

# DUNRUNNIN HOUNDS

England & Wales · Charity number 1190049

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2020-06-22

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Dunrinnin Hounds  
Dunrinnin Rehoming Kennels  
Sun Hill  
Fawkham  
Kent  
DA3 8NU

**Phone** 07760440142

**Email** [info@dunrinninhounds.org](mailto:info@dunrinninhounds.org)

## Activities

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**Objects:** FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF ANIMALS, IN PARTICULAR, GREYHOUNDS, IN NEED OF CARE AND ATTENTION AND, IN PARTICULAR, TO PROVIDE AND MAINTAIN RESCUE HOMES OR OTHER FACILITIES FOR THE RECEPTION, CARE, TREATMENT AND REHOMING OF SUCH ANIMAL

**Activities:** Care and re homing of retired racing Greyhounds

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** The General Public/mankind

## Geography

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- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£71,112	£38,086	-	-
2023-12-31	£30,228	£41,325	-	-
2022-12-31	£57,128	£24,343	-	-
2021-12-31	£35,312	£20,454	-	-
2020-12-31	£81,326	£1,902	-	-

## Trustees

Name	Role	Appointed
Gordon Ian Elms		2020-06-23
Ian Barclay		2024-01-12
Kathleen Theresa Roffe		2020-06-23

**DUNRUNNIN HOUNDS**

England & Wales - Charity number 1190049

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# Accounts

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Charity registration number 1190049 (England and Wales)

**DUNRUNNIN HOUNDS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

# DUNRUNNIN HOUNDS

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	K T Roffe (Chair) G I Elms I Barclay	(Appointed 12 January 2024)
<b>Charity number (England and Wales)</b>	1190049	
<b>Principal address</b>	Dunrunnin Rehoming Kennels Sun Hill Fawkham Kent DA3 8NU	
<b>Independent examiner</b>	Lee, Dicketts & Co 3 East Point High Street Seal Sevenoaks Kent TN15 OEG	

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# DUNRUNNIN HOUNDS

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# DUNRUNNIN HOUNDS

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

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The trustees present their annual report and financial statements for the year 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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

#### **Objectives and activities**

The charity's objects for the benefit of the public are to relieve the suffering of animals, in particular greyhounds, in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care, treatment and rehoming of such animals.

The charity was registered as a Charitable Incorporated Organisation at the Charity Commission on 22 June 2020 and the entity's activities commenced in August 2020.

#### *Public benefit*

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

#### *Activities*

The activities adopted in furtherance of these objects are to care for and seek re-homing for retired racing greyhounds, together with ancillary fundraising activities, and there has been no change in these during the year.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

During 2024 32 dogs were taken into Dunrunnin Hounds' care and 29 were homed during this period. All dogs in the charity's care during 2024 have been homed at the date of this report.

Rehoming numbers remain constant, even though the charity has taken in and successfully rehomed many more dogs who were admitted with medical and/or training issues. The volunteers have been working still harder with these dogs with remarkable results. Meet & greet and breed awareness continue to be a high priority and we are seeing the benefits from these efforts.

#### **Financial review**

Financially, 2024 has been a good year and the trustees are hoping to increase the number of dogs being helped in 2025. Emphasis being on taking more difficult dogs who are struggling to find places with other rescues. All the while maintaining the level of attention & training the charity is currently providing and wherever possible improving the facilities that are being used for the dogs in Dunrunnin Hounds' care.

As evident from the accounts, the charity remains economically viable and continues to meet its charitable purpose.

#### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been exceeded throughout the year and the trustees continue to actively review opportunities to improve the charity's offering and to make use of excess reserves.

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

The charity is registered as a Charitable Incorporated Organisation and governed by written constitution dated June 2020.

# DUNRUNNIN HOUNDS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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The trustees who served during the year and up to the date of signature of the financial statements were:

S A Coote

(Resigned 12 January 2024)

K T Roffe (Chair)

G I Elms

I Barclay

(Appointed 12 January 2024)

#### *Recruitment and appointment of trustees*

The trustees are appointed by the Board of Trustees and serve for a period of between two and four years after which period they may put themselves forward for re-appointment.

None of the trustees has any beneficial interest in the organisation.

Trustees' meetings are held regularly and at such meetings the trustees agree the Board's strategy and areas of activity for the Charity including consideration of its financial reserves and risk management policies and performance.

