

# BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS

England & Wales · Charity number 275378

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 1978-03-16

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 36 Moorfield Road  
Duxford  
Cambridge  
CB22 4PS

**Phone** 07836609384

**Email** [info@brightonrgt.org.uk](mailto:info@brightonrgt.org.uk)

**Website** [www.brightonrgt.org.uk](http://www.brightonrgt.org.uk)

## Activities

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**Objects:** TO PROVIDE AND ASSIST IN THE PROVISION OF TEMPORARY KENNELING AND SHELTER IN THE DISTRICT OF BRIGHTON AND HOVE AND TO ENDEAVOUR TO FIND GOOD HOMES FOR RACING GREYHOUNDS WHICH HAVE NEED OF SUCH FACILITIES OWING TO THEIR AGE INFIRMITY, INJURY, DISEASE OR OTHER SUFFICIENT REASON WHICH TERMINATED OR MIGHT TERMINATE THEIR RACING LIFE.

**Activities:** The charity founded in 1978 to care for retired racing Greyhounds and supervise their placement into happy permanent retirement pet homes. The charity supports a dedicated rehoming kennels to care for Greyhounds awaiting rehoming.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Education/training, Animals
- **Who:** Other Defined Groups

## Geography

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- **Area of benefit:** BRIGHTON AND HOVE
- Brighton And Hove
- Croydon
- East Sussex
- Hampshire
- Kent
- Surrey
- Sutton
- West Sussex

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£136,015	£131,135	-	-
2024-03-31	£125,080	£121,359	-	-
2023-03-31	£136,218	£136,620	-	-
2022-03-31	£117,024	£129,433	-	-
2021-03-31	£122,025	£114,602	-	-

## Trustees

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Name	Role	Appointed
GAYNOR KENDALL		2021-10-20
Holly Thornton		2022-07-28
Michael Cosby		2019-07-30
Michael Harrod		2021-10-20
Susan Elizabeth Lancaster		2021-10-20

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# Accounts

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# **BGOA Trust for Retired Racing Greyhounds**

## **Trustees Report For the Year ended 31/03/25**

### **Achievements & Performance**

A year in which the rehoming crisis has continued in the Greyhound Racing industry has seen the number of dogs we have rehomed dropped from 59 to just 54 compared with the previous fiscal year. The crisis continues and a further fall in numbers is inevitable. Thus, resulting in a continuing fall in revenue from our rehoming activities.

Greyhounds are not alone in experiencing difficulties in finding their forever homes. Every animal rescue in the country is full as many people are finding the cost of keeping a pet a financial burden, thanks to the rising cost of living and the very high cost of veterinary services and pet insurance.

Our Social Media presence has never been greater, and we now enjoy the support of the media group National World, who publish news of our awareness and fundraising events in their online publication, Sussex World and it's associated newspapers distributed around the county of Sussex.

We continue to enjoy successful visits to the Coral Brighton & Hove Greyhound Stadium and the support of their parent company Entain Plc. And our visits to Brighton, Fontwell Park and Plumpton Races also bear fruit, but less rehoming enquiries than we would normally expect. Likewise our visits to Haskins and Notcutts Garden Centres.

Thanks must also go to “Jollyes the Pet People”, whose store in Hailsham always welcomes visits from our volunteers and their hounds, as well as making fantastic donations of dog food with the assistance of their customers whose generosity is greatly appreciated and most welcome.

### Financial Review

Net Funds for the year increased by £4,879 from £139,160 to £144,039. Cash at bank has increased by £14,956 from £130,994 to £145,950

On behalf of the Trustees

Dated:

**BRIGHTON GREYHOUND OWNERS ASSOCIATION  
TRUST FOR RETIRED RACING GREYHOUNDS**

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**ACCOUNTS FOR THE YEAR ENDED**

**31ST MARCH 2025**

**Charity Registration Number : 275378**

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**BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

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**BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

**TRUSTEE REPORT  
REFERENCE AND ADMINISTRATION DETAILS  
TRUST DOCUMENT**

The Trust is a Registered Charity governed by the Trust Deed dated 27 February 1978.

Charity Number : 275378

**TRUSTEES**

Michael Harrod            Chairperson  
Susan Lancaster  
Gaynor Kendall  
Mick Crosby  
Holly Thornton

**METHOD OF APPOINTMENT OF TRUSTEES**

The power of appointing a new trustee is vested in the existing Trustees.

**CORRESPONDENT**

Michael Harrod  
36 Moorfield Road  
Duxford  
Cambridge  
CB22 4PS

**ACCOUNTANTS**

EJP Accounting Services Ltd  
95 Priory Way  
Haywards Heath  
West Sussex  
RH16 3NS

**BANKERS**

Barclays Bank  
Horsham Business Centre  
Horsham  
West Sussex

**BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

**STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31ST MARCH 2025**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
<b>INCOMING RESOURCES</b>					
Voluntary income	2	85,992	-	85,992	54,045
Activities for generating funds	3	-	-	-	-
Investment Income - bank interest		1,579	-	1,579	1,110
Incoming Resources from charitable activities	4	48,444	-	48,444	69,924
		<u>136,015</u>	<u>-</u>	<u>136,015</u>	<u>125,080</u>
<b>RESOURCES EXPENDED</b>					
Cost of generating funds		-	-	-	-
Charitable activities	5	(109,894)	-	(109,894)	(101,335)
Capital expenditure		-	-	-	-
Governance	6	(21,241)	-	(21,241)	(20,025)
		<u>(131,135)</u>	<u>-</u>	<u>(131,135)</u>	<u>(121,359)</u>
<b>NET INCOMING RESOURCES FOR THE YEAR</b>		<b>4,880</b>	<b>-</b>	<b>4,880</b>	<b>3,721</b>
Capital expenditure adjustment		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>4,880</b>	<b>-</b>	<b>4,880</b>	<b>3,721</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>95,153</b>	<b>-</b>	<b>95,153</b>	<b>95,153</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>100,033</b>	<b>-</b>	<b>100,033</b>	<b>98,874</b>

The notes on pages 7 to 9 form part of these accounts.

**BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

**BALANCE SHEET AS AT 31ST MARCH 2025**

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible	7	1,913	6,323
<b>CURRENT ASSETS</b>			
Stock		1,950	2,762
Debtors	8	-	-
Cash at bank		145,950	130,994
Cash in hand		-	-
		<u>147,900</u>	<u>133,756</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	<u>(5,774)</u>	<u>(919)</u>
Net Assets less Current Liabilities		<u>142,126</u>	<u>132,837</u>
<b>NET ASSETS</b>		<u>144,039</u>	<u>139,160</u>
<b>FUNDS</b>			
Restricted		-	-
Unrestricted		<u>144,039</u>	<u>139,160</u>
	10	<u>144,039</u>	<u>139,160</u>

The notes on pages 7 to 9 form part of these accounts.

**Signed on behalf of the Trustees**



**Trustee**

**DATED:**

30/1/2026

**BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

**NOTES TO THE ACCOUNTS 31ST MARCH 2025**

**1 STATEMENT OF ACCOUNTING POLICIES**

**BASIS OF ACCOUNTING**

The accounts have been prepared in accordance with:

Accounting Standards

Accounting and Reporting by Charities - Statement of Recommended Practice (SORP)

The Charities Act 2011

**TURNOVER**

Turnover represents the total invoice value, excluding Value Added Tax, of goods sold and services rendered during the year.

