

Charity registration number: 1158499

Greyhound Gap CIO

Annual Report and Financial Statements
for the Year Ended 30 September 2024

Greyhound Gap CIO

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Greyhound Gap CIO

Reference and Administrative Details

Trustees	L Cartwright (Founder) R Edwards J S Burgess
Secretary	V Rigby
Principal Office	Grindlestone Kennels Cobmoor Road Kidsgrove Stoke on Trent Staffordshire ST7 3PZ
Charity Registration Number	1158499
Bankers	Lloyds TSB Bank Plc 1 Legg Street Essex CM1 1JS
Independent Examiner	Helen Binns FCA Beever and Struthers Chartered Accountants One Express 1 George Leigh Street Ancoats Manchester M4 5DL

Greyhound Gap CIO

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 September 2024. The trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governance documents, and the provisions of Statement of Recommendation Practice (SORP) "Accounting and Reporting by Charities".

Structure, governance and management

Nature of governing document

The Greyhound Gap charity is a Charitable Incorporated Organisation (CIO), formed on 9 September 2014 under a Foundation Constitution of the same date. The CIO was formed to take over the ongoing operation of the Greyhound Gap charity (registered number 113207), as the Trustees (who are the same for both charities) felt it was more appropriate to operate the charity with a recognised legal form.

Recruitment and appointment of trustees

The management of the charity is the responsibility of the Trustees who are elected under the terms of the CIO's foundation constitution.

Organisational structure

The Charity operates throughout the UK. The dogs originate from many stray pounds, but our main area of operation is the Midlands and surrounding areas. When space allows, we service pounds in the whole of the UK. Greyhounds entering our care come directly from the track we facilitate directly in the Northwest and via 3 more trainers that we have an ongoing formulated agreement with.

The charity works with a network of volunteers who foster, transport and generally aid the work of the Charity across the UK. The charity also works, where appropriate with other similar rescues to ensure those dogs that are at risk can be placed in a safe environment. The trustees make all decisions on any major expenditure and set the strategic direction for the Charity.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Greyhound Gap CIO

Trustees' Report

Objectives and activities

Policies and objectives

The Charity covers the following principal activities:

- Rehoming dogs directly from our kennels and a network of volunteer foster homes through a clearly controlled adoption procedure.
- Dogs that do not secure a foster home will be housed in our kennels premises where they are cared for by our staff with volunteer's assistance.
- Supporting Local Authorities by coordinating rescue, kennel or foster placements for the stray greyhounds and lurchers in their care.
- Assistance with local and national welfare cases supporting dog wardens, Social Services and any other relevant bodies.
- Supporting owners needing to surrender their dogs by coordinating rescue, kennel or foster placements if possible, within our own organisation or within other safe rescue environments.
- Facilitation of placements via Greyhound Tracks, Trainers & Owners.
- Transport of dogs to reputable rescues offering rescue placements.
- Provision of veterinary treatment for all animals in our care.
- In-house fundraising such as auctions, competitions, eBay sales, web shop, sponsored events, direct appeals, sponsorship schemes for long term dogs and outside fundraising such as dog shows, attending events, meet and greets and street collections.
- Outreach work within the local community in Stoke on Trent with the homeless and Social Services referrals providing dog food and basic care such as vaccinations, parasite control and in some cases neutering.
- Lost and stolen dog recovery service assisting owners with advice, support and equipment if necessary to ensure a safe return home of their missing pets.
- Working alongside Community Payback to offer working opportunities to offenders undergoing rehabilitation and reparation.
- Continue to build links with local schools and colleges.

Greyhound Gap CIO

Trustees' Report

The charity's objectives are:

- To promote the humane treatment of animals, in particular greyhounds and lurchers.
- To provide appropriate care, protection, treatment and security for greyhounds and lurchers who are in need by reason of sickness, maltreatment, poor circumstances or ill usage.
- To educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.
- To continue the promotion of the issues pertaining to greyhound racing and the abandonment of working lurchers.

In pursuance of the objectives, we continue to strive to reduce numbers of greyhounds and lurchers euthanised in council holding facilities once time is served and ensure safe and swift release into our care from training kennels environments when no longer required. We continue to pursue the policies and objectives of the Charity.

Greyhound Gap is, principally, a death row rescue helping to provide emergency placements for greyhounds and lurchers in local authority holding kennels at risk of euthanasia. In early 2018 relations were formulated with a registered track in the Northwest to ensure help and safeguarding, when possible, for greyhounds ending their career. This was deemed necessary due to assistance with a welfare situation pertaining to dogs retired from this track entering an un reputable facility. If we are unable to directly assist, referrals are made, or places sourced within other reputable organisations. Safe transport to rescues is handled by us.

