

GREYHOUND RESCUE WEST OF ENGLAND

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 6 NOVEMBER 2009

Charity number: 1056676

FINANCIAL STATEMENTS FOR THE PERIOD ENDED 6 NOVEMBER 2009

CONTENTS

	PAGE
Report of the Board of Trustees	2 - 8
Independent Examiner's Report	9 – 10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Accounts	13 – 18
<i>The following pages do not form part of the examined accounts</i>	
Detailed Income and Expenditure Account	19 - 20

REPORT OF THE BOARD OF TRUSTEES FOR THE PERIOD ENDED 6 NOVEMBER 2009

LEGAL AND ADMINISTRATIVE INFORMATION

Full name of the charity

Greyhound Rescue West of England

Charity registration number

1056676

Governing document

Trust Deed

Trustees

Miss J Lake	(Chair)
Miss V Edwards	(Treasurer)
Miss D Kay-Taylor	
Miss E Burns-Sweeney	(appointed 25 October 2008)
Miss J Sanders	(appointed 13 December 2008)
Miss K Thomas	(resigned 25 October 2009)

All the above named Trustees are actively involved in the management of the charity. There are no other Trustees (for example Custodian Trustees). At the end of the period there were five Trustees serving.

Registered office

PO Box 4243, Radstock, BA3 3ZL

Independent examiners

Bishop Fleming, 16 Queen Square, Bristol, BS1 4NT

Bankers

Alliance & Leicester Commercial Bank plc, Bridle Road, Bootle, Merseyside, G1R, 0AA
Standard Life Bank, Edinburgh

REPORT OF THE BOARD OF TRUSTEES FOR THE PERIOD ENDED 6 NOVEMBER 2009

1. Structures, Governance and Management

1.1. Governing Document

Type of governing document:	Trust Deed
How the charity is constituted:	Trust
Trustee selection methods:	New Trustees are interviewed by the existing board of Trustees and are elected by vote of the board.

During the period the Trustees took the decision to continue the activities of the charity within the structure of a charitable limited company incorporated under the Companies Act 2006. The charity's activities were transferred to the new charity (charity registration number 1131399) on 6 November 2009. The existing charity (number 1056676) will continue as a dormant linked charity.

1.2. Structure of Operations

Greyhound Rescue West of England (GRWE) operates as a voluntary charity. Overall strategy and policy decisions are made by the Trustees.

The charity operates across the west of England, from as far north as Lancashire, stretching to Cornwall in the south. The charity's activities also cover parts of central and eastern England, whilst we also rescue and rehome dogs in parts of Wales.

Activity is divided into the following regions:

- Cheshire (which also covers activities in Staffordshire, North Wales and Shropshire)
- Cornwall
- Devon
- Dorset & Hampshire
- Gloucestershire
- Herefordshire & Worcestershire
- Lancashire
- Somerset & Wiltshire (which also covers Bristol)
- South East (which includes Bedfordshire, Buckinghamshire and Hertfordshire)

In each of these regions, kennel spaces at commercial kennels are rented to facilitate the intake of dogs as the charity does not own its own kennels. Each region is managed primarily by a link Trustee and a Regional Homing Officer who are in control of day to day operating decisions. They are supported by a network of local volunteers who assist with day to day rescue, rehoming, transport, fundraising etc.

In addition to the regions above, we are active in both rehoming and fundraising in a number of other counties across the UK, including Kent, where an active group of volunteers has been established.

REPORT OF THE BOARD OF TRUSTEES FOR THE PERIOD ENDED 6 NOVEMBER 2009

GRWE is a member of the Association of Dogs and Cats Homes. We also have a seat at the UK Greyhound Forum, which enables us to have input to welfare issues in the greyhound racing industry, and to keep abreast of developments in the industry that could affect us. Locally, we try to foster relationships with local authority dog wardens and dog pounds to give us access to unclaimed stray greyhounds and greyhound crosses.

There are a large number of groups working in the UK for the welfare of unwanted greyhounds and lurchers. These range in size from large registered charities rehoming many hundreds of dogs each year to individuals working from home with a few dogs at a time. GRWE has contact with many of these groups and people. We have a policy of assisting those people where we have established links and whose aims are in line with our charitable objective. This often takes the form of accepting rescued dogs from them for rehoming ourselves, especially where those dogs come from areas with a high number of abandoned or unwanted dogs. We also assist rescue groups in Ireland and North East England, where the situation with abandoned and unwanted greyhounds is very acute. There are no formal agreements with any such parties, nor any financial obligations.

