

Charity registration number: 1020383

Celia Cross-Greyhound Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2023

Saul Fairholm Limited
12 Tentercroft Street
Lincoln
LN5 7DB

Celia Cross-Greyhound Trust
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The following page does not form part of the statutory financial statements:

Statement of financial activities per fund.....20 to 28

Celia Cross-Greyhound Trust
Reference and Administrative Details

Charity name	Celia Cross-Greyhound Trust
Charity registration number	1020383
Trustees	Carol Matthews Julie Thompson Jane Thompson Michael Bowen Andrew Thompson
Secretary	Julie Thompson
Independent Examiner	Richard Welsh (FCA) Saul Fairholm Limited 12 Tentercroft Street Lincoln LN5 7DB

Celia Cross-Greyhound Trust

Trustees' Report

The financial statements have been prepared in accordance with accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice Second Edition October 2019 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102 effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1020383

PRINCIPAL ADDRESS

Sun Valley Kennels

Shere Road

West Clandon

Guildford

Surrey

GU4 8SH

TRUSTEES

Carol Matthews

Julie Thompson

Jane Thompson

Michael Bowen

Andrew Thompson

INDEPENDENT EXAMINER

Richard Welsh (FCA)

Saul Fairholm Limited

Chartered Accountants

12 Tentercroft Street

Lincoln

LN5 7DB

PRINCIPAL BANKERS

National Westminster Bank Plc

1 Bridge Street

Leatherhead

KT22 8BT

Celia Cross-Greyhound Trust

Trustees' Report (continued)

Secretary and Treasurer

Secretary: Julie Thompson

Treasurer: Lesley Broomfield

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Celia Cross-Greyhound Trust is constituted by Deed of Trust dated 14th April 1993 and is a registered charity. Charity number 1020383.

Recruitment, appointment and resignation of Trustees

The Board of Trustees seeks to recruit new members to balance various skills required to manage the Charity but considers that the current members offer a variety of skills suitable for the running of the Charity. Where new Trustees are appointed they are welcomed onto the board and spend time meeting the other members and the staff to understand the operations of the Charity. Training is, by necessity, tailored to individual needs depending on the knowledge gaps and experience of the individual involved.

Investment policy

The Trustees' policy is to invest surplus funds in fixed interest deposits since the value of investments can fall. This is normally not the case with cash deposits, so investment risk is minimised.

Risk management

The Trustees do not consider that the Charity is exposed to any major risks but acknowledge that its current and future survival is heavily dependent on voluntary donations and the support of its many voluntary helpers and, in common with many other charities in the current economic climate, continues to be reliant on the goodwill of members and considers that it has adequate reserves to meet obligations now and in the future.

OBJECTIVES AND ACTIVITIES

Objectives and activities of the charity for the public benefit

The objective of the Charity is to rescue, and to relieve the suffering of Greyhounds & Lurchers (Sighthounds) that need care and attention; to provide a safe and secure environment either at the Kennels or with foster homes, so that they may be rehabilitated until we are able to find them secure and loving permanent homes.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Trustees are pleased to report that we had another successful and productive year in the saving of many lives.

- A total of 126 dogs were rehomed directly from the kennels to find loving new homes.
- We have 4 dogs on permanent long-term foster who we will assist with their veterinary treatment costs for the rest of their life.
- We facilitated in the re-homing of a further 52 dogs working alongside other charities and organisations.
- We transported 64 dogs to other kennels and safety when we were unable to take them on but found suitable space elsewhere.

We are very lucky that we have built up a good relationship with many other rescue charities and believe that this has helped to increase the number of dogs that can be helped, even if we physically do not have the kennel space ourselves. We provided funds for fuel and transport costs where necessary on transportation of these dogs to help get these dogs into rescue all over the UK.

This year again the Charity funded the neutering, microchipping, and vaccinating of a further 18 greyhounds that were waiting for spaces to be found. Despite us not being part of the GBGB rehoming scheme, we still have been inundated with Trainers approaching us to help with their dogs. Sadly, there are still not enough spaces for the number of dogs being retired each year, the GBG retirements scheme needs looking into.

