronavirus, it now looks like we will need to address the biggest leap in inflation and energy costs for over 40 years. This is likely to impact our income, as people may not have as much money available for charities, whilst at the same time, our staffing and energy costs are rising significantly.

One thing is for sure: we will focus our energy and efforts to ensure that we are here in the long-term to safeguard our dogs and horses and to remain a place where we can give them a loving home.

#### **FINANCIAL REVIEW**

##### **Reserves**

It is the policy of the charity to maintain unrestricted reserves at a level which equates to at least twelve months unrestricted expenditure, which based on the results for 2022 is equivalent to £715,835. This policy aims to provide sufficient funds to cover management and administration and support costs.

Unrestricted funds are currently maintained at a level in excess of this, being £953,635 at 31 March 2022.

The trustees aim to improve the free reserves position through continued fundraising activity and marketing of the charity in the forthcoming year.

##### **Financial review**

The total incoming resources of the Charity for the year were £679,776 (2021: £683,745).

The total expenditure of the Charity for the year was £718,420 (2021: £637,850) which has increased due to the closing of the café and the costs saved on the Todmorden shop.

There was an overall deficit for the year of £38,644 (2021 Profit: £45,895).

## TIA GREYHOUND & LURCHER RESCUE

### Report of the Trustees For the Year Ended 31 March 2022

#### Investment powers

The trustees have the power to deposit or invest funds in any manner. But to invest only after obtaining such advice from a financial expert as the trustees consider necessary, and having regard to the sustainability of investments and the need for diversification.

#### FUTURE DEVELOPMENTS

The objects of the charity are to relieve the suffering of dogs and horses, in particular greyhounds, lurchers and heavy horses. To provide and maintain kennels and stabling for the reception and care of these unwanted dogs and horses and to finance their necessary upkeep and veterinary costs prior to them being re-homed if and when possible.

#### STATEMENT OF TRUSTEES' RESPONSIBILITY

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

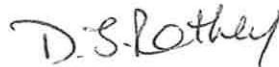
The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Report) Regulations 2015 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### ON BEHALF OF THE BOARD

D J Rothery – Trustee



Date:

9/1/2023

**Independent Examiner's Report to the Trustees of**

**Tia Greyhound and Lurcher Rescue**

**For the Year Ended 31 March 2022**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022 which are set out on pages 8 to 19.

**Respective responsibilities of trustees and examiner**

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

**Basis of independent examiner's report**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the ACCA (Association of Chartered Certified Accountants), which is one of the listed bodies.

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 charity 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.



.....  
P A Wormald FCCA  
Hawsons Chartered Accountants  
5 Sidings Court  
White Rose Way  
Doncaster  
South Yorkshire  
DN4 5NU

Date: 19 January 2023 .

TIA GREYHOUND & LURCHER RESCUE

Statement of Financial Activities  
For the Year Ended 31 March 2022

	Notes	Unrestricted Fund £	Restricted Fund £	Unaudited 31.3.22 Total Funds £	Unaudited 31.3.21 Total Funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	340,994	-	340,994	438,871
Activities for generating funds	3	338,782	-	338,782	244,874
<b>Total incoming resources</b>		<b>679,776</b>	<b>-</b>	<b>679,776</b>	<b>683,745</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Fundraising trading: cost of goods sold and other costs	4	123,514	-	123,514	143,953
<b>Charitable activities</b>					
General activities	5	578,910	2,585	581,495	472,048
<b>Governance costs</b>	6	<b>13,411</b>	<b>-</b>	<b>13,411</b>	<b>21,849</b>
<b>Total resources expended</b>		<b>715,835</b>	<b>2,585</b>	<b>718,420</b>	<b>637,850</b>
<b>NET INCOMING / (OUTGOING) RESOURCES</b>		<b>(36,059)</b>	<b>(2,585)</b>	<b>(38,644)</b>	<b>45,895</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		989,694	79,189	1,068,883	1,022,988
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>953,635</b>	<b>76,604</b>	<b>1,030,239</b>	<b>1,068,883</b>

**TIA GREYHOUND & LURCHER RESCUE**

**Balance Sheet  
At 31 March 2022**

	Notes	Unaudited 31.3.22 £	Unaudited 31.3.21 £
<b>FIXED ASSETS</b>			
Tangible assets	9	998,758	1,233,486
<b>CURRENT ASSETS</b>			
Debtors	10	40,268	47,548
Cash at bank and in hand		46,373	192,086
		<hr/>	<hr/>
		86,641	239,634
<b>CREDITORS</b>			
Amounts falling due within one year	11	(55,160)	(85,716)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		31,481	153,918
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,030,239	1,387,404
<b>CREDITORS</b>			
Amounts falling due after more than one year	12	-	(318,521)
		<hr/>	<hr/>
<b>NET ASSETS</b>		1,030,239	1,068,883
		<hr/>	<hr/>
<b>FUNDS</b>			
Unrestricted funds		953,635	989,694
Restricted funds		76,604	79,189
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>	16	1,030,239	1,068,883
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees on its behalf by:

2022 and were signed on

D J Rothery – Trustee

*D. J. Rothery*

9/1/2023

**TIA GREYHOUND & LURCHER RESCUE**

**Statement of Cash Flows  
At 31 March 2022**

		Unaudited 2022 £	Unaudited 2021 £
<b>Cash provided by Operating Activities</b>	<b>Note A</b>	(1,253)	88,448
<b>Cash flows from Investing Activities</b>			
Proceeds from the sale of fixed assets		1,165,019	10,225
Purchases of fixed assets		(959,446)	(46,597)
<b>Cash (used in) Investing Activities</b>		205,573	(36,372)
<b>Cash flows from Financing Activities</b>			
Net borrowings		(350,033)	(5,705)
<b>Cash (used in) Financing Activities</b>		(350,033)	(5,705)
Cash and cash equivalents at the beginning of the year		192,086	145,715
(Decrease) increase in cash and cash equivalents in the year		(145,713)	46,371
<b>Total cash and cash equivalents at the end of the year</b>	<b>Note B</b>	46,373	192,086

**Note A**

**Reconciliation of net movement in funds to net cash flow from operating activities**

Net movement in funds	(38,644)	45,895
Adjustments for:		
Depreciation charge	22,524	55,509
Loss/(Profit) on disposal	6,631	(10,225)
(Increase)/Decrease in debtors	7,280	17,474
(Decrease)/Increase in creditors	956	(20,205)
<b>Cash provided by operating activities</b>	(1,253)	88,448

**Note B**

**Analysis of cash and cash equivalents**

Cash in hand	46,373	192,086
<b>Total cash and cash equivalents</b>	46,373	192,086

## TIA GREYHOUND & LURCHER RESCUE

### Notes to the Financial Statements For the Year Ended 31 March 2022

#### 1. ACCOUNTING POLICIES

##### Accounting convention

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) – second edition published in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

Tia Greyhound & Lurcher Rescue is a charity formed in England within the United Kingdom. The principal address is given in the charity information on page 1 of these financial statements.

These financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

##### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income received by way of donations and fundraising events are accounted for on a receipts basis. Gifts donated for resale through charity shops are included as incoming resources within activities for generating funds when they are sold. Legacy income is accounted for on the earlier of receipt of the legacy or the date of approval of a distribution.

The value of services provided by volunteers exceeds measurement and consequently is not incorporated into these financial statements.

##### Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Governance costs comprise those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

All costs are allocated between expenditure categories on the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned appropriately. Expenditure on shop refurbishment is capitalised and written off over the remaining term of the lease.

## TIA GREYHOUND & LURCHER RESCUE

### Notes to the Financial Statements - continued For the Year Ended 31 March 2022

#### Going concern

After due consideration of all relevant factors, including recent temporary restrictions imposed as a result of the COVID19 Pandemic, the financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### Tangible fixed assets

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

Freehold buildings	- Straight line over 25 years
Caravans	- Straight line over 5 years
Fixtures and Fittings	- Straight line over 5 years
Office equipment	- Straight line over 5 years
Shop fittings and display	- over the remaining life of the lease and 100% on cost
Motor vehicles	- 25% on reducing balance
Equipment	- Straight line over 5 years

#### 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.

## 2. VOLUNTARY INCOME

	Unaudited 31.3.22 £	Unaudited 31.3.21 £
Dogs taken in / adopted	39,714	48,077
Donations	227,975	246,433
Gift aid	40,661	38,421
Legacies	15,349	31,857
Grants	17,295	74,083
	<hr/> 340,994	<hr/> 438,871

**TIA GREYHOUND & LURCHER RESCUE**

**Notes to the Financial Statements - continued  
For the Year Ended 31 March 2022**

<b>3. ACTIVIES FOR GENERATING FUNDS</b>	Unaudited 31.3.22 £	Unaudited 31.3.21 £
Shop income	314,017	172,920
Dog sponsorship	14,220	29,099
Ebay sales	8,024	11,799
Commission	1,364	-
Tia merchandise	1,157	31,056
	338,782	244,874
<b>4. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS</b>	Unaudited 31.3.22 £	Unaudited 31.3.21 £
Charity shop – Pickering	56,010	23,752
Charity shop – Halifax	12,625	29,412
Charity shop – Hebden Bridge	20,643	49,038
Charity shop - Armthorpe	29,923	38,650
Charity shop – Askern	-	-
Mill Race Farm	4,313	2,909
Café	-	192
	123,514	143,953

**TIA GREYHOUND & LURCHER RESCUE**

**Notes to the Financial Statements - continued  
For the Year Ended 31 March 2022**

The charity shop costs above include all costs associated with the particular shop, this includes wages, rent, utilities and all other costs.