Dogs that enter the care of Greyhound Gap are supported for as long as is necessary. Homing is via a network of sighthound experienced foster placements and directly from our own kennels. The kennels are located close to our main core of volunteers and is staffed by experienced people to enable in depth assessments of every dog prior to rehoming.

All dogs entering our care as a matter of course receive vaccinations, kennel cough vaccinations, parasite treatment, micro-chipping, are spayed/neutered and receive a dental check. Should a dog arrive in our care with more serious veterinary needs these are addressed, and all necessary treatment is funded. We operate a thorough vetting system including pre-adoption questionnaires, initial telephone discussion, home visit and careful introductions with potential adoption matches. All adopters are obliged to sign an agreement to relinquish the animal back into the organisation's care should they no longer be able to meet the requirements of the dog. Follow up support is given post adoption, and our ongoing support and advice is available throughout the dog's life.

Greyhound Gap is a specialist rehabilitation facility and houses many dogs that other organisations do not feel qualified to manage. We pride ourselves on continued rehabilitation work with more challenging dogs and resolving behavioural issues prior to rehoming. We also give lifetime behavioural support to our adopters.

Greyhound Gap CIO

Trustees' Report



Lottie, Wilma and Bambi

In late 2023, Greyhound Gap were called to assist with an urgent welfare case. 125 dogs kept in an isolated barn, all lacking basic socialisation and veterinary care. Frightened and feral, the dogs needed extensive rehabilitation.

As the very dogs we aim to provide a safe service to we stepped up, offering a safety net to 26 of them. With time, patience, and love, the dogs slowly learned they were safe and cared for, and that humans could be trusted.

Among them were Lottie, Bambi, and Wilma, all of whom went on to find loving homes. Wilma, a black girl, was especially lucky. She won the heart of our founder, Lisa, who had been fostering her, and was officially adopted into her family.

Over the last eight years Greyhound Gap has been working more widely within the local community directing donations of surplus food to families struggling to financially support their dogs. We have also been working with local homeless support charities to provide food to the dogs residing on the streets with their owners. Locally there are no facilities for homeless pet owners, these people and their animals can often be at risk of hardship.

Where possible we also provide basic medical treatment such as disease control and provide basic safety essentials i.e., collars, leads and coats for the dog's wellbeing where necessary. This builds trust bonds between us, the dogs and their owners and should situations arise separating dog and owner we are able to offer a direct safety net. This, in turn, means the dogs do not enter the main stray system therefore placing them at risk.

Towards the end of the 2017 financial year, we formulated a relationship with a local Foodbank based in Chesterton, Newcastle Under Lyme. We have now agreed to incorporate the Foodbank into the surplus food program in the hope that provision of dog food to service users helps to reduce the demand on human food and resources. This remains in place and is proving a vital much needed and appreciated service. Throughout 2021-2022 we increased that support to two more Foodbanks, one run by St Thomas, our local church, and that of Aspire Housing based in Newcastle-Under-Lyme where we now provide dog food for their warehouse available to their service users. During the later part of 2022 and into 2023 our services were called upon by even more service user facilities and members of the public. This meant additional pressure of three more facilities and multiple new individuals.

As we move into 2025, we aim to strengthen our partnerships, with a particular focus on St Thomas, which lies within our direct ward. Rather than limiting our support to food donations, we hope to establish a regular presence during the food bank's operating days. By doing so, we can better understand the challenges owners are facing, especially in the current financial climate. It may also become necessary to seek additional funding, allowing us to offer more direct assistance and help ensure that dogs can remain with their families.

With ever decreasing rescue placements available and increasing relinquishment demand, evidence of more abandonment, community outreach needs to be our main focus though out our next financial year.

Greyhound Gap CIO

Trustees' Report

In August 2015 we secured a service users contract with the local probation service. This enables offenders ordered by the court to carry out unpaid work to access our facility on a placement basis.

We strongly believe that the bonds formed between offenders and our rescue dogs is mutually beneficial. The project has continued to make great strides with us fast becoming Staffordshire's placement of choice by probation and offenders alike. The scheme has been running for 9 years this year and a very small amount of our service users have re-entered the judicial service.

Since the Charity came into existence, we have also, on a less formal basis, assisted with the securing or stray or abandoned dogs in the local area. Through experience and equipment, we have been able to offer remote monitoring, feeding and subsequent tools to enable a positive outcome in swiftly securing dogs in danger. Since 2017 this has progressed, and we have found more and more that we are called to assist owners of dogs who have found themselves in a situation where their dogs are lost or stolen. In these instances, advice and safe containment where possible to avoid loss through injury or death has been offered with great success. This is a service we are extremely proud of being able to provide and through ever increasing knowledge our skill sets are developing and once again allowing us to maximise our overall impact.