From the information available to the Trustees, it is believed that GRWE continues to be the second largest charity (measured by kennel space numbers and rehoming numbers) in England specifically engaged in the rescue and rehoming of greyhounds (as opposed to all breeds rescues), and indeed the largest charity in this field that is independent of the greyhound racing industry.

1.3. New Trustees

Candidates for appointment as new Trustees are interviewed by the existing Trustees. If accepted, all candidates are provided with copies of minutes from the previous four Trustee meetings, a copy of the last accounts and an update on the current financial situation, and are requested to read Charity Commission documentation on the responsibilities of the Trusteeship. Candidates must then confirm their willingness to be appointed and attend the next formal Trustee meeting.

2. Risk Management

The Trustees consider that it is very unlikely for greyhound racing to be banned or to reduce in popularity dramatically in the foreseeable future. Therefore we consider that there will continue to be a large number of unwanted dogs and consequently demand for our work in accordance with our objective.

In pursuing the objective, the Trustees have reviewed the operation of the charity and continue to be of the opinion that the following risks exist:

- i. Kennels
- ii. Finance
- iii. Reserves
- iv. Volunteers
- v. Fraud, Misappropriation of Assets and Money Laundering

Trustees have assessed these risks and developed a number of policies, procedures and controls to manage them. Reviews take place on a regular basis.

REPORT OF THE BOARD OF TRUSTEES FOR THE PERIOD ENDED 6 NOVEMBER 2009

3. Objectives, Aims and Activities

The charity has two principal objects being firstly to relieve the suffering of retired, unwanted or abandoned greyhounds and lurchers in need of care or protection by the provision of kennelling and other facilities, and secondly to place them into permanent homes.

We aim to rescue and rehome approximately 500 dogs per annum. Within that number the Trustees also aim for quality of placement, to minimise the number of unsuccessful rehoming and consequently the number of dogs returned to the charity. The Trustees continue to look at opportunities to build volunteer support in new areas with a view to increasing awareness of GRWE's activities and hence rehoming opportunities.

We also seek to improve the general welfare standards within the greyhound racing industry through input to the Greyhound Forums and submissions to other investigative bodies.

The charity does not make grants or provide any other assets to outside bodies. We have no investments apart from normal bank savings accounts and therefore have no set policy on investments at the present time. There are no plans to make any such investments.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives. All of these aims are undertaken to further our objective for the public benefit.

Main objectives and performance for the period

GRWE rehomed 912 dogs during the financial period 1 September 2008 to 6 November 2009. This is a huge achievement and builds on last year's excellent homing numbers. In summary, regions contributed as follows:

Cheshire	145
Cornwall	23
Devon	86
Dorset & Hampshire	78
Gloucestershire	86
Herefordshire & Worcestershire	36
Lancashire	68
Somerset & Wiltshire	208
South East	164

This continued increase is testament to the ongoing hard work and dedication of our legion of volunteers who give their time and expertise to GRWE. In addition to the regions listed above, our new volunteers in the Kent region have homed 18 dogs which is a great start for the region.

REPORT OF THE BOARD OF TRUSTEES FOR THE PERIOD ENDED 6 NOVEMBER 2009

GRWE has raised its profile within greyhound welfare considerably during the period. In April the charity was approached by Wirral District Council to help them remove a large number of greyhounds from a trainer's premises. The Council's Animal Enforcement Officer planned to seize the dogs under the Animal Welfare Act. GRWE took possession of 29 greyhounds, all in extremely poor physical condition, having been kept in appalling conditions. The charity is delighted to report that all 29 greyhounds have been rehomed and that the trainer was prosecuted. The charity believes that this was the first time that the Animal Welfare Act of 2006 had been used to remove greyhounds from unsuitable premises.

The charity lodged a formal complaint with the Greyhound Board of Great Britain (GBGB) regarding a trainer who had neglected two of her greyhounds. This resulted in a disciplinary hearing in June attended by a GRWE Trustee and Regional Homing Officer. The trainer was found in breach of two GBGB rules, had her licence suspended for three months and was given a fine. The two greyhounds recovered and were successfully rehomed by GRWE. Again, this was the first time that GRWE had lodged an official complaint leading to a disciplinary hearing.

