

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

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

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

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FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

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

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

The trustees present their report with the financial statements of the charity for the year ended 30th September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

Public benefit

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

Rehoming Dogs & Horses

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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

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

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

Fundraising activities

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

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

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

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

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

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

ACHIEVEMENT AND PERFORMANCE

Easter Hardmuir Farm

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

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

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

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

Charity Shops

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

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

Income

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

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

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

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

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

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

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

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

ACHIEVEMENT AND PERFORMANCE

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

Public Liability and Employers Liability Insurance

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

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

FINANCIAL REVIEW

Reserves policy

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

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

Organisational structure

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

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

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

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

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1105626 AND SC051782

Principal address

Easter Hardmuir Farm
Auldearn
Nairn
Inverness
IV12 5QG

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

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

Trustees

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

Auditors

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

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

Miss D J Rothery - Trustee

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

Use of our report

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

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

25th June 2025

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

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

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

The notes form part of these financial statements

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

**BALANCE SHEET
30TH SEPTEMBER 2024**

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

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

D J Rothery - Trustee

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

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

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

The notes form part of these financial statements

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

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

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

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

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

Fixed assets are initially recorded at cost.

No depreciation is provided in respect of freehold land.

Taxation

The charity is exempt from tax on its charitable activities.

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

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

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

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

Receipt of donated goods, facilities and services

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

2. DONATIONS AND LEGACIES

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

3. OTHER TRADING ACTIVITIES

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

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

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

4. OTHER TRADING ACTIVITIES

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

5. CHARITABLE ACTIVITIES COSTS

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

6. SUPPORT COSTS

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

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

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

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

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

6. SUPPORT COSTS - continued

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

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

8. STAFF COSTS

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

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

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

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

10. TANGIBLE FIXED ASSETS

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

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

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

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

13. LOANS

An analysis of the maturity of loans is given below:

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

14. LEASING AGREEMENTS

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

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

15. MOVEMENT IN FUNDS

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

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

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

15. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

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

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

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

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

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

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

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

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

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

16. RELATED PARTY DISCLOSURES

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

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

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

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

This page does not form part of the statutory financial statements

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

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

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