**TANGIBLE FIXED ASSETS AND DEPRECIATION**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its useful life, as follows:

Kennelling	10% straight line
Office and other equipment	25% straight line
Motor vehicles	25% straight line

**STOCKS**

Stock is valued at the lower of cost or net realisable value.

**2 VOLUNTARY INCOME**

	2025	2024
Donations	60,492	52,045
Legacy	25,500	2,000
	<u>85,992</u>	<u>54,045</u>

**3 ACTIVITIES FOR GENERATING FUNDS**

	2025	2024
Functions	<u>          </u>	<u>          </u>

**BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

**NOTES TO THE ACCOUNTS 31ST MARCH 2025**

<b>4 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b>	<b>2025</b>	<b>2024</b>
Shop	-	-
Adoption donations	-	12,705
Other rehoming receipts (food, muzzles etc)	5,104	5,581
Owners (inc rehoming kennel receipts)	-	-
Owners (drop off fees)	-	-
Ladbrokes (monthly fees)	21,668	20,146
Ladbrokes (contribution to vets bills)	-	-
Pet Plan commission	3,452	3,093
Grants	-	9,200
Owners' bonds	18,220	19,200
	<u>48,444</u>	<u>69,924</u>

<b>5 CHARITABLE ACTIVITIES</b>	<b>2025</b>	<b>2023</b>
Shop	-	-
Kennel - staff	86,410	79,094
Kennel - other Costs (including rehoming)	10,734	11,997
Vets and drugs	8,340	5,833
Disposal of motor vehicle	-	-
Depreciation	4,410	4,411
	<u>109,894</u>	<u>101,335</u>

<b>6 GOVERNANCE</b>	<b>2025</b>	<b>2023</b>
Accountancy	990	955
Insurance	1,822	2,069
Running expenses	18,429	17,001
	<u>21,241</u>	<u>20,025</u>

<b>7 TANGIBLE ASSETS</b>	<b>Motor Vehicles</b>	<b>Office &amp; Other Equipment</b>	<b>Kennelling</b>	<b>Total</b>
<b>COST</b>				
As at 1 April 2024	9,995	29,377	53,658	93,030
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31 March 2025	<u>9,995</u>	<u>29,377</u>	<u>53,658</u>	<u>93,030</u>
<b>DEPRECIATION</b>				
As at 1 April 2024	7,497	25,552	53,658	82,296
Charge for the Year	2,498	1,912	-	4,410
Eliminated on Disposal	-	-	-	-
As at 31 March 2025	<u>9,995</u>	<u>27,464</u>	<u>53,658</u>	<u>86,706</u>
<b>NET BOOK VALUE</b>				
As at 31 March 2024	<u>2,498</u>	<u>3,825</u>	<u>-</u>	<u>6,323</u>
As at 31 March 2025	<u>-</u>	<u>1,913</u>	<u>-</u>	<u>1,913</u>

**BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

**NOTES TO THE ACCOUNTS 31ST MARCH 2025**

<b>8 DEBTORS</b>	<b>2025</b>	<b>2024</b>
Debtors for services provided		
Sundry debtors and prepayments		
	<u>          </u>	<u>          </u>

<b>9 CREDITORS : amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
Taxes due	1,809	17
Net pay	-	145
Pension	525	441
Accruals	3,440	350
Trade creditors		
	<u>5,774</u>	<u>919</u>

<b>10 FUNDS MOVEMENT</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>
As at 1 April 2024	-	139,159	139,159
Incoming resources	-	136,015	136,015
Resources expended	-	(131,135)	(131,135)
Capital items	-	-	-
As at 31 March 2025	<u>-</u>	<u>144,039</u>	<u>144,039</u>

<b>11 ASSETS AND LIABILITIES SPLIT BY FUND</b>	<b>Fixed Assets</b>	<b>Current Assets</b>	<b>Current Liabilities</b>	<b>Final Balance</b>
Restricted				
Unrestricted	1,913	147,900	(5,774)	144,039
	<u>1,913</u>	<u>147,900</u>	<u>(5,774)</u>	<u>144,039</u>

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

**ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

I report on the accounts of the Charity for the period ended 31 March 2025 as set out on pages 5 and 6, which have been prepared on the basis of the accounting policies set out on page 7 to 9.

**RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER**

The Trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility:

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

**BASIS OF EXAMINER'S STATEMENT**

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 the consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required for an audit and, consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited in those matters set out in the statement below.

**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
  - a. keep accounting records in accordance with section 130 of the 2011 Act, and
  - b. prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act which has not been met; or
2. which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

SIGNED:



DATED:

30.1.2026

NAME:

Emma Pryor  
Independent Examiner

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# Accounts

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**BRIGHTON GREYHOUND OWNERS ASSOCIATION  
TRUST FOR RETIRED RACING GREYHOUNDS**

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**ACCOUNTS FOR THE YEAR ENDED**

**31ST MARCH 2024**

**Charity Registration Number : 275378**

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**BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

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**BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

**TRUSTEE REPORT**

**REFERENCE AND ADMINISTRATION DETAILS**

**TRUST DOCUMENT**

The Trust is a Registered Charity governed by the Trust Deed dated 27 February 1978.

Charity Number : 275378

**TRUSTEES**

Michael Harrod            Chairperson  
Susan Lancaster  
Gaynor Kendall  
Mick Crosby  
Holly Thornton  
Stephen Berry

**METHOD OF APPOINTMENT OF TRUSTEES**

The power of appointing a new trustee is vested in the existing Trustees.

**CORRESPONDENT**

Michael Harrod  
36 Moorfield Road  
Duxford  
Cambridge  
CB22 4PS

**ACCOUNTANTS**

EJP Accounting Services Ltd  
Unit 1 & 2 Old Kiln Works  
Ditchling Common Industrial Estate  
Ditchling Common  
West Sussex  
BN6 8SG

**BANKERS**

Barclays Bank  
Horsham Business Centre  
Horsham  
West Sussex

## **BGOA Trust for Retired Racing Greyhounds – Trustees Report for the Year ended 31/03/24**

### **Achievements & Performance**

A year in which a rehoming crisis has arisen in the Greyhound Racing industry has seen the number of dogs we have rehomed dropped from over 70 to just 59 compared with the previous fiscal year. The crisis continues and a further fall in numbers is inevitable. Thus, resulting in a continuing fall in revenue from our rehoming activities.

Greyhounds are not alone in experiencing difficulties in finding their forever homes. Every animal rescue in the country is full as many people are finding the cost of keeping a pet a financial burden, thanks to the rising cost of living and the very high cost of veterinary services and pet insurance.

Our Social Media presence has never been greater, and we now enjoy the support of the media group National World, who publish news of our awareness and fundraising events in their online publication, Sussex World and it's associated newspapers distributed around the county of Sussex.

We continue to enjoy successful visits to the Coral Brighton & Hove Greyhound Stadium and the support of their parent company Entain Plc. And our visits to Brighton, Fontwell Park and Plumpton Races also bear fruit, but less rehoming enquiries than we would normally expect. Likewise our visits to Haskins and Notcutts Garden Centres.

Thanks must also go to "Jollyes the Pet People", whose store in Hailsham always welcomes visits from our volunteers and their hounds, as well as making fantastic donations of dog food with the assistance of their customers whose generosity is greatly appreciated and most welcome.