The Board keeps the skill requirements for the trustee body under review.

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

K T Roffe (Chair)

**Trustee**

18 September 2025

# DUNRUNNIN HOUNDS

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DUNRUNNIN HOUNDS

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We report to the trustees on our examination of the financial statements of Dunrunnin Hounds (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.

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

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

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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. We understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us 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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

We 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.

### **Lee, Dicketts & Co**

3 East Point  
High Street  
Seal  
Sevenoaks  
Kent  
TN15 OEG  
18 September 2025

# DUNRUNNIN HOUNDS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from:</b>			
Donations and legacies	2	61,190	21,368
Charitable activities	3	8,696	8,860
Investments	4	1,226	-
<b>Total income</b>		<u>71,112</u>	<u>30,228</u>
<b>Expenditure on:</b>			
Raising funds	5	587	220
Charitable activities	6	37,499	41,105
<b>Total expenditure</b>		<u>38,086</u>	<u>41,325</u>
<b>Net income/(expenditure) and movement in funds</b>		33,026	(11,097)
<b>Reconciliation of funds:</b>			
Fund balances at 1 January 2024		<u>115,970</u>	<u>127,067</u>
<b>Fund balances at 31 December 2024</b>		<u>148,996</u>	<u>115,970</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# DUNRUNNIN HOUNDS

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

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	Notes	2024	£	2023	£
<b>Fixed assets</b>					
Tangible assets	13		3,939		8,324
<b>Current assets</b>					
Cash at bank and in hand		145,585		108,120	
<b>Creditors: amounts falling due within one year</b>	14		(528)		(474)
<b>Net current assets</b>			145,057		107,646
<b>Total assets less current liabilities</b>			148,996		115,970
<b>The funds of the charity</b>					
Unrestricted funds	15		148,996		115,970
			148,996		115,970

The financial statements were approved by the trustees on 18 September 2025

K T Roffe (Chair)  
Trustee

G I Elms  
Trustee

# DUNRUNNIN HOUNDS

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

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### 1 Accounting policies

#### Charity information

Dunrunnin Hounds is a Charitable Incorporated Organisation registered as Dunrunnin Rehoming Kennels. The registered office is Sun Hill, Fawkham, Kent DA3 8NU.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". 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 not to prepare a statement of cash flows.

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.

#### 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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Expenditure has been allocated according to the Statement of Recommended Practice "Accounting and Reporting by Charities" and is shown under the appropriate sub-heading. Items of expenditure which involve more than one charitable activity, are allocated appropriately between the charitable activities involved on the basis of estimates made by the charity's management.

The accruals basis is applied to all expenditure.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

# DUNRUNNIN HOUNDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1 Accounting policies

(Continued)

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% straight line
Computers	25% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 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.

#### 2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	61,190	21,368

#### 3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income within charitable activities</b>		
Greyhound Board of Great Britain bonds received	7,900	7,950
Sale of goods to benefit the charity	796	910
	<u>8,696</u>	<u>8,860</u>

# DUNRUNNIN HOUNDS

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

### 4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	1,226	-

### 5 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Fundraising and publicity</b>		
Staging fundraising events	587	220

### 6 Expenditure on charitable activities

	Animal care & treatment 2024 £	Animal care & treatment 2023 £
<b>Direct costs</b>		
Depreciation and impairment	4,385	4,385
Kenneling costs	15,924	11,394
Vets and other fees	4,261	4,818
Collars, leads and muzzles	538	624
Kennel maintenance and repairs	4,560	17,850
Animal transportation costs	2,249	1,506
	<u>31,917</u>	<u>40,577</u>
Grant funding of activities (see note 7)	5,000	-
<b>Share of support and governance costs (see note 8)</b>		
Governance	582	528
	<u>37,499</u>	<u>41,105</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>37,499</u>	<u>41,105</u>

### 7 Grants payable

Following a request from the rehoming kennels used by the charity to house and rehabilitate the animals under its care, the trustees agreed to make a grant of £5,000 in January 2024 to mitigate the impact of increased energy costs being incurred by the facility,