The GBGB has established a Welfare Forum to enable representatives of welfare charities to meet with their executives and discuss issues of mutual concern within the context of racing greyhound welfare/welfare regulation. It is a sign of GRWE's increasing profile that the charity was one of four charities to be invited to attend the Forum along with the RSPCA, Dogs Trust and Blue Cross. GRWE was also invited and took part in Defra's consultation on proposed welfare regulations.

During the period, the charity established a number of objectives with the following achievements:

1. **Set a robust budget with the aim of creating a surplus of £20,000 in order to build up recently reduced reserves and act as a buffer for any unexpected emergency that may arise.** At the end of the financial period, the charity had made a surplus of £10,965. As the budget was set prior to the full extent of the economic downturn was known, the Trustees are satisfied that this is a reasonable result.
2. **Find permanent loving homes for at least 500 dogs.** We rehomed 912 dogs during the period which is a record number for the charity and builds on the success of the previous year.
3. **Secure a minimum of £360,000 to support the charity's activities.** The charity actually secured £511,424 which, albeit covering a slightly longer period than initially set out in the objectives, represents a significant increase.
4. **Enhance PR and marketing activities in the key areas in which the charity operates in order to raise awareness of the work of GRWE, find more homes for our greyhounds and greyhounds crosses and to secure donations.** The charity has established a strong PR team having appointed a voluntary national PR officer and a team of regional press officers towards the end of the financial year. The team is focusing on building a PR strategy which will further raise awareness and generate home offers and donations at both a national and regional level.

REPORT OF THE BOARD OF TRUSTEES FOR THE PERIOD ENDED 6 NOVEMBER 2009**4. Financial Review**

We are reporting a surplus of £10,965 (2008: deficit of £17,479) for the period.

The increase in income for the period noted in Objective 3 above is due to significant increases in homing donations to £104,988 (2008: £58,667), general donations to £99,380 (2008: £51,425), events and street collections to £84,420 (2008: £48,214), legacies to £61,018 (2008: £41,408) and merchandise sales to £66,128 (2008: £33,323). These income streams are dependent on the generosity of the public and the hard work of our many volunteers and we remain overwhelmed by the kindness and dedication of all our supporters.

During the period, the charity received legacies from the estates of Mrs H Bell, Mrs DN Taylor, Miss LA Taylor and Mrs GM Webster. We are very grateful to those who remember GRWE in their Wills.

We received grants from the Animal Defence Trust, Barry Green Memorial Trust, Hawthorne Charitable Trust, Kathleen Laurence Trust and Pedigree Adoption Drive during the period and are grateful for this very generous support.

The charity exceeded its expenditure budget during the period. The areas of largest overspend were kennel costs and vet bills. The charity experienced an unprecedented influx of greyhounds and lurchers into its care, probably due to the continued difficult economic climate, with many requiring considerable vet treatment. Taking a number of pregnant dogs into the charity's care put additional strain on our resources.

Additional expenditure on new merchandise has resulted in significant increases in sales, whilst significant increases in general charity activities has necessitated an increase in administrative and bookkeeping costs.

4.1. Reserves Policy

The Trustees' policy is to aim for reserves equal to four to six months of normal expenditure. At the end of the period reserves were over four months' normal expenditure and is therefore deemed acceptable. These reserves were transferred to the new charitable company and this policy will continue in that company.

4.2. Conclusion

Overall the Trustees are satisfied with the financial position of the charity. It is acknowledged that there remains little scope to fund any further expansion unless a corresponding increase in income can be generated.

REPORT OF THE BOARD OF TRUSTEES FOR THE PERIOD ENDED 6 NOVEMBER 2009

5. Future Plans

As noted above, at the end of the financial period the charity's activities were transferred to the incorporated charity (charity registration number 1131399) which is a charitable company limited by guarantee. The Trustees intend to continue their work with the aim of creating a surplus of £20,000.

Our broad aims during the next financial year are to:

- Find permanent loving homes for at least 500 dogs;
- Further strengthen the Trustee board by recruiting a minimum of two new Trustees whose skills complement those of current Trustees and fill current skills gaps;
- Secure a minimum of £400,000 to support the charity's activities; and
- Continue to develop the charity's welfare activities.