### **Financial Review**

Net Funds for the year increased by £3,721 from £135,439 to £139,160  
Cash at bank has increased by £8,086 from £122,908 to £130,994

On behalf of the Trustees

Date

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

**ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

I report on the accounts of the Charity for the period ended 31 March 2024 as set out on pages 5 and 6, which have been prepared on the basis of the accounting policies set out on page 7 to 9.

**RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER**

The Trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility:

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

**BASIS OF EXAMINER'S STATEMENT**

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 the consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required for an audit and, consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited in those matters set out in the statement below.

**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
  - a. keep accounting records in accordance with section 130 of the 2011 Act, and
  - b. prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act which has not been met; or
2. which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

SIGNED:



DATED:

27. 1. 25

NAME:

Emma Pryor  
Independent Examiner

**BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

**STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31ST MARCH 2024**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
<b>INCOMING RESOURCES</b>					
Voluntary income	2	54,045		54,045	59,751
Activities for generating funds	3	-		-	-
Investment Income - bank interest		1,110		1,110	135
Incoming Resources from charitable activities	4	69,924		69,924	76,332
		<u>125,080</u>	-	<u>125,080</u>	<u>136,218</u>
<b>RESOURCES EXPENDED</b>					
Cost of generating funds		-		-	-
Charitable activities	5	(101,335)		(101,335)	(93,918)
Capital expenditure		-		-	(7,648)
Governance	6	(20,025)		(20,025)	(35,054)
		<u>(121,359)</u>	-	<u>(121,359)</u>	<u>(136,620)</u>
<b>NET INCOMING RESOURCES FOR THE YEAR</b>		3,721	-	3,721	(402)
Capital expenditure adjustment				-	-
<b>NET MOVEMENT IN FUNDS</b>		<u>3,721</u>	-	<u>3,721</u>	<u>(402)</u>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<u>95,153</u>	-	<u>95,153</u>	<u>95,153</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>98,874</u>	-	<u>98,874</u>	<u>94,751</u>

The notes on pages 7 to 9 form part of these accounts.

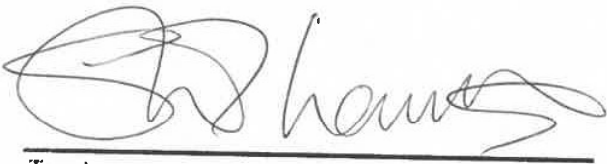
**BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

**BALANCE SHEET AS AT 31ST MARCH 2024**

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible	7	6,323	10,734
<b>CURRENT ASSETS</b>			
Stock		2,762	3,552
Debtors	8	-	-
Cash at bank		130,994	122,908
Cash in hand		-	-
		<u>133,756</u>	<u>126,460</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(919)	(1,754)
Net Assets less Current Liabilities		<u>132,837</u>	<u>124,706</u>
<b>NET ASSETS</b>			
		<u>139,160</u>	<u>135,439</u>
<b>FUNDS</b>			
Restricted		-	-
Unrestricted		<u>139,160</u>	<u>135,439</u>
	10	<u>139,160</u>	<u>135,439</u>

The notes on pages 7 to 9 form part of these accounts.

Signed on behalf of the Trustees

  
 \_\_\_\_\_  
 Trustee

DATED:

27/1/25

NOTES TO THE ACCOUNTS 31ST MARCH 2024

STATEMENT OF ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The accounts have been prepared in accordance with:

Accounting Standards

Accounting and Reporting by Charities - Statement of Recommended Practice (SORP)

The Charities Act 2011

TURNOVER

Turnover represents the total invoice value, excluding Value Added Tax, of goods sold and services rendered during the year.

TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its useful life, as follows:

Kennelling	10% straight line
Office and other equipment	25% straight line
Motor vehicles	25% straight line

STOCKS

Stock is valued at the lower of cost or net realisable value.

	2024	2023
<b>2 VOLUNTARY INCOME</b>		
Donations	52,045	50,751
Legacy	2,000	9,000
	<u>54,045</u>	<u>59,751</u>
<b>3 ACTIVITIES FOR GENERATING FUNDS</b>		
Functions	<u>-</u>	<u>-</u>

BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS

NOTES TO THE ACCOUNTS 31ST MARCH 2024

<b>4 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b>		<b>2024</b>	<b>2023</b>	
Shop		-	-	
Adoption donations		12,705	15,250	
Other rehoming receipts (food, muzzles etc)		5,581	5,897	
Owners (inc rehoming kennel receipts)		-	-	
Owners (drop off fees)		-	-	
Ladbrokes (monthly fees)		20,146	22,000	
Ladbrokes (contribution to vets bills)				
Pet Plan commission		3,093	2,385	
Grants		9,200		
Owners' bonds		19,200	30,800	
		<u>69,924</u>	<u>76,332</u>	
<b>5 CHARITABLE ACTIVITIES</b>		<b>2024</b>	<b>2023</b>	
Shop		-	-	
Kennel - staff		79,094	70,365	
Kennel - other Costs (including rehoming)		11,997	10,625	
Vets and drugs		5,833	6,732	
Disposal of motor vehicle		-	-	
Depreciation		4,411	6,196	
		<u>101,335</u>	<u>93,918</u>	
<b>6 GOVERNANCE</b>		<b>2024</b>	<b>2023</b>	
Accountancy		955	525	
Insurance		2,069	1,846	
Running expenses		17,001	32,683	
		<u>20,025</u>	<u>35,054</u>	
<b>7 TANGIBLE ASSETS</b>				
	<b>Motor Vehicles</b>	<b>Office &amp; Other Equipment</b>	<b>Kennelling</b>	<b>Total</b>
<b>COST</b>				
As at 1 April 2023	9,995	29,377	53,658	93,030
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31 March 2024	<u>9,995</u>	<u>29,377</u>	<u>53,658</u>	<u>93,030</u>
<b>DEPRECIATION</b>				
As at 1 April 2023	4,998	23,640	53,658	82,296
Charge for the Year	2,499	1,912	-	4,411
Eliminated on Disposal	-	-	-	-
As at 31 March 2024	<u>7,497</u>	<u>25,552</u>	<u>53,658</u>	<u>86,707</u>
<b>NET BOOK VALUE</b>				
As at 31 March 2023	<u>4,997</u>	<u>5,737</u>	<u>-</u>	<u>10,734</u>
As at 31 March 2024	<u>2,499</u>	<u>3,825</u>	<u>-</u>	<u>6,323</u>

BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS

NOTES TO THE ACCOUNTS 31ST MARCH 2024

8 DEBTORS	2024	2023
Debtors for services provided		
Sundry debtors and prepayments	-	-
	<u>-</u>	<u>-</u>
<b>9 CREDITORS : amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
Taxes due	- 17	343
Net pay	145	-
Pension	441	96
Accruals	350	1,000
Trade creditors	-	451
	<u>919</u>	<u>1,889</u>

10 FUNDS MOVEMENT	Restricted	Unrestricted	Total
As at 1 April 2023	-	135,439	135,439
Incoming resources	-	125,080	125,080
Resources expended	-	(121,359)	(121,359)
Capital items	-	-	-
As at 31 March 2024	<u>-</u>	<u>139,160</u>	<u>139,159</u>

11 ASSETS AND LIABILITIES SPLIT BY FUND	Fixed Assets	Current Assets	Current Liabilities	Final Balance
Restricted	-	-	-	-
Unrestricted	6,323	133,756	(919)	139,160
	<u>6,323</u>	<u>133,756</u>	<u>(919)</u>	<u>139,160</u>

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# Accounts

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**BRIGHTON GREYHOUND OWNERS ASSOCIATION  
TRUST FOR RETIRED RACING GREYHOUNDS**

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**ACCOUNTS FOR THE YEAR ENDED**

**31ST MARCH 2023**

**Charity Registration Number : 275378**

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## **BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

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**BRIGHTON GREYHOUND OWNERS ASSOCIATION  
TRUST FOR RETIRED RACING GREYHOUNDS**

**TRUSTEE REPORT  
REFERENCE AND ADMINISTRATIVE DETAILS  
TRUST DOCUMENT**

The Trust is a Registered Charity governed by the Trust Deed dated 27 February 1978

Charity Number 275378

**TRUSTEES**

Michael Harrod Chairperson

Susan Lancaster

Gaynor Kendall

Mick Crosby

Holly Thornton

Stephen Berry

Ian Palmerino

**METHOD OF APPOINTMENT OF TRUSTEES**

The power of appointing a new Trustee is vested in the existing Trustees.

