

Charity registration number 1158983

**GALGOS DEL SOL UK**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

# **GALGOS DEL SOL UK**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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|-----------------------------|---|
| <b>Trustees</b>             | J Solera<br>T Solera<br>S Cox<br>S Scott<br>J Cranton   |
| <b>Charity number</b>       | 1158983   |
| <b>Principal address</b>    | 12 Chester Street<br>Swindon<br>United Kingdom<br>SN1 5DX                                       |
| <b>Independent examiner</b> | Azets<br>Westpoint<br>Lynch Wood<br>Peterborough<br>Cambridgeshire<br>United Kingdom<br>PE2 6FZ |
| <b>Bankers</b>              | Lloyds Bank Plc<br>47 Milsom St<br>Bath<br>United Kingdom<br>BA1 1DN                            |

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# **GALGOS DEL SOL UK**

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# **GALGOS DEL SOL UK**

## **TRUSTEES' REPORT**

### ***FOR THE YEAR ENDED 31 DECEMBER 2024***

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The trustees present their report and accounts for the period ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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**

The charity's objective is to promote the humane treatment of Spanish hunting dogs, galgos and podencos in particular but not exclusively, by the provision of grants, funding and support to another registered charity, Galgos del Sol Spain.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

Galgos del Sol UK work in collaboration with Galgos del Sol Spain, a registered charity based in Murcia. The remit of the Spanish charity is the rescue, rehabilitation, and rehoming of galgos and podencos. Galgos del Sol Spain also promote the better treatment of hunting dogs, and animal welfare generally, through education programmes targeted at school age children. These programmes are run onsite in a purpose-built Education Centre and they are welcoming school groups in increasing numbers.

#### **Our work in the UK**

Galgos del Sol UK raises funds to support the work of Galgos del Sol Spain, to promote the homing of rescued galgos and podencos in the UK, and to raise public awareness of the plight of Spanish hunting dogs by distributing information about the charity.

We did see a reduction of the flow of donations in 2024 as the ongoing economic crisis continued to have an impact. This was noticeable with the cancellation of some regular donations due to donors changing circumstances.

During the course of 2024 Galgos del Sol UK rehomed 65 rescued galgos and podencos in the UK, this was lower than the 2023 figure. Again, the impact of the economic crisis was evident with a reduced number of adoption enquiries being received.

We continued to handle adoption and general enquiries, organise home checks and arrange transports from Spain to the UK ensuring compliance with APHA Import Regulations. We distribute information about galgos and podencos and their plight in Spain with a presence at county fairs and dog shows and through supporting veterinary surgeries.

#### **Our work with Galgos del Sol Spain**

Galgos del Sol Spain began working with local perreras (pounds) in 2023 to rescue more galgos and podencos, but also other breeds in danger in the perreras, including those injured, mothers with pups or those about to birth, this work continued in 2024. They also assist other rescues by taking galgos and podencos from these into the Galgos del Sol rescue for rehoming. The additional number of dogs results in a significant increase in costs and Galgos del Sol UK has agreed to cover vet fees when provided with the relevant invoices. Over the course of 2024 we covered £66,000 in veterinary costs.

Galgos del Sol UK funded the purchase of a replacement van for the Galgos del Sol Spain Charity Shop at a cost of £29,400. We also purchased an industrial waste incinerator for GdS Spain at a cost of £16,000, previously waste had to be bagged onsite and transported to the nearest tip.

# **GALGOS DEL SOL UK**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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The Education Project is being expanded to cover areas of Spain beyond the geographic reach of the Education Centre based at Galgos del Sol in Murcia. A Transit van has been converted into a mobile classroom which can then travel to schools in different areas of Spain. Galgos del Sol UK funded the van purchase and its refit at a cost of £48,000.

### **Financial review**

The existing reserves policy of retaining £10,000 was reviewed by the Trustees and it was agreed that this amount should increase to £20,000 in 2025.

### **Structure, governance and management**

The charity is a charitable incorporated organisation (CIO).