Depreciation relates to charity shop fittings and displays of all the charity shops.

**5. CHARITABLE ACTIVITIES COSTS**

	Direct costs	Totals
General activities	581,495	581,495
	<hr/>	<hr/>

**6. GOVERNANCE COSTS**

	Unaudited 31.3.22 £	Unaudited 31.3.21 £
Accountancy, taxation and other services	9,511	12,491
Legal and professional fees	3,900	9,358
	<hr/>	<hr/>
	13,411	21,849
	<hr/>	<hr/>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

D J Rothery, a trustee, is permanently resident at the charity's premises at Mill Race Farm. This is required to ensure 24 hour care for the dogs and horses that have been rescued, and as such does not constitute a benefit in kind for tax purposes.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**TIA GREYHOUND & LURCHER RESCUE**

**Notes to the Financial Statements - continued  
For the Year Ended 31 March 2022**

**8. STAFF COSTS AND NUMBERS**

	Unaudited 31.3.22 £	Unaudited 31.3.21 £
Wages and salaries	279,461	268,821
Social security costs	10,572	8,534
Pension	2,925	2,832
	292,958	280,187

No employee received emoluments of more than £60,000 during the year.

	31.3.22	31.3.21
Average number of employees during the year	43	43

**9. TANGIBLE FIXED ASSETS**

	Freehold Land and Buildings £	Caravans £	Fixtures and Fittings £	Office Equipment £
<b>COST</b>				
At 1 April 2021 - Unaudited	1,296,719	6,500	41,408	7,183
Additions	918,922	-	9,265	1,069
Disposals	(1,296,719)	-	(240)	
	918,922	6,500	50,433	8,252
At 31 March 2022	918,922	6,500	50,433	8,252
<b>DEPRECIATION</b>				
At 1 April 2021 - Unaudited	143,471	5,200	39,685	6,524
Charge for year	-	1,300	2,654	908
Eliminated on disposal	(143,471)		(240)	
	-	6,500	42,099	7,432
At 31 March 2022	-	6,500	42,099	7,432
<b>NET BOOK VALUE</b>				
At 31 March 2022 (Unaudited)	918,922	-	8,334	820
At 31 March 2021 (Unaudited)	1,153,248	1,300	1,723	659

**TIA GREYHOUND & LURCHER RESCUE**

**Notes to the Financial Statements – continued  
For the Year Ended 31 March 2022**

	Shop fittings And display £	Motor vehicles £	Equipment £	Totals £
<b>COST</b>				
At 1 April 2021 – Unaudited	23,575	100,172	114,893	1,590,450
Additions	-	9,700	20,490	959,446
Disposals	(147)	(57,559)	(15,488)	(1,370,153)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	23,428	52,313	119,895	1,179,743
	<hr/>	<hr/>	<hr/>	<hr/>
	£	£	£	£
<b>DEPRECIATION</b>				
At 1 April 2021 - Unaudited	21,344	57,830	82,910	356,964
Charge for year	1,473	8,705	7,484	22,524
Eliminated on disposal	(147)	(43,920)	(10,725)	(198,503)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	22,670	22,615	79,669	180,985
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>				
At 31 March 2022- unaudited	758	29,698	40,226	998,758
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	2,231	42,342	31,983	1,233,486
	<hr/>	<hr/>	<hr/>	<hr/>
Unaudited	<hr/>	<hr/>	<hr/>	<hr/>

Freehold land and buildings include land with a value of £900,000 (2021 - £600,000) which is not depreciated.

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unaudited 31.3.22 £	Unaudited 31.3.21 £
Paypal	615	1,158
Accrued income	30,532	35,728
Prepayments	2,729	7,525
Other debtors	6,392	3,137
	<hr/>	<hr/>
	40,268	47,548
	<hr/>	<hr/>

**TIA GREYHOUND & LURCHER RESCUE**

**Notes to the Financial Statements - continued  
For the Year Ended 31 March 2022**

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unaudited 31.3.22 £	Unaudited 31.3.21 £
Trade creditors	16,071	18,007
Bank loans and overdrafts	-	31,512
Other loans	30,511	22,000
Social security and other taxes	3,647	9,265
Accruals and deferred income	4,931	4,932
	55,160	85,716

**12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	Unaudited 31.3.22 £	Unaudited 31.3.21 £
Bank loans – 1-2 years	-	31,512
Bank loans – 2-5 years	-	94,538
Bank loans more than 5 years by instalments	-	192,471
	-	318,521

**13. OPERATING LEASE COMMITMENTS**

The following operating lease payments are committed to be paid:

	Unaudited 31.3.22 £	Unaudited 31.3.21 £
Total lease commitments	46,400	88,625
	46,400	88,625

The lease commitments disclosed above, relate to retail shop premises leased by charity in order to generate funds.

**TIA GREYHOUND & LURCHER RESCUE**

**Notes to the Financial Statements - continued  
For the Year Ended 31 March 2022**

**14. SECURED DEBTS**

	Unaudited 31.3.22 £	Unaudited 31.3.21 £
The following secured debts are included within creditors		
Bank Loan	-	350,033
	-	350,033

The bank loans were secured by a first legal charge on the charity's premises at Mill Race Farm.

**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	31.3.22 Total Funds £	31.3.21 Total Funds £
Fixed assets	922,154	76,604	998,758	1,233,486
Current assets	86,641	-	86,641	239,634
Current liabilities	(55,160)	-	(55,160)	(85,716)
Long term liabilities	-	-	-	(318,521)
	953,635	76,604	1,030,239	1,068,883

**16. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds	989,694	(36,059)	953,635
Restricted funds	79,189	(2,585)	76,604
<b>TOTAL FUNDS</b>	1,068,883	(38,644)	1,030,239

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	679,776	715,835	(36,059)
Restricted funds	-	2,585	(2,585)
<b>TOTAL FUNDS</b>	679,776	718,420	(38,644)

## TIA GREYHOUND & LURCHER RESCUE

### Notes to the Financial Statements - continued For the Year Ended 31 March 2022

The restricted funds are as follows:

The charity received a legacy of £60,445 during the year to 31 March 2019 towards the costs of new kennels, to be used exclusively to house greyhounds. The balance remaining at 31 March 2022 is £60,445.

In the year to 31 March 2017 the charity received a grant of £35,000 towards the build of a dog kennel block. The balance of this fund remaining at 31 March 2022 is £16,159.

#### 17. RELATED PARTY DISCLOSURES

##### Transaction with trustees

The following trustees provided interest free loans during the year, the movements on the loans are as follow:

	Amount owing 31.3.22 £	Amount due 31.3.21 £	Maximum outstanding during the year £
D J Rothery	8,511	(3,137)	(3,137)
S Nuttall	-	-	-
<b>TOTAL FUNDS</b>	<u>8,511</u>	<u>(3,137)</u>	<u>(3,137)</u>

##### Transactions with other related parties

C R Lowrie, the husband of the trustee D J Rothery, is employed as the general manager at Mill Race Farm and has been paid a salary of £30,282 (2021: £30,000) during the year. The balance owing in relation to undrawn salary at the yearend was £NIL (2021: £NIL).

#### 18. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

#### 19. LEGACIES

Legacies of £15,349 (2021: £31,857) were received during the year.

