REGISTERED CHARITY NUMBER: 1105626 AND SC051782

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

FOR

TIA GREYHOUND AND LURCHER RESCUE
(KNOWN BY - TIA RESCUE)

Cresswells Accountants (UK) Limited
Chartered Accountants
and Statutory Auditors
12 Market Street
Hebden Bridge
West Yorkshire
HX7 6AD

TIA GREYHOUND AND LURCHER RESCUE
(KNOWN BY - TIA RESCUE)

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 30th September 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Objects of the Charity are to relieve the suffering of dogs and horses, in particular Greyhounds, Lurchers and Heavy Horses. To provide and maintain kennels and stabling for the reception and care of these unwanted dogs and horses and to finance their necessary upkeep and veterinary costs prior to them being rehomed if and when possible.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Rehoming Dogs & Horses

Our policy when we rescue any dog or horse is to make them safe and ensure their health is looked after. When they come to us, some are in better shape than others but we always give them whatever care they need as well as lots of love. Wherever possible, we aim to rehome our dogs and horses to a caring forever home and we have rehomed well over a hundred dogs and horses in the reporting period. For those dogs and horses which we cannot rehome, perhaps because of their age, health needs, or just because they need the kind of care and attention we can only give at our farm, we aim to keep them safe, healthy and, most importantly of all, loved.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity continued to rescue, rehabilitate and rehome dogs and horses throughout the reporting period in accordance with its charitable objectives.

One of the most significant developments during the year has been the continued expansion of direct rehoming arrangements with greyhound trainers. Under this approach, suitable dogs are placed directly from trainers' kennels into foster homes before moving to permanent adoptive homes. This has proved highly successful and has reduced the need for many dogs to travel to Easter Hardmuir Farm prior to rehoming.

As many greyhound trainers are located within Yorkshire and surrounding areas, this approach has significantly reduced transport distances, minimised stress for the animals and enabled the charity to make more effective use of its resources. It has also reduced pressure on kennel capacity and staffing while maintaining high standards of welfare and support throughout the rehoming process.

As always, the charity remains grateful to its network of foster carers, trainers, volunteers and fellow rescue organisations whose support enables successful rehoming outcomes.

A special mention must once again be made to Donaldson's Vets in Huddersfield, whose support over many years has been invaluable to the charity and the animals in our care.

ACHIEVEMENTS AND PERFORMANCE

Income and Fundraising

The charity's principal sources of income continue to be public donations, legacies, animal sponsorship schemes, the monthly prize draw, raffles, supporter-led fundraising activities and income generated through the charity's Pickering shop.

The Trustees remain extremely grateful for the continued generosity of supporters, whose contributions enable the charity to provide care, rehabilitation and rehoming services for vulnerable dogs and horses.

Legacy income continues to play an important role in supporting the charity's activities. However, the timing and value of such receipts are inherently difficult to predict and the Trustees therefore continue to explore opportunities to broaden and strengthen recurring income streams.

During the year, planning commenced for the charity's 30th anniversary, which will be celebrated in 2026. As part of these preparations, the Trustees developed plans to encourage supporters and local communities to organise their own fundraising events in aid of the charity. It is hoped that these supporter-led activities will both raise valuable funds and increase awareness of the charity's work during this significant milestone year.

As ever, the charity's ability to raise sufficient income to meet rising costs remains challenging. The Trustees continue to seek opportunities to strengthen the charity's financial position while maintaining its commitment to animal welfare.

Easter Hardmuir Farm

Easter Hardmuir Farm continues to provide accommodation and care for the charity's resident animals and remains home to many elderly dogs and horses with ongoing welfare needs.

The farm's land continues to be used for grazing and the production of feed for horses, helping to support the charity's welfare activities. During the year, woodland management work was undertaken within the farm's woodland areas. While no woodland sale took place during the reporting period, selective thinning generated a modest income through the sale of timber.

The Trustees continue to review the use of the charity's land and property assets to ensure they are used effectively in support of the charity's objectives and long-term sustainability.

Charity Shops

The charity's shop in Pickering, North Yorkshire, continues to provide a valuable source of unrestricted income and remains an important means of promoting awareness of the charity's work within the local community. The Trustees remain grateful to the staff, volunteers, donors and customers whose support contributes to the shop's ongoing success.

The charity's Nairn shop ceased trading in January 2025. The shop had played an important role in raising both income and awareness of Tia Rescue within the local community and the Trustees would like to thank everyone who supported it through donations, purchases and volunteering.