Volunteers



The charity is extremely grateful for the unstinting efforts of its volunteers.

Many of our local supporters turn out in all weathers on a regular basis to help at the kennels with the daily cleaning, maintenance, gardening, vet runs and taking our kennel dogs for their daily exercise, enrichment, playtimes and walks.

Greyhound Gap is lucky to have a large volunteer and supporter base throughout the UK. There are committed groups of helpers who continually step up to man fundraising stalls and events on our behalf, who attend street collections, hold meet and greets and take part in sponsored events.

Others put their brilliant creative skills to use by making collars, cakes, jams, dog treats, hand crafted items and artwork to be sold to raise funds or by simply donating items for our online fundraising auctions.

Greyhound Gap CIO

Trustees' Report

We are extremely lucky to have such a supportive and wide-reaching community of volunteers and realise that without their efforts we would not be a viable organisation. We appreciate every one of those who help us in whatever capacity they can.

During the last financial year we have seen the increased level of support built online during Covid remain in place, indeed there has been continued growth. Many of those volunteers now able to are assisting freely with our external fundraising activities.

Achievements and performance

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Review of activities

Rehoming and Rescue Placements

The continued cost-of-living crisis in 2023-24 had a profound impact on our Charity, as well as animal charities across the UK. With it came a sharp decrease in adoption interest and a corresponding increase in surrenders and abandonments often involving dogs in poor physical and mental condition. Alarming, after a threefold increase the previous year, surrender and abandonment rates continued to rise.

At the same time, our ability to place dogs with partner rescues diminished significantly. Most rescues remained at full capacity, with little appetite for new intakes. The long-term effects of the Covid dog's crisis persisted, with dogs entering our care whether strays, surrenders, or retired racers frequently exhibiting advanced physical neglect and deteriorating mental health.



Cassie

In early 2024, Cassie was brought to a local vet with a severe leg injury. Her owner, unwilling to fund her treatment, signed her over for euthanasia.

Thankfully, the vets contacted Greyhound Gap, and with the owner's agreement, Cassie was transferred into our care.

She immediately received specialist orthopaedic treatment costing £3,000. After recovering in the rescue's kennels house with our kennel staff team, Cassie found a wonderful rural home, complete with three acres to explore and an aga to snooze by.

Greyhound Gap CIO

Trustees' Report

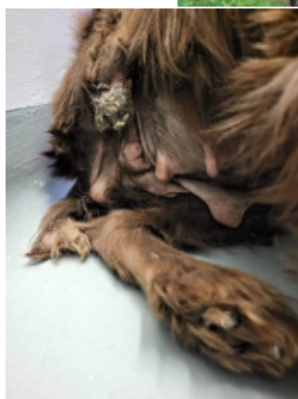
Stray pounds, under mounting pressure, were increasingly forced into euthanasia decisions following the statutory eight day holding period. Greyhounds in particular faced long waits with their trainers for rescue placements, often arriving in a heightened state of anxiety after minimal post-racing care. Sadly, we also started to see higher numbers of Greyhounds once again arriving at the pounds after being abandoned as strays.

Increasing Veterinary and Behavioural Demands

The dogs needing assistance increasingly displayed serious behavioural issues, typically due to poor early socialisation or insufficient care in previous homes. As a result, incoming dogs required longer assessment periods and intensive behavioural rehabilitation.

Veterinary needs also surged. Many surrendered dogs had untreated medical conditions that, if addressed early, would have been minor. This placed additional strain on us both operationally and financially. The cost of routine veterinary treatments such as neutering and dental work once again showed a stark increase compared to the previous year, and we expect these costs to continue rising.

These pressures have heightened the risk that, in future, we may be forced to reduce intake capacity despite growing demand a prospect we are working hard to avoid.



Martha and Charm

Although Spaniels are not our primary breed, we were called on twice during the financial year to assist locally.

Martha was seen being thrown onto train tracks but thankfully escaped via a fox run. Immediate support measures were put in place, and she was safely trapped and brought into our care.

Charm, another Spaniel, was found by a member of the public and taken to one of our vets. Tragically, her leg had been severed off from the ankle down, with severe infection setting in. After obtaining permission, her leg was amputated to save her life.

Both girls went on to find wonderful homes and are now thriving, loved, and settled.