**TIA GREYHOUND & LURCHER RESCUE**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022**

	31.3.22 £	31.3.21 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Dogs taken in / adopted	39,714	42,023
Donations	227,975	246,433
Gift aid	40,661	38,421
Legacies	15,349	31,857
Grants	17,295	74,083
Commissions	-	6,054
	<u>340,994</u>	<u>438,871</u>
<b>Activities for generating funds</b>		
Shop income	314,017	172,920
Dog sponsorship	14,220	29,099
Ebay sales	8,024	11,799
Bank interest	1,364	-
Tia merchandise	1,157	31,056
	<u>338,782</u>	<u>244,874</u>
<b>Total incoming resources</b>	<b>679,776</b>	<b>683,745</b>
<b>RESOURCES EXPENDED</b>		
<b>Fundraising trading: cost of goods sold and other costs</b>		
Charity shop – Pickering	56,010	23,752
Charity shop – Halifax	12,625	29,412
Charity shop – Hebden Bridge	20,643	49,038
Charity shop – Armthorpe	29,923	38,650
Mill Race Farm	4,313	2,909
Cafe	-	192
	<u>123,514</u>	<u>143,953</u>

**TIA GREYHOUND & LURCHER RESCUE**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022**

	31.3.22 £	31.3.21 £
<b>Charitable activities</b>		
Wages	276,123	176,167
Social security	10,572	6,415
Pension costs	2,925	2,262
Rates and water	1,072	500
Insurance	11,666	10,525
Light and heat	20,364	19,874
Telephone	6,556	4,466
Postage and stationery	5,020	6,151
Repairs and maintenance	28,870	21,399
Equipment hire	5,949	4,162
General expenses	29,159	21,594
Subscriptions	387	257
Events and show costs	-	-
Bank loan interest	8,650	7,577
Motor and travel costs	19,072	14,863
Dog and horse expenses (Feed, bedding and accessories)	49,743	62,011
Vet fees	69,579	63,070
Bank charges	6,633	5,472
Depreciation – Freehold property	-	27,690
Depreciation – Equipment	7,484	7,405
Depreciation – Office equipment	908	873
Depreciation – Motor vehicles	8,705	11,950
Depreciation – Caravans	1,300	1,300
Depreciation – Fixtures and fittings	4,127	6,290
(Profit)/Loss on disposal	6,631	(10,225)
	581,495	472,048
<b>Governance costs</b>		
Accountancy	9,511	12,491
Legal and professional fees	3,900	9,358
	13,411	21,849
<b>Total resources expended</b>	718,420	637,850
<b>Net income / (deficit)</b>	(38,644)	45,895

This page does not form part of the statutory financial statements

**TIA GREYHOUND & LURCHER RESCUE**

England & Wales - Charity number 1105626

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# Accounts

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REGISTERED CHARITY NUMBER: 1105626

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2021  
For  
TIA GREYHOUND & LURCHER RESCUE**

Hawsons Chartered Accountants  
5 Sidings Court  
White Rose Way  
Doncaster  
DN4 5NU

## TIA GREYHOUND & LURCHER RESCUE

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## **TIA GREYHOUND & LURCHER RESCUE**

### **Report of the Trustees For the Year Ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statements Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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).

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1105626

##### **Principal address**

Mill Race Farm  
Wroot Road  
Finningley  
Doncaster  
DN9 3DY

##### **Trustees**

D J Rothery - Chairperson  
J Simmonds  
C Sparrey- (appointed 8 November 2020)  
I Grieveson- (Resigned 31 March 2021)  
S Nuttall  
M Sparrey- (appointed 8 November 2020)

##### **Independent Examiners**

Hawsons Chartered Accountants  
5 Sidings Court  
White Rose Way  
Doncaster  
DN4 5NU

##### **Bankers**

Royal Bank of Scotland  
20 Commercial Street  
Halifax  
West Yorkshire  
HX1 1TA

National Westminster Bank  
1 Waterhouse Street  
Halifax  
West Yorkshire  
HX1 1JA

## **TIA GREYHOUND & LURCHER RESCUE**

### **Report of the Trustees For the Year Ended 31 March 2021**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Constitution**

The charity is constituted by trust deed dated 29 March 2004, as amended by a deed dated 7 April 2013, and became a registered charity on 25 August 2004.

##### **Recruitment and appointment of new trustees**

All trustees are appointed on a voluntary basis, and do not receive any remuneration for their time. All expenses reimbursed to trustees are disclosed in the accounts.

##### **Organisational structure**

The trustees have control of the charity and its property and funds. The full number of trustees allowed is ten and the remaining original trustee, D J Rothery is entitled to serve for life.

Any newly elected trustees are elected for a period of three years by resolution of the trustees.

Those trustees who are required to retire after three years are eligible for re-appointment if competent to act.

The trustees are required to hold at least five meetings a year and a quorum at any meeting is four trustees, however only four meetings were held during the period. Meetings may be held in person or by other suitable electronic means. The chairperson has a second or casting vote, and each other trustee has one vote.

##### **Risk management**

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the sufficient risks.

##### **Objectives and activities**

The objects are to relieve the suffering of dogs and horses, particularly greyhounds, lurchers and heavy horses including shires, clydesdales and suffolk punches who are in need of care and attention. In particular Tia will provide kennels, stabling and grazing, refuge, rescue home, animal hospitals, sanctuaries or other facilities as required for the reception, care and rehoming or lifetime care of unwanted dogs and horses, and for the treatment of sick, old or ill treated dogs and horses particularly those specified above.

##### **Public benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

##### **Charitable activities and future developments**

Tia Greyhound & Lurcher Rescue's first priority continues to be the provision of high quality guardianship for the dogs and horses coming into its care.

## **TIA GREYHOUND & LURCHER RESCUE**

### **Report of the Trustees For the Year Ended 31 March 2021**

#### **Tia Rescue 2020/21 Review:**

In 2020/21, Tia has continued our work rescuing, nursing, looking after and, where possible, rehoming our wonderful dogs and horses. In the course of 2020/21, Tia rehomed approximately 150 dogs and around 30 horses.

Of course, all this work depends on us having the money to do it and, as well as the effort we put into looking after all our animals, we have to raise nearly £1 Million every year to be able to keep going. This is done partly through our fundraising efforts such as sponsorship, donations, bequests, etc., and partly through the money we raise across our charity shops. The income is fairly evenly split between the two areas, but we have to put a huge amount of effort into getting the money in so that we can spend it on animal welfare.

This accounting period covers Tia Rescue's 5th year at Mill Race Farm near Doncaster. Since moving to Doncaster nearly 6 years ago, Tia has strengthened its support for greyhounds and lurchers and has been able to expand its work with shire horses. The on-site visitor centre, incorporating café and shop have received good visitor numbers, however, prior to the Coronavirus lockdown in March, a decision was made to close the Café which, despite plenty of customers, has always made a small, but steady loss. Happily, visitor numbers remain strong even with the café closed, but at the end of the reporting period, the site had to be closed to all visitors due to Coronavirus restrictions.

The sponsor block remains a main focal point for the charity homing as it does those dogs which, for a variety of reasons, can never be re-homed. In this block we try our best not just to look after them, but to give them the love and support they deserve.

Tia Rescue have also been delighted to continue to welcome groups of disabled persons and those with learning difficulties who, together with their carers, get so much benefit and enjoyment meeting the dogs, horses and all the other rescued animals and seeing Tia's work first-hand.

The Charity continues to rely on donations from individuals and organisations, along with monies raised at fundraising events and income from its Charity shops. In addition, grant monies from dog/animal Charitable Trusts give a welcome boost from time to time. Tia Rescue receives no monies from the Greyhound Racing Industry.

As ever, sincere thanks go out to the army of volunteers who have supported Tia Rescue throughout the year and made everything possible. The list of helpers is endless but includes fosterers, tin rattlers, dog walkers, fundraisers, event organisers, administrators and last, but certainly not least, volunteers at the kennels and in all our Charity Shops. The value of the work of all these volunteers cannot be quantified.

Like many charities, Tia's income from donations and bequests, whilst providing a very welcome annual income, can vary greatly from month to month. In order to provide a steady and regular income, we rely on our shops which are now generating nearly half of our annual income and during the current reporting period, Tia's Charity Shops have helped to raise much needed funds as well as raise public awareness of the work the Charity does with regard to the plight of retired racing Greyhounds. Towards the end of the reporting period, Tia has employed a shop manager who has worked wonders in raising the standard of our shops even higher and making sure that we get the most out of every item donated to us.

## **TIA GREYHOUND & LURCHER RESCUE**

### **Report of the Trustees For the Year Ended 31 March 2021**

Our Monthly Prize Draw continues to generate a modest but steady monthly income stream. It is an area that the Charity is growing steadily and we want to send a big thanks to all supporters who have subscribed so far.

In summary, Tia has continued to grow and we have been able to care for more dogs and horses than ever thanks to the help in time and money from all our supporters as well as the steady income from our shops.

Tia Rescue will also continue to raise awareness of the plight of ex racing Greyhounds through good practice and publicity.

#### **2021/22 Outlook**

When looking forward to the coming year, we usually comment on our plans and expectations for the coming year and, generally, these tend to be an evolution from previous years. However, 2021/22 has so far been like no other. From the first Coronavirus lockdown in March, through travel and socialising restrictions to tiers and further lockdowns, our position has been unlike any other we have experienced. However, the good news is that we have continued to look after all our animals and our supporters have stepped up magnificently and maintained our income close to what we would have expected in a 'normal' year. Without the generosity of our supporters, we would have struggled to survive and we want to send out a huge thank-you.

In addition, our current location is up for sale with plans to move to North Yorkshire well in hand. This decision has not been taken lightly, but it will enable us to continue to improve our support facilities and to move closer to our support base.

Coronavirus restrictions will have an impact on everything we do in 2021/22, but we feel confident that our wonderful dogs and horses, as well as our staff and the charity as a whole will grow even stronger knowing that we can survive and prosper in such challenging circumstances.

#### **FINANCIAL REVIEW**

##### **Reserves**

It is the policy of the charity to maintain unrestricted reserves at a level which equates to at least twelve months unrestricted expenditure, which based on the results for 2021 is equivalent to £632,134. This policy aims to provide sufficient funds to cover management and administration and support costs.

Unrestricted funds are currently maintained at a level in excess of this, being £989,694 at 31 March 2021.