# DUNRUNNIN HOUNDS

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

### 8 Support costs allocated to activities

	<b>Animal care &amp; treatment</b>	<b>Total</b>
	<b>2024</b>	<b>2023</b>
	£	£
Governance	582	528
	<u>582</u>	<u>528</u>
	<b>2024</b>	<b>2023</b>
	£	£
<b>Governance costs comprise:</b>		
Audit fees	582	528
	<u>582</u>	<u>528</u>
	<u>582</u>	<u>528</u>

### 9 Net movement in funds

	<b>2024</b>	<b>2023</b>
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	582	528
Depreciation of owned tangible fixed assets	4,385	4,385
	<u>4,967</u>	<u>4,913</u>

### 10 Trustees

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

### 11 Employees

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Total	-	-
	<u>-</u>	<u>-</u>

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

### 12 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.

# DUNRUNNIN HOUNDS

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

### 13 Tangible fixed assets

	Plant and equipment £	Computers £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 January 2024	14,900	1,790	850	17,540
At 31 December 2024	14,900	1,790	850	17,540
<b>Depreciation and impairment</b>				
At 1 January 2024	7,450	1,198	568	9,216
Depreciation charged in the year	3,725	447	213	4,385
At 31 December 2024	11,175	1,645	781	13,601
<b>Carrying amount</b>				
At 31 December 2024	3,725	145	69	3,939
At 31 December 2023	7,786	256	282	8,324

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

	2024 £	2023 £
Accruals and deferred income	528	474

### 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
General funds	115,970	71,112	(38,086)	148,996
<b>Previous year:</b>	<b>At 1 January 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 December 2023 £</b>
General funds	127,067	30,228	(41,325)	115,970

### 16 Related party transactions

There were no disclosable related party transactions during the year.

**DUNRUNNIN HOUNDS**

England & Wales - Charity number 1190049

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# Accounts

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Charity registration number 1190049

**DUNRUNNIN HOUNDS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# DUNRUNNIN HOUNDS

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	K T Roffe (Chair) G I Elms I Barclay	(Appointed 12 January 2024)
<b>Charity number</b>	1190049	
<b>Principal address</b>	Dunrunnin Rehoming Kennels Sun Hill Fawkham Kent DA3 8NU	
<b>Independent examiner</b>	Lee, Dicketts & Co 3 East Point High Street Seal Sevenoaks Kent TN15 OEG	

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# DUNRUNNIN HOUNDS

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# DUNRUNNIN HOUNDS

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The trustees present their annual report and financial statements for the year ended 31 December 2023.

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 constitution, 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 objects for the benefit of the public to relieve the suffering of animals, in particular greyhounds, in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care, treatment and rehoming of such animals.

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

The activities adopted in furtherance of these objects are to care for and seek re-homing for retired racing greyhounds, together with ancillary fundraising activities, and there has been no change in these during the year.

#### **Achievements and performance**

The charity was registered as a Charitable Incorporated Organisation at the Charity Commission on 22 June 2020 and the entity's activities commenced in August 2020.

During 2023 29 dogs were taken into Dunrinnin Hounds' care and 31 were homed during this period. All dogs in the charity's care during 2023 have been homed by the date of this report.

#### **Financial review**

Although there has been no upturn in rehoming (a nationwide and not a breed specific problem) the charity has managed to continue to take in and rehome many more dogs than a lot of other rehoming centres during the year. More time is being taken with training of the hounds in the charity's care to enable them to home these dogs during a very difficult time, where homing opportunities are scarce.

The Charity's volunteers are giving their all and have greatly increased both their fundraising and breed awareness social activities to help with finding homes for the dogs in Dunrinnin Hounds' care. Although the breed awareness may be a slow burn we are starting to see results from these activities.

As seen, the charity is still economically viable and is achieving the aims that it originally set out to do in an ever changing and unstable world.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

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

The charity is registered as a Charitable Incorporated Organisation and governed by written constitution dated June 2020.

The trustees who served during the year and up to the date of signature of the financial statements were:

S A Coote (Resigned 12 January 2024)

K T Roffe (Chair)

G I Elms

I Barclay (Appointed 12 January 2024)

# DUNRUNNIN HOUNDS

## TRUSTEES' REPORT (CONTINUED)

***FOR THE YEAR ENDED 31 DECEMBER 2023***

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The trustees are appointed by the Board of Trustees and serve for a period of between two and four years after which period they may put themselves forward for re-appointment.