Approved by the Board of Trustees on 11 March 2010 and signed on its behalf by:

Ms Jan Lake
Chair

Ms Vanessa Edwards
Hon. Treasurer

INDEPENDENT EXAMINER'S REPORT FOR THE PERIOD ENDED 6 NOVEMBER 2009

I report on the accounts of the charity for the period ended 6 November 2009 which are set out on pages 11 to 18.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act

have not been met; or

INDEPENDENT EXAMINER'S REPORT FOR THE PERIOD ENDED 6 NOVEMBER 2009

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

**J Scaife FCA DChA
For and on Behalf of
BISHOP FLEMING CHARTERED ACCOUNTANTS
16 Queen Square
Bristol BS1 4NT**

Date: 24 March 2010

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 6 NOVEMBER 2009

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>1 Sep 08 to</u> <u>6 Nov 09</u> £	<u>Year ended</u> <u>31 Aug</u> <u>2008</u> £
<u>INCOMING RESOURCES</u>					
Incoming Resources from Generated Funds					
Voluntary Income:					
Grants & Donations	2	373,484	8,500	381,984	245,384
Legacies		61,018	-	61,018	41,408
Activities for Generating Funds					
Gross Merchandise Sales		66,128	-	66,128	33,323
Investment Income		2,294	-	2,294	4,646
TOTAL INCOME RESOURCES		502,924	8,500	511,424	324,761
<u>RESOURCES EXPENDED</u>					
Costs of Generating Funds					
Fundraising Costs of Grants & Donations	3	13,320	-	13,320	11,182
Merchandise Costs		38,844	-	38,844	23,044
Charitable Activities					
Charitable Expenditure	4	431,614	9,125	440,739	302,585
Governance Costs	5	7,556	-	7,556	5,429
TOTAL RESOURCES EXPENDED		491,334	9,125	500,459	342,240
NET INCOMING/(OUTGOING) RESOURCES		11,590	(625)	10,965	(17,479)
FUND BALANCES B/FWD AT 1 SEPTEMBER 2008		112,451	15,485	127,936	145,415
RESERVES TRANSFERRED TO INCORPORATED CHARITY NO. 1131399	1	(124,041)	(14,860)	(138,901)	-
FUND BALANCES C/FWD AT 6 NOVEMBER 2009		-	-	-	127,936

The notes on pages 13 to 18 form part of these financial statements.

BALANCE SHEET AT 6 NOVEMBER 2009

	<u>Note</u>	<u>6 November</u>		<u>31 August</u>	
		<u>2009</u>		<u>2008</u>	
		£	£	£	£
<u>Fixed Assets</u>					
Tangible Assets	6		-		8,040
<u>Current Assets</u>					
Stock		-		28,063	
Debtors	7	-		40,685	
Cash at bank and in hand		-		99,626	
				<hr/>	
		-		168,374	
<u>Creditors</u>					
Amounts falling due within one year	8	-		48,478	
				<hr/>	
			-		119,896
<u>Net Assets</u>					
				<hr/>	127,936
<u>Reserves Represented By:</u>					
Unrestricted Funds			-		112,451
Restricted Funds	9		-		15,485
				<hr/>	
			-		127,936
				<hr/>	

Approved by the Board of Trustees on 11 March 2010 and signed on its behalf by:

Ms Jan Lake
Chair

Ms Vanessa Edwards
Hon. Treasurer

The notes on pages 13 to 18 form part of these financial statements.

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 6 NOVEMBER 2009

1. Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of Preparation

The financial statements are prepared on the historical cost convention and in accordance with the Financial Reporting Standard for Small Entities (effective January 2007). In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) issued in March 2005.

Transfer of Assets

At the close of operations on 6 November 2009 the charity transferred all assets and activities to a newly incorporated charity also called Greyhound Rescue West of England with a company number of 06985367 and charity number of 1131399. The unincorporated charity with number 1056676 has been linked to the new charity but will no longer be active.

Depreciation of Fixed Assets

Depreciation is calculated so as to write off the costs of the assets concerned to their estimated residual value over their expected useful economic lives, at the following rates and so the following basis:

Office equipment	3 years
Moveable assets	4 years
Vehicles	4 years
Marquee	5 years

Tangible fixed assets for use by the charity are stated at cost less depreciation. Costs of individual capital assets below £250 are not capitalised.

Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Restricted funds arise from income in the form of grants, donations and other fundraising specific to a particular activity.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities.
- Legacies are recognised on receipt of the sum concerned.
- Amounts received for life memberships are recognised in full at the time of receipt.
- Investment income is included when receivable.
- Income from activities for generating funds is included when receivable.