Celia Cross-Greyhound Trust

Trustees' Report (continued)

We supplied veterinary treatment to for 4 dogs from 3 greyhound trainers whilst the dogs were waiting for spaces to be available at the kennels. Again, this year we maintain a trust with many of the local traveller community who will now contact Jane Thompson when in need of re-housing their dogs after the lamping, coursing season, rather than just allowing the dog on the street.

The situation of the “lockdown” puppies’ people looking to rehouse is still absolutely devastating, and like many of our friends in rescue we are battling to keep up with the demand of people wanting to give up their dogs that they took on in over Lockdown, many of these dogs need much more time spent on them due to behavioural issues.

In Kind gifts we received at the kennels this year again have been very generous. We would like to thank everyone who has purchased items for the kennels. Our Amazon Wish list still proves to be very popular, and we estimate that the gifts we have been sent by our very generous supporters is an approximate £3,600 worth of goods donated.

We would sincerely like to thank everyone who has purchased items for the kennels, donated funds, donated items or supported us in any way.

The Trustees, along with staff and volunteers are constantly working to improve the profile of the Charity and to pass on its message to a wider population. The Charity is reliant upon volunteers as well as a team of employed workers to ensure that the kennels are always adequately manned and managed. who uses the site as a platform for fundraising awareness and to showcase our dogs.

Our Facebook page is ever growing with over 12,000 engaged on our daily goings on. Our Instagram profile is also growing daily with over 2,000 followers.

We are striving all the time to keep up with the modern ways of keeping people informed. Our Twitter (X) account is still going from strength to we now have a fabulous 2,600 people following us and it is growing daily. We also now have a lovely platform for showcasing our dogs with an account on TikTok.

We have continue using social media as our main source of fundraising. Now the pandemic years are fully behind us we have started holding small events onsite at Sun Valley and hope to gain ore events on our calendar going forward.

Management of the Charity

The decision-making process for the day to day running of the Charity is made by the Trustees and key management. The kennel manager, Jane Thompson, is also on the Board of Trustees and has the duty of ensuring that Trustee decisions are carried out and the staff and volunteers are co-ordinated in the daily activity of running the kennels.

Trustees determine the level of salaries paid to employees with the ultimate decision being made by the Chair of the Trustees. The salary level of the kennel manager is also set by the Chair of the Trustees and is detailed in note 7 to the accounts.

Celia Cross-Greyhound Trust
Trustees' Report (continued)

FINANCIAL REVIEW

Reserves policy

Approximately 27% of the Charity's reserves relate to restricted freehold property. The Trustees have therefore based their reserves policy on the liquid assets of the Charity. The Trustees policy is to maintain free reserves at a level at least equivalent to fund its future operations for six months. In addition the Trustees acknowledge that, should the Charity be wound up, it would have liabilities to meet in respect of redundancy payments and therefore a level of cash reserves is maintained in respect of this eventuality, should it arise.

At 5th April 2023 the Charity held current assets of £341,834 (2022 - £299,064) and had fixed assets, including freehold property, of £717,950 (2022 - £709,712).

The Charity carries adequate reserves to enable it to continue operations for the foreseeable future and, as the very nature of the Charity's income is based upon public goodwill, the Trustees consider that through activities carried out to raise funding as well as continued donations towards the Charity, funding will continue to flow in. On this basis the Trustees consider it appropriate to prepare the Financial Statements of the charity on a going concern basis.

FUTURE DEVELOPMENTS

The nature of the Charity requires ongoing fundraising and a need by the Trustees to protect the funds the Charity accumulates to ensure that the good work carried out continues well into the future as there will always be sighthounds that need rescuing and re-homing.

FUNDS HELD

All liquid assets of the Charity are held in furtherance of its prime objective.

The Charity holds no funds as custodian trustee on behalf of others.

Approved by the Trustees on 22nd November 2023 and signed on their behalf by:

.....
Carol Matthews
Trustee

.....
Jane Thompson
Trustee

Independent Examiner's Report to the Trustees of Celia Cross-Greyhound Trust

I report on the accounts of the Trust for the year ended 5 April 2023, which are set out on pages 7 to 19.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 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 ICAEW.

