

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021**  
**FOR**  
**CLARKS FARM GREYHOUND RESCUE**

Wilson Devenish  
67 Newland Street  
Witham  
Essex  
CM8 1AA

## **CLARKS FARM GREYHOUND RESCUE**

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## **CLARKS FARM GREYHOUND RESCUE**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30 APRIL 2021**

The trustees present their report with the financial statements of the charity for the year ended 30 April 2021. 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 Charity's purposes are to rehome ex-racing greyhounds and to assist greyhounds who need care or attention for the benefit of the animals and breed. We rehome the majority within Essex and surrounding counties, but also home those from around the UK and as far away as France.

The Charity finds good and suitable homes for each greyhound in its care. The Charity carries out all necessary checks on families, and their properties, prior to taking greyhounds home as pets and give ongoing assistance to owners wherever required. Where the home is not successful, the Charity will accept the greyhound back into its care.

We work hand-in-hand with Entain (who own several racetracks, including Crayford, who the charity primarily rehome for), independent greyhound trainers, and members of the public. All greyhounds are neutered, vaccinated, groomed, and treated for parasites before homing.

The Charity takes work placement students from local schools, colleges, and universities and provides its staff with ongoing training as required.

The Charity meets its aims that it was created to do and the Trustees regards it as successful and continues to excel in meeting the needs of retired greyhounds each year.

##### **Review of activities**

We review our activities annually to ensure we achieve our aims. This review looks at what we achieved and the outcomes of our work in the previous 12 months.

The charity has various volunteers who help make this happen. They assist with day-to-day tasks such as walking the dogs, carrying out home checks and helping clean and feed the dogs. They also assist with all community outreach such as awareness promotion, school or group talks and assist when we host our annual fun dog show.

##### **The focus of our work**

Our main objectives continue to be the care of retired greyhounds and to rehome them into appropriate and sound homes. The strategies we used to meet these objectives included:

- a) Raising public awareness of our existence and the facilities/services that we provide, through advertising, web, and social media;
- b) Maintaining contacts with other local charities and agencies involved in similar activities;
- c) creating a managed pool of volunteer foster homes, where animals could be located as a half-way house between the rehoming centre and new adoptive home, or as a less stressful environment especially for dogs who could not cope with rescue centre surroundings;
- d) maintaining a managed pool of volunteers who assist paid staff with all aspects of the greyhounds care and community outreach activities;
- e) provision of comprehensive veterinary treatment for all animals in our care;
- f) giving talks or attending local shows to raise awareness of the breed and their suitability as family pets;
- g) the expansion and improvement of existing facilities and services.

The charity now regularly operates at maximum holding capacity.

##### **Volunteers**

The Trustees thank all involved in the charities continued success. This includes, staff, volunteers, accountants, the greyhound industry, vets, and all others that are involved or support the Charity. The Trustees also extend their thanks to all that donate on a ongoing monthly basis and to all our friends who have passed away, leaving us a legacy or collections from their funeral services.

## **CLARKS FARM GREYHOUND RESCUE**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30 APRIL 2021**

#### **FINANCIAL REVIEW**

##### **Financial position**

The Charity is financially sound. Its revenues come from many sources such as the Monthly Donation Assistance from the greyhound industry and donations from rehoming greyhounds as pets. The Charity also applies for grants for projects to benefit and grow the facilities to better achieve its aims.

We have been fortunate that we have had legacies and funeral donations made to the charity.

The Trustees do not take any payment for their roles as Trustee.

Prior to the outbreak of the COVID-19 pandemic, the Charity held an annual Fun Dog Show. We did not set fundraising targets for this, but it was an important aspect of our annual fundraising efforts. We will be looking to bring this event back in the future. Community outreach, school talks and other events will also be undertaken once we are in a safe position to do so. All these are used to raise the profile of the Charity in the local area.