Following a period of rising operating costs, staffing challenges and disruption caused by building maintenance issues, the Trustees concluded that it was no longer financially viable to continue operating the shop. After careful consideration, the decision was taken to close the premises and focus resources on other areas of the charity's work.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted reserves at a level which equates to at least twelve months unrestricted expenditure. This policy aims to provide sufficient funds to cover management and administration and support costs.

FUTURE PLANS

During the year, the Trustees undertook a strategic review of the charity's long-term operational requirements and future sustainability.

Following this review, the Trustees resolved to pursue the sale of Easter Hardmuir Farm. The Trustees believe that releasing capital from the property will provide an opportunity to establish a smaller and more sustainable operational base within Yorkshire, where a significant proportion of the charity's supporters, volunteers, foster carers and rehoming activities are based.

The Trustees consider that a Yorkshire-based operation would place the charity closer to its principal support network and the majority of the greyhound rehoming activity it undertakes, while reducing operating costs and improving long-term sustainability.

The Trustees' preferred approach is to secure a purchaser who would support the continued operation of Easter Hardmuir Farm as a sanctuary for the animals currently resident there through a leaseback or similar arrangement. This would allow the charity to implement its longer-term strategy while minimising disruption to those animals requiring ongoing care.

Although the decision to pursue a sale was made during the reporting period, the property has not been formally placed on the market as at 30 September 2025. The Trustees continued to evaluate the practical and welfare implications of any future move, particularly in relation to the significant number of elderly and long-term resident animals housed at the farm, before progressing with the next stage of the process.

At the reporting date, Easter Hardmuir Farm remained home to approximately fifty resident animals, many of whom are elderly or have ongoing care requirements. The Trustees are therefore committed to ensuring that any future transition arrangements prioritise animal welfare and continuity of care. Current plans include the continued use of the existing facilities through a leaseback arrangement following any future sale, allowing the resident animals to remain in familiar surroundings while the charity implements its longer-term strategy.

The year 2026 will mark 30 years since the founding of Tia Rescue. The Trustees look forward to celebrating this important milestone while continuing to develop the charity's services, encouraging supporter-led fundraising activities and ensuring a sustainable future for the animals in its care.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The governing document of the charity is the trust deed dated 29 March 2004, as amended by a deed dated 7 April 2013. The charity became a registered charity on 25 August 2004 and now has charitable status in both England & Wales (charity number 1105626) and Scotland (charity number SC051782).

Recruitment and appointment of new trustees

All trustees are appointed on a voluntary basis, and do not receive any remuneration for their time. All expenses reimbursed to trustees are disclosed in the accounts.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity has benefited for many years from the exceptional commitment of its founder and Trustee, Deb Rothery, together with Bob Lowrie, who manages the day-to-day operations of Easter Hardmuir Farm. Both continue to devote substantial time and effort to the care of the animals and the operation of the charity.

Recognising the importance of ensuring that the charity's work can continue for many years to come, the Trustees have considered the future governance needs of the organisation and the benefits of broadening the Trustee Board. This work continued after the year end, with steps being taken to recruit additional Trustees to strengthen governance arrangements and support future succession planning.

The trustees have control of the charity and its property and funds. The full number of trustees allowed is ten and the remaining original trustees, D J Rothery is entitled to serve for life.

The trustees are required to attend all trustee Meetings. These meetings may be held in person or by other suitable electronic means. The chairperson has a second or casting vote, and each other trustee has one vote.

Any newly elected trustees are elected for a period of three years by resolution of the trustees.

Those trustees who are required to retire after three years are eligible for re-appointment if competent to act.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the sufficient risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1105626 AND SC051782

Principal address

Easter Hardmuir Farm
Auldearn
Nairn
Inverness
IV12 5QG

Trustees

Miss D J Rothery - Chair
Mrs B A Carter (resigned 14.12.24)
Ms T Baker (resigned 24.10.24)
Ms F E McLaglen (resigned 31.3.25)
Ms G Russell (resigned 28.1.26)
Ms J Mann
R Brumpton (resigned 13.6.25)
Ms J Evered
Ms M Wdowiarz (appointed 17.1.26)

Auditors

Cresswells Accountants (UK) Limited
Chartered Accountants
and Statutory Auditors
12 Market Street
Hebden Bridge
West Yorkshire
HX7 6AD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 30th June 2026 and signed on its behalf by:

Miss D J Rothery - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
TIA GREYHOUND AND LURCHER RESCUE

Opinion

We have audited the financial statements of Tia Greyhound and Lurcher Rescue (the 'charity') for the year ended 30th September 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30th September 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.
- have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures include the following:

- we obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which it operates. We determined the following laws and regulations were most significant: The Charities Act 2011, FRS 102 and Health and Safety Act;
- we obtained an understanding of how the charity is complying with those legal and regulatory frameworks by making inquiries to the management;
- we assessed the susceptibility of the charity's financial statements to material misstatement including how fraud might occur. Audit procedures performed by the audit team included:
- identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- understanding how those charged with governance considered and addressed the potential of override of controls or other inappropriate influence over the financial reporting process;
- challenging assumptions and judgements made by management in its significant accounting estimates;
- identifying and testing journal entries;
- assessing the extent of compliance with the relevant laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Cresswells Accountants (UK) Limited
Chartered Accountants
and Statutory Auditors
12 Market Street
Hebden Bridge
West Yorkshire
HX7 6AD

30th June 2026

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	309,882	-	309,882	543,573
Other trading activities	3	172,494	-	172,494	151,803
Total		482,376	-	482,376	695,376
EXPENDITURE ON					
Raising funds					
Other trading activities	4	58,938	-	58,938	67,647
		58,938	-	58,938	67,647
Charitable activities	5				
Other		12,492	-	12,492	26,258
Charitable activities		450,491	4,464	454,955	336,757
Total		521,921	4,464	526,385	430,662
NET INCOME/(EXPENDITURE)		(39,545)	(4,464)	(44,009)	264,714
RECONCILIATION OF FUNDS					
Total funds brought forward		1,322,547	107,140	1,429,687	1,164,973
TOTAL FUNDS CARRIED FORWARD		1,283,002	102,676	1,385,678	1,429,687

The notes form part of these financial statements

TIA GREYHOUND AND LURCHER RESCUE
(KNOWN BY - TIA RESCUE)

BALANCE SHEET
30TH SEPTEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	10	1,025,533	102,676	1,128,209	1,167,813
CURRENT ASSETS					
Debtors	11	27,455	-	27,455	21,207
Cash at bank and in hand		267,856	-	267,856	282,483
		295,311	-	295,311	303,690
CREDITORS					
Amounts falling due within one year	12	(37,842)	-	(37,842)	(41,816)
NET CURRENT ASSETS		257,469	-	257,469	261,874
TOTAL ASSETS LESS CURRENT LIABILITIES		1,283,002	102,676	1,385,678	1,429,687
NET ASSETS		1,283,002	102,676	1,385,678	1,429,687
FUNDS	14				
Unrestricted funds				1,283,002	1,322,547
Restricted funds				102,676	107,140
TOTAL FUNDS				1,385,678	1,429,687

The financial statements were approved by the Board of Trustees and authorised for issue on 30th June 2026 and were signed on its behalf by:

D J Rothery - Trustee

CASH FLOW STATEMENT
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	29,951	328,619
Net cash provided by operating activities		29,951	328,619
Cash flows from investing activities			
Purchase of tangible fixed assets		(45,988)	(245,150)
Sale of tangible fixed assets		1,410	85,260
Net cash used in investing activities		(44,578)	(159,890)
Cash flows from financing activities			
Loan repayments in year		-	(22,000)
Net cash provided by/(used in) financing activities		-	(22,000)
Change in cash and cash equivalents in the reporting period		(14,627)	146,729
Cash and cash equivalents at the beginning of the reporting period		282,483	135,754
Cash and cash equivalents at the end of the reporting period		267,856	282,483

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

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

	2025	2024
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(44,009)	264,714
Adjustments for:		
Depreciation charges	84,886	82,674
Profit on disposal of fixed assets	(705)	(64,523)
(Increase)/decrease in debtors	(6,248)	38,620
(Decrease)/increase in creditors	(3,973)	7,134
Net cash provided by operations	29,951	328,619

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.24	Cash flow	At 30.9.25
	£	£	£
Net cash			
Cash at bank and in hand	282,483	(14,627)	267,856
	282,483	(14,627)	267,856
Total	282,483	(14,627)	267,856

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Income with related Where income has related expenditure the income and related expenditure is expenditure reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure)where the benefit to the Charity is reasonably quantifiable, measurable and material.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Tangible fixed assets

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

Land and buildings	- over 25 years
Plant and machinery	- over 5 years
Fixtures, fittings and equipment	- over 5 years
Motor vehicles	- 25% on reducing balance

Fixed assets are initially recorded at cost.

No depreciation is provided in respect of freehold land.

Taxation

The charity is exempt from tax on its charitable activities.