It is my responsibility to:

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

Basis of independent examiner's report

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 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 130 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

.....
Richard M Welsh (FCA)
Saul Fairholm Limited

12 Tentercroft Street
Lincoln
LN5 7DB

Date: 22nd November 2023

Celia Cross-Greyhound Trust
Statement of Financial Activities for the Year Ended 5 April 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources					
Income resources from generated funds					
Income from donations and legacies	2	271,784	-	271,784	255,498
Income from other trading activities	4	20,007	-	20,007	12,403
Investment income	5	586	-	586	101
Government grants		-	-	-	-
Total incoming resources		<u>292,377</u>	<u>-</u>	<u>292,377</u>	<u>268,002</u>
Resources expended					
Costs of generating funds					
Fundraising trading: cost of goods sold and other costs					
	6	2,339	-	2,339	2,614
Charitable activities	6	<u>241,675</u>	<u>1,250</u>	<u>242,925</u>	<u>182,536</u>
Total resources expended		<u>244,014</u>	<u>-</u>	<u>245,264</u>	<u>185,150</u>
Net incoming resources before transfers		48,363	(1,250)	47,113	82,852
Transfers					
Gross transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		48,363	(1,250)	47,113	82,852
Reconciliation of funds					
Total funds brought forward		<u>598,318</u>	<u>240,750</u>	<u>839,068</u>	<u>756,216</u>
Total funds carried forward		<u>646,681</u>	<u>239,500</u>	<u>886,181</u>	<u>839,068</u>

The notes on pages 9 to 19 form an integral part of these financial statements.

Celia-Cross Greyhound Trust
Balance Sheet as at 5 April 2023

		2023		2022	
Note	£	£	£	£	£
Fixed assets					
Tangible assets	10		717,950		709,712
Current assets					
Stock and work in progress	11	600		600	
Debtors	12	20,001		16,291	
Cash at bank and in hand		321,233		282,173	
		341,834		299,064	
Creditors: Amounts falling due within one year					
	13	(23,195)		(12,177)	
			318,639		286,887
Net current assets					
			1,036,589		996,599
Total assets less current liabilities					
Creditors: Amounts falling due after more than one year					
	14		(150,408)		(157,531)
Net assets					
			886,181		839,068
The funds of the charity:					
Restricted funds					
			239,500		240,750
Unrestricted funds					
Unrestricted income funds			646,681		598,318
Total charity funds					
			886,181		839,068

The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Approved by the Board on 22nd November 2023 and signed on its behalf by:

.....
Carol Matthews
Trustee

.....
Jane Thompson
Trustee

The notes on pages 9 to 19 form an integral part of these financial statements.

Celia Cross-Greyhound Trust

Notes to the Financial Statements for the Year Ended 5 April 2023

1. Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Celia Cross-Greyhound Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are only utilised against the projects to which the funder intended them for, although the charity in general does not receive restricted funding due to the nature of its activities.

Further details of each fund are disclosed in note 16.

Incoming resources

Voluntary income including donations, gifts, legacies and grants receivable is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for resale which produce income when they are sold are valued at the amount actually realised.

(ii) Those donated for onward transmission to beneficiaries are included in the statement of financial activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Shop income and income derived from events is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Donations and amounts received from events are credited to the Statement of Financial Activities when received. Tax reclaimable under gift aid is credited on a receivable basis. Legacies are recognised when notified if there is sufficient evidence that the legacy will be received and of the likely value. Interest is recognised when receivable.

Celia Cross-Greyhound Trust
Notes to the Financial Statements for the Year Ended 5 April 2023

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Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to expenditure. All expenditure is accounted for on an accruals basis. All expenditure is allocated to the appropriate category and includes attributable VAT which cannot be reclaimed. Expenditure is allocated between 'costs of generating funds', 'charitable expenditure', 'supporting costs' and 'governance costs' on a functional basis.

Costs of generating funds are the costs of trading for fundraising purposes.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examination Fees and costs linked to the strategic management of the Trust.

Fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Freehold property improvements	20% straight line method
Plant and machinery including motor Vehicles	20% straight line method and 25% reducing balance

Restricted freehold land, calculated at 50% of the overall donated cost of £250,000, is not depreciated. The restricted freehold buildings are being depreciated over a term of 100 years commencing from April 1993.