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 6 NOVEMBER 2009

- No amounts are included in the financial statements for services donated by volunteers.
- Grants and other donations received for restricted purposes as shown as restricted funds.

Resources expended

All expenditure is accounted for on an accruals basis.

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity include the audit fees and costs linked to the strategic management of the charity.

Stock

Stocks are valued at the lower of cost and net realisable value.

Taxation

As a charity, the Association is not normally liable to corporation tax and has incurred no charge for this year.

Value added tax

The charity is registered for VAT purposes and all figures are stated net of any VAT in the financial statements.

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 6 NOVEMBER 2009

	<u>1 Sep 08 to</u> <u>6 Nov 09</u> £	<u>Year ended</u> <u>31 Aug 08</u> £
2. <u>Grants and donations</u>		
Homing donations	104,988	58,667
General donations	99,380	51,425
Sponsor a Dog	26,132	24,662
Collections at events	84,420	48,214
Friends subscriptions	18,554	12,906
50/50 Club	7,877	6,373
Other grants and donations	40,633	43,137
	<hr/> 381,984	<hr/> 245,384
3. <u>Fundraising costs of grants & donations</u>		
Event costs	9,763	8,202
50/50 Club prizes	3,557	2,980
	<hr/> 13,320	<hr/> 11,182
4. <u>Charitable expenditure</u>		
Kennel costs	183,576	149,655
Veterinary costs	128,799	66,110
Advertising, publicity and information leaflets	20,643	12,180
Postage, printing and stationery	15,232	17,042
Motor expenses	23,353	4,805
Fostering and homing costs	6,373	3,416
Bookkeeping & Administration	42,303	26,050
Telephone costs	4,251	2,439
Website design and database costs	1,408	8,501
Computer expenses	293	599
Rent storage unit	690	1,021
Travelling costs	7,609	4,809
Repairs and renewals	10	-
Insurance	1,404	364
Bank charges	1,670	1,056
Depreciation	4,767	4,388
(Profit)/loss on sale of fixed assets	(2,285)	-
Sundry	643	150
	<hr/> 440,739	<hr/> 302,585

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 6 NOVEMBER 2009

5. Governance Costs

	<u>1 Sep 08 to</u> <u>6 Nov 09</u>	<u>Year ended</u> <u>31 Aug 08</u>
	£	£
Accounting and Audit	2,750	4,030
Trustee Expenses (five trustees)	1,438	1,399
Legal Fees	3,368	-
	<hr/>	<hr/>
	<u>7,556</u>	<u>5,429</u>

Trustees Remuneration

None of the trustees have received any remuneration for their services as trustees.

6. Tangible Fixed Assets

	<u>Office</u> <u>Equipment</u>	<u>Moveable</u> <u>Assets</u>	<u>Vehicles</u>	<u>Total</u>
	£	£		£
<u>Cost</u>				
At 1 September 2008	3,580	390	25,217	29,187
Additions	-	3,510	5,445	8,955
Disposals	-	-	(4,922)	(4,922)
Transfer to incorporated charity	(3,580)	(3,900)	(25,740)	(33,220)
	<hr/>	<hr/>	<hr/>	<hr/>
At 6 November 2009	-	-	-	-
<u>Depreciation</u>				
At 1 September 2008	3,068	96	17,983	21,147
Charge for the year	305	975	3,487	4,767
Released on disposal	-	-	(4,807)	(4,807)
Transfer to incorporated charity	(3,373)	(1,071)	(16,663)	(21,107)
	<hr/>	<hr/>	<hr/>	<hr/>
At 6 November 2009	-	-	-	-
<u>Net Book Value</u>				
At 6 November 2009	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2008	<u>512</u>	<u>294</u>	<u>7,234</u>	<u>8,040</u>

See note 1 for details of the transfer of assets

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 6 NOVEMBER 2009

7. Debtors

	<u>1 Sep 08 to</u> <u>6 Nov 09</u>	<u>Year ended</u> <u>31 Aug 08</u>
	£	£
Gift Aid due	-	18,131
VAT refund	-	15,615
Pet Plan Charitable Trust pledge	-	5,000
Prepayments	-	1,936
	<hr/>	<hr/>
	-	40,685
	<hr/>	<hr/>

8. Creditors: Amounts falling due within one year

	<u>1 Sep 08 to</u> <u>6 Nov 09</u>	<u>Year ended</u> <u>31 Aug 08</u>
	£	£
Trade Creditors	-	27,036
Accruals	-	21,442
	<hr/>	<hr/>
	-	48,478
	<hr/>	<hr/>