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1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Hire purchase and leasing commitments

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs and other post-retirement benefits

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Dogs taken in/ adopted	27,122	5,547
Donations & legacies	246,145	492,947
Gift aid	27,615	25,079
Grants	9,000	6,500
Other donations	-	13,500
	309,882	543,573

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Shop income	92,853	99,468
Dog sponsorship	31,233	21,515
Online sales & sundries	46,512	26,118
Bank interest	1,896	4,702
	172,494	151,803

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4. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Staff costs	33,211	37,830
Charity Shop - Pickering	22,179	16,512
Charity Shop - Nairn	813	10,358
Sundry expenses	2,735	2,947
	58,938	67,647

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Other	-	12,492	12,492
Charitable activities	161,386	293,569	454,955
	161,386	306,061	467,447

6. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Other	-	-	12,492	12,492
Charitable activities	294,274	(705)	-	293,569
	294,274	(705)	12,492	306,061

Support costs, included in the above, are as follows:

	Other	Charitable activities	2025 Total activities	2024 Total activities
	£	£	£	£
Staff recruitment	-	1,944	1,944	1,222
Temporary staff costs	-	13,350	13,350	4,470
Rates and water	-	6,009	6,009	5,125
Light and heat	-	13,189	13,189	20,258
Premises cleaning	-	1,190	1,190	1,217
Premises repairs	-	28,480	28,480	22,353
Other premises costs	-	5,930	5,930	5,533
Motor and travel costs	-	9,804	9,804	11,279
Bank charges	-	2,623	2,623	4,004
Equipment leasing and hire	-	-	-	1,911
Equipment repairs	-	5,823	5,823	29,115
General insurance	-	8,209	8,209	138
Dog and horse expenses	-	43,741	43,741	57,546
Vet fees	-	60,260	60,260	24,921
Software and IT support	-	-	-	1,046
Stationery and printing	-	2,925	2,925	4,221
Subscriptions	-	-	-	55
Sundry expenses	-	3,533	3,533	3,282
Telephone	-	2,378	2,378	570
Depreciation of tangible and heritage assets	-	84,886	84,886	82,674
Loss on sale of tangible fixed assets	-	(705)	(705)	(64,523)
Carried forward	-	293,569	293,569	216,417

 continued...

6. SUPPORT COSTS - continued

	Other	Charitable activities	2025 Total activities	2024 Total activities
	£	£	£	£
Brought forward	-	293,569	293,569	216,417
Auditors' remuneration	8,000	-	8,000	6,000
Accountancy and legal fees	4,492	-	4,492	16,958
	12,492	293,569	306,061	239,375

7. TRUSTEES' REMUNERATION AND BENEFITS

Miss D J Rothery receives a benefit of living on the property owned by the charity. She stays on site as custodian of the premises and full time carer of the animals.

No other trustees remuneration of benefits were paid to the trustees during the year.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th September 2025 nor for the year ended 30th September 2024.

8. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	186,810	157,596
Social security costs	4,838	2,350
Other pension costs	2,949	1,524
	194,597	161,470

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

	2025	2024
Farm	8	8
Shop	2	3
	10	11

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	508,573	35,000	543,573
Other trading activities	151,803	-	151,803
Total	660,376	35,000	695,376
EXPENDITURE ON			
Raising funds			
Other trading activities	67,647	-	67,647
	67,647	-	67,647

continued...

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Charitable activities			
Other	26,258	-	26,258
Charitable activities	332,293	4,464	336,757
Total	426,198	4,464	430,662
NET INCOME	234,178	30,536	264,714
Transfers between funds	(76,604)	76,604	-
Net movement in funds	157,574	107,140	264,714
RECONCILIATION OF FUNDS			
Total funds brought forward	1,164,973	-	1,164,973
TOTAL FUNDS CARRIED FORWARD	1,322,547	107,140	1,429,687

10. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery £	Fixtures, fittings and equipment £	Motor vehicles £	Totals £
COST					
At 1st October 2024	1,073,993	157,122	170,105	122,459	1,523,679
Additions	-	500	2,788	42,700	45,988
Disposals	-	(1,410)	-	-	(1,410)
At 30th September 2025	1,073,993	156,212	172,893	165,159	1,568,257
DEPRECIATION					
At 1st October 2024	34,977	139,048	125,315	56,526	355,866
Charge for year	42,960	5,905	17,760	18,262	84,887
Eliminated on disposal	-	(705)	-	-	(705)
At 30th September 2025	77,937	144,248	143,075	74,788	440,048
NET BOOK VALUE					
At 30th September 2025	996,056	11,964	29,818	90,371	1,128,209
At 30th September 2024	1,039,016	18,074	44,790	65,933	1,167,813