We receive funding through legacies and funeral donations but cannot rely on these solely. Additional donations are brought in as a result of social media campaigns and fundraising efforts which allow us to pay our ongoing vet bills.

##### **Reserves policy**

The Charity aims to keep a reserve of funds to ensure that in difficult times it is able to continue its work. The aim is to have sufficient funds to cover at minimum, a period of 6 months ongoing running costs.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Organisational structure**

The day to day running of the Sanctuary is managed by a Centre Manager assisted by a full time and part time Kennel Hand. This is overseen by the Trustees.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1113924

##### **Principal address**

Clarks Farm  
Wash Lane  
Little Totham  
Maldon  
Essex  
CM9 8LX

##### **Trustees**

S Cobb  
Ms J Hughes  
Ms E Gruender

##### **Independent Examiner**

S. Chong, FCA  
ICAEW  
Wilson Devenish  
67 Newland Street  
Witham  
Essex  
CM8 1AA

**CLARKS FARM GREYHOUND RESCUE**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 APRIL 2021**

Approved by order of the board of trustees on 8 March 2022..... and signed on its behalf by:

Stephen Cobb  
S Cobb - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CLARKS FARM GREYHOUND RESCUE**

**Independent examiner's report to the trustees of Clarks Farm Greyhound Rescue**

I report to the charity trustees on my examination of the accounts of Clarks Farm Greyhound Rescue (the Trust) for the year ended 30 April 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW 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 Trust 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.



S. Chong, FCA  
ICAEW  
Wilson Devenish  
67 Newland Street  
Witham  
Essex  
CM8 1AA

Date: ..8.. March 2022.....

**CLARKS FARM GREYHOUND RESCUE****STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 APRIL 2021**

		<b>2021 Unrestricted fund £</b>	<b>2020 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	936,824	56,959
Other trading activities	3	24,326	-
Investment income	4	1,730	-
<b>Total</b>		<b>962,880</b>	<b>56,959</b>
 <b>EXPENDITURE ON</b>			
Raising funds	5	-	5,305
<b>Charitable activities</b>	6		
Charitable expenditure		148,267	59,125
Other		1,530	-
<b>Total</b>		<b>149,797</b>	<b>64,430</b>
 <b>NET INCOME/(EXPENDITURE)</b>		<b>813,083</b>	<b>(7,471)</b>
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		8,828	16,299
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>821,911</b>	<b>8,828</b>

The notes form part of these financial statements

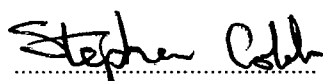
# CLARKS FARM GREYHOUND RESCUE

## BALANCE SHEET

30 APRIL 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	11	6,190	6,706
Investment property	12	300,000	-
		<u>306,190</u>	<u>6,706</u>
<b>CURRENT ASSETS</b>			
Debtors	13	20,603	3,467
Cash at bank		503,247	8,498
		<u>523,850</u>	<u>11,965</u>
<b>CREDITORS</b>			
Amounts falling due within one year	14	(8,129)	(9,843)
		<u>515,721</u>	<u>2,122</u>
<b>NET CURRENT ASSETS</b>			
		<u>821,911</u>	<u>8,828</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>821,911</u>	<u>8,828</u>
<b>NET ASSETS</b>			
		<u>821,911</u>	<u>8,828</u>
<b>FUNDS</b>	15		
Unrestricted funds		821,911	8,828
<b>TOTAL FUNDS</b>		<u>821,911</u>	<u>8,828</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 March 2022 and were signed on its behalf by:

  
S Cobb - Trustee



**CLARKS FARM GREYHOUND RESCUE**

**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 30 APRIL 2021**

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>494,749</u>	<u>(3,914)</u>
Net cash provided by/(used in) operating activities		<u>494,749</u>	<u>(3,914)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>494,749</u>	<u>(3,914)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>8,498</u>	<u>12,412</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>503,247</u></u>	<u><u>8,498</u></u>