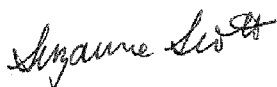
The trustees who served during the period were:

J Solera  
T Solera  
S Cox  
S Scott  
J Cranton

The trustees are responsible for the recruitment and appointment of trustees.

The trustees are also members of the CIO, and they guarantee to contribute £1 in the event of a winding up. None of the trustees have a beneficial interest in the CIO.

The trustees' report was approved by the Board of Trustees.



.....  
**S Scott**

Trustee

Dated: 27.09.25

# **GALGOS DEL SOL UK**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GALGOS DEL SOL UK**

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I report to the trustees on my examination of the financial statements of Galgos Del Sol UK (the charity) for the year ended 31 December 2024.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Mark Jackson FCA DChA**

Westpoint  
Lynch Wood  
Peterborough  
Cambridgeshire  
PE2 6FZ  
United Kingdom

Dated: 29.9.2025

# GALGOS DEL SOL UK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2024**

### Current financial year

|   |       | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|---|-------|------------------------------------|----------------------------------|--------------------|--------------------|
|   | Notes |                                    |                                  |                    |                    |
| <b>Income from:</b>   |       |                                    |                                  |                    |                    |
| Donations and legacies  | 3     | 92,585                             | 45,110                           | 137,695            | 144,080            |
| <b>Expenditure on:</b>  |       |                                    |                                  |                    |                    |
| Raising funds   | 4     | 331                                | -                                | 331                | 216                |
| Charitable activities   | 5     | 129,134                            | 45,110                           | 174,244            | 109,738            |
| <b>Total expenditure</b>  |       | 129,465                            | 45,110                           | 174,575            | 109,954            |
| <b>Net (expenditure)/income for the year/<br/>Net movement in funds</b> |       | (36,880)                           | -                                | (36,880)           | 34,126             |
| Fund balances at 1 January 2024   |       | 130,774                            | -                                | 130,774            | 96,648             |
| <b>Fund balances at 31 December 2024</b>                                |       | 93,894                             | -                                | 93,894             | 130,774            |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# GALGOS DEL SOL UK

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

Prior financial year

|   |       | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|---|-------|------------------------------------|----------------------------------|--------------------|
|   | Notes |                                    |                                  |                    |
| <b>Income from:</b>   |       |                                    |                                  |                    |
| Donations and legacies  | 3     | 110,583                            | 33,497                           | 144,080            |
| <b>Expenditure on:</b>  |       |                                    |                                  |                    |
| Raising funds   | 4     | 216                                | -                                | 216                |
| Charitable activities   | 5     | 76,241                             | 33,497                           | 109,738            |
| <b>Total expenditure</b>  |       | 76,457                             | 33,497                           | 109,954            |
| <b>Net (expenditure)/income for the year/<br/>Net movement in funds</b> |       | 34,126                             | -                                | 34,126             |
| Fund balances at 1 January 2023   |       | 96,648                             | -                                | 96,648             |
| <b>Fund balances at 31 December 2023</b>                                |       | 130,774                            | -                                | 130,774            |



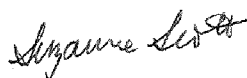
# GALGOS DEL SOL UK

## BALANCE SHEET

AS AT 31 DECEMBER 2024

|   | Notes | 2024<br>£     | £             | 2023<br>£      | £              |
|---|-------|---------------|---------------|----------------|----------------|
| <b>Current assets</b>                                 |       |               |               |                |                |
| Debtors   | 10    | 2,934         |               | -              |                |
| Cash at bank and in hand                              |       | 93,240        |               | 132,934        |                |
|   |       | <u>96,174</u> |               | <u>132,934</u> |                |
| <b>Creditors: amounts falling due within one year</b> | 11    | (2,280)       |               | (2,160)        |                |
| Net current assets                                    |       |               | 93,894        |                | 130,774        |
| <b>Income funds</b>                                   |       |               |               |                |                |
| Unrestricted funds                                    |       |               | 93,894        |                | 130,774        |
|   |       |               | <u>93,894</u> |                | <u>130,774</u> |

The financial statements were approved by the Trustees on 27.09.25



.....  
S Scott  
Trustee

# **GALGOS DEL SOL UK**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

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### **1 Accounting policies**

#### **Charity information**

Galgos Del Sol UK is a charitable incorporated organisation registered in England and Wales. The registered office is 12 Chester Street, Swindon, Wiltshire, SN1 5DX.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# GALGOS DEL SOL UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is incurred on an accruals basis.