Greyhound Gap CIO

Trustees' Report

Rehoming Successes

Despite the challenging environment, we are proud to report that in 2023-24, we successfully re-homed or placed into long-term foster 72 dogs, a slight decrease compared to the previous year. However, those dogs were all adults, many needing more veterinary or behavioural intervention. We did not facilitate any litters of puppies or pregnant females during the year.

Of these, only one was returned: since covid adopters in general seem to be more anxious. Something we have remained alive to. The return was from a previous adopter who has adopted from us on numerous occasions throughout our history. Sadly, anxiety now seems to play a part in their lives and even with full support they could not settle into owning a new dog.

Additionally, we facilitated the safe placement of 57 dogs through partnerships with reputable organisations. Demand for safe Greyhound and Lurcher placements remained notably high throughout the year.

Looking Ahead

We remain committed to maximising our impact despite these growing challenges. We continue to explore new opportunities and partnerships to ensure the welfare and safety of every dog entrusted to our care, while maintaining our ethical standards and charitable mission. Addressing issues that ensure dogs are able to remain with their owners and growing support systems is imperative.

Rehoming Operations Update

During the pandemic, Greyhound Gap adapted by reducing its operational area to counties near to our main kennels and area of operations, moving all rehoming fully in house, handled by our experienced staff. This approach improved consistency in adoption support and strengthened staff skills for the charities future sustainability.

Given the continued high intake of Greyhounds and Lurchers, we have retained the reduced operating area and in house rehoming system. National adoptions are now primarily reserved for previous adopters, with exceptions made for breed experienced applicants willing to adopt more complex dogs. Others are directed to local rescues, supporting sector-wide capacity.

All potential adopters now attend an initial centre based interview with their family and any existing dogs, allowing us to better assess suitability, particularly in light of increased behavioural challenges seen post pandemic.

When a suitable match is identified, introductions are conducted via supervised walks and time in our home from home setting. A home visit, with the dog present, follows to ensure compatibility. A cooling off period is offered before final adoption. This thorough, hands on process has led to smoother transitions and maintained our exceptionally low return rates.

Respite and Community Assistance

During the financial year ending September 30th 2024, Greyhound Gap also actively through advice, attending or physically trapping and safely securing managed to assist 29 owners with the reuniting of lost and stolen pets. Remotely many more were reunited thanks to our time and effort to advise others further afield or through lending the necessary equipment to secure the safe capture. During the course of the year, Greyhound Gap worked either individually on set cases or alongside other rescues/teams with the same wealth of experience when needed.

Greyhound Gap CIO

Trustees' Report

During the financial year our work within the community supporting and assisting families who found themselves in a sudden state of unexpected hardship increased dramatically, a growth we expect to continue. Thankfully through so many kind donations either dropped to the kennels or delivered directly we were able to continue with our support of not only the community foodbanks but to include others and to support more service users who we were approached directly about in addition to those already on our list.

Thankfully during the financial year we had no call to offer respite as had been seen in previous years whilst their owners received either emergency treatment for mental health or drug use.

Fostering and long-term foster placements

Our national foster carers remain committed to providing a long-term homing opportunity to dogs that find themselves with more permanent needs, elderly or infirm dogs or those with more complex behaviour issues still receive full support from those available placements. Many of these dogs may be reaching end of life and a home environment with more wider ranging comfort and one on one care makes a huge difference during those last months. Our foster carers, in turn, receive full support and guidance from ourselves as an organisation with Greyhound Gap meeting care costs throughout the duration of the dog's remaining time.

Fundraising and community engagement



Greyhound Gap remains proud of its proactive fundraising and dedicated community volunteers. However, last year, several major events were lost to extreme heat and torrential rain. Aware of these ongoing risks, we are actively exploring alternative avenues to mitigate future weather related disruptions.

A new venue for local shows was added with kind support from The Bleeding Wolf. They are our local public house and have been hugely proactive in their efforts to assist us. Even though marred by bad weather, the dog friendly environment meant that visitors could take a break and enjoy refreshments in a dry setting. The show was received so well that we will be adding it biannually to our events calendar.

The previous year's event at Tittesworth Reservoir was repeated with the addition of a dog show, again exceptionally well received within the local community and further reaching supporters. Many travelled to join us on the day.

Supported by Newcastle-under-Lyme Council, we successfully hosted two full-market takeovers for the second year running, with free parking and market stalls generously provided. These events boosted attendance, supported local charities, and benefited town centre businesses, helping to re-invigorate the local community.

Greyhound Gap CIO

Trustees' Report

Further community opportunities arose through partnerships with Shop Local, Keep it Local and BID, allowing us to run several successful pop-up shops with volunteer support. We were also kindly offered a charity space with their new initiative, a community hub. Keep it Local have kindly created a shop in our main town centre and we occupy free space.