The notes form part of these financial statements

**CLARKS FARM GREYHOUND RESCUE**

**NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 30 APRIL 2021**

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	<b>813,083</b>	<b>(7,471)</b>
Adjustments for:		
Depreciation charges	<b>516</b>	<b>516</b>
Legacy donation of investment property	<b>(300,000)</b>	<b>-</b>
Increase in debtors	<b>(17,136)</b>	<b>(3,467)</b>
(Decrease)/increase in creditors	<b>(1,714)</b>	<b>6,508</b>
Net cash provided by/(used in) operations	<b>494,749</b>	<b>(3,914)</b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	<b>At 1.5.20</b>	<b>Cash flow</b>	<b>At 30.4.21</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Net cash			
Cash at bank	<b>8,498</b>	<b>494,749</b>	<b>503,247</b>
	<b>8,498</b>	<b>494,749</b>	<b>503,247</b>
Total	<b>8,498</b>	<b>494,749</b>	<b>503,247</b>

## **CLARKS FARM GREYHOUND RESCUE**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 30 APRIL 2021**

#### **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, as modified by the revaluation of certain assets.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Grants and donations**

These are only recognised when the Charity has unconditional entitlement.

##### **Tangible fixed assets**

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

Improvements to property                      -    5% on cost

##### **Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

##### **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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Government grants**

Income from government grants are recognised in the profit & loss account for the period in which the related expenditure occurred.

## **CLARKS FARM GREYHOUND RESCUE**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 30 APRIL 2021**

#### **2. DONATIONS AND LEGACIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Legacy donation	<b>800,000</b>	-
General donations/fundraising	<b>125,677</b>	56,959
CJRS grant income	<b>11,147</b>	-
	<b>936,824</b>	<b>56,959</b>

Grants received, included in the above, are as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other grants	<b>11,147</b>	-

#### **3. OTHER TRADING ACTIVITIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Kennel fee charges	<b>18,806</b>	-
Fees charged to local college	<b>5,520</b>	-
	<b>24,326</b>	-

#### **4. INVESTMENT INCOME**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Rents received	<b>1,730</b>	-

#### **5. RAISING FUNDS**

##### **Raising donations and legacies**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Show expenses	-	555
Support costs	-	4,750
	-	<b>5,305</b>

**CLARKS FARM GREYHOUND RESCUE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 APRIL 2021**

**6. CHARITABLE ACTIVITIES COSTS**

	Support costs (see note 7)
	£
Charitable expenditure	<u><u>148,267</u></u>

**7. SUPPORT COSTS**

	Management £	Finance £	Totals £
Charitable expenditure	<u><u>147,224</u></u>	<u><u>1,043</u></u>	<u><u>148,267</u></u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2021 nor for the year ended 30 April 2020.

**Trustees' expenses**

Expenses that was incurred on behalf of the charity was reimbursed to Steve Cobb during the course of the year.

**9. STAFF COSTS**

	2021 £	2020 £
Wages and salaries	<u><u>49,691</u></u>	<u><u>35,519</u></u>
	<u><u>49,691</u></u>	<u><u>35,519</u></u>

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

	2021	2020
Dog handlers & kennel maintenance staff	<u><u>3</u></u>	<u><u>3</u></u>

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

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	56,959
<b>EXPENDITURE ON</b>	
Raising funds	5,305
<b>Charitable activities</b>	
Charitable expenditure	59,125
<b>Total</b>	<u><u>64,430</u></u>
<b>NET INCOME/(EXPENDITURE)</b>	<u><u>(7,471)</u></u>

**CLARKS FARM GREYHOUND RESCUE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 APRIL 2021**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund  
£

**RECONCILIATION OF FUNDS**

Total funds brought forward

16,299

**TOTAL FUNDS CARRIED FORWARD**

8,828

**11. TANGIBLE FIXED ASSETS**

Improvements  
to  
property  
£

**COST**

At 1 May 2020 and 30 April 2021

10,317

**DEPRECIATION**

At 1 May 2020

3,611

Charge for year

516

At 30 April 2021

4,127

**NET BOOK VALUE**

At 30 April 2021

6,190

At 30 April 2020

6,706

**12. INVESTMENT PROPERTY**

£

**FAIR VALUE**

Additions

300,000

At 30 April 2021

300,000

**NET BOOK VALUE**

At 30 April 2021

300,000

At 30 April 2020

-

Investment property was valued on an open market basis on 30 April 2021 by the Trustees.