Stock

Stocks are included in the financial statements at the lower of cost and net realisable value after making due allowance for any slow moving and obsolete items.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Celia Cross-Greyhound Trust

Notes to the Financial Statements for the Year Ended 5 April 2023

..... continued

2 Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations and legacies				
Charities aid foundation	6,658	-	6,658	5,448
Legacies	133,949	-	133,949	32,505
Donation	99,015	-	99,015	185,864
Gift Aid tax reclaimed	16,810	-	16,810	13,937
Membership fees	8,752	-	8,752	11,544
	265,184	-	265,184	249,298
Grants				
Grants – Hiliary Tangye Trust	3,000	-	3,000	3,000
Gifts in kind				
Donated goods	3,600	-	3,600	3,200
	271,784	-	271,784	255,498

Incoming resources from voluntary income, grants and gifts in kind for 2022 were all unrestricted.

3 Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Grants – Hiliary Tangye Trust	3,000	-	3,000	3,000
	3,000	-	3,000	3,000

Celia Cross-Greyhound Trust
Notes to the Financial Statements for the Year Ended 5 April 2023

..... *continued*

4 Income from other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Sale of goods and fundraising				
Sale of goods	-	-	-	1,757
Other fundraising events	13,147	-	13,147	9,675
Street and supermarket collections	6,860	-	6,860	971
	<u>20,007</u>	<u>-</u>	<u>20,007</u>	<u>12,403</u>

Incoming resources from generating funds were all unrestricted in 2022.

5 Investment income

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Deposit account interest	<u>586</u>	<u>-</u>	<u>586</u>	<u>101</u>

Incoming resources from investment income were all unrestricted in 2022.

Celia Cross-Greyhound Trust
Notes to the Financial Statements for the Year Ended 5 April 2023

..... continued

6 Total resources expended

	Sale of goods and fundraising £	Direct charitable expenditure £	Total 2023 £	Total 2022 £
Direct costs				
Purchases	-	-	-	497
Fundraising	2,339	-	2,339	2,117
Employment costs	-	97,069	97,069	76,185
Rates and water	-	1,510	1,510	2,752
Light and heat	-	17,288	17,288	15,418
Insurance	-	2,142	2,142	2,632
Premises repairs	-	6,256	6,256	4,224
Other repairs	-	3,865	3,865	1,260
Telephone	-	31	31	-
Stationery and post	-	1,254	1,254	1,184
Dog food and care	-	35,524	35,524	26,185
Veterinary costs	-	44,068	44,068	22,057
Motor expenses	-	4,378	4,378	3,314
Accountancy fees	-	1,740	1,740	895
Examiners fee	-	480	480	550
Legal costs	-	53	53	776
Bank charges	-	1,407	1,407	573
Loan interest	-	7,716	7,716	8,179
Dep'n of freehold	-	1,793	1,793	7,008
Dep'n of plant	-	7,069	7,069	6,986
Dep'n of vehicles	-	9,282	9,282	2,135
Loss on disposals	-	-	-	223
	<u>2,339</u>	<u>242,925</u>	<u>245,264</u>	<u>185,150</u>

Included within direct charitable expenditure is £1,407 (2022 - £574) relating to support costs and £2,273 (2022 - £2,220) relating to governance costs.

Included in freehold depreciation is an amount of £1,250 (2022 - £1,250) relating to expenditure on restricted assets.

Celia Cross-Greyhound Trust
Notes to the Financial Statements for the Year Ended 5 April 2023

..... continued

7 Trustees' remuneration and expenses

Jane Thompson is a Trustee and the kennel manager. Jane received a salary during the year of £20,441. (2022 - £20,150) with associated national insurance costs of £159 (2022 - £107) for her role as kennel manager, a position she held before becoming a Trustee.

Jane Thompson receives no remuneration or benefits for her role as a trustee.

Andrew Thompson is a Trustee and the site manager.

He received a salary during the year of £11,153 (2022 - £11,920) with associated national insurance costs of £70 (2022 - £42) for his role as site manager, a position he held before becoming a Trustee.