Our strong online supporter base remains vital. Through daily updates and interactive engagement, we have continued to drive online fundraising via raffles, competitions, sales, and auctions, even amid the ongoing cost-of-living crisis. Donations of goods for the kennels remained steady, supported by regular updates to our Amazon Wish List and seasonal gift sponsorships, all of which were well received.

Our fundraising efforts were once again bolstered by "Walking The Beat," whose team covered over 120 miles in 8 days, raising nearly £6,000 and bringing their total to over £50,000 for Greyhound Gap. Another walk is already planned for 2025.

Awareness efforts continued both locally and nationally. Our partnership with Crewe Pets at Home strengthened further, with fundraising events, meet-and-greets, and in-store drives helping to raise vital funds and supplies through their collection points.

Finally, we are sincerely thankful to Leek Veterinary Clinic and Nantwich Pet Vets, whose expert care and support have been crucial in a year marked by dogs arriving in significantly worse conditions than in previous years.

Kennels Premises

Since 2018 Greyhound Gap have owned their own fit for purpose kennels facilities. Providing 54 kennels, a purpose-built home from home room and exercise paddocks it provides a calm and welcoming environment for our dogs.

Kennel Block Refurbishment

In May 2024, Greyhound Gap completed a circa £50,000 refurbishment of one of our kennel blocks to improve housing quality and enhance the lifestyle of the dogs in our care. Previously used only for emergency intakes, the block had been taken out of service due to its poor condition. The upgrade created a safer, more comfortable, and enriching environment, allowing the block to be fully reinstated and increasing our capacity to house dogs. This investment reflects our ongoing commitment to welfare, and we are already seeing the positive impact on the dogs' wellbeing and happiness.



Greyhound Gap CIO

Trustees' Report



In January 2024, we also completed a new reception area, providing a safe, welcoming space for dogs entering our care. The area has streamlined record-keeping, improved computer system storage, and created an additional space for adopters to meet potential new companions, allowing for more adoption appointments.



Our "home-from-home" room continues to be a vital resource. It helps desensitise dogs unfamiliar with home environments to everyday sounds and settings like hoovers, washing machines, and sofas, better preparing them for adoption. It also offers a valuable break from the kennel environment and supports additional enrichment activities.

Greyhound Gap continue to be a proud member of the ADCH (Association of Dogs and Cats Homes)

Developing Public Relations and Promotion of the Charity

Throughout the year, Greyhound Gap has remained proactive in expanding its reach through social media, attracting new volunteers, supporters, and enhancing fundraising and educational campaigns nationwide. We are confident this growth will continue to strengthen our resources.

Locally, we maintained a strong presence in the press and media, promoting the charity and raising awareness within the wider community.

Greyhound Gap CIO

Trustees' Report

During the year, we launched an improved website, offering a clearer, more user-friendly experience. This has already led to increased engagement, with visitors accessing information on available dogs, adoption guidelines, events, newsletters, and major announcements more easily. In the second half of 2025 we are looking to develop a functional web shop.

The website also links to our online forum. Although posting activity has declined, it remains a valuable archive for adoption information and advice, with 7,500 registered members available for urgent communications.

Meanwhile, our Facebook groups continue to grow steadily, with the main group surpassing 22,000 members, many of whom actively support appeals and apply to volunteer.

Public benefit

The trustees confirm that we have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake.

Financial review

Principle funding sources

During the period the charity received income of £362,024 (2023: £348,413). We are well supported with a wide and loyal support base, this coupled with our own fundraising efforts which includes adoption, our own online shop, auctions, raffles, boarding, dog shows, stalls and markets to name a few means. We are not reliant upon a limited number of income streams to deliver our objectives and commitments. Included in the amount above we received £nil (2023: £22,036) of restricted funds. Expenditure for the period was £339,667 (2023: £347,687) of which £11,538 (2023: £13,714) was on kennelling costs.

The charity has unrestricted reserves of £623,143 (2023: £590,562) and restricted reserves of £2,487 (2023: £12,711) at 30 September 2024.

Key management personnel

The trustees consider the Trustees and General Manager as the key members of management personnel of the charity, in charge of directing and controlling, running and operating the Charity on a day to day basis.

Policy on reserves

Unrestricted reserves are held to ensure the ongoing care of the dogs. Annual operating costs are usually in excess of £360,000. The trustees have set a policy to hold general reserves of £120,000 in order to fund four months of operating costs to enable alternative homes to be sourced for the dogs in the charity's care in the event of the charity's operations having to cease. The current level of reserves is higher than our policy and the trustees are looking at ways to reduce this going forward.