None of the trustees has any beneficial interest in the organisation.

Trustees' meetings are held regularly and at such meetings the trustees agree the Board's strategy and areas of activity for the Charity including consideration of its financial reserves and risk management policies and performance.

The Board keeps the skill requirements for the trustee body under review.

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

K T Roffe (Chair)  
**Trustee**

13 September 2024

# DUNRUNNIN HOUNDS

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DUNRUNNIN HOUNDS

---

We report to the trustees on my examination of the financial statements of Dunrunnin Hounds (the charity) for the year ended 31 December 2023.

### **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).

We report in respect of our examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out our examination we 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.

We 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.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us 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.

We 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.

### **Lee, Dicketts & Co**

3 East Point  
High Street  
Seal  
Sevenoaks  
Kent  
TN15 OEG

Dated: 13 September 2024

# DUNRUNNIN HOUNDS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Income from:</b>			
Donations and legacies	2	21,368	53,085
Charitable activities	3	8,860	4,043
<b>Total income</b>		<u>30,228</u>	<u>57,128</u>
<b>Expenditure on:</b>			
Raising funds	4	220	150
Charitable activities	5	41,105	24,193
<b>Total expenditure</b>		<u>41,325</u>	<u>24,343</u>
<b>Net income/(expenditure) and movement in funds</b>		(11,097)	32,785
<b>Reconciliation of funds:</b>			
Fund balances at 1 January 2023		<u>127,067</u>	<u>94,282</u>
<b>Fund balances at 31 December 2023</b>		<u>115,970</u>	<u>127,067</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# DUNRUNNIN HOUNDS

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

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	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		8,324		12,708
<b>Current assets</b>					
Cash at bank and in hand		108,120		114,779	
<b>Creditors: amounts falling due within one year</b>	12	(474)		(420)	
<b>Net current assets</b>			107,646		114,359
<b>Total assets less liabilities</b>			115,970		127,067
<b>The funds of the charity</b>					
Unrestricted funds			115,970		127,067
			115,970		127,067

The financial statements were approved by the trustees on 13 September 2024

K T Roffe (Chair)  
Trustee

G I Elms  
Trustee

# DUNRUNNIN HOUNDS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

#### Charity information

Dunrunnin Hounds is a Charitable Incorporated Organisation, registered at Dunrunnin Rehoming Kennels, Sun Hill, Fawkham, Kent DA3 8NU.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 not to prepare a Statement of Cash Flows.

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.

#### 1.4 Incoming resources

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Resources expended

Expenditure has been allocated according to the Statement of Recommended Practice "Accounting and Reporting by Charities" and is shown under the appropriate sub-heading. Items of expenditure which involve more than one charitable activity, are allocated appropriately between the charitable activities involved on the basis of estimates made by the charity's management.

The accruals basis is applied to all expenditure.

# DUNRUNNIN HOUNDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 1 Accounting policies (Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% straight line
Computers	25% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 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.

### 2 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	21,368	13,868
Legacies receivable	-	39,217
	<u>21,368</u>	<u>53,085</u>

### 3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Income within charitable activities</b>		
Greyhound Board of Great Britain bonds received	7,950	3,600
Sale of goods to benefit the charity	910	443
	<u>8,860</u>	<u>4,043</u>

# DUNRUNNIN HOUNDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 4 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Fundraising and publicity</b>		
Other fundraising costs	220	150
	<u>220</u>	<u>150</u>

### 5 Expenditure on charitable activities

	Animal care & treatment 2023 £	Animal care & treatment 2022 £
<b>Direct costs</b>		
Depreciation and impairment	4,385	4,385
Kenneling costs	11,394	10,080
Vets and other fees	4,818	5,879
Collars, leads and muzzles	624	344
Kennel maintenance and repairs	17,850	-
Animal transportation costs	1,506	3,085
	<u>40,577</u>	<u>23,773</u>
<b>Share of support and governance costs (see note 6)</b>		
Governance	528	420
	<u>41,105</u>	<u>24,193</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>41,105</u>	<u>24,193</u>

### 6 Support costs

	Support costs £	Governance costs £	2023		Governance costs £	2022 £
	£	£	Support costs £	£	£	£
Accountancy	-	528	528	-	420	420
	<u>-</u>	<u>528</u>	<u>528</u>	<u>-</u>	<u>420</u>	<u>420</u>
Analysed between						
Charitable activities	<u>-</u>	<u>528</u>	<u>528</u>	<u>-</u>	<u>420</u>	<u>420</u>

