

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

Contents of the Financial Statements For the Year Ended 31 March 2022

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report to the Trustees'	7
Statement of Financial Activities	8
Balance Sheet	9
Statement of Cash Flows	10
Notes to the Financial Statements	11 to 19
Detailed Statements of Financial Activities	20 to 21

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.

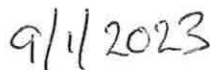
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Report) Regulations 2015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



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

TIA GREYHOUND & LURCHER RESCUE

Balance Sheet At 31 March 2022

		Unaudited 31.3.22 £	Unaudited 31.3.21 £
	Notes		
FIXED ASSETS			
Tangible assets	9	998,758	1,233,486
CURRENT ASSETS			
Debtors	10	40,268	47,548
Cash at bank and in hand		46,373	192,086
		<hr/>	<hr/>
		86,641	239,634
CREDITORS			
Amounts falling due within one year	11	(55,160)	(85,716)
		<hr/>	<hr/>
NET CURRENT ASSETS		31,481	153,918
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,030,239	1,387,404
CREDITORS			
Amounts falling due after more than one year	12	-	(318,521)
		<hr/>	<hr/>
NET ASSETS		1,030,239	1,068,883
		<hr/>	<hr/>
FUNDS			
Unrestricted funds		953,635	989,694
Restricted funds		76,604	79,189
		<hr/>	<hr/>
TOTAL FUNDS	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 £
Cash provided by Operating Activities	Note A	<u>(1,253)</u>	<u>88,448</u>
Cash flows from Investing Activities			
Proceeds from the sale of fixed assets		1,165,019	10,225
Purchases of fixed assets		<u>(959,446)</u>	<u>(46,597)</u>
Cash (used in) Investing Activities		<u>205,573</u>	<u>(36,372)</u>
Cash flows from Financing Activities			
Net borrowings		<u>(350,033)</u>	<u>(5,705)</u>
Cash (used in) Financing Activities		<u>(350,033)</u>	<u>(5,705)</u>
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
Total cash and cash equivalents at the end of the year	Note B	<u>46,373</u>	<u>192,086</u>

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)
Cash provided by operating activities	<u>(1,253)</u>	<u>88,448</u>

Note B

Analysis of cash and cash equivalents

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

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/>	<hr/> 438,871 <hr/>

TIA GREYHOUND & LURCHER RESCUE

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

3. ACTIVITIES FOR GENERATING FUNDS

	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
	<u>338,782</u>	<u>244,874</u>

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

	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
	<u>123,514</u>	<u>143,953</u>

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
	<u>292,958</u>	<u>280,187</u>

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

9. TANGIBLE FIXED ASSETS

	Freehold Land and Buildings £	Caravans £	Fixtures and Fittings £	Office Equipment £
COST				
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)	
	<u>918,922</u>	<u>6,500</u>	<u>50,433</u>	<u>8,252</u>
At 31 March 2022	918,922	6,500	50,433	8,252
DEPRECIATION				
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)	
	<u>-</u>	<u>6,500</u>	<u>42,099</u>	<u>7,432</u>
At 31 March 2022	-	6,500	42,099	7,432
NET BOOK VALUE				
At 31 March 2022 (Unaudited)	<u>918,922</u>	<u>-</u>	<u>8,334</u>	<u>820</u>
At 31 March 2021 (Unaudited)	<u>1,153,248</u>	<u>1,300</u>	<u>1,723</u>	<u>659</u>

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 £
COST				
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/>
	£	£	£	£
DEPRECIATION				
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/>
NET BOOK VALUE				
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
	<u>55,160</u>	<u>85,716</u>

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
	<u>-</u>	<u>318,521</u>

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
	<u>46,400</u>	<u>88,625</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 2022

14. SECURED DEBTS

	Unaudited 31.3.22 £	Unaudited 31.3.21 £
The following secured debts are included within creditors		
Bank Loan	-	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)
	<u>953,635</u>	<u>76,604</u>	<u>1,030,239</u>	<u>1,068,883</u>

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
TOTAL FUNDS	<u>1,068,883</u>	<u>(38,644)</u>	<u>1,030,239</u>

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)
TOTAL FUNDS	<u>679,776</u>	<u>718,420</u>	<u>(38,644)</u>

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	-	-	-
TOTAL FUNDS	<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 £
INCOMING RESOURCES		
Voluntary income		
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>
Activities for generating funds		
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>
Total incoming resources	679,776	683,745
RESOURCES EXPENDED		
Fundraising trading: cost of goods sold and other costs		
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 £
Charitable activities		
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)
	<hr/> 581,495	<hr/> 472,048
Governance costs		
Accountancy	9,511	12,491
Legal and professional fees	3,900	9,358
	<hr/> 13,411	<hr/> 21,849
Total resources expended	<hr/> 718,420	<hr/> 637,850
Net income / (deficit)	<hr/> (38,644)	<hr/> 45,895