The trustees aim to improve the free reserves position through continued fundraising activity and marketing of the charity in the forthcoming year.

##### **Financial review**

The total incoming resources of the Charity for the year were £683,745 (2020: £864,822).

The total expenditure of the Charity for the year was £637,850 (2020: £869,656) which has decreased due to the closing of the café and the costs saved on the Todmorden shop.

There was an overall profit for the year of £45,895(2020 Deficit: £4,834).

## TIA GREYHOUND & LURCHER RESCUE

### Report of the Trustees For the Year Ended 31 March 2021

#### Investment powers

The trustees have the power to deposit or invest funds in any manner. But to invest only after obtaining such advice from a financial expert as the trustees consider necessary, and having regard to the sustainability of investments and the need for diversification.

#### FUTURE DEVELOPMENTS

The objects of the charity are to relieve the suffering of dogs and horses, in particular greyhounds, lurchers and heavy horses. To provide and maintain kennels and stabling for the reception and care of these unwanted dogs and horses and to finance their necessary upkeep and veterinary costs prior to them being re-homed if and when possible.

#### STATEMENT OF TRUSTEES' RESPONSIBILITY

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Report) Regulations 2015 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### ON BEHALF OF THE BOARD



S Nuttall – Trustee

Date: 20/1/22

**Independent Examiner's Report to the Trustees of**

**Tia Greyhound and Lurcher Rescue**

**For the Year Ended 31 March 2021**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 7 to 18.

**Respective responsibilities of trustees and examiner**

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

**Basis of independent examiner's report**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the ACCA (Association of Chartered Certified Accountants), which is one of the listed bodies.

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 charity 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.



.....  
P A Wormald FCCA  
Hawsons Chartered Accountants  
5 Sidings Court  
White Rose Way  
Doncaster  
South Yorkshire  
DN4 5NU

Date: 22 JANUARY 2022

**TIA GREYHOUND & LURCHER RESCUE**

**Statement of Financial Activities  
For the Year Ended 31 March 2021**

	Notes	Unrestricted Fund £	Restricted Fund £	Unaudited 31.3.21 Total Funds £	Unaudited 31.3.20 Total Funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	438,871	-	438,871	408,971
Activities for generating funds	3	244,874	-	244,874	455,851
		-----	-----	-----	-----
<b>Total incoming resources</b>		683,745	-	683,745	864,822
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Fundraising trading: cost of goods sold and other costs	4	143,953	-	143,953	230,156
<b>Charitable activities</b>					
General activities	5	466,332	5,716	472,048	622,629
<b>Governance costs</b>	6	21,849	-	21,849	16,871
		-----	-----	-----	-----
<b>Total resources expended</b>		632,134	5,716	637,850	869,656
		-----	-----	-----	-----
<b>NET INCOMING / (OUTGOING) RESOURCES</b>		51,611	(5,716)	45,895	(4,834)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		938,083	84,905	1,022,988	1,027,822
		-----	-----	-----	-----
<b>TOTAL FUNDS CARRIED FORWARD</b>		989,694	79,189	1,068,883	1,022,988
		=====	=====	=====	=====

**TIA GREYHOUND & LURCHER RESCUE**

**Balance Sheet  
At 31 March 2021**

	Notes	Unaudited 31.3.21 £	Unaudited 31.3.20 £
<b>FIXED ASSETS</b>			
Tangible assets	9	1,233,486	1,242,397
<b>CURRENT ASSETS</b>			
Debtors	10	47,548	65,019
Cash at bank and in hand		192,086	145,715
		<hr/>	<hr/>
		239,634	210,734
<b>CREDITORS</b>			
Amounts falling due within one year	11	(85,716)	(105,917)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		153,918	104,817
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,387,404	1,347,214
<b>CREDITORS</b>			
Amounts falling due after more than one year	12	(318,521)	(324,226)
		<hr/>	<hr/>
<b>NET ASSETS</b>		1,068,883	1,022,988
		<hr/> <hr/>	<hr/> <hr/>
<b>FUNDS</b>			
Unrestricted funds		989,694	938,083
Restricted funds		79,189	84,905
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>	16	1,068,883	1,022,988
		<hr/> <hr/>	<hr/> <hr/>

The financial statements were approved by the Board of Trustees on its behalf by:

2021 and were signed on

S Nuttall – Trustee

*S. Nuttall*  
20/1/22

**TIA GREYHOUND & LURCHER RESCUE**

**Statement of Cash Flows  
At 31 March 2021**

		Unaudited 2021 £	Unaudited 2020 £
<b>Cash provided by Operating Activities</b>	<b>Note A</b>	88,448	32,011
<b>Cash flows from Investing Activities</b>			
Proceeds from the sale of fixed assets		10,225	1,000
Purchases of fixed assets		(46,597)	(50,536)
<b>Cash (used in) Investing Activities</b>		(36,372)	(49,536)
<b>Cash flows from Financing Activities</b>			
Net borrowings		(5,705)	(16,415)
<b>Cash (used in) Financing Activities</b>		(5,705)	(16,415)
Cash and cash equivalents at the beginning of the year		145,715	179,655
(Decrease) increase in cash and cash equivalents in the year		46,371	(33,940)
Total cash and cash equivalents at the end of the year	<b>Note B</b>	192,086	145,715
 <b>Note A</b>			
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>			
Net movement in funds		45,895	(4,834)
Adjustments for:			
Depreciation charge		55,509	62,605
Profit on disposal		(10,225)	(294)
(Increase)/Decrease in debtors		17,474	(34)
(Decrease) in creditors		(20,205)	(25,432)
<b>Cash provided by operating activities</b>		88,448	32,011
 <b>Note B</b>			
<b>Analysis of cash and cash equivalents</b>			
Cash in hand		192,086	145,715
<b>Total cash and cash equivalents</b>		192,086	145,715

**TIA GREYHOUND & LURCHER RESCUE**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) – second edition published in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

Tia Greyhound & Lurcher Rescue is a charity formed in England within the United Kingdom. The principal address is given in the charity information on page 1 of these financial statements.

These financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income received by way of donations and fundraising events are accounted for on a receipts basis. Gifts donated for resale through charity shops are included as incoming resources within activities for generating funds when they are sold. Legacy income is accounted for on the earlier of receipt of the legacy or the date of approval of a distribution.

The value of services provided by volunteers exceeds measurement and consequently is not incorporated into these financial statements.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Governance costs comprise those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

All costs are allocated between expenditure categories on the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned appropriately. Expenditure on shop refurbishment is capitalised and written off over the remaining term of the lease.

**TIA GREYHOUND & LURCHER RESCUE**  
**Notes to the Financial Statements - continued**  
**For the Year Ended 31 March 2021**

**Going concern**

After due consideration of all relevant factors, including recent temporary restrictions imposed as a result of the COVID19 Pandemic, the financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Tangible fixed assets**

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

Freehold buildings	- Straight line over 25 years
Caravans	- Straight line over 5 years
Fixtures and Fittings	- Straight line over 5 years
Office equipment	- Straight line over 5 years
Shop fittings and display	- over the remaining life of the lease and 100% on cost
Motor vehicles	- 25% on reducing balance
Equipment	- Straight line over 5 years

**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.

**2. VOLUNTARY INCOME**

	Unaudited 31.3.21 £	Unaudited 31.3.20 £
Dogs taken in / adopted	48,077	37,389
Donations	246,433	322,449
Gift aid	38,421	37,133
Legacies	31,857	12,000
Grants	74,083	-
	<u>438,871</u>	<u>408,971</u>

**TIA GREYHOUND & LURCHER RESCUE**

**Notes to the Financial Statements - continued  
For the Year Ended 31 March 2021**

**3. ACTIVIES FOR GENERATING FUNDS**

	Unaudited 31.3.21 £	Unaudited 31.3.20 £
Shop income	172,920	357,653
Dog sponsorship	29,099	3,339
Ebay sales	11,799	3,907
Café	-	55,287
Commission	-	6,427
Tia merchandise	31,056	29,238
	244,874	455,851

**4. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS**

	Unaudited 31.3.21 £	Unaudited 31.3.20 £
Charity shop – Pickering	23,752	26,816
Charity shop – Halifax	29,412	36,012
Charity shop – Meltham	-	3,046
Charity shop – Hebden Bridge	49,038	49,271
Charity shop – Todmorden	-	-
Charity shop - Armthorpe	38,650	26,215
Charity shop – Askern	-	45,082
Mill Race Farm	2,909	2,693
Café	192	41,021
	143,953	230,156

## TIA GREYHOUND & LURCHER RESCUE

### Notes to the Financial Statements - continued For the Year Ended 31 March 2021

The charity shop costs above include all costs associated with the particular shop, this includes wages, rent, utilities and all other costs.

Depreciation relates to charity shop fittings and displays of all the charity shops.

