

**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 Perrymount  
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's 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.

Jollies – 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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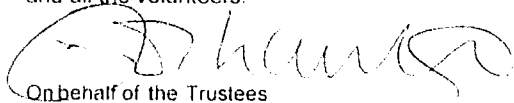
#### PLANS FOR FUTURE YEARS

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.

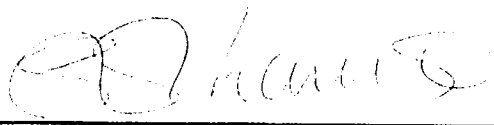
**BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS**

**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

4 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES	2023	2022
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)	-	-
Ladbroke's (monthly fees)	22,000	18,000
Ladbroke's (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>

5 CHARITABLE ACTIVITIES	2023	2022
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>

6 GOVERNANCE	2023	2022
Accountancy	525	1,559
Insurance	1,846	1,892
Running expenses	32,683	17,040
	<u>35,054</u>	<u>20,491</u>

7 TANGIBLE ASSETS	Motor Vehicles	Office & Other Equipment	Kennelling	Total
COST				
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>
DEPRECIATION				
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>
NET BOOK VALUE				
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

8 DEBTORS 2023 2022

Debtors for services provided  
Sundry debtors and prepayments

-	-
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9 CREDITORS : amounts falling due within one year 2023 2022

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