# DUNRUNNIN HOUNDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

<b>7 Net movement in funds</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>

The net movement in funds is stated after charging/(crediting):

Depreciation of owned tangible fixed assets	4,385	4,385
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### 8 Trustees

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

### 10 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.

### 11 Tangible fixed assets

	Plant and equipment £	Computers £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 January 2023	15,890	800	850	17,540
At 31 December 2023	15,890	800	850	17,540
<b>Depreciation and impairment</b>				
At 1 January 2023	4,132	344	355	4,831
Depreciation charged in the year	3,972	200	213	4,385
At 31 December 2023	8,104	544	568	9,216
<b>Carrying amount</b>				
At 31 December 2023	7,786	256	282	8,324
At 31 December 2022	11,758	456	494	12,708

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	474	420

# DUNRUNNIN HOUNDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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### 13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	127,067	30,228	(41,325)	115,970
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 January 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	94,282	57,128	(24,343)	127,067
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 14 Related party transactions

There were no disclosable related party transactions during the year.

**DUNRUNNIN HOUNDS**

England & Wales - Charity number 1190049

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# Accounts

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Charity registration number 1190049

**DUNRUNNIN HOUNDS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# DUNRUNNIN HOUNDS

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	S A Coote (Chair) K T Roffe G I Elms
<b>Charity number</b>	1190049
<b>Principal address</b>	Dunrunnin Rehoming Kennels Sun Hill Fawkham Kent DA3 8NU
<b>Independent examiner</b>	Lee, Dicketts & Co 3 East Point High Street Seal Sevenoaks Kent TN15 OEG

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# DUNRUNNIN HOUNDS

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# DUNRUNNIN HOUNDS

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The trustees present their annual report and financial statements for the year ended 31 December 2022.

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 constitution, 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 objects for the benefit of the public to relieve the suffering of animals, in particular greyhounds, in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care, treatment and rehoming of such animals.

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

The activities adopted in furtherance of these objects are to care for and seek re-homing for retired racing greyhounds, together with ancillary fundraising activities, and there has been no change in these during the year.

#### **Achievements and performance**

The charity was registered as a Charitable Incorporated Organisation at the Charity Commission on 22 June 2020 and the entity's activities commenced in August 2020.

During the period under review 43 dogs were admitted and cared for (compared to 12 dogs in the previous period) and almost all successfully re-homed either within the period or shortly thereafter.

#### **Financial review**

During 2022 major building works were completed at the kennels, with weatherproof roof coverings being installed in all of the outside paddocks enabling the dogs to have more time outside in all weathers. This necessitated dog numbers being reduced during the building period.

We have a further, major maintenance project planned for early 2023, being the resurfacing of the kennel floors so this may once again be the case but the organisation hopes the work will be completed early in the year and the kennels can once again return to capacity.

2022 has seen a cataclysm within all breed rescues due to 'covid' dogs being returned and the cost-of-living crisis. Although the charity saw hardly any of its own hounds returned, we have tried to take in as many of these unfunded dogs as possible to ease the burden, which is shown in the downturn in income received from the GBGB Bond Scheme. Another knock-on effect from the current financial crisis is a downturn in homing. During 2021 the average time a dog stayed before homing was 52 days but in 2022 this increased to 113 days, hence less dogs coming through the kennels.

The trustees are reassured that matters are now stabilising and we are hopeful that homing numbers will rise as peoples financial position improves.

Thankfully, further substantial legacy income was received during 2022 which has helped to insure against the negative effects of the above on the organisation's finances.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

# DUNRUNNIN HOUNDS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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

The charity is registered as a Charitable Incorporated Organisation and governed by written constitution dated June 2020.

The trustees who served during the year and up to the date of signature of the financial statements were:

S A Coote (Chair)

K T Roffe

G I Elms

The trustees are appointed by the Board of Trustees and serve for a period of between two and four years after which period they may put themselves forward for re-appointment.

None of the trustees has any beneficial interest in the organisation.

Trustees' meetings are held regularly and at such meetings the trustees agree the Board's strategy and areas of activity for the Charity including consideration of its financial reserves and risk management policies and performance.