At the year end the charity held total reserves of £625,630 (2023: £603,273) of which £2,487 (2023: £12,711) were restricted funds and £323,943 (2023: £283,288) are held in fixed assets less those secured by long term liabilities. This leaves free reserves of £299,200 (2023: £307,274).

Greyhound Gap CIO

Trustees' Report

Plans for future periods

Future developments

Short to Medium Term Objectives

- We continue with our aim to maintain reserves to £120,000
- We continue to strive for more low risk homing opportunities for our dogs
- We aim to continue to carry out year on year improvements and upgrades to the kennels and kennels house to maximise its potential.
- We will continue to recruit additional volunteers.
- To continue to build an operational and sustainable infrastructure
- Increase boarding capacity to help with financial resolve
- To explore the opening of the charities first shop and community hub

Long Term Objectives

- To seek to improve and modernise the kennels facilities to ensure maximum comfort to both the staff base and the dogs in our care.
- To work with more community groups and offer services to a wider range of audiences we feel can benefit from working alongside our dogs.
- We will be exploring the growth of core aims especially paying attention to the necessity to secure and enable safe placements for a growing number of dogs with ourselves and other organisations we work closely with.

Greyhound Gap CIO

Trustees' Report

Other Objectives

- We will strive to achieve continuous improvement in animal welfare, building on our excellent reputation and aiming to set a benchmark for other similar animal welfare organisations to aspire to. In doing so, to inspire other animal welfare organisations to raise their standards of animal welfare practices in line with our own. This will bring about an improvement way beyond our direct control and reach
- We will strive to build better relations and networks with like-minded individuals and groups across the UK and continue to work towards educating the public with regards the exploitation and suffering of greyhounds within the racing industry and fight for better welfare reforms.
- We will continue to support the banning of the use of sighthounds, in general, from partaking in blood sports and continue to back measures aimed at keeping bans in place. The number of dogs arriving in our care suffering from physical injuries consistent with both fox and badger damage continues to be a great worry to us.

The annual report was approved by the trustees of the charity on 10/2/11 and signed on its behalf by:



.....
L Cartwright (Founder)
Trustee

Greyhound Gap CIO

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that disclose with reasonable accuracy at any time the financial position of the charity and 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 constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 12th June and signed on its behalf by:



L Cartwright (Founder)
Trustee

Greyhound Gap CIO

Independent Examiner's Report to the trustees of Greyhound Gap CIO

I report on the accounts of the charity for the year ended 30 September 2024 which are set out on pages 18 to 29.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of .

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Helen Binns FCA
Beever and Struthers
Chartered Accountants

One Express
1 George Leigh Street
Ancoats
Manchester
M4 5DL

Date: 12/06/25.

Greyhound Gap CIO

Statement of Financial Activities for the Year Ended 30 September 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	300,299	-	300,299
Other trading activities	3	55,377	-	55,377
Investment income	4	5,551	-	5,551
Other income	5	797	-	797
Total Income		<u>362,024</u>	<u>-</u>	<u>362,024</u>
Expenditure on:				
Raising funds	6	(6,038)	-	(6,038)
Charitable activities	7	<u>(323,405)</u>	<u>(10,224)</u>	<u>(333,629)</u>
Total Expenditure		<u>(329,443)</u>	<u>(10,224)</u>	<u>(339,667)</u>
Net movement in funds		32,581	(10,224)	22,357
Reconciliation of funds				
Total funds brought forward		<u>590,562</u>	<u>12,711</u>	<u>603,273</u>
Total funds carried forward	17	<u><u>623,143</u></u>	<u><u>2,487</u></u>	<u><u>625,630</u></u>

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	255,185	22,036	277,221
Other trading activities	3	69,363	-	69,363
Investment income	4	<u>1,829</u>	<u>-</u>	<u>1,829</u>
Total Income		<u>326,377</u>	<u>22,036</u>	<u>348,413</u>
Expenditure on:				
Raising funds	6	(8,635)	-	(8,635)
Charitable activities	7	<u>(329,727)</u>	<u>(9,325)</u>	<u>(339,052)</u>
Total Expenditure		<u>(338,362)</u>	<u>(9,325)</u>	<u>(347,687)</u>
Net movement in funds		(11,985)	12,711	726
Reconciliation of funds				
Total funds brought forward		<u>602,547</u>	<u>-</u>	<u>602,547</u>
Total funds carried forward	17	<u><u>590,562</u></u>	<u><u>12,711</u></u>	<u><u>603,273</u></u>


All of the charity's activities derive from continuing operations during the above two periods.