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11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
VAT	8,970	4,368
Prepayments and accrued income	18,485	16,839
	27,455	21,207

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	5,258	10,608
Taxation and social security	3,325	1,709
Other creditors	29,259	29,499
	37,842	41,816

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	9,600	13,100
Between one and five years	1,600	4,200
	11,200	17,300

14. MOVEMENT IN FUNDS

	At 1.10.24	Net movement in funds	At 30.9.25
	£	£	£
Unrestricted funds			
General fund	1,322,547	(39,545)	1,283,002
Restricted funds			
Kennels	107,140	(4,464)	102,676
TOTAL FUNDS	1,429,687	(44,009)	1,385,678

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	482,376	(521,921)	(39,545)
Restricted funds			
Kennels	-	(4,464)	(4,464)
TOTAL FUNDS	482,376	(526,385)	(44,009)

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14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	Transfers between funds £	At 30.9.24 £
Unrestricted funds				
General fund	1,164,973	234,178	(76,604)	1,322,547
Restricted funds				
Kennels	-	30,536	76,604	107,140
TOTAL FUNDS	1,164,973	264,714	-	1,429,687

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	660,376	(426,198)	234,178
Restricted funds			
Kennels	35,000	(4,464)	30,536
TOTAL FUNDS	695,376	(430,662)	264,714

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

	At 1.10.23 £	Net movement in funds £	Transfers between funds £	At 30.9.25 £
Unrestricted funds				
General fund	1,164,973	194,633	(76,604)	1,283,002
Restricted funds				
Kennels	-	26,072	76,604	102,676
TOTAL FUNDS	1,164,973	220,705	-	1,385,678

continued...

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,142,752	(948,119)	194,633
Restricted funds			
Kennels	35,000	(8,928)	26,072
TOTAL FUNDS	1,177,752	(957,047)	220,705

15. RELATED PARTY DISCLOSURES

Miss D J Rothery receives a benefit of living on the property owned by the charity. She stays on site as custodian of the premises and full time carer of the animals.

TIA GREYHOUND AND LURCHER RESCUE
(KNOWN BY - TIA RESCUE)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH SEPTEMBER 2025

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Dogs taken in/ adopted	27,122	5,547
Donations & legacies	246,145	492,947
Gift aid	27,615	25,079
Grants	9,000	6,500
Other donations	-	13,500
	309,882	543,573
Other trading activities		
Shop income	92,853	99,468
Dog sponsorship	31,233	21,515
Online sales & sundries	46,512	26,118
Bank interest	1,896	4,702
	172,494	151,803
Total incoming resources	482,376	695,376
EXPENDITURE		
Other trading activities		
Wages - charity shop	33,211	37,830
Charity Shop - Pickering	22,179	16,512
Charity Shop - Nairn	813	10,358
Sundry expenses	2,735	2,947
	58,938	67,647
Charitable activities		
Wages - Farm	153,599	119,766
Social security	4,838	2,350
Pensions	2,949	1,524
	161,386	123,640
Support costs		
Management		
Staff recruitment	1,944	1,222
Temporary staff costs	13,350	4,470
Rates and water	6,009	5,125
Light and heat	13,189	20,258
Premises cleaning	1,190	1,217
Premises repairs	28,480	22,353
Other premises costs	5,930	5,533
Motor and travel costs	9,804	11,279
Bank charges	2,623	4,004
Equipment leasing and hire	-	1,911
Equipment repairs	5,823	29,115
General insurance	8,209	138
Dog and horse expenses	43,741	57,546
Carried forward	140,292	164,171

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH SEPTEMBER 2025

	2025	2024
	£	£
Management		
Brought forward	140,292	164,171
Vet fees	60,260	24,921
Software and IT support	-	1,046
Stationery and printing	2,925	4,221
Subscriptions	-	55
Sundry expenses	3,533	3,282
Telephone	2,378	570
Freehold property	42,960	42,152
Plant and machinery	5,905	9,899
Fixtures and fittings	17,759	17,520
Motor vehicles	18,262	13,103
	294,274	280,940
Finance		
Loss on sale of tangible fixed assets	(705)	(64,523)
Governance costs		
Auditors' remuneration	8,000	6,000
Accountancy and legal fees	4,492	16,958
	12,492	22,958
Total resources expended	526,385	430,662
Net (expenditure)/income	(44,009)	264,714

This page does not form part of the statutory financial statements