The Board keeps the skill requirements for the trustee body under review.

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

K T Roffe

**Trustee**

7 October 2023

# DUNRUNNIN HOUNDS

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DUNRUNNIN HOUNDS

---

We report to the trustees on my examination of the financial statements of Dunrunnin Hounds (the charity) for the year ended 31 December 2022.

### **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).

We report in respect of our examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out our examination we 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.

We 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.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us 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.

We 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.

### **Lee, Dicketts & Co**

3 East Point  
High Street  
Seal  
Sevenoaks  
Kent  
TN15 OEG

Dated: 8 October 2023

# DUNRUNNIN HOUNDS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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		Unrestricted funds	Unrestricted funds
		2022	2021
	Notes	£	£
<b><u>Income from:</u></b>			
Donations and legacies	2	53,085	16,862
Charitable activities	3	4,043	18,450
<b>Total income</b>		<u>57,128</u>	<u>35,312</u>
<b><u>Expenditure on:</u></b>			
Raising funds	4	<u>150</u>	<u>124</u>
Charitable activities	5	<u>24,193</u>	<u>20,330</u>
<b>Total expenditure</b>		<u>24,343</u>	<u>20,454</u>
<b>Net income for the year/ Net movement in funds</b>		32,785	14,858
Fund balances at 1 January 2022		<u>94,282</u>	<u>79,424</u>
<b>Fund balances at 31 December 2022</b>		<u><u>127,067</u></u>	<u><u>94,282</u></u>

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

All income and expenditure derive from continuing activities.

# DUNRUNNIN HOUNDS

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

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	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	10		12,708		2,194
<b>Current assets</b>					
Cash at bank and in hand		114,779		92,508	
<b>Creditors: amounts falling due within one year</b>	11	(420)		(420)	
Net current assets			114,359		92,088
<b>Total assets less current liabilities</b>			127,067		94,282
<b>Income funds</b>					
Unrestricted funds			127,067		94,282
			127,067		94,282

The financial statements were approved by the Trustees on 7 October 2023

K T Roffe  
Trustee

G I Elms  
Trustee

# DUNRUNNIN HOUNDS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

---

### 1 Accounting policies

#### Charity information

Dunrunnin Hounds is a Charitable Incorporated Organisation, registered at Dunrunnin Rehoming Kennels, Sun Hill, Fawkham, Kent DA3 8NU.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 not to prepare a Statement of Cash Flows.

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.

#### 1.4 Incoming resources

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Resources expended

Expenditure has been allocated according to the Statement of Recommended Practice "Accounting and Reporting by Charities" and is shown under the appropriate sub-heading. Items of expenditure which involve more than one charitable activity, are allocated appropriately between the charitable activities involved on the basis of estimates made by the charity's management.

The accruals basis is applied to all expenditure.

# DUNRUNNIN HOUNDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies (Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% straight line
Computers	25% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 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.

### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	13,868	16,862
Legacies receivable	39,217	-
	<u>53,085</u>	<u>16,862</u>

### 3 Charitable activities

	Income from activities	Income from activities
	2022	2021
	£	£
Income within charitable activities - GBGB bonds	3,600	17,750
Sale of goods to benefit the charity	443	700
	<u>4,043</u>	<u>18,450</u>

# DUNRUNNIN HOUNDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 4 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	150	124
	<u>150</u>	<u>124</u>

### 5 Charitable activities

	Animal care & treatment	Animal care & treatment
	2022	2021
	£	£
Depreciation and impairment	4,385	447
Kenneling costs	10,080	8,923
Vets and other fees	5,879	6,012
Collars, leads and muzzles	344	1,032
Kennel maintenance	-	2,576
Animal transportation costs	3,085	920
	<u>23,773</u>	<u>19,910</u>
Share of governance costs (see note 6)	420	420
	<u>24,193</u>	<u>20,330</u>

### 6 Support costs

	Support costs	Governance costs	2022 Support costs		Governance costs	2021
	£	£	£	£	£	£
Accountancy	-	420	420	-	420	420
	<u>-</u>	<u>420</u>	<u>420</u>	<u>-</u>	<u>420</u>	<u>420</u>
Analysed between Charitable activities	-	420	420	-	420	420
	<u>-</u>	<u>420</u>	<u>420</u>	<u>-</u>	<u>420</u>	<u>420</u>