Greyhound Gap CIO

(Registration number: 1158499)
Balance Sheet as at 30 September 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	613,698	578,566
Current assets			
Stocks	13	2,000	2,000
Debtors	14	27,762	12,374
Cash at bank and in hand		286,889	322,225
		<u>316,651</u>	<u>336,599</u>
Creditors: Amounts falling due within one year	15	<u>(14,964)</u>	<u>(16,613)</u>
Net current assets		<u>301,687</u>	<u>319,986</u>
Total assets less current liabilities		915,385	898,552
Creditors: Amounts falling due after more than one year	16	<u>(289,755)</u>	<u>(295,278)</u>
Net assets		<u>625,630</u>	<u>603,274</u>
Funds of the charity:			
Restricted funds		2,487	12,711
Unrestricted income funds			
Unrestricted funds		<u>623,143</u>	<u>590,562</u>
Total funds	17	<u>625,630</u>	<u>603,273</u>

The financial statements on pages 18 to 29 were approved by the trustees, and authorised for issue on 12th June and signed on their behalf by:


.....
L Cartwright (Founder)
Trustee

Greyhound Gap CIO

Notes to the Financial Statements for the Year Ended 30 September 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Greyhound Gap CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The judgements and estimations that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statement are as follows:

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, produce life cycles and maintenance are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

Going concern

The Charity's activities together with factors likely to affect its future development and financial position are set out in the Trustees' report. The Trustees consider that in the light of the Charity's planned activities and current reserves it has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Fund structure

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Greyhound Gap CIO

Notes to the Financial Statements for the Year Ended 30 September 2024

Income and endowments

All income is included in the statement of financial activities when the charity has entitlement to the funds, certainty that receipt of income is considered probable, and the amount can be measured with sufficient reliability.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution.

Donations are received and included in full in the statement of financial activities when receivable.

Donations include cash raised through street collections and events. It is common at these events for the charity to offer items for sale but the income is not separately identifiable.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Investment income is included when receivable.

Incoming resources from charitable activity are accounted for when earned.

Expenditure

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Costs in raising funds are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normal upon notification of the interest paid or payable by the bank.

Tangible fixed assets

Tangible fixed assets are stated at costs less depreciation.

Greyhound Gap CIO

Notes to the Financial Statements for the Year Ended 30 September 2024

Depreciation and amortisation

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Asset class	Depreciation method and rate
Buildings	2% Straight line
Motor vehicles	25% Straight line
Equipment	25% Straight line

The cost of land is not depreciated.

Stock

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Financial instruments

Classification

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Pensions and other post retirement obligations

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contributions are restricted to the contributions disclosed in note 7. At the year end there were no outstanding contributions. The costs of the defined contribution scheme are disclosed within costs of charitable activities.

2 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2024	2023
		£	£
Donations and legacies;			
General donations	254,878	254,878	225,279
Adoption donations	15,570	15,570	19,218
Legacies	29,851	29,851	32,724
	<u>300,299</u>	<u>300,299</u>	<u>277,221</u>

Greyhound Gap CIO

Notes to the Financial Statements for the Year Ended 30 September 2024

3 Income from other trading activities

	Unrestricted funds		
	General	Total	Total
	£	2024	2023
		£	£
Trading income;			
Sales of goods and services	3,296	3,296	8,862
Fundraising activities	52,081	52,081	60,501
	<u>55,377</u>	<u>55,377</u>	<u>69,363</u>

4 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2024	2023
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	5,551	5,551	1,829
	<u>5,551</u>	<u>5,551</u>	<u>1,829</u>

5 Other income

	Unrestricted funds	
	General	Total
	£	2024
		£
Gains on sale of tangible fixed assets for charity's own use	449	449
Other income	348	348
	<u>797</u>	<u>797</u>

Greyhound Gap CIO

Notes to the Financial Statements for the Year Ended 30 September 2024

6 Expenditure on raising funds

a) Costs of trading activities

		Unrestricted funds		
	Note	General £	Total 2024 £	Total 2023 £
Merchandise purchases		6,038	6,038	8,635
		6,038	6,038	8,635