Andrew Thompson receives no remuneration or benefits for his role as a Trustee.

No other Trustees received any remuneration or benefits during the year. (2022 - £nil).

8 Net incoming resources

Net incoming resources is stated after charging:

	2023	2022
	£	£
Loss/(profit) on disposal of tangible fixed assets	-	223
Depreciation of tangible fixed assets	<u>18,144</u>	<u>16,129</u>

Celia Cross-Greyhound Trust
Notes to the Financial Statements for the Year Ended 5 April 2023

..... *continued*

9 Employees' remuneration

The average number of persons employed by the charity (including trustees) during the year, analysed by category, was as follows:

	2023	2022
	No.	No.
Kennel staff	4	3
Site manager	1	1
Management	1	1
	<u>6</u>	<u>5</u>

The aggregate payroll costs of these persons were as follows:

	2023	2022
	£	£
Wages and salaries	93,886	74,129
Social security	1,047	455
Other pension costs	2,109	1,601
	<u>97,042</u>	<u>76,185</u>

The charity trustees were not paid or received any other benefits from employment with the Trust in the year (2022 - £nil) neither were they reimbursed expenses during the year (2022 - £nil)

No employees had employee benefits in excess of £60,000.

Celia Cross-Greyhound Trust
Notes to the Financial Statements for the Year Ended 5 April 2023

..... continued

10 Tangible fixed assets

	Freehold interest in land and buildings £	Plant and machinery including motor vehicles £	Total £
Cost			
As at 6 April 2022	792,888	130,895	923,783
Additions	26,288	94	26,383
Disposals	-	-	-
As at 5 April 2023	<u>819,176</u>	<u>130,989</u>	<u>950,165</u>
Depreciation			
As at 6 April 2022	142,536	71,535	214,071
Eliminated on disposals	-	-	-
Charge for the year	1,793	16,351	18,144
As at 5 April 2023	<u>144,329</u>	<u>87,886</u>	<u>214,071</u>
Net book value			
As at 5 April 2023	<u>674,847</u>	<u>43,103</u>	<u>717,950</u>
As at 5 April 2022	<u>650,352</u>	<u>59,360</u>	<u>709,712</u>

Freehold land and buildings

Included in freehold land and buildings is land, valued at £225,000 by the trustees, which is not subject to depreciation charges, £125,000 of this relates to restricted assets and the remaining relates to unrestricted assets.

11 Stock and work in progress

	2023 £	2022 £
Stocks	<u>600</u>	<u>600</u>

12 Debtors

	2023 £	2022 £
Other debtors	16,810	13,937
Prepayments and accrued income	<u>3,191</u>	<u>2,354</u>
	<u>20,001</u>	<u>16,291</u>

Celia Cross-Greyhound Trust
Notes to the Financial Statements for the Year Ended 5 April 2023

..... continued

13 Creditors: Amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	6,657	6,193
Trade creditors	12,664	2,008
Other creditors	726	726
Accruals and deferred income	3,148	3,250
	<u>23,195</u>	<u>12,177</u>

Creditors amounts falling due within one year includes the following liabilities, on which security has been given by the charity:

	2023	2022
	£	£
Bank loans	<u>6,657</u>	<u>6,193</u>

14 Creditors: Amounts falling due after one year

	2023	2022
	£	£
Bank loans and overdrafts	<u>150,408</u>	<u>157,531</u>

Creditors amounts falling due after more than one year includes the following liabilities, on which security has been given by the charity:

	2023	2022
	£	£
Bank loans	<u>150,408</u>	<u>157,531</u>

The bank loan is secured on the related asset.