**CORRESPONDENT**

Michael Harrod  
36 Moorfield  
Road Duxford  
Cambridge  
CB22 4PS

**ACCOUNTANTS**

EJP Accounting  
Services Room 5  
Commercial House  
52 Perry Mount  
Road Haywards  
Heath West Sussex  
RH16 3OT

**BANKERS**

Barclays Bank  
Horsham Business Centre  
Horsham  
West Sussex

#### OBJECTIVES AND ACTIVITIES

The Charity's objective is to house, prior to resettlement and rehoming, retired racing greyhounds with the aim of ensuring a permanent, happy retirement.

The rehoming kennels house up to 30 dogs. During the year it was supported by a permanent staff of two, one being the supervisor, both working a 5 day week, supplemented by 3 part time staff working 2 or 3 days a week as required. All future homes are inspected by a team of experienced volunteers, including Trustees, to assess their suitability. Advice is always available after the dogs are rehomed, and social groups in four district areas organise regular walks where adopters meet with their greyhounds to walk and socialise.

An informative website, organised by a Trustee gives up to date information about the greyhounds, and our social media presence on Facebook, Instagram and Twitter is updated regularly with news and professional photographs of the greyhounds available for adoption, and of all the social and fundraising events we attend together with some of the retired hounds.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by five permanent Trustees, who meet regularly to discuss progress, review finances and to plan fundraising and awareness activities, which are supported by a number of volunteers.

The Rehoming kennel facility is run by an appointed supervisor, who works with four of the Trustees who share the responsibility for various aspects of running the kennels efficiently.

A considerable number of volunteers provide much needed assistance, without whom the Charity would not be able to function effectively.

#### ACHIEVEMENTS AND PERFORMANCE

The kenneling facility continues to be a great asset, enabling us to find new homes for over 70 greyhounds per annum.

The Trustees organize attendances at garden centres, shops, fairs and race meetings, where teams of rehomed greyhounds and their owners enjoy meeting the public to raise awareness of the suitability of greyhounds as suitable pets. These events are also proving to be most successful in raising much needed funds.

Entain Plc, owners of the Coral Brighton & Hove Greyhound Stadium, continue to make us most welcome, and our visits have proven to be a tremendous success, and have raised a great deal of public awareness of the breed, and invaluable funds. As have our visits to Brighton & Fontwell Park races, thanks to the Arc Racing Company' support. Our visit to Plumpton Races on 14<sup>th</sup> April 2024 is eagerly awaited.

Our Patrons, Artist Sarah Aspinall, and Author Peter James have been wonderfully supportive, Sarah by way of her beautiful paintings for our Christmas Cards, and for attending some of our awareness events. And Peter for all he has done to get the media in Sussex willing to publicise our work, online and in print.

Jollyes – The Pet People in Hailsham, and their customers, continue to make our volunteers and their retired greyhounds very welcome, and have provided us with very considerable quantities of dog food on a regular basis, for which we are extremely grateful.

#### FINANCIAL REVIEW

Net funds for the year increased by £7,246 from £128,193 to £135,439

Cash at bank has increased by £6,177 from £116,731 to £122,908

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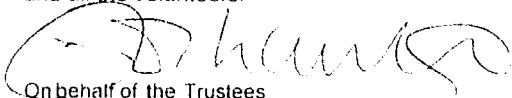
PLANS FOR FUTURE YEARS

To continue the successful rehoming programme placing retired racing greyhounds into suitable forever homes

Fundraising activities to continue to be organised and extended to maintain charity funds and support income

Entain Plc, owners of Coral/Ladbrokes continue to rent all kennel spaces and pay a monthly rent of £1,500. It is hoped that this will continue in the immediate future, and discussions will take place during 2024 in the hope of an increase to take cost of living increases, plus rising costs of utilities into account. The Greyhound Board of Great Britain's "Greyhound Retirement Scheme" provides us with £400 for every dog we receive from a GBGB track. However, we remain ever reliant upon the work and generosity of all our volunteers and supporters in helping us raise the funds we need.

The Trustees wish to record their appreciation of the assistance and support given by Entain Plc, our staff, and all the volunteers.



On behalf of the Trustees

Dated: 23/1/24

**BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

**STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31ST MARCH 2023**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
<b>INCOMING RESOURCES</b>					
Voluntary income	2	59,751		59,751	28,537
Activities for generating funds	3	-		-	-
Investment Income - bank interest		135		135	13
Incoming Resources from charitable activities	4	76,332		76,332	88,475
		<u>136,218</u>	<u>-</u>	<u>136,218</u>	<u>117,024</u>
<b>RESOURCES EXPENDED</b>					
Cost of generating funds		-		-	-
Charitable activities	5	(93,918)		(93,918)	(98,947)
Capital expenditure		(7,648)		(7,648)	(9,995)
Governance	6	(35,054)		(35,054)	(20,491)
		<u>(136,620)</u>	<u>-</u>	<u>(136,620)</u>	<u>(129,433)</u>
<b>NET INCOMING RESOURCES FOR THE YEAR</b>		(402)	-	(402)	(12,409)
Capital expenditure adjustment				-	-
<b>NET MOVEMENT IN FUNDS</b>		<u>(402)</u>	<u>-</u>	<u>(402)</u>	<u>(12,409)</u>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<u>95,153</u>	<u>-</u>	<u>95,153</u>	<u>95,153</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>94,751</u>	<u>-</u>	<u>94,751</u>	<u>82,744</u>

The notes on pages 7 to 9 form part of these accounts.

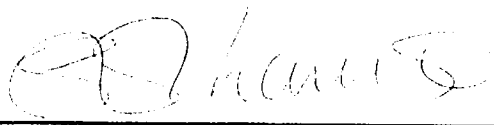
BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS

BALANCE SHEET AS AT 31ST MARCH 2023

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible	7	10,734	9,281
<b>CURRENT ASSETS</b>			
Stock		3,552	2,859
Debtors	8	-	-
Cash at bank		122,908	116,731
Cash in hand		-	1,212
		<u>126,460</u>	<u>120,802</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	<u>(1,754)</u>	<u>(1,889)</u>
Net Assets less Current Liabilities		<u>124,706</u>	<u>118,912</u>
<b>NET ASSETS</b>			
		<u>135,439</u>	<u>128,193</u>
<b>FUNDS</b>			
Restricted		-	-
Unrestricted		<u>135,439</u>	<u>128,193</u>
	10	<u>135,439</u>	<u>128,193</u>

The notes on pages 7 to 9 form part of these accounts.

