

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

Contents of the Financial Statements For the Year Ended 31 March 2021

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

TIA GREYHOUND & LURCHER RESCUE

Balance Sheet At 31 March 2021

| | | Unaudited 31.3.21 £ | Unaudited 31.3.20 £ |
|--|-------|---------------------------|---------------------------|
| | Notes | | |
| FIXED ASSETS | | | |
| Tangible assets | 9 | 1,233,486 | 1,242,397 |
| CURRENT ASSETS | | | |
| Debtors | 10 | 47,548 | 65,019 |
| Cash at bank and in hand | | 192,086 | 145,715 |
| | | <hr/> | <hr/> |
| | | 239,634 | 210,734 |
| CREDITORS | | | |
| Amounts falling due within one year | 11 | (85,716) | (105,917) |
| | | <hr/> | <hr/> |
| NET CURRENT ASSETS | | 153,918 | 104,817 |
| | | <hr/> | <hr/> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 1,387,404 | 1,347,214 |
| CREDITORS | | | |
| Amounts falling due after more than one year | 12 | (318,521) | (324,226) |
| | | <hr/> | <hr/> |
| NET ASSETS | | 1,068,883 | 1,022,988 |
| | | <hr/> | <hr/> |
| FUNDS | | | |
| Unrestricted funds | | 989,694 | 938,083 |
| Restricted funds | | 79,189 | 84,905 |
| | | <hr/> | <hr/> |
| TOTAL FUNDS | 16 | 1,068,883 | 1,022,988 |
| | | <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 £ |
|--|---------------|------------------------|------------------------|
| Cash provided by Operating Activities | Note A | 88,448 | 32,011 |
| Cash flows from Investing Activities | | | |
| Proceeds from the sale of fixed assets | | 10,225 | 1,000 |
| Purchases of fixed assets | | (46,597) | (50,536) |
| Cash (used in) Investing Activities | | (36,372) | (49,536) |
| Cash flows from Financing Activities | | | |
| Net borrowings | | (5,705) | (16,415) |
| Cash (used in) Financing Activities | | (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 | Note B | 192,086 | 145,715 |

Note A

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

| | | |
|--|----------|----------|
| 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) |
| Cash provided by operating activities | 88,448 | 32,011 |

Note B

Analysis of cash and cash equivalents

| | | |
|--|---------|---------|
| Cash in hand | 192,086 | 145,715 |
| Total cash and cash equivalents | 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 |
| | <u>244,874</u> | <u>455,851</u> |

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 |
| | <u>143,953</u> | <u>230,156</u> |

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> </u> | <u> </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 |
| | <u>280,187</u> | <u>382,119</u> |

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 | <u>43</u> | <u>43</u> |

9. TANGIBLE FIXED ASSETS

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

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 £ |
|--------------------------------|-----------------------------------|------------------------|----------------|-------------|
| COST | | | | |
| 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/> |
| | £ | £ | £ | £ |
| DEPRECIATION | | | | |
| 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/> |
| NET BOOK VALUE | | | | |
| 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 |
| | <u>85,716</u> | <u>105,917</u> |

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 |
| | <u>318,521</u> | <u>324,226</u> |

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 |
| | <u>88,625</u> | <u>62,325</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 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 |

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 |
| TOTAL FUNDS | <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) |
| TOTAL FUNDS | <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 |
| TOTAL FUNDS | <u>(3,137)</u> | <u>25,904</u> | <u>25,904</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 £30,000 (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 £ |
|--|----------------|----------------|
| INCOMING RESOURCES | | |
| Voluntary income | | |
| 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 |
| | <u>438,871</u> | <u>408,971</u> |
| Activities for generating funds | | |
| 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 |
| | <u>244,874</u> | <u>455,851</u> |
| Total incoming resources | 683,745 | 864,822 |
| RESOURCES EXPENDED | | |
| Fundraising trading: cost of goods sold and other costs | | |
| 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 |
| | <u>143,953</u> | <u>230,156</u> |

TIA GREYHOUND & LURCHER RESCUE

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

| | 31.3.21 £ | 31.3.20 £ |
|--|---------------|---------------|
| Charitable activities | | |
| 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 |
| Governance costs | | |
| Accountancy | 12,491 | 13,038 |
| Legal and professional fees | 9,358 | 3,833 |
| | <hr/> 21,849 | <hr/> 16,871 |
| Total resources expended | <hr/> 637,850 | <hr/> 869,656 |
| Net income / (deficit) | <hr/> 45,895 | <hr/> (4,834) |

This page does not form part of the statutory financial statements