Included in the creditors are the following amounts due after more than 5 years:

	2023	2022
	£	£
After more than five years by instalments	<u>123,778</u>	<u>130,418</u>

Celia Cross-Greyhound Trust
Notes to the Financial Statements for the Year Ended 5 April 2023

..... continued

15 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £2,109 (2022 - £1,601).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

16 Analysis of funds

	At 6 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 5 April 2023 £
Unrestricted Funds					
General fund	598,318	586	(238,075)	285,852	646,681
Donations under gift aid	-	70,044	-	(70,044)	-
Donations non gift aid	-	49,381	3,600	(45,781)	-
Legacies	-	133,949	-	(133,949)	-
Fundraising and sales	-	20,007	(2,339)	(17,668)	-
Charities aid foundation	-	6,658	-	(6,658)	-
Membership fees	-	8,752	-	(8,752)	-
Hiliary Tangye Trust	-	3,000	-	(3,000)	-
	598,318	292,377	(244,014)	-	646,681
Restricted Funds					
Freehold property	240,750	-	(1,250)	-	239,500
	839,068	292,377	(245,264)	-	886,181

Celia Cross-Greyhound Trust
Notes to the Financial Statements for the Year Ended 5 April 2023

..... continued

	At 6 April 2021 £	Incoming resources £	Resources expended £	Transfers £	At 5 April 2022 £
Unrestricted Funds					
General fund	514,216	101	(178,086)	262,087	598,318
Donations under gift aid	-	68,362	-	(68,362)	-
Donations non gift aid	-	134,639	(3,200)	(131,439)	-
Legacies	-	32,505	-	(32,505)	-
Fundraising and sales	-	12,403	(2,614)	(9,789)	-
Charities aid foundation	-	5,448	-	(5,448)	-
Membership fees	-	11,544	-	(11,544)	-
Hiliary Tangye Trust	-	3,000	-	(3,000)	-
	<u>514,216</u>	<u>268,002</u>	<u>(183,900)</u>	<u>-</u>	<u>598,318</u>
Restricted Funds					
Freehold property	243,500	-	(1,250)	-	240,750
	<u>243,500</u>	<u>-</u>	<u>(1,250)</u>	<u>-</u>	<u>240,750</u>
	<u>756,216</u>	<u>268,002</u>	<u>(185,150)</u>	<u>-</u>	<u>839,068</u>

17 Net assets by fund

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Tangible assets	478,450	239,500	717,950	709,712
Current assets	341,834	-	341,834	299,064
Creditors: Amounts falling due within one year	(23,195)	-	(23,195)	(12,177)
Creditors :Amounts falling due after more than one year	(150,408)	-	(150,408)	(157,531)
Net assets	<u>646,681</u>	<u>239,500</u>	<u>886,181</u>	<u>839,068</u>

Comparative amounts for 2022 comprise tangible assets restricted of £240,750 and unrestricted of £468,962 (total £709,712), current assets unrestricted of £299,064, creditors falling due within one year unrestricted of £12,177 and creditors falling due after more than one year unrestricted of £157,531.

Celia Cross-Greyhound Trust
Statement of financial activities by fund Year Ended 5 April 2023

	General fund 2023 £	General fund 2022 £
Incoming resources		
Incoming resources from generated funds		
Investment income	586	101
Government grants	-	-
Total incoming resources	<u>586</u>	<u>101</u>
Resources expended		
Charitable activities	<u>238,075</u>	<u>178,086</u>
Total resources expended	<u>238,075</u>	<u>178,086</u>
Net incoming resources before transfers	(237,489)	(177,985)
Transfers		
Gross transfers between funds	285,852	262,087
Net movement in funds	48,363	84,102
Reconciliation of funds		
Total funds brought forward	<u>598,318</u>	<u>514,216</u>
Total funds carried forward	<u>646,681</u>	<u>598,318</u>

This page does not form part of the statutory financial statements.

Celia Cross-Greyhound Trust
Statement of financial activities by fund Year Ended 5 April 2023

..... *continued*

	Donations under gift aid 2023 £	Donations under gift aid 2022 £
Incoming resources		
Incoming resources from generated funds		
Income from donations and legacies	70,044	68,362
Total incoming resources	70,044	68,362
 Net incoming resources before transfers	 70,044	 68,362
Transfers		
Gross transfers between funds	(70,044)	(68,362)
Reconciliation of funds		
Total funds carried forward	-	-

This page does not form part of the statutory financial statements.

