

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

Trustees' Report and Audited Accounts
30 September 2023

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1105626
OSCR No. SC051782

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

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

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

Statement of trustees' responsibilities in relation to the financial statements

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

The law applicable to charities requires the charity trustees to prepare financial statements which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
state whether applicable UK accounting standards have been followed,
- subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Tia Greyhound and Lurcher Rescue Trustees' Annual Report

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

Statement of disclosure of information to auditor

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

Reporting Period Change

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

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

Overview

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

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

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

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

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

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

generated a very useful income.

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

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

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

Easter Hardmuir Farm

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

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

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

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

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

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

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

Tia Greyhound and Lurcher Rescue Trustees' Annual Report

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

Rehoming Dogs & Horses

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

Charity Shops

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

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

Income

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

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

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

Tia Greyhound and Lurcher Rescue
Trustees' Annual Report

Trustees

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

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

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

Resignations:

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

New Trustees:

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

Summary

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

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

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

2023/24 Outlook

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

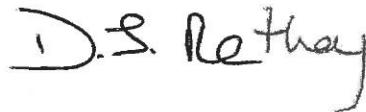
**Tia Greyhound and Lurcher Rescue
Trustees' Annual Report**

operation. The coming years will always present unexpected situations, but having a solid operational footing

with minimal or no borrowing will help us meet future challenges and, most importantly, ensure that we are here in the long-term to safeguard our dogs and horses and to remain a place where we can give them a loving home.

Signed on behalf of the charity's trustees

D. Rothery
Trustee
27 June 2024

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

Tia Greyhound and Lurcher Rescue

Report of the Independent Auditors to the Trustees

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

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



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

Date: 28/6/24

Tia Greyhound and Lurcher Rescue
Statement of Financial Activities

for the period ended 30 September 2023

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

**Tia Greyhound and Lurcher Rescue
Balance Sheet**

at 30 September 2023

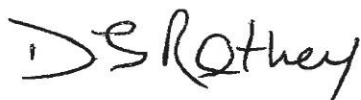
Charity No. 1105626

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

Approved by the trustees on 13 March 2024

And signed on their behalf by:

D. Rothery
Trustee
27 June 2024



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

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

for the period ended 30 September 2023

1 Accounting policies

Basis of preparation

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

Change in basis of accounting or to previous accounts

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

Fund accounting

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

Income

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

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Tia Greyhound and Lurcher Rescue
Notes to the Accounts

Expenditure

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

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

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

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

Trade and other debtors

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

Cash and cash equivalents

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

Trade and other creditors

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

Tia Greyhound and Lurcher Rescue
Notes to the Accounts

Leased assets

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

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

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

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

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

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

Pension costs

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

Receipt of donated goods, facilities and services

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

2 Statement of Financial Activities - prior year

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

3 Income from donations and legacies

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

4 Income from other trading activities

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

Tia Greyhound and Lurcher Rescue
Notes to the Accounts

5 Expenditure on raising funds

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

6 Governance costs

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

7 Charitable activities costs

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

8 Net income/(expenditure) before transfers

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

Tia Greyhound and Lurcher Rescue
Notes to the Accounts

9 Staff costs

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

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

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

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

10 Tangible fixed assets

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

11 Debtors

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

Tia Greyhound and Lurcher Rescue
Notes to the Accounts

12 Creditors:

amounts falling due within one year

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

13 Movement in funds

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

Purposes and restrictions in relation to the funds:

Restricted funds:

Restricted Funds For the cost of new kennels

14 Analysis of net assets between funds

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

Tia Greyhound and Lurcher Rescue
Notes to the Accounts

15 Reconciliation of net debt

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

16 Commitments

Operating lease commitments

The following operating lease payments are committed to be paid:

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

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

Tia Greyhound and Lurcher Rescue
Notes to the Accounts

17 Related party disclosures

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

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

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

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

Tia Greyhound and Lurcher Rescue
Detailed Statement of Financial Activities

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

Tia Greyhound and Lurcher Rescue
Detailed Statement of Financial Activities

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