#### 5. CHARITABLE ACTIVITIES COSTS

	Direct costs	Totals
General activities	472,048	476,094
	<u>472,048</u>	<u>476,094</u>

#### 6. GOVERNANCE COSTS

	Unaudited 31.3.21 £	Unaudited 31.3.20 £
Accountancy, taxation and other services	12,491	13,038
Legal and professional fees	9,358	3,833
	<u>21,849</u>	<u>16,871</u>

#### 7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

D J Rothery, a trustee, is permanently resident at the charity's premises at Mill Race Farm. This is required to ensure 24 hour care for the dogs and horses that have been rescued, and as such does not constitute a benefit in kind for tax purposes.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**TIA GREYHOUND & LURCHER RESCUE**

**Notes to the Financial Statements - continued  
For the Year Ended 31 March 2021**

**8. STAFF COSTS AND NUMBERS**

	Unaudited 31.3.21 £	Unaudited 31.3.20 £
Wages and salaries	268,821	367,813
Social security costs	8,534	10,438
Pension	2,832	3,868
	280,187	382,119

No employee received emoluments of more than £60,000 during the year.

	31.3.21	31.3.20
Average number of employees during the year	43	43

**9. TANGIBLE FIXED ASSETS**

	Freehold Land and Buildings £	Caravans £	Fixtures and Fittings £	Office Equipment £
<b>COST</b>				
At 1 April 2020 - Unaudited	1,292,254	6,500	41,248	7,183
Additions	4,465	-	160	-
	1,296,719	6,500	41,408	7,183
At 31 March 2021				
<b>DEPRECIATION</b>				
At 1 April 2020 - Unaudited	115,781	3,900	34,737	5,651
Charge for year	27,690	1,300	4,948	873
	143,471	5,200	39,685	6,524
At 31 March 2021				
<b>NET BOOK VALUE</b>				
At 31 March 2021 (Unaudited)	1,153,248	1,300	1,723	659
At 31 March 2020 (Unaudited)	1,176,473	2,600	6,511	1,532

**TIA GREYHOUND & LURCHER RESCUE**

**Notes to the Financial Statements – continued  
For the Year Ended 31 March 2021**

	Shop fittings And display £	Motor vehicles £	Equipment £	Totals £
<b>COST</b>				
At 1 April 2020 – Unaudited	23,135	87,193	107,280	1,564,793
Additions	1,045	12,979	27,948	46,597
Disposals	(605)	-	(20,335)	(20,940)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	23,575	100,172	114,893	1,590,450
	<hr/>	<hr/>	<hr/>	<hr/>
	£	£	£	£
<b>DEPRECIATION</b>				
At 1 April 2020 - Unaudited	20,607	45,880	95,840	322,396
Charge for year	1,342	11,950	7,405	55,508
Eliminated on disposal	(605)	-	(20,335)	(20,940)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	21,344	57,830	82,910	356,964
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>				
At 31 March 2021- unaudited	2,231	42,342	31,983	1,233,486
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2020 Unaudited	2,528	41,313	11,440	1,242,397
	<hr/>	<hr/>	<hr/>	<hr/>

Freehold land and buildings include land with a value of £600,000 (2020 - £600,000) which is not depreciated.

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unaudited 31.3.21 £	Unaudited 31.3.20 £
Paypal	1,158	101
Accrued income	35,728	61,284
Prepayments	7,525	2,213
Other debtors	3,137	1,421
	<hr/>	<hr/>
	47,548	65,019
	<hr/>	<hr/>

**TIA GREYHOUND & LURCHER RESCUE**

**Notes to the Financial Statements - continued  
For the Year Ended 31 March 2021**

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unaudited 31.3.21 £	Unaudited 31.3.20 £
Trade creditors	18,007	15,932
Bank loans and overdrafts	31,512	31,512
Other loans	22,000	47,904
Social security and other taxes	9,265	5,192
Accruals and deferred income	4,932	5,377
	85,716	105,917

**12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	Unaudited 31.3.21 £	Unaudited 31.3.20 £
Bank loans – 1-2 years	31,512	31,512
Bank loans – 2-5 years	94,538	94,538
Bank loans more than 5 years by instalments	192,471	198,176
	318,521	324,226

**13. OPERATING LEASE COMMITMENTS**

The following operating lease payments are committed to be paid:

	Unaudited 31.3.21 £	Unaudited 31.3.20 £
Total lease commitments	88,625	62,325
	88,625	62,325

The lease commitments disclosed above, relate to retail shop premises leased by charity in order to generate funds.

**TIA GREYHOUND & LURCHER RESCUE**

**Notes to the Financial Statements - continued  
For the Year Ended 31 March 2021**

**14. SECURED DEBTS**

	Unaudited 31.3.21 £	Unaudited 31.3.20 £
The following secured debts are included within creditors		
Bank Loan	350,033	355,738
	<u>350,033</u>	<u>355,738</u>

The bank loans are secured by a first legal charge on the charity's premises at Mill Race Farm.

**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	31.3.21 Total Funds £	31.3.20 Total Funds £
Fixed assets	1,154,297	79,189	1,233,486	1,242,397
Current assets	239,634	-	239,634	210,734
Current liabilities	(85,716)	-	(85,716)	(105,917)
Long term liabilities	(318,521)	-	(318,521)	(324,226)
	<u>989,694</u>	<u>79,189</u>	<u>1,068,883</u>	<u>1,022,988</u>

**16. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds	938,083	51,611	989,694
Restricted funds	84,905	(5,716)	79,189
<b>TOTAL FUNDS</b>	<u>1,022,988</u>	<u>45,895</u>	<u>1,068,883</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	683,745	632,134	51,611
Restricted funds	-	5,716	(5,716)
<b>TOTAL FUNDS</b>	<u>683,745</u>	<u>637,850</u>	<u>45,895</u>

## TIA GREYHOUND & LURCHER RESCUE

### Notes to the Financial Statements - continued For the Year Ended 31 March 2021

The restricted funds are as follows:

The charity received a legacy of £60,445 during the year to 31 March 2019 towards the costs of new kennels, to be used exclusively to house greyhounds. The balance remaining at 31 March 2021 is £60,445.

In the year to 31 March 2017 the charity received a grant of £35,000 towards the build of a dog kennel block. The balance of this fund remaining at 31 March 2021 is £18,744.

#### 17. RELATED PARTY DISCLOSURES

##### Transaction with trustees

The following trustees provided interest free loans during the year, the movements on the loans are as follow:

	Amount due 31.3.21 £	Amount owing 31.3.20 £	Maximum outstanding during the year £
D J Rothery	(3,137)	19,404	19,404
S Nuttall	-	6,500	6,500
<b>TOTAL FUNDS</b>	<b>(3,137)</b>	<b>25,904</b>	<b>25,904</b>

##### Transactions with other related parties

C R Lowrie, the husband of the trustee D J Rothery, is employed as the general manager at Mill Race Farm and has been paid a salary of £30,000 (2020: £30,000) during the year. The balance owing in relation to undrawn salary at the yearend was £NIL (2020: £NIL).

#### 18. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

#### 19. LEGACIES

Legacies of £31,857 (2020: £12,000) were received during the year.

**TIA GREYHOUND & LURCHER RESCUE**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021**

	31.3.21 £	31.3.20 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Dogs taken in / adopted	42,023	33,303
Donations	246,433	322,449
Gift aid	38,421	37,133
Legacies	31,857	12,000
Grants	74,083	-
Commissions	6,054	4,086
	438,871	408,971
<b>Activities for generating funds</b>		
Shop income	172,920	357,653
Dog sponsorship	29,099	3,339
Ebay sales	11,799	3,907
Café	-	55,287
Commission	-	6,427
Tia merchandise	31,056	29,238
	244,874	455,851
<b>Total incoming resources</b>	<b>683,745</b>	<b>864,822</b>
<b>RESOURCES EXPENDED</b>		
<b>Fundraising trading: cost of goods sold and other costs</b>		
Charity shop – Pickering	23,752	26,816
Charity shop – Halifax	29,412	36,012
Charity shop – Meltham	-	3,046
Charity shop – Hebden Bridge	49,038	49,271
Charity shop – Armthorpe	38,650	45,082
Charity shop - Askern	-	26,215
Mill Race Farm	2,909	2,693
Cafe	192	41,021
	143,953	230,156

**TIA GREYHOUND & LURCHER RESCUE**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021**

	31.3.21 £	31.3.20 £
<b>Charitable activities</b>		
Wages	176,167	221,260
Social security	6,415	7,510
Pension costs	2,262	2,997
Rates and water	500	2,057
Insurance	10,525	10,169
Light and heat	19,874	23,037
Telephone	4,466	4,881
Postage and stationery	6,151	3,714
Repairs and maintenance	21,399	40,661
Equipment hire	4,162	5,196
General expenses	21,594	23,432
Subscriptions	257	927
Events and show costs	-	158
Bank loan interest	7,577	14,389
Motor and travel costs	14,863	18,942
Dog and horse expenses (Feed, bedding and accessories)	62,011	83,889
Vet fees	63,070	91,913
Bank charges	5,472	4,598
Depreciation – Freehold property	27,690	27,690
Depreciation – Equipment	7,405	19,230
Depreciation – Office equipment	873	884
Depreciation – Motor vehicles	11,950	5,356
Depreciation – Caravans	1,300	1,300
Depreciation – Fixtures and fittings	6,290	8,145
(Profit)/Loss on disposal	(10,225)	294
	<hr/> 472,048	<hr/> 622,629
<b>Governance costs</b>		
Accountancy	12,491	13,038
Legal and professional fees	9,358	3,833
	<hr/> 21,849	<hr/> 16,871
<b>Total resources expended</b>	<hr/> 637,850	<hr/> 869,656
<b>Net income / (deficit)</b>	<hr/> <hr/> 45,895	<hr/> <hr/> (4,834)

This page does not form part of the statutory financial statements

**TIA GREYHOUND & LURCHER RESCUE**

England & Wales - Charity number 1105626

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# Accounts

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REGISTERED CHARITY NUMBER: 1105626

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2020  
For  
TIA GREYHOUND & LURCHER RESCUE**

Hawsons Chartered Accountants  
5 Sidings Court  
White Rose Way  
Doncaster  
DN4 5NU

**TIA GREYHOUND & LURCHER RESCUE**

**Contents of the Financial Statements  
For the Year Ended 31 March 2020**

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Notes to the Financial Statements	10 to 18
Detailed Statements of Financial Activities	19 to 20

## **TIA GREYHOUND & LURCHER RESCUE**

### **Report of the Trustees For the Year Ended 31 March 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of the Statements Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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).