Grants paid are recognised when the grant becomes unconditional.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# GALGOS DEL SOL UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

|                     | Unrestricted<br>funds | Restricted<br>funds | Total<br>2024  | Total<br>2023  |
|---------------------|-----------------------|---------------------|----------------|----------------|
|                     | £                     | £                   | £              | £              |
| Donations and gifts | 84,467                | 45,110              | 129,577        | 144,080        |
| Legacies receivable | 8,118                 | -                   | 8,118          | -              |
|                     | <u>92,585</u>         | <u>45,110</u>       | <u>137,695</u> | <u>144,080</u> |

### 4 Raising funds

|                                  | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|----------------------------------|------------------------------------|------------------------------------|
| <u>Fundraising and publicity</u> |                                    |                                    |
| Other fundraising costs          | 331                                | 216                                |
|                                  | <u>331</u>                         | <u>216</u>                         |

# GALGOS DEL SOL UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 5 Charitable activities

|  | 2024<br>£      | 2023<br>£      |
|--|----------------|----------------|
| Telephone                              | 384            | 249            |
| Printing, postage and stationary       | -              | 175            |
| Computer costs                         | 80             | -              |
| Vet/trainer fees                       | 2,919          | 4,898          |
| Merchandise                            | -              | 250            |
| Transport                              | 7,061          | 14,580         |
| Bank charges                           | 225            | 120            |
| Independent examiner fees              | 2,280          | 2,250          |
| Other                                  | 85             | -              |
|  | <u>13,034</u>  | <u>22,522</u>  |
| Grant funding of activities (see note) | 161,210        | 87,216         |
|  | <u>174,244</u> | <u>109,738</u> |

### 6 Grants payable

|                         | 2024<br>£      | 2023<br>£     |
|-------------------------|----------------|---------------|
| Grants to institutions: |                |               |
| Galgos del Sol Spain    | 161,210        | 87,216        |
|                         | <u>161,210</u> | <u>87,216</u> |

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration from the charity during the period.

Expenses reimbursed to the trustees amounted to £nil (2023: £nil).

### 8 Employees

The average monthly number of employees during the year was:

|       | 2024<br>Number | 2023<br>Number |
|-------|----------------|----------------|
| Total | -              | -              |

There were no employees whose annual remuneration was more than £60,000.

# GALGOS DEL SOL UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 10 Debtors

|   | 2024<br>£ | 2023<br>£ |
|---|-----------|-----------|
| <b>Amounts falling due within one year:</b> |           |           |
| Other debtors                               | 2,934     | -         |

#### 11 Creditors: amounts falling due within one year

|                              | 2024<br>£ | 2023<br>£ |
|------------------------------|-----------|-----------|
| Accruals and deferred income | 2,280     | 2,160     |

#### 12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

|                      | Movement in funds |           |           | Movement in funds |           |           |                  |
|----------------------|-------------------|-----------|-----------|-------------------|-----------|-----------|------------------|
|                      | Balance at        | Incoming  | Resources | Balance at        | Incoming  | Resources | Balance at       |
|                      | 1 January 2023    | resources | expended  | 1 January 2024    | resources | expended  | 31 December 2024 |
|                      | £                 | £         | £         | £                 | £         | £         | £                |
| Funds for new centre | -                 | 25,930    | (25,930)  | -                 | 36,188    | (36,188)  | -                |
| Adoption fees        | -                 | 7,567     | (7,567)   | -                 | 8,922     | (8,922)   | -                |
|                      | -                 | 33,497    | (33,497)  | -                 | 45,110    | (45,110)  | -                |

#### 13 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).