Celia Cross-Greyhound Trust
Statement of financial activities by fund Year Ended 5 April 2023

..... *continued*

	Donations non gift aid 2023 £	Donation s non gift aid 2022 £
Incoming resources		
Incoming resources from generated funds		
Income from donations and legacies	49,381	134,639
Total incoming resources	<u>49,381</u>	<u>134,639</u>
Resources expended		
Charitable activities	-	3,200
Total resources expended	<u>-</u>	<u>3,200</u>
Net incoming resources before transfers	49,381	131,439
Transfers		
Gross transfers between funds	(49,381)	(131,439)
Reconciliation of funds		
Total funds carried forward	<u><u>-</u></u>	<u><u>-</u></u>

This page does not form part of the statutory financial statements.

Celia Cross-Greyhound Trust
Statement of financial activities by fund Year Ended 5 April 2023

..... continued

	Legacies 2023 £	Legacies 2022 £
Incoming resources		
Incoming resources from generated funds		
Income from donations and legacies	133,949	32,505
Total incoming resources	133,949	32,505
Net incoming resources before transfers	133,949	32,505
Transfers		
Gross transfers between funds	(133,949)	(32,505)
Reconciliation of funds		
Total funds carried forward	-	-

This page does not form part of the statutory financial statements.

Celia Cross-Greyhound Trust
Statement of financial activities by fund Year Ended 5 April 2023

..... *continued*

	Fundraising and sales 2023 £	Fundraising and sales 2022 £
Incoming resources		
Incoming resources from generated funds		
Income from donation and legacies	6,860	1,468
Income from charitable activities	13,147	10,935
Total incoming resources	<u>20,007</u>	<u>12,403</u>
Resources expended		
Costs of generating funds		
Fundraising trading: cost of goods sold and other costs	2,339	2,614
Total resources expended	<u>2,339</u>	<u>2,614</u>
Net incoming resources before transfers	17,668	9,789
Transfers		
Gross transfers between funds	(17,668)	(9,789)
Reconciliation of funds		
Total funds carried forward	<u><u>-</u></u>	<u><u>-</u></u>

This page does not form part of the statutory financial statements.

Celia Cross-Greyhound Trust
Statement of financial activities by fund Year Ended 5 April 2023

..... *continued*

	Charities aid foundation 2023 £	Charities aid foundation 2022 £
Incoming resources		
Incoming resources from generated funds		
Income from donations and legacies	6,658	5,448
Total incoming resources	6,658	5,448
 Net incoming resources before transfers	 6,658	 5,448
Transfers		
Gross transfers between funds	(6,658)	(5,448)
Reconciliation of funds		
Total funds carried forward	-	-

This page does not form part of the statutory financial statements.

Celia Cross-Greyhound Trust
Statement of financial activities by fund Year Ended 5 April 2023

..... *continued*

	Membership fees 2023 £	Membership fees 2022 £
Incoming resources		
Incoming resources from generated funds		
Income from donations and legacies	8,752	11,544
Total incoming resources	8,752	11,544
Net incoming resources before transfers	8,752	11,544
Transfers		
Gross transfers between funds	(8,752)	(11,544)
Reconciliation of funds		
Total funds carried forward	-	-

This page does not form part of the statutory financial statements.

Celia Cross-Greyhound Trust
Statement of financial activities by fund Year Ended 5 April 2023

..... *continued*

	Hiliary Tangye Trust 2023 £	Hiliary Tangye Trust 2022 £
Incoming resources		
Incoming resources from generated funds		
Income from donations and legacies	3,000	3,000
Total incoming resources	3,000	3,000
Net incoming resources before transfers	3,000	3,000
Transfers		
Gross transfers between funds	(3,000)	(3,000)
Reconciliation of funds		
Total funds carried forward	-	-

This page does not form part of the statutory financial statements.

Celia Cross-Greyhound Trust
Statement of financial activities by fund Year Ended 5 April 2023

..... *continued*

	Freehold property 2023 £	Freehold property 2022 £
Resources expended		
Charitable activities	1,250	1,250
Total resources expended	<u>-</u>	<u>1,250</u>
Net movement in funds	(1,250)	(1,250)
Reconciliation of funds		
Total funds brought forward	<u>240,750</u>	<u>242,000</u>
Total funds carried forward	<u>239,500</u>	<u>240,750</u>

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