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1105626

##### **Principal address**

Mill Race Farm  
Wroot Road  
Finningley  
Doncaster  
DN9 3DY

##### **Trustees**

D J Rothery - Chairperson  
J Simmonds  
K A Brocklebank-Lambert - (Resigned 31 March 2020)  
I Grieveson  
S Nuttall

##### **Independent Examiners**

Hawsons Chartered Accountants  
5 Sidings Court  
White Rose Way  
Doncaster  
DN4 5NU

##### **Bankers**

Royal Bank of Scotland  
20 Commercial Street  
Halifax  
West Yorkshire  
HX1 1TA

National Westminster Bank  
1 Waterhouse Street  
Halifax  
West Yorkshire  
HX1 1JA

## **TIA GREYHOUND & LURCHER RESCUE**

### **Report of the Trustees For the Year Ended 31 March 2020**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Constitution**

The charity is constituted by trust deed dated 29 March 2004, as amended by a deed dated 7 April 2013, and became a registered charity on 25 August 2004.

##### **Recruitment and appointment of new trustees**

All trustees are appointed on a voluntary basis, and do not receive any remuneration for their time. All expenses reimbursed to trustees are disclosed in the accounts.

##### **Organisational structure**

The trustees have control of the charity and its property and funds. The full number of trustees allowed is ten and the remaining original trustees, D J Rothery is entitled to serve for life.

Any newly elected trustees are elected for a period of three years by resolution of the trustees.

Those trustees who are required to retire after three years are eligible for re-appointment if competent to act.

The trustees are required to hold at least five meetings a year and a quorum at any meeting is four trustees, however only four meetings were held during the period. Meetings may be held in person or by other suitable electronic means. The chairperson has a second or casting vote, and each other trustee has one vote.

##### **Risk management**

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the sufficient risks.

##### **Objectives and activities**

The objects are to relieve the suffering of dogs and horses, particularly greyhounds, lurchers and heavy horses including shires, clydesdales and suffolk punches who are in need of care and attention. In particular Tia will provide kennels, stabling and grazing, refuge, rescue home, animal hospitals, sanctuaries or other facilities as required for the reception, care and rehoming or lifetime care of unwanted dogs and horses, and for the treatment of sick, old or ill treated dogs and horses particularly those specified above.

##### **Public benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

##### **Charitable activities and future developments**

Tia Greyhound & Lurcher Rescue's first priority continues to be the provision of high quality guardianship for the dogs and horses coming into its care.

## **TIA GREYHOUND & LURCHER RESCUE**

### **Report of the Trustees For the Year Ended 31 March 2020**

#### **Tia Rescue 2019/20 Review:**

In 2019/20, Tia has continued our work rescuing, nursing, looking after and, where possible, rehoming our wonderful dogs and horses. In the course of 2019/20, Tia rehomed approximately 150 dogs and around 30 horses.

Of course, all this work depends on us having the money to do it and, as well as the effort we put into looking after all our animals, we have to raise nearly £1 Million every year to be able to keep going. This is done partly through our fundraising efforts such as sponsorship, donations, bequests, etc., and partly through the money we raise across our charity shops. The income is fairly evenly split between the two areas, but we have to put a huge amount of effort into getting the money in so that we can spend it on animal welfare.

This accounting period covers Tia Rescue's 5th year at Mill Race Farm near Doncaster. Since moving to Doncaster nearly 6 years ago, Tia has strengthened its support for greyhounds and lurchers and has been able to expand its work with shire horses. The on-site visitor centre, incorporating café and shop have received good visitor numbers, however, prior to the Coronavirus lockdown in March, a decision was made to close the Café which, despite plenty of customers, has always made a small, but steady loss. Happily, visitor numbers remain strong even with the café closed, but at the end of the reporting period, the site had to be closed to all visitors due to Coronavirus restrictions.

The sponsor block remains a main focal point for the charity homing as it does those dogs which, for a variety of reasons, can never be re-homed. In this block we try our best not just to look after them, but to give them the love and support they deserve.

Tia Rescue have also been delighted to continue to welcome groups of disabled persons and those with learning difficulties who, together with their carers, get so much benefit and enjoyment meeting the dogs, horses and all the other rescued animals and seeing Tia's work first-hand.

The Charity continues to rely on donations from individuals and organisations, along with monies raised at fundraising events and income from its Charity shops. In addition, grant monies from dog/animal Charitable Trusts give a welcome boost from time to time. Tia Rescue receives no monies from the Greyhound Racing Industry.

As ever, sincere thanks go out to the army of volunteers who have supported Tia Rescue throughout the year and made everything possible. The list of helpers is endless but includes fosterers, tin rattlers, dog walkers, fundraisers, event organisers, administrators and last, but certainly not least, volunteers at the kennels and in all our Charity Shops. The value of the work of all these volunteers cannot be quantified.

Like many charities, Tia's income from donations and bequests, whilst providing a very welcome annual income, can vary greatly from month to month. In order to provide a steady and regular income, we rely on our shops which are now generating nearly half of our annual income and during the current reporting period, Tia's Charity Shops have helped to raise much needed funds as well as raise public awareness of the work the Charity does with regard to the plight of retired racing Greyhounds. Towards the end of the reporting period, Tia has employed a shop manager who has worked wonders in raising the standard of our shops even higher and making sure that we get the most out of every item donated to us.

## **TIA GREYHOUND & LURCHER RESCUE**

### **Report of the Trustees For the Year Ended 31 March 2020**

Our Monthly Prize Draw continues to generate a modest but steady monthly income stream. It is an area that the Charity is growing steadily and we want to send a big thanks to all supporters who have subscribed so far.

In summary, Tia has continued to grow and we have been able to care for more dogs and horses than ever thanks to the help in time and money from all our supporters as well as the steady income from our shops.

Tia Rescue will also continue to raise awareness of the plight of ex racing Greyhounds through good practice and publicity.

#### **2020/21 Outlook**

When looking forward to the coming year, we usually comment on our plans and expectations for the coming year and, generally, these tend to be an evolution from previous years. However, 2020/21 has so far been like no other. From the first Coronavirus lockdown in March, through travel and socialising restrictions to tiers and further lockdowns, our position has been unlike any other we have experienced. However, the good news is that we have continued to look after all our animals and our supporters have stepped up magnificently and maintained our income close to what we would have expected in a 'normal' year. Without the generosity of our supporters, we would have struggled to survive and we want to send out a huge thank-you.

In addition, our current location is up for sale with plans to move to North Yorkshire well in hand. This decision has not been taken lightly, but it will enable us to continue to improve our support facilities and to move closer to our support base.

Coronavirus restrictions will have an impact on everything we do in 2020/21, but we feel confident that our wonderful dogs and horses, as well as our staff and the charity as a whole will grow even stronger knowing that we can survive and prosper in such challenging circumstances.

#### **FINANCIAL REVIEW**

##### **Reserves**

It is the policy of the charity to maintain unrestricted reserves at a level which equates to at least twelve months unrestricted expenditure, which based on the results for 2020 is equivalent to £863,940. This policy aims to provide sufficient funds to cover management and administration and support costs.

Unrestricted funds are currently maintained at a level in excess of this, being £938,083 at 31 March 2020.

The trustees aim to improve the free reserves position through continued fundraising activity and marketing of the charity in the forthcoming year.

##### **Financial review**

The total incoming resources of the Charity for the year were £864,822 (2019: £1,054,041).

The total expenditure of the Charity for the year was £869,656 (2019: £924,115) which has decreased due to the closing of the café and the costs saved on the Todmorden shop.

There was an overall deficit for the year of £4,834 (2019 Surplus: £129,926).