Signed on behalf of the Trustees

  
 \_\_\_\_\_  
 Trustee

DATED: 28/1/24

**BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

**NOTES TO THE ACCOUNTS 31ST MARCH 2023**

**1 STATEMENT OF ACCOUNTING POLICIES**

**BASIS OF ACCOUNTING**

The accounts have been prepared in accordance with:

Accounting Standards

Accounting and Reporting by Charities - Statement of Recommended Practice (SORP)

The Charities Act 2011

**TURNOVER**

Turnover represents the total invoice value, excluding Value Added Tax, of goods sold and services rendered during the year.

**TANGIBLE FIXED ASSETS AND DEPRECIATION**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its useful life, as follows:

Kennelling	10% straight line
Office and other equipment	25% straight line
Motor vehicles	25% straight line

**STOCKS**

Stock is valued at the lower of cost or net realisable value.

**2 VOLUNTARY INCOME**

	<b>2023</b>	<b>2022</b>
Donations	50,751	27,537
Legacy	9,000	1,000
	<u>59,751</u>	<u>28,537</u>

**3 ACTIVITIES FOR GENERATING FUNDS**

	<b>2023</b>	<b>2022</b>
Functions	<u>-</u>	<u>-</u>

BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS

NOTES TO THE ACCOUNTS 31ST MARCH 2023

<b>4 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b>		<b>2023</b>	<b>2022</b>	
Shop		-	-	
Adoption donations		15,250	17,683	
Other rehoming receipts (food, muzzles etc)		5,897	2,602	
Owners (inc rehoming kennel receipts)		-	876	
Owners (drop off fees)		-	-	
Ladbrokes (monthly fees)		22,000	18,000	
Ladbrokes (contribution to vets bills)			12,413	
Pet Plan commission		2,385	2,101	
Grants			7,000	
Owners' bonds		30,800	27,800	
		<u>76,332</u>	<u>88,475</u>	
<b>5 CHARITABLE ACTIVITIES</b>		<b>2023</b>	<b>2022</b>	
Shop		-	-	
Kennel - staff		70,365	72,981	
Kennel - other Costs (including rehoming)		10,625	13,710	
Vets and drugs		6,732	9,662	
Disposal of motor vehicle		-	500	
Depreciation		6,196	3,094	
		<u>93,918</u>	<u>98,947</u>	
<b>6 GOVERNANCE</b>		<b>2023</b>	<b>2022</b>	
Accountancy		525	1,559	
Insurance		1,846	1,892	
Running expenses		32,683	17,040	
		<u>35,054</u>	<u>20,491</u>	
<b>7 TANGIBLE ASSETS</b>				
	<b>Motor Vehicles</b>	<b>Office &amp; Other Equipment</b>	<b>Kennelling</b>	<b>Total</b>
<b>COST</b>				
As at 1 April 2022	9,995	21,729	53,658	85,382
Additions	-	7,648	-	7,648
Disposals	-	-	-	-
As at 31 March 2023	<u>9,995</u>	<u>29,377</u>	<u>53,658</u>	<u>93,030</u>
<b>DEPRECIATION</b>				
As at 1 April 2022	2,499	19,945	53,658	76,102
Charge for the Year	2,499	3,696	-	6,195
Eliminated on Disposal	-	-	-	-
As at 31 March 2023	<u>4,998</u>	<u>23,640</u>	<u>53,658</u>	<u>82,296</u>
<b>NET BOOK VALUE</b>				
As at 31 March 2022	<u>7,496</u>	<u>1,785</u>	<u>-</u>	<u>9,281</u>
As at 31 March 2023	<u>4,997</u>	<u>5,737</u>	<u>-</u>	<u>10,734</u>

BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS

NOTES TO THE ACCOUNTS 31ST MARCH 2023

<b>8 DEBTORS</b>	<b>2023</b>	<b>2022</b>
Debtors for services provided		
Sundry debtors and prepayments		
	<u>-</u>	<u>-</u>

<b>9 CREDITORS : amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
Taxes due	650	343
Net pay	-	-
Pension	227	96
Accruals	500	1,000
Trade creditors	376	451
	<u>1,754</u>	<u>1,889</u>

**10 FUNDS MOVEMENT**

	Restricted	Unrestricted	Total
As at 1 April 2022	-	128,193	128,193
Incoming resources	-	136,218	136,218
Resources expended	-	(136,620)	(136,620)
Capital items	-	7,648	7,648
As at 31 March 2023	<u>-</u>	<u>135,439</u>	<u>135,439</u>

**11 ASSETS AND LIABILITIES SPLIT BY FUND**

	Fixed Assets	Current Assets	Current Liabilities	Final Balance
Restricted	-	-	-	-
Unrestricted	10,734	126,460	(1,754)	135,439
	<u>10,734</u>	<u>126,460</u>	<u>(1,754)</u>	<u>135,439</u>

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

**ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

I report on the accounts of the Charity for the period ended 31 March 2023 as set out on pages 5 and 6, which have been prepared on the basis of the accounting policies set out on page 7 to 9.

**RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER**

The Trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility:

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

**BASIS OF EXAMINER'S STATEMENT**

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 the consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required for an audit and, consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited in those matters set out in the statement below.

**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
  - a. keep accounting records in accordance with section 130 of the 2011 Act, and
  - b. prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act which has not been met; or
2. which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

SIGNED:



DATED:

23.1.2024

NAME:

Emma Pryor  
Independent Examiner

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# Accounts

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**BRIGHTON GREYHOUND OWNERS ASSOCIATION  
TRUST FOR RETIRED RACING GREYHOUNDS**

**TRUSTEE REPORT  
REFERENCE AND ADMINISTRATIVE DETAILS  
TRUST DOCUMENT**

The Trust is a Registered Charity governed by the Trust Deed dated 27 February 1978.

Charity Number 275378

**TRUSTEES**

Michael Harrod Chairperson  
Susan Lancaster  
Gaynor Kendall  
Mick Crosby  
Holly Thornton

**METHOD OF APPOINTMENT OF TRUSTEES**

The power of appointing a new Trustee is vested in the existing Trustees.

**CORRESPONDENT**

Michael Harrod  
36 Moorfield Road  
Duxford  
Cambridge  
CB22 4PS

**ACCOUNTANTS**

EJP Accounting Services  
Room 5  
Commercial House  
52 Perrymount Road  
Haywards Heath  
West Sussex  
RH16 3DT

**BANKERS**

Barclays Bank  
Horsham Business Centre  
Horsham  
West Sussex  
RH10 1BP

## OBJECTIVES AND ACTIVITIES

The Charity's objective is to house, prior to resettlement and rehoming, retired racing greyhounds with the aim of ensuring a permanent, happy retirement.

The rehoming kennels house up to 30 dogs. During the year it was supported by a permanent staff of two, one being the supervisor, both working a 5 day week, supplemented by 3 part time staff, working 2 or 3 days a week as required. All future homes are inspected by a team of experienced volunteers, including Trustees, to assess their suitability. Advice is always available after the dogs are rehomed, and social groups in four district areas organise regular walks where adopters meet with their greyhounds to walk and socialise.

An informative website, organised by a Trustee gives up to date information about the greyhounds, and our social media presence on Facebook, Instagram and Twitter is updated regularly with news and professional photographs of the greyhounds available for adoption, and of all the social and fundraising events we attend together with some of the retired hounds.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by five permanent Trustees, who meet regularly to discuss progress, review finances and to plan fundraising and awareness activities, which are supported by a number of volunteers.

