

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

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report to the Trustees'	6
Statement of Financial Activities	7
Balance Sheet	8
Statement of Cash Flows	9
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

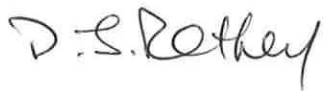
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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.

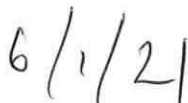
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Report) Regulations 2015 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.


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

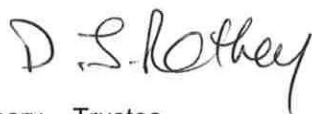
TIA GREYHOUND & LURCHER RESCUE

Balance Sheet At 31 March 2020

		Unaudited 31.3.20 £	Audited 31.3.19 £
	Notes		
FIXED ASSETS			
Tangible assets	9	1,242,397	1,255,759
CURRENT ASSETS			
Debtors	10	65,019	64,985
Cash at bank and in hand		145,715	179,655
		<hr/>	<hr/>
		210,734	244,640
CREDITORS			
Amounts falling due within one year	11	(105,917)	(131,228)
		<hr/>	<hr/>
NET CURRENT ASSETS		104,817	113,412
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,347,214	1,369,171
CREDITORS			
Amounts falling due after more than one year	12	(324,226)	(341,349)
		<hr/>	<hr/>
NET ASSETS		1,022,988	1,027,822
		<hr/>	<hr/>
FUNDS			
Unrestricted funds		938,083	937,201
Restricted funds		84,905	90,621
		<hr/>	<hr/>
TOTAL FUNDS	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 £
Cash provided by Operating Activities	Note A	32,011	167,095
Cash flows from Investing Activities			
Proceeds from the sale of fixed assets		1,000	-
Purchases of fixed assets		(50,536)	(104,562)
Cash (used in) Investing Activities		(49,536)	(104,562)
Cash flows from Financing Activities			
Net borrowings		(16,415)	(16,468)
Cash (used in) Financing Activities		(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	Note B	145,715	179,655
Note A			
Reconciliation of net movement in funds to net cash flow from operating activities			
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)
Cash provided by operating activities		32,011	167,095
Note B			
Analysis of cash and cash equivalents			
Cash in hand		145,715	179,655
Total cash and cash equivalents		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. ACTIVITIES 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
	<u>455,851</u>	<u>481,980</u>

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
	<u>230,156</u>	<u>322,149</u>

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>622,629</u>	<u>622,595</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>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
	<u>382,119</u>	<u>363,724</u>

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	<u>43</u>	<u>44</u>

9. TANGIBLE FIXED ASSETS

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

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 £
COST				
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/>
	£	£	£	£
DEPRECIATION				
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/>
NET BOOK VALUE				
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
	<u>105,917</u>	<u>131,228</u>

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
	<u>324,226</u>	<u>341,349</u>

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
	<u>62,325</u>	<u>27,532</u>

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

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)
	<u>938,083</u>	<u>84,905</u>	<u>1,022,988</u>	<u>1,027,823</u>

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
TOTAL FUNDS	<u>1,027,822</u>	<u>(4,834)</u>	<u>1,022,988</u>

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
TOTAL FUNDS	<u>864,822</u>	<u>869,656</u>	<u>(4,834)</u>

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
TOTAL FUNDS	<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 £
INCOMING RESOURCES		
Voluntary income		
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>
Activities for generating funds		
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
	<u>455,851</u>	<u>481,980</u>
Total incoming resources	864,822	1,054,041
RESOURCES EXPENDED		
Fundraising trading: cost of goods sold and other costs		
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
	<u>230,156</u>	<u>322,149</u>

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 £
Charitable activities		
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	-
	<hr/> 622,629	<hr/> 582,450
Governance costs		
Accountancy	13,038	11,440
Legal and professional fees	3,833	8,076
	<hr/> 16,871	<hr/> 19,516
Total resources expended	<hr/> 869,656	<hr/> 924,115
Net (deficit) / income	<hr/> (4,834)	<hr/> 129,926