## TIA GREYHOUND & LURCHER RESCUE

### Report of the Trustees For the Year Ended 31 March 2020

#### Investment powers

The trustees have the power to deposit or invest funds in any manner. But to invest only after obtaining such advice from a financial expert as the trustees consider necessary, and having regard to the sustainability of investments and the need for diversification.

#### FUTURE DEVELOPMENTS

The objects of the charity are to relieve the suffering of dogs and horses, in particular greyhounds, lurchers and heavy horses. To provide and maintain kennels and stabling for the reception and care of these unwanted dogs and horses and to finance their necessary upkeep and veterinary costs prior to them being re-homed if and when possible.

#### STATEMENT OF TRUSTEES' RESPONSIBILITY

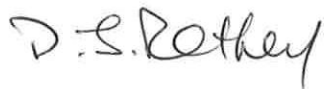
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate that the charity will continue in business.

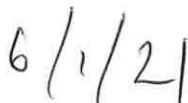
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Report) Regulations 2015 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### ON BEHALF OF THE BOARD



D J Rothery – Trustee

Date:



**Independent Examiner's Report to the Trustees of**

**Tia Greyhound and Lurcher Rescue**

**For the Year Ended 31 March 2020**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2020 which are set out on pages 7 to 18.

**Respective responsibilities of trustees and examiner**

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

**Basis of independent examiner's report**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the ACCA (Association of Chartered Certified Accountants), which is one of the listed bodies.

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 charity 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.

  
.....

P A Wormald FCCA  
Hawsons Chartered Accountants  
5 Sidings Court  
White Rose Way  
Doncaster  
South Yorkshire  
DN4 5NU

Date: ..... 8 JANUARY 2021 .....

**TIA GREYHOUND & LURCHER RESCUE**

**Statement of Financial Activities  
For the Year Ended 31 March 2020**

	Notes	Unrestricted Fund £	Restricted Fund £	Unaudited 31.3.20 Total Funds £	Audited 31.3.19 Total Funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	408,971	-	408,971	572,061
Activities for generating funds	3	455,851	-	455,851	481,980
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total incoming resources</b>		864,822	-	864,822	1,054,041
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Fundraising trading: cost of goods sold and other costs	4	230,156	-	230,156	322,149
<b>Charitable activities</b>					
General activities	5	616,913	5,716	622,629	582,450
<b>Governance costs</b>	6	16,871	-	16,871	19,516
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total resources expended</b>		863,940	5,716	869,656	924,115
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET INCOMING / (OUTGOING) RESOURCES</b>		882	(5,716)	(4,834)	129,926
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		937,201	90,621	1,027,822	897,896
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		938,083	84,905	1,022,988	1,027,822
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

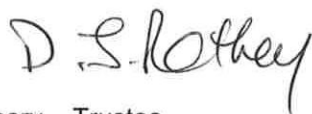
**TIA GREYHOUND & LURCHER RESCUE**

**Balance Sheet  
At 31 March 2020**

	Notes	Unaudited 31.3.20 £	Audited 31.3.19 £
<b>FIXED ASSETS</b>			
Tangible assets	9	1,242,397	1,255,759
<b>CURRENT ASSETS</b>			
Debtors	10	65,019	64,985
Cash at bank and in hand		145,715	179,655
		<hr/>	<hr/>
		210,734	244,640
<b>CREDITORS</b>			
Amounts falling due within one year	11	(105,917)	(131,228)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		104,817	113,412
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,347,214	1,369,171
<b>CREDITORS</b>			
Amounts falling due after more than one year	12	(324,226)	(341,349)
		<hr/>	<hr/>
<b>NET ASSETS</b>		1,022,988	1,027,822
		<hr/>	<hr/>
<b>FUNDS</b>			
Unrestricted funds		938,083	937,201
Restricted funds		84,905	90,621
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>	16	1,022,988	1,027,822
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees on its behalf by:

2020 and were signed on



D J Rothery – Trustee

**TIA GREYHOUND & LURCHER RESCUE**

**Statement of Cash Flows  
At 31 March 2020**

		Unaudited 2020 £	Audited 2019 £
<b>Cash provided by Operating Activities</b>	<b>Note A</b>	32,011	167,095
<b>Cash flows from Investing Activities</b>			
Proceeds from the sale of fixed assets		1,000	-
Purchases of fixed assets		(50,536)	(104,562)
<b>Cash (used in) Investing Activities</b>		(49,536)	(104,562)
<b>Cash flows from Financing Activities</b>			
Net borrowings		(16,415)	(16,468)
<b>Cash (used in) Financing Activities</b>		(16,415)	(16,468)
Cash and cash equivalents at the beginning of the year		179,655	133,590
(Decrease) increase in cash and cash equivalents in the year		(33,940)	46,065
Total cash and cash equivalents at the end of the year	<b>Note B</b>	145,715	179,655
 <b>Note A</b>			
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>			
Net movement in funds		(4,834)	129,926
Adjustments for:			
Depreciation charge		62,605	58,265
Profit on disposal		(294)	-
(Increase)/Decrease in debtors		(34)	23,209
(Decrease) in creditors		(25,432)	(44,305)
<b>Cash provided by operating activities</b>		32,011	167,095
 <b>Note B</b>			
<b>Analysis of cash and cash equivalents</b>			
Cash in hand		145,715	179,655
<b>Total cash and cash equivalents</b>		145,715	179,655

**TIA GREYHOUND & LURCHER RESCUE**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2020**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) – second edition published in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

Tia Greyhound & Lurcher Rescue is a charity formed in England within the United Kingdom. The principal address is given in the charity information on page 1 of these financial statements.

These financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income received by way of donations and fundraising events are accounted for on a receipts basis. Gifts donated for resale through charity shops are included as incoming resources within activities for generating funds when they are sold. Legacy income is accounted for on the earlier of receipt of the legacy or the date of approval of a distribution.

The value of services provided by volunteers exceeds measurement and consequently is not incorporated into these financial statements.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Governance costs comprise those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

All costs are allocated between expenditure categories on the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned appropriately. Expenditure on shop refurbishment is capitalised and written off over the remaining term of the lease.

**TIA GREYHOUND & LURCHER RESCUE**  
**Notes to the Financial Statements - continued**  
**For the Year Ended 31 March 2020**

**Going concern**

After due consideration of all relevant factors, including recent temporary restrictions imposed as a result of the COVID19 Pandemic, the financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Tangible fixed assets**

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

Freehold buildings	- Straight line over 25 years
Caravans	- Straight line over 5 years
Fixtures and Fittings	- Straight line over 5 years
Office equipment	- Straight line over 5 years
Shop fittings and display	- over the remaining life of the lease and 100% on cost
Motor vehicles	- 25% on reducing balance
Equipment	- Straight line over 5 years

**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.

**2. VOLUNTARY INCOME**

	Unaudited 31.3.20 £	Audited 31.3.19 £
Dogs taken in / adopted	37,389	26,298
Donations	322,449	400,672
Gift aid	37,133	25,807
Legacies	12,000	119,284
	<u>408,971</u>	<u>572,061</u>

**TIA GREYHOUND & LURCHER RESCUE**

**Notes to the Financial Statements - continued  
For the Year Ended 31 March 2020**

**3. ACTIVIES FOR GENERATING FUNDS**

	Unaudited 31.3.20 £	Audited 31.3.19 £
Shop income	357,653	328,113
Dog sponsorship	3,339	1,761
Ebay sales	3,907	8,012
Café	55,287	98,701
Commission	6,427	6,408
Tia merchandise	29,238	38,985
	455,851	481,980

**4. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS**

	Unaudited 31.3.20 £	Audited 31.3.19 £
Charity shop – Pickering	26,816	29,427
Charity shop – Halifax	36,012	34,922
Charity shop – Meltham	3,046	3,688
Charity shop – Hebden Bridge	49,271	46,196
Charity shop – Todmorden	-	25,160
Charity shop - Armthorpe	26,215	15,608
Charity shop – Askern	45,082	18,814
Mill Race Farm	2,693	29,429
Café	41,021	118,905
	230,156	322,149

## TIA GREYHOUND & LURCHER RESCUE

### Notes to the Financial Statements - continued For the Year Ended 31 March 2020

The charity shop costs above include all costs associated with the particular shop, this includes wages, rent, utilities and all other costs.

Depreciation relates to charity shop fittings and displays of all the charity shops.

#### 5. CHARITABLE ACTIVITIES COSTS

	Direct costs	Totals
General activities	622,629	622,595
	<u>                    </u>	<u>                    </u>

#### 6. GOVERNANCE COSTS

	Unaudited 31.3.20 £	Audited 31.3.19 £
Accountancy, taxation and other services	13,038	11,440
Legal and professional fees	3,833	8,076
	<u>                    </u>	<u>                    </u>
	<u>16,871</u>	<u>19,516</u>

#### 7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

D J Rothery, a trustee, is permanently resident at the charity's premises at Mill Race Farm. This is required to ensure 24 hour care for the dogs and horses that have been rescued, and as such does not constitute a benefit in kind for tax purposes.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

**TIA GREYHOUND & LURCHER RESCUE**

**Notes to the Financial Statements - continued  
For the Year Ended 31 March 2020**

**8. STAFF COSTS AND NUMBERS**

	Unaudited 31.3.20 £	Audited 31.3.19 £
Wages and salaries	367,813	351,262
Social security costs	10,438	9,432
Pension	3,868	3,030
	382,119	363,724

No employee received emoluments of more than £60,000 during the year.