Greyhound Gap CIO

Notes to the Financial Statements for the Year Ended 30 September 2024

7 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Direct Costs				
Wages and salaries	184,240	-	184,240	160,713
Social security costs	9,607	-	9,607	7,180
Pension costs	3,608	-	3,608	3,073
Heat and light	5,272	5,602	10,874	9,301
Kennels maintenance	4,717	-	4,717	5,636
Depreciation	7,069	4,622	11,691	9,188
Veterinary fees	39,798	-	39,798	75,486
Kennelling	11,538	-	11,538	13,714
General dog costs	584	-	584	707
Vehicle running costs	9,416	-	9,416	10,828
Sundry expenses	3,025	-	3,025	4,117
Rent and rates	5,744	-	5,744	5,736
Bank interest	25,461	-	25,461	21,882
	310,079	10,224	320,303	327,561
Support Costs				
Insurance	3,392	-	3,392	3,091
Telephone	2,739	-	2,739	2,362
General administrative costs	326	-	326	193
Postage and packaging	2,986	-	2,986	2,450
Health and safety	176	-	176	18
Training	90	-	90	325
Legal fees	1,619	-	1,619	1,267
Independent examiners fees	1,997	-	1,997	1,785
	13,325	-	13,325	11,491
	323,404	10,224	333,628	339,052

Greyhound Gap CIO

Notes to the Financial Statements for the Year Ended 30 September 2024

8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	184,240	160,713
Social security costs	9,607	7,180
Pension costs	3,608	3,073
	<u>197,455</u>	<u>170,966</u>

The average number of employees during the year, calculated on the basis of full-time equivalents was 10 (2023: 8).

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>1,998</u>	<u>1,785</u>

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

L Cartwright (Founder)

L Cartwright (Founder) received remuneration of £36,469 (2023: £31,254) during the year.

11 Taxation

The income and gains of the charity are exempt from taxation to the extent that they are applied to its charitable objectives.

Greyhound Gap CIO

Notes to the Financial Statements for the Year Ended 30 September 2024

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Kennel refurbishment £	Total £
Cost					
At 1 October 2023	603,432	3,610	43,222	-	650,264
Additions	-	-	-	46,823	46,823
Disposals	-	-	(3,940)	-	(3,940)
At 30 September 2024	603,432	3,610	39,282	46,823	693,147
Depreciation					
At 1 October 2023	41,236	3,610	26,852	-	71,698
Charge for the year	7,069	-	4,622	-	11,691
Eliminated on disposals	-	-	(3,940)	-	(3,940)
At 30 September 2024	48,305	3,610	27,534	-	79,449
Net book value					
At 30 September 2024	555,127	-	11,748	46,823	613,698
At 30 September 2023	562,196	-	16,370	-	578,566

13 Stock

	2024 £	2023 £
Stocks	2,000	2,000

14 Debtors

	2024 £	2023 £
Trade debtors	-	601
Prepayments	5,742	5,521
Accrued income	16,024	2,310
VAT recoverable	5,996	3,253
Other debtors	-	689
	27,762	12,374

Greyhound Gap CIO

Notes to the Financial Statements for the Year Ended 30 September 2024

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans	6,455	7,387
Trade creditors	1,097	3,428
Other taxation and social security	2,295	2,399
Other creditors	151	49
Accruals	4,966	3,350
	<u>14,964</u>	<u>16,613</u>

16 Creditors: amounts falling due after one year

	2024 £	2023 £
Bank loans	<u>289,755</u>	<u>295,278</u>

The bank loan is secured by a legal charge on the freehold property Grindlestone Edge House, Cobmoor Road, Kidsgrove.

17 Funds

	Balance at 1 October 2023 £	Incoming resources £	Resources expended £	Balance at 30 September 2024 £
Unrestricted funds				
<i>General</i>				
General Funds	590,562	362,024	(329,443)	623,143
Restricted funds				
Donations towards heating costs	5,602	-	(5,602)	-
Donation for new van	7,109	-	(4,622)	2,487
Total restricted funds	<u>12,711</u>	<u>-</u>	<u>(10,224)</u>	<u>2,487</u>
Total funds	<u>603,273</u>	<u>362,024</u>	<u>(339,667)</u>	<u>625,630</u>

Greyhound Gap CIO

Notes to the Financial Statements for the Year Ended 30 September 2024

	Balance at 1 October 2022 £	Incoming resources £	Resources expended £	Balance at 30 September 2023 £
Unrestricted funds				
<i>General</i>				
General Funds	602,547	326,377	(338,362)	590,562
Restricted funds				
Donations towards heating costs	-	12,808	(7,206)	5,602
Donation for new van	-	9,228	(2,119)	7,109
Total restricted funds	-	22,036	(9,325)	12,711
Total funds	602,547	348,413	(347,687)	603,273

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	Designated £	£	£
Tangible fixed assets	611,211	2,487	613,698
Current assets	316,651	-	316,651
Current liabilities	(14,964)	-	(14,964)
Creditors over 1 year	(289,755)	-	(289,755)
Total net assets	623,143	2,487	625,630

19 Related party transactions

There were no related party transactions in the year.