The Rehoming kennel facility is run by an appointed supervisor, who works with four of the Trustees who share the responsibility for various aspects of running the kennels efficiently.

A considerable number of volunteers provide much needed assistance, without whom the Charity would not be able to function effectively.

## ACHIEVEMENTS AND PERFORMANCE

The kennelling facility continues to be a great asset, managing to find new homes for over 70 greyhounds per annum.

The Trustees organise attendances at shops, fairs and race meetings, where teams of rehomed greyhounds and their owners enjoy meeting the public to publicise the suitability of the hounds as pets.

Entain Plc, owners of the Coral Brighton & Hove Greyhound Stadium, have made us, and the retired hounds most welcome at all their Finals Nights at the Stadium, and on other occasions. These have proven to be a great success, and have enhanced our fund raising efforts accordingly, as have our visits to Brighton & Fontwell Park horse race meeting, thanks to Arc Racing Company, and we look forward to returning to Plumpton racecourse next year.

The Trust is extremely grateful to Jollyes – The Pet People's store in Hailsham, who have also made us very welcome, and with help from their customers made a magnificent donation in excess of 1,000 tins of dog food this Christmas.

## FINANCIAL REVIEW

Net funds for the year decreased by £2,413 from £130,606 to £128,193

Cash at bank has decreased by £12,317 from £129,048 to £116,731

## PLANS FOR FUTURE YEARS

To continue the successful rehoming programme placing retired racing greyhounds into suitable forever homes.

Fundraising activities to continue to be organised and extended to maintain charity funds and support income.

Entain Plc, owners of Coral/Ladbrokes continue to rent all kennel spaces and pay a monthly rent of £1,500. It is hoped that this will continue in the immediate future, and discussions will take place during 2023 in the hope of an increase to take cost of living increases, plus rising costs of utilities into account. The Greyhound Board of Great Britain's "Greyhound Retirement Scheme" provides us with £400 for every dog we receive from a GBGB track. However, we remain ever reliant upon the work and generosity of all our volunteers and supporters in helping us raise the funds we need.

The Trustees wish to record their appreciation of the assistance and support given by Entain Plc, our staff, and all the volunteers.

On behalf of the Trustees



Dated:

10/1/23.



**BRIGHTON GREYHOUND OWNERS ASSOCIATION  
TRUST FOR RETIRED RACING GREYHOUNDS**

\*\*\*\*\*

**ACCOUNTS FOR THE YEAR ENDED**

**31ST MARCH 2022**

**Charity Registration Number : 275378**

\*\*\*\*\*

# **BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

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**BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

**STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31ST MARCH 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOMING RESOURCES</b>					
Voluntary income	2	28,537		28,537	58,410
Activities for generating funds	3	-		-	-
Investment Income - bank interest		13		13	147
Incoming Resources from charitable activities	4	88,475		88,475	63,468
		<u>117,024</u>	<u>-</u>	<u>117,024</u>	<u>122,025</u>
<b>RESOURCES EXPENDED</b>					
Cost of generating funds		-		-	-
Charitable activities	5	(98,947)		(98,947)	(98,762)
Capital expenditure		(9,995)		(9,995)	-
Governance	6	(20,491)		(20,491)	(15,840)
		<u>(129,433)</u>	<u>-</u>	<u>(129,433)</u>	<u>(114,602)</u>
<b>NET INCOMING RESOURCES FOR THE YEAR</b>		(12,409)	-	(12,409)	7,423
Capital expenditure adjustment				-	-
<b>NET MOVEMENT IN FUNDS</b>		<u>(12,409)</u>	<u>-</u>	<u>(12,409)</u>	<u>7,423</u>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<u>95,153</u>	<u>-</u>	<u>95,153</u>	<u>87,730</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>82,744</u>	<u>-</u>	<u>82,744</u>	<u>95,153</u>

The notes on pages 7 to 9 form part of these accounts.


**BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

**BALANCE SHEET AS AT 31ST MARCH 2022**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible	7	9,281	2,379
<b>CURRENT ASSETS</b>			
Stock		2,859	2,859
Debtors	8	-	-
Cash at bank		116,731	129,048
Cash in hand		<u>1,212</u>	<u>1,212</u>
		<u>120,802</u>	<u>133,119</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	<u>(1,889)</u>	<u>(4,892)</u>
Net Assets less Current Liabilities		<u>118,912</u>	<u>128,227</u>
<b>NET ASSETS</b>		<u><u>128,193</u></u>	<u><u>130,606</u></u>
<b>FUNDS</b>			
Restricted		-	-
Unrestricted		<u>128,193</u>	<u>130,606</u>
	10	<u><u>128,193</u></u>	<u><u>130,606</u></u>
		0	

The notes on pages 7 to 9 form part of these accounts.

Signed on behalf of the Trustees

  
 \_\_\_\_\_  
 Trustee

DATED: 10/1/23

# BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS

## NOTES TO THE ACCOUNTS 31ST MARCH 2021

### 1 STATEMENT OF ACCOUNTING POLICIES

#### BASIS OF ACCOUNTING

The accounts have been prepared in accordance with:

#### Accounting Standards

Accounting and Reporting by Charities - Statement of Recommended Practice (SORP)

The Charities Act 2011

#### TURNOVER

Turnover represents the total invoice value, excluding Value Added Tax, of goods sold and services rendered during the year.

#### TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its useful life, as follows:

Kennelling	10% straight line
Office and other equipment	25% straight line
Motor vehicles	25% straight line

#### STOCKS

Stock is valued at the lower of cost or net realisable value.

	2022	2021
<b>2 VOLUNTARY INCOME</b>		
Donations	27,537	37,897
Legacy	1,000	20,513
	<u>28,537</u>	<u>58,410</u>
<b>3 ACTIVITIES FOR GENERATING FUNDS</b>		
Functions	<u>-</u>	<u>-</u>

**BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

**NOTES TO THE ACCOUNTS 31ST MARCH 2021**

<b>4 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b>		<b>2022</b>	<b>2021</b>	
Shop		-	-	
Adoption donations		17,683	14,427	
Other rehoming receipts (food, muzzles etc)		2,602	2,321	
Owners (inc rehoming kennel receipts)		876	-	
Owners (drop off fees)		-	4,421	
Ladbrokes (monthly fees)		18,000	18,250	
Ladbrokes (contribution to vets bills)		12,413	2,544	
Pet Plan commission		2,101	1,906	
Grants		7,000	9,000	
Owners' bonds		27,800	10,600	
		<u>88,475</u>	<u>63,468</u>	
<b>5 CHARITABLE ACTIVITIES</b>		<b>2022</b>	<b>2021</b>	
Shop		-	-	
Kennel - staff		72,981	73,477	
Kennel - other Costs (including rehoming)		13,710	12,922	
Vets and drugs		9,662	11,570	
Disposal of motor vehicle		(500)	-	
Depreciation		3,094	595	
		<u>98,947</u>	<u>98,564</u>	
<b>6 GOVERNANCE</b>		<b>2022</b>	<b>2021</b>	
Accountancy		1,559	725	
Insurance		1,892	1,735	
Running expenses		17,040	13,379	
		<u>20,491</u>	<u>15,840</u>	
<b>7 TANGIBLE ASSETS</b>				
	<b>Motor Vehicles</b>	<b>Office &amp; Other Equipment</b>	<b>Kennelling</b>	<b>Total</b>
<b>COST</b>				
As at 1 April 2021	11,900	21,729	53,658	87,287
Additions	9,995	-	-	9,995
Disposals	(11,900)	-	-	(11,900)
As at 31 March 2022	<u>9,995</u>	<u>21,729</u>	<u>53,658</u>	<u>85,382</u>
<b>DEPRECIATION</b>				
As at 1 April 2021	11,900	19,350	53,658	84,908
Charge for the Year	2,499	595	-	3,094
Eliminated on Disposal	(11,900)	-	-	(11,900)
As at 31 March 2022	<u>2,499</u>	<u>19,945</u>	<u>53,658</u>	<u>76,102</u>
<b>NET BOOK VALUE</b>				
As at 31 March 2021	-	2,379	-	2,379
As at 31 March 2022	<u>7,496</u>	<u>1,785</u>	<u>-</u>	<u>9,281</u>

**BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

**NOTES TO THE ACCOUNTS 31ST MARCH 2021**

<b>8 DEBTORS</b>	<b>2022</b>	<b>2021</b>
Debtors for services provided		
Sundry debtors and prepayments	<u>-</u>	<u>-</u>

<b>9 CREDITORS : amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
Taxes due	343	1,008
Net pay	-	(195)
Pension	96	133
Accruals	1,000	1,000
Trade creditors	<u>451</u>	<u>2,946</u>
	<u>1,889</u>	<u>4,892</u>

<b>10 FUNDS MOVEMENT</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>
As at 1 April 2021	-	130,606	130,606
Incoming resources	-	117,024	117,024
Resources expended	-	(129,433)	(129,433)
Capital items	-	9,995	9,995
As at 31 March 2022	<u>-</u>	<u>128,193</u>	<u>128,193</u>

**11 ASSETS AND LIABILITIES SPLIT BY FUND**

	<b>Fixed Assets</b>	<b>Current Assets</b>	<b>Current Liabilities</b>	<b>Final Balance</b>
Restricted	-	-	-	-
Unrestricted	<u>9,281</u>	<u>120,802</u>	<u>(1,889)</u>	<u>128,193</u>
	<u>9,281</u>	<u>120,802</u>	<u>(1,889)</u>	<u>128,193</u>

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

**ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

I report on the accounts of the Charity for the period ended 31 March 2022 as set out on pages 5 and 6, which have been prepared on the basis of the accounting policies set out on page 7 to 9.

**RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER**

The Trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility:

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

**BASIS OF EXAMINER'S STATEMENT**

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 the consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required for an audit and, consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited in those matters set out in the statement below.

**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
  - a. keep accounting records in accordance with section 130 of the 2011 Act, and
  - b. prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act which has not been met; or
2. which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

SIGNED:



DATED: 10 Jan 23

NAME:

Emma Pryor  
Independent Examiner

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# Accounts

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**BRIGHTON GREYHOUND OWNERS ASSOCIATION  
TRUST FOR RETIRED RACING GREYHOUNDS**

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**ACCOUNTS FOR THE YEAR ENDED**

**31ST MARCH 2021**

**Charity Registration Number : 275378**

\*\*\*\*\*

**BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

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STATEMENT OF FINANCIAL ACTIVITY	5
BALANCE SHEET	6
NOTES TO THE ACCOUNTS	7 - 9

**BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

**STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31ST MARCH 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOMING RESOURCES</b>					
Voluntary income	2	58,410		58,410	16,918
Activities for generating funds	3	-		-	14,677
Investment Income - bank interest		147		147	223
Incoming Resources from charitable activities	4	63,468		63,468	84,268
		<u>122,025</u>	-	<u>122,025</u>	<u>116,086</u>
<b>RESOURCES EXPENDED</b>					
Cost of generating funds		-		-	(1,651)
Charitable activities	5	(98,762)		(98,762)	(98,689)
Capital expenditure		-		-	(2,508)
Governance	6	(15,840)		(15,840)	(18,650)
		<u>(114,602)</u>	-	<u>(114,602)</u>	<u>(121,498)</u>
<b>NET INCOMING RESOURCES FOR THE YEAR</b>		7,423	-	7,423	(5,413)
Capital expenditure adjustment		13,295	(13,295)	-	2,508
<b>NET MOVEMENT IN FUNDS</b>		<u>20,718</u>	<u>(13,295)</u>	<u>7,423</u>	<u>(2,906)</u>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<u>74,435</u>	<u>13,295</u>	<u>87,730</u>	<u>90,636</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>95,153</u>	<u>-</u>	<u>95,153</u>	<u>87,730</u>

The notes on pages 7 to 9 form part of these accounts.


**BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

**BALANCE SHEET AS AT 31ST MARCH 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible	7	2,379	3,172
<b>CURRENT ASSETS</b>			
Stock		2,859	8,128
Debtors	8	-	-
Cash at bank		129,048	114,867
Cash in hand		1,212	812
		<u>133,119</u>	<u>123,807</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	<u>(4,892)</u>	<u>(3,796)</u>
Net Assets less Current Liabilities		<u>128,227</u>	<u>120,011</u>
<b>NET ASSETS</b>		<u><u>130,606</u></u>	<u><u>123,183</u></u>
<b>FUNDS</b>			
Restricted		-	13,295
Unrestricted		<u>130,606</u>	<u>109,888</u>
	10	<u><u>130,606</u></u>	<u><u>123,183</u></u>

The notes on pages 7 to 9 form part of these accounts.

**Signed on behalf of the Trustees**

  
 \_\_\_\_\_  
 Trustee

**DATED:** 7/3/22.

**BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

**NOTES TO THE ACCOUNTS 31ST MARCH 2021**

**1 STATEMENT OF ACCOUNTING POLICIES**

**BASIS OF ACCOUNTING**

The accounts have been prepared in accordance with:

Accounting Standards

Accounting and Reporting by Charities - Statement of Recommended Practice (SORP)

The Charities Act 2011

**TURNOVER**

Turnover represents the total invoice value, excluding Value Added Tax, of goods sold and services rendered during the year.

**TANGIBLE FIXED ASSETS AND DEPRECIATION**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its useful life, as follows:

Kennelling	10% straight line
Office and other equipment	25% straight line
Motor vehicles	25% straight line

**STOCKS**

Stock is valued at the lower of cost or net realisable value.

<b>2 VOLUNTARY INCOME</b>	<b>2021</b>	<b>2020</b>
Donations	37,897	12,577
Legacy	20,513	4,341
	<u>58,410</u>	<u>16,918</u>

<b>3 ACTIVITIES FOR GENERATING FUNDS</b>	<b>2021</b>	<b>2020</b>
Functions	-	14,677
	<u>-</u>	<u>14,677</u>

BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS

NOTES TO THE ACCOUNTS 31ST MARCH 2021

4 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES	2021	2020
Shop	-	8,867
Adoption donations	14,427	22,252
Other rehoming receipts (food, muzzles etc)	2,321	5,410
Owners (inc rehoming kennel receipts)	-	7,541
Owners (drop off fees)	4,421	12,380
Ladbrokes (monthly fees)	18,250	24,459
Ladbrokes (contribution to vets bills)	2,544	
Pet Plan commission	1,906	3,358
Grants	9,000	-
Owners' bonds	10,600	
	<u>63,468</u>	<u>84,268</u>

5 CHARITABLE ACTIVITIES	2021	2020
Shop	-	7,793
Kennel - staff	73,477	71,108
Kennel - other Costs (including rehoming)	12,922	10,103
Vets and drugs	11,570	8,628
Depreciation	793	1,057
	<u>98,762</u>	<u>98,689</u>

