

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**

ACCOUNTS FOR THE YEAR ENDED

31ST MARCH 2025

Charity Registration Number : 275378

BRIGHTON GREYHOUND OWNERS ASSOCIATION TRUST FOR RETIRED RACING GREYHOUNDS

| CONTENTS | PAGES |
|---------------------------------|--------------|
| TRUSTEES' REPORT | 1 - 2 |
| EXAMINER'S REPORT | 3 |
| STATEMENT OF FINANCIAL ACTIVITY | 4 |
| BALANCE SHEET | 5 |
| NOTES TO THE ACCOUNTS | 6 - 8 |

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 |
|---|-------|-----------------------|---------------------|------------------------|------------------------|
| | | £ | £ | £ | £ |
| INCOMING RESOURCES | | | | | |
| 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> |
| RESOURCES EXPENDED | | | | | |
| 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> |
| NET INCOMING RESOURCES FOR THE YEAR | | 4,880 | - | 4,880 | 3,721 |
| Capital expenditure adjustment | | - | | - | - |
| NET MOVEMENT IN FUNDS | | 4,880 | - | 4,880 | 3,721 |
| TOTAL FUNDS BROUGHT FORWARD | | 95,153 | - | 95,153 | 95,153 |
| TOTAL FUNDS CARRIED FORWARD | | 100,033 | - | 100,033 | 98,874 |

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 £ |
|-------------------------------------|-------|----------------|----------------|
| FIXED ASSETS | | | |
| Tangible | 7 | 1,913 | 6,323 |
| CURRENT ASSETS | | | |
| 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> |
| CREDITORS | | | |
| Amounts falling due within one year | 9 | (5,774) | (919) |
| Net Assets less Current Liabilities | | <u>142,126</u> | <u>132,837</u> |
| NET ASSETS | | <u>144,039</u> | <u>139,160</u> |
| FUNDS | | | |
| 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

| 4 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES | 2025 | 2024 |
|--|---------------|---------------|
| 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> |

| 5 CHARITABLE ACTIVITIES | 2025 | 2023 |
|---|----------------|----------------|
| 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> |

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

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

8 DEBTORS

Debtors for services provided
Sundry debtors and prepayments

| 2025 | 2024 |
|------|------|
| - | - |

9 CREDITORS : amounts falling due within one year

Taxes due
Net pay
Pension
Accruals
Trade creditors

| 2025 | 2024 |
|-------|------|
| 1,809 | 17 |
| - | 145 |
| 525 | 441 |
| 3,440 | 350 |
| - | - |
| 5,774 | 919 |

10 FUNDS MOVEMENT

| | Restricted | Unrestricted | Total |
|---------------------|------------|--------------|-----------|
| 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 | - | 144,039 | 144,039 |

11 ASSETS AND LIABILITIES SPLIT BY FUND

| | Fixed Assets | Current Assets | Current Liabilities | Final Balance |
|--------------|--------------|----------------|---------------------|---------------|
| Restricted | - | - | - | - |
| Unrestricted | 1,913 | 147,900 | (5,774) | 144,039 |
| | 1,913 | 147,900 | (5,774) | 144,039 |

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

ACCOUNTS FOR THE YEAR ENDED 31ST 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