	31.3.20	31.3.19
Average number of employees during the year	43	44

**9. TANGIBLE FIXED ASSETS**

	Freehold Land and Buildings £	Caravans £	Fixtures and Fittings £	Office Equipment £
<b>COST</b>				
At 1 April 2019 - Audited	1,292,254	6,500	41,248	7,183
Additions	-	-	-	-
	1,292,254	6,500	41,248	7,183
At 31 March 2020	1,292,254	6,500	41,248	7,183
	1,292,254	6,500	41,248	7,183
<b>DEPRECIATION</b>				
At 1 April 2019 - Audited	88,091	2,600	27,856	4,767
Charge for year	27,690	1,300	6,881	884
	115,781	3,900	34,737	5,651
At 31 March 2020	115,781	3,900	34,737	5,651
	115,781	3,900	34,737	5,651
<b>NET BOOK VALUE</b>				
At 31 March 2020 (Unaudited)	1,176,473	2,600	6,511	1,532
	1,176,473	2,600	6,511	1,532
At 31 March 2019 (Audited)	1,204,163	3,900	13,392	2,416
	1,204,163	3,900	13,392	2,416

**TIA GREYHOUND & LURCHER RESCUE**

**Notes to the Financial Statements – continued  
For the Year Ended 31 March 2020**

	Shop fittings And display £	Motor vehicles £	Equipment £	Totals £
<b>COST</b>				
At 1 April 2019 – Audited	44,291	61,817	99,356	1,552,649
Additions	-	42,612	7,924	50,536
Disposals	(21,156)	(17,236)	-	(38,392)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2020	23,135	87,193	107,280	1,564,793
	<hr/>	<hr/>	<hr/>	<hr/>
	£	£	£	£
<b>DEPRECIATION</b>				
At 1 April 2019 - Audited	40,499	56,467	76,610	296,890
Charge for year	1,264	5,356	19,230	62,605
Eliminated on disposal	(21,156)	(15,943)	-	(37,099)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2020	20,607	45,880	95,840	322,396
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>				
At 31 March 2020- unaudited	2,528	41,313	11,440	1,242,397
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2019 Audited	3,792	5,350	22,746	1,255,759
	<hr/>	<hr/>	<hr/>	<hr/>

Freehold land and buildings include land with a value of £600,000 (2019 - £600,000) which is not depreciated.

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unaudited 31.3.20 £	Audited 31.3.19 £
Paypal	101	364
Accrued income	61,284	62,408
Prepayments	2,213	2,213
Other debtors	1,421	-
	<hr/>	<hr/>
	65,019	64,985
	<hr/>	<hr/>

**TIA GREYHOUND & LURCHER RESCUE**

**Notes to the Financial Statements - continued  
For the Year Ended 31 March 2020**

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unaudited 31.3.20 £	Audited 31.3.19 £
Trade creditors	15,932	14,738
Bank loans and overdrafts	31,512	31,512
Other loans	47,904	70,820
Social security and other taxes	5,192	8,382
Accruals and deferred income	5,377	5,776
	105,917	131,228

**12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	Unaudited 31.3.20 £	Audited 31.3.19 £
Bank loans – 1-2 years	31,512	31,512
Bank loans – 2-5 years	94,538	94,538
Bank loans more than 5 years by instalments	198,176	215,299
	324,226	341,349

**13. OPERATING LEASE COMMITMENTS**

The following operating lease payments are committed to be paid:

	Unaudited 31.3.20 £	Audited 31.3.19 £
Total lease commitments	62,325	27,532
	62,325	27,532

The lease commitments disclosed above, relate to retail shop premises leased by charity in order to generate funds.

**TIA GREYHOUND & LURCHER RESCUE**

**Notes to the Financial Statements - continued  
For the Year Ended 31 March 2020**

**14. SECURED DEBTS**

	Unaudited 31.3.20 £	Audited 31.3.19 £
The following secured debts are included within creditors		
Bank Loan	355,738	372,861
	355,738	372,861

The bank loans are secured by a first legal charge on the charity's premises at Mill Race Farm.

**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	31.3.20 Total Funds £	31.3.19 Total Funds £
Fixed assets	1,157,492	84,905	1,242,397	1,255,760
Current assets	210,734	-	210,734	244,640
Current liabilities	(105,917)	-	(105,917)	(131,228)
Long term liabilities	(324,226)	-	(324,226)	(341,349)
	938,083	84,905	1,022,988	1,027,823

**16. MOVEMENT IN FUNDS**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds	937,201	882	938,083
Restricted funds	90,621	(5,716)	84,905
<b>TOTAL FUNDS</b>	1,027,822	(4,834)	1,022,988

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	864,822	863,940	882
Restricted funds	-	5,716	5,716
<b>TOTAL FUNDS</b>	864,822	869,656	(4,834)

## TIA GREYHOUND & LURCHER RESCUE

### Notes to the Financial Statements - continued For the Year Ended 31 March 2020

The restricted funds are as follows:

The charity received a legacy of £60,445 during the year to 31 March 2019 towards the costs of new kennels, to be used exclusively to house greyhounds. The balance remaining at 31 March 2020 is £60,445.

In the year to 31 March 2017 the charity received a grant of £35,000 towards the build of a dog kennel block. The balance of this fund remaining at 31 March 2020 is £24,460.

#### 17. RELATED PARTY DISCLOSURES

##### Transaction with trustees

The following trustees provided interest free loans during the year, the movements on the loans are as follow:

	Amount owing 31.3.20 £	Amount owing 31.3.19 £	Maximum outstanding during the year £
D J Rothery	19,404	21,320	21,320
S Nuttall	6,500	27,500	27,500
<b>TOTAL FUNDS</b>	<u>25,904</u>	<u>48,820</u>	<u>48,820</u>

##### Transactions with other related parties

C R Lowrie, the husband of the trustee D J Rothery, is employed as the general manager at Mill Race Farm and has been paid a salary of £30,200 (2019: £26,000) during the year. The balance owing in relation to undrawn salary at the year end was £NIL (2019: £NIL).

#### 18. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

#### 19. LEGACIES

Legacies of £12,000 (2019: £119,284) were received during the year.

**TIA GREYHOUND & LURCHER RESCUE**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2020**

	31.3.20 £	31.3.19 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Dogs taken in / adopted	37,389	26,298
Donations	322,449	400,672
Gift aid	37,133	25,807
Legacies	12,000	119,284
	408,971	572,061
<b>Activities for generating funds</b>		
Shop income	357,653	328,113
Dog sponsorship	3,339	1,761
Ebay sales	3,907	8,012
Café	55,287	98,701
Commission	6,427	6,408
Tia merchandise	29,238	38,985
	455,851	481,980
<b>Total incoming resources</b>	<b>864,822</b>	<b>1,054,041</b>
<b>RESOURCES EXPENDED</b>		
<b>Fundraising trading: cost of goods sold and other costs</b>		
Charity shop – Pickering	26,816	29,427
Charity shop – Halifax	36,012	34,922
Charity shop – Meltham	3,046	3,688
Charity shop – Hebden Bridge	49,271	46,196
Charity shop – Armthorpe	45,082	18,814
Charity shop – Todmorden	-	25,160
Charity shop - Askern	26,215	15,608
Mill Race Farm	2,693	29,429
Cafe	41,021	118,905
	230,156	322,149

This page does not form part of the statutory financial statements

**TIA GREYHOUND & LURCHER RESCUE**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2020**

	31.3.20 £	31.3.19 £
<b>Charitable activities</b>		
Wages	221,260	215,010
Social security	7,510	8,816
Pension costs	2,997	3,030
Rates and water	2,057	7,606
Insurance	10,169	9,347
Light and heat	23,037	16,492
Telephone	4,881	5,077
Postage and stationery	3,714	2,658
Advertising	-	492
Repairs and maintenance	40,661	30,086
Equipment hire	5,196	7,239
General expenses	23,432	25,928
Subscriptions	927	1,930
Events and show costs	158	183
Bank loan interest	14,389	15,045
Motor and travel costs	18,942	19,990
Dog and horse expenses (Feed, bedding and accessories)	83,889	82,757
Vet fees	91,913	64,272
Bank charges	4,598	8,226
Depreciation – Freehold property	27,690	27,690
Depreciation – Equipment	19,230	18,548
Depreciation – Office equipment	884	884
Depreciation – Motor vehicles	5,356	991
Depreciation – Caravans	1,300	1,300
Depreciation – Fixtures and fittings	8,145	8,853
Loss on disposal	294	-
	622,629	582,450
<b>Governance costs</b>		
Accountancy	13,038	11,440
Legal and professional fees	3,833	8,076
	16,871	19,516
<b>Total resources expended</b>	869,656	924,115
<b>Net (deficit) / income</b>	(4,834)	129,926