6 GOVERNANCE	2021	2020
Accountancy	725	1,555
Insurance	1,735	1,705
Running expenses	13,379	15,390
	<u>15,840</u>	<u>18,650</u>

7 TANGIBLE ASSETS	Motor Vehicles	Office & Other Equipment	Kennelling	Total
<b>COST</b>				
As at 1 April 2020	11,900	21,729	53,658	87,287
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31 March 2021	<u>11,900</u>	<u>21,729</u>	<u>53,658</u>	<u>87,287</u>
<b>DEPRECIATION</b>				
As at 1 April 2020	11,900	18,557	53,658	84,115
Charge for the Year	-	793	-	793
Eliminated on Disposal	-	-	-	-
As at 31 March 2021	<u>11,900</u>	<u>19,350</u>	<u>53,658</u>	<u>84,908</u>
<b>NET BOOK VALUE</b>				
As at 31 March 2020	-	3,172	-	3,172
As at 31 March 2021	-	2,379	-	2,379

BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS

NOTES TO THE ACCOUNTS 31ST MARCH 2021

8 DEBTORS	2021	2020
Debtors for services provided		
Sundry debtors and prepayments	<u>-</u>	<u>-</u>

9 CREDITORS : amounts falling due within one year	2021	2020
Taxes due	1,008	1,058
Net pay	(195)	-
Pension	133	127
Accruals	1,000	1,000
Trade creditors	<u>2,946</u>	<u>1,611</u>
	<u>4,892</u>	<u>3,796</u>

10 FUNDS MOVEMENT	Restricted	Unrestricted	Total
As at 1 April 2020	13,295	109,887	123,182
Incoming resources	-	122,025	122,025
Resources expended	-	(114,602)	(114,602)
Capital items	<u>(13,295)</u>	<u>13,295</u>	<u>-</u>
As at 31 March 2021	<u>-</u>	<u>130,606</u>	<u>130,606</u>

11 ASSETS AND LIABILITIES SPLIT BY FUND

	Fixed Assets	Current Assets	Current Liabilities	Final Balance
Restricted	-	-	-	-
Unrestricted	<u>2,379</u>	<u>133,119</u>	<u>(4,892)</u>	<u>130,606</u>
	<u>2,379</u>	<u>133,119</u>	<u>(4,892)</u>	<u>130,606</u>

**BRIGHTON GREYHOUND OWNERS ASSOCIATION  
TRUST FOR RETIRED RACING GREYHOUNDS**

**TRUSTEE REPORT  
REFERENCE AND ADMINISTRATIVE DETAILS  
TRUST DOCUMENT**

The Trust is a Registered Charity governed by a Trust Deed dated 27 February 1978.

Charity Number 275378

**TRUSTEES**

Michael Harrod                      Chairperson  
Susan Lancaster  
Gaynor Kendall  
Mick Crosby  
Norah McEllistrim  
Michael Nightingale

**METHOD OF APPOINTMENT OF TRUSTEES**

The power of appointing a new Trustee is vested in the existing Trustees.

**CORRESPONDENT**

Michael Harrod  
36 Moorfield Road  
Duxford  
Cambridge  
CB22 4PS

**ACCOUNTANTS**

EJP Accounting Services  
Room 5  
Commercial House  
52 Perrymount Road  
Haywards Heath  
West Sussex  
RH16 3DT

**BANKERS**

Barclays Bank  
Horsham Business Centre  
Horsham  
West Sussex  
RH10 1BP

## **OBJECTIVES AND ACTIVITIES**

The Charity's objective is to house, prior to resettlement and rehoming, retired racing greyhounds with the aim of ensuring a permanent happy retirement.

The permanent rehoming kennel houses up to 30 dogs. During the year it was supported by a permanent staff of three, being a supervisor with two assistants working a five day working week, plus an additional 4th member who worked two days a week. All future homes are inspected by a team of experienced supporters, including Trustees, to assess their suitability. Advice is always available after the dogs are placed in homes, and social groups in six district areas organise monthly walks where adopters meet with their greyhounds to walk and socialise.

A very instructive website organised by a trustee gives up to date information, and a Facebook page has proved to be very popular. The Trustee takes very professional photographs of greyhounds available for adoption, which are displayed as a gallery on the site.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity is governed by six permanent Trustees and by a committee of members.

The Committee meets at regular intervals to receive progress reports for rehoming activities and to plan activities for fundraising and review finances.

The Trustees are supported by a very active fundraising committee which organises meet and greet sessions and other fundraising activities.

The Rehoming kennel facility is run by an appointed supervisor who works with a Trustee with special responsibility for the kennels.

There are also a considerable number of volunteers, without whom the Charity would not be able to function effectively.

## **ACHIEVEMENTS AND PERFORMANCE**

The kennelling facility continues to be a great asset, regularly supporting at least 120 dogs into new homes annually.

A Trustee organises attendances at facilities, shops, and fairs where teams of rehomed greyhounds and their owners meet the public to publicise the suitability of the hounds as pets.

The trust is partnered with a number of branches of Pets At Home and has received funding and gifts of dog food during the year.

COVID ensured it was a very difficult year for most charities and our fundraising efforts suffered accordingly.

With the kind permission of Corals, Gala Race Nights have previously been held at Hove track each year when sponsored races and grand raffles have raised funds. However, during the past year these events have had to be cancelled. Going forward there are plans for the Gala Nights to restart.

## **FINANCIAL REVIEW**

Net funds for the year increased by £7,426 from £87,730 to £95,156.

The funds increase is due to legacies received of £20,513.

Cash at bank has increased by £14,181 from £114,867 to £129,048.

## **PLANS FOR FUTURE YEARS**

To continue the successful rehoming programming placing retired racing greyhounds into suitable forever homes.

Fundraising activities will continue to be organised to maintain charity funds and support income.

In order to support the financial stability of the charity, staffing levels have been reduced to two full time staff with two part time staff in support.

Corals/Ladbrokes have from June 2018 rented all kennel spaces and pay a monthly rent of £1,500. This agreement ends in June 2022. Additional funds are received from the new Greyhounds Board of Great Britain (GBGB) retirement bonds.

Entain Plc, owners of Ladbrokes/Coral have offered a new financial support package from June 2022, which together with the Greyhound Board of Great Britain (GBGB)'s, Greyhound Retirement Fund, will enable us to partially cover our costs. However, we will but remain ever reliant upon the work of all our volunteers and supporters in raising the funds that we need.

The Trustees wish to record their appreciation of the assistance and support given by Corals, our staff, and the volunteers.

On behalf of the Trustees



Dated:

7/1/22

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

**ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

I report on the accounts of the Charity for the period ended 31 March 2021 as set out on pages 5 and 6, which have been prepared on the basis of the accounting policies set out on page 7 to 9.

**RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER**

The Trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility:

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

**BASIS OF EXAMINER'S STATEMENT**

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 the consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from the Trustees concerning any such matters.

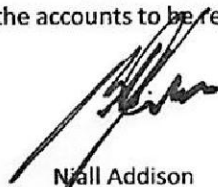
The procedures undertaken do not provide all the evidence that would be required for an audit and, consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited in those matters set out in the statement below.

**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
  - a. keep accounting records in accordance with section 130 of the 2011 Act, and
  - b. prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act which has not been met; or
2. which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

SIGNED:



DATED:

7/1/22

NAME:

Niall Addison  
Independent Examiner