**CLARKS FARM GREYHOUND RESCUE****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 APRIL 2021****13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Other debtors	20,603	-
Net wage advances	-	3,467
	<u>20,603</u>	<u>3,467</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Taxation and social security	1,699	1,511
Other creditors	6,430	8,332
	<u>8,129</u>	<u>9,843</u>

**15. MOVEMENT IN FUNDS**

	At 1.5.20	Net movement in funds	At 30.4.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	8,828	813,083	821,911
<b>TOTAL FUNDS</b>	<u>8,828</u>	<u>813,083</u>	<u>821,911</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	962,880	(149,797)	813,083
<b>TOTAL FUNDS</b>	<u>962,880</u>	<u>(149,797)</u>	<u>813,083</u>

**Comparatives for movement in funds**

	At 1.5.19	Net movement in funds	At 30.4.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	16,299	(7,471)	8,828
<b>TOTAL FUNDS</b>	<u>16,299</u>	<u>(7,471)</u>	<u>8,828</u>

## **CLARKS FARM GREYHOUND RESCUE**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 30 APRIL 2021**

#### **15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	56,959	(64,430)	(7,471)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>56,959</u>	<u>(64,430)</u>	<u>(7,471)</u>

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

	At 1.5.19 £	Net movement in funds £	At 30.4.21 £
<b>Unrestricted funds</b>			
General fund	16,299	805,612	821,911
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>16,299</u>	<u>805,612</u>	<u>821,911</u>

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 £
<b>Unrestricted funds</b>			
General fund	1,019,839	(214,227)	805,612
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,019,839</u>	<u>(214,227)</u>	<u>805,612</u>

#### **16. RELATED PARTY DISCLOSURES**

During the year, dog kennelling and related rental charges amounting to £12,500 was payable to S Cobb, a trustee of Clarks Farm Greyhound Rescue.

At the balance sheet date, other debtors included a balance of £20,603 owed by Clarks Farm Greyhound (Essex) Ltd, a company controlled by the S Cobb, a trustee of the Charity.



**CLARKS FARM GREYHOUND RESCUE****DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 APRIL 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Legacy donation	800,000	-
General donations/fundraising	125,677	56,959
CJRS grant income	11,147	-
	<hr/>	<hr/>
	936,824	56,959
<b>Other trading activities</b>		
Kennel fee charges	18,806	-
Fees charged to local college	5,520	-
	<hr/>	<hr/>
	24,326	-
<b>Investment income</b>		
Rents received	1,730	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	962,880	56,959
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Show expenses	-	555
<b>Other</b>		
Property maintenance costs	1,530	-
<b>Support costs</b>		
<b>Management</b>		
Wages	49,691	35,519
Office and utilities	12,688	4,602
Vet fees and maintenance of surgery	57,026	12,193
Postage and stationery	202	183
Advertising	4,218	4,750
Kennelling costs	19,981	4,765
Travel	2,902	428
Improvements to property	516	516
	<hr/>	<hr/>
	147,224	62,956
<b>Finance</b>		
Bank charges	1,043	919
	<hr/>	<hr/>
<b>Total resources expended</b>	149,797	64,430
<b>Net income/(expenditure)</b>	<hr/> <b>813,083</b> <hr/>	<hr/> <b>(7,471)</b> <hr/>

This page does not form part of the statutory financial statements