9. Restricted funds

	<u>Balance</u> <u>1 Sep</u> <u>2008</u> £	<u>Incoming</u> <u>Resources</u> £	<u>Expenditure</u> £	<u>Reserves</u> <u>transferred</u> £	<u>Balance</u> <u>6 Nov</u> <u>2009</u> £
Jean Sainsbury Animal Welfare Trust	7,610	-	-	(7,610)	-
Kennel Club Charitable Trust	4,125	-	-	(4,125)	-
Pet Plan Charitable Trust	3,750	-	(1,518)	(2,232)	-
Pedigree Adoption Drive	-	6,500	(6,500)	-	-
Private donations	-	1,500	(607)	(893)	-
Hawthorne Charitable Trust	-	500	(500)	-	-
	<u>15,485</u>	<u>8,500</u>	<u>(9,125)</u>	<u>(14,860)</u>	<u>-</u>

See note 1 for details of the transfer of reserves

The Jean Sainsbury Animal Welfare Trust fund relates to a donation for the creation of a new database.

The Kennel Club Charitable Trust fund relates to a donation towards the purchase of a van or towards veterinary fees. Expenditure relates to depreciation on the van that has been purchased.

The Pet Plan Charitable Trust fund relates to a donation towards the purchase of a van. Expenditure relates to depreciation on the van that has been purchased.

The Pedigree Adoption Drive fund relates to support for veterinary fees.

The Private donations relate to donations from Mrs Batten, Mr Saunders, Mr Parkes and a number of other individuals totalling £1,250 who supported the purchase cost of a van for the Hertfordshire region and £250 in donations from individuals to support specific dogs on the charity's Sponsor a Dog scheme.

The Hawthorne Charitable Trust fund relates to a donation towards rehoming costs in Hertfordshire and Worcestershire.

10. Related Parties

During the period, the Beeline Company, owned by Miss K Thomas who was also a Trustee of the charity, supplied goods to Greyhound Rescue West of England at a total cost of £nil (2008: £2,174).

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 6 NOVEMBER 2009

	<u>1 Sep 08</u>		<u>Year ended</u>	
	<u>to 6 Nov 09</u>		<u>31 Aug 08</u>	
	£	£	£	£
<u>Income</u>				
Homing donations		104,988		58,667
General Donations		99,380		51,245
Sponsor a Dog		26,132		24,662
Legacies		61,018		41,408
Grants		9,750		28,000
Gross merchandise sales		66,128		33,323
Collections at events		84,420		48,214
Appeals		14,079		7,962
50/50 Club		7,877		6,373
Friends subscriptions		18,554		12,906
Commission		10,891		7,175
Interest received		2,294		4,646
Raffles		5,863		-
Other income		50		-
		<u>511,424</u>		<u>324,761</u>
<u>Expenses</u>				
Kennel costs	183,576		149,655	
Veterinary costs	128,799		66,110	
Advertising, publicity and information leaflets	20,643		12,180	
Fostering and homing costs	6,373		3,416	
Cost of merchandise sold	38,844		23,044	
Postage, printing and stationery	15,232		17,042	
Event costs	9,763		8,202	
Motor expenses	23,353		4,805	
Bookkeeping	42,303		26,580	
Audit and accountancy	2,750		3,500	
50/50 Club prizes	3,557		2,980	
Telephone costs	4,251		2,439	
Website design and database costs	1,408		8,501	
Computer expenses	293		599	
Rent storage unit	690		1,021	
Travelling costs	7,609		4,809	
Repairs and renewals	10		-	
Insurance	1,404		364	
Bank charges	1,670		1,056	
Depreciation	4,767		4,388	
(Profit)/loss on the sale of fixed assets	(2,285)		-	
Sundry	643		150	
Meeting Expenses	1,438		1,399	
Legal fees	3,368		-	
		<u>(500,459)</u>		<u>(342,240)</u>

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 6 NOVEMBER 2009

	<u>1 Sep 08</u> <u>to 6 Nov 09</u>		<u>Year ended</u> <u>31 Aug 08</u>	
	£	£	£	£
Surplus/(Deficit) for the year		10,965		(17,479)
Balance B/Fwd		127,936		145,415
Reserves transferred		(138,901)		-
		<hr/>		<hr/>
Surplus C/Fwd		-		127,936