# DUNRUNNIN HOUNDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 7 Trustees

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

### 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 Tangible fixed assets

	Plant and equipment	Computers	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 January 2022	990	800	850	2,640
Additions	14,900	-	-	14,900
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2022	15,890	800	850	17,540
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation and impairment</b>				
At 1 January 2022	159	144	143	446
Depreciation charged in the year	3,973	200	213	4,386
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2022	4,132	344	356	4,832
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>				
At 31 December 2022	11,758	456	494	12,708
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2021	831	656	707	2,194
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

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

	2022	2021
	£	£
Accruals and deferred income	420	420
	<u>          </u>	<u>          </u>

### 12 Related party transactions

There were no disclosable related party transactions during the year.

**DUNRUNNIN HOUNDS**

England & Wales - Charity number 1190049

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# Accounts

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Charity registration number 1190049

**DUNRUNNIN HOUNDS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

# DUNRUNNIN HOUNDS

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	S A Coote (Chair) K T Roffe G I Elms
<b>Charity number</b>	1190049
<b>Principal address</b>	Dunrunnin Rehoming Kennels Sun Hill Fawkham Kent DA3 8NU
<b>Independent examiner</b>	Lee, Dicketts & Co 3 East Point High Street Seal Sevenoaks Kent TN15 OEG

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# DUNRUNNIN HOUNDS

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# DUNRUNNIN HOUNDS

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2021*

---

The trustees present their annual report and financial statements for the year ended 31 December 2021.

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 constitution, 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 objects for the benefit of the public to relieve the suffering of animals, in particular greyhounds, in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care, treatment and rehoming of such animals.

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

The activities adopted in furtherance of these objects are to care for and seek re-homing for retired racing greyhounds, together with ancillary fundraising activities, and there has been no change in these during the year.

#### **Achievements and performance**

The charity was registered as a Charitable Incorporated Organisation at the Charity Commission on 22 June 2020 and the entity's activities commenced in August 2020.

During the period under review 43 dogs were admitted and cared for (compared to 12 dogs in the previous period) and almost all successfully re-homed either within the period or shortly thereafter.

#### **Financial review**

The charity remains in a strong financial position, a substantial legacy received in December 2020 allowing it to develop its infrastructure to care for more dogs and to effectively maintain its facilities, and during 2021 to acquire a vehicle and transport cages to allow for the safe transportation of dogs, along with upgraded IT equipment to support the charity's activities.

Re-homing bond receipts from the Greyhound Board of Great Britain and donations from the dogs' new owners continue to provide adequate working capital to cover the day-to-day operations of the facilities.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

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

The charity is registered as a Charitable Incorporated Organisation and governed by written constitution dated June 2020.

The trustees who served during the year and up to the date of signature of the financial statements were:

S A Coote (Chair)

K T Roffe

G I Elms

The trustees are appointed by the Board of Trustees and serve for a period of between two and four years after which period they may put themselves forward for re-appointment.

None of the trustees has any beneficial interest in the organisation.

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# DUNRUNNIN HOUNDS

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2021*

---

Trustees' meetings are held regularly and at such meetings the trustees agree the Board's strategy and areas of activity for the Charity including consideration of its financial reserves and risk management policies and performance.

The Board keeps the skill requirements for the trustee body under review.

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

K T Roffe  
**Trustee**

22 September 2022

# DUNRUNNIN HOUNDS

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DUNRUNNIN HOUNDS

---

We report to the trustees on my examination of the financial statements of Dunrunnin Hounds (the charity) for the year ended 31 December 2021.

### **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).

We report in respect of our examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out our examination we 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.

We 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.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us 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.

We 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.

### **Lee, Dicketts & Co**

3 East Point  
High Street  
Seal  
Sevenoaks  
Kent  
TN15 OEG

Dated: 22 September 2022

# DUNRUNNIN HOUNDS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

---

		Unrestricted funds	Unrestricted funds
		2021	2020
	Notes	£	£
<b><u>Income from:</u></b>			
Donations and legacies	2	16,862	76,964
Charitable activities	3	18,450	4,362
		<hr/>	<hr/>
<b>Total income</b>		35,312	81,326
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Raising funds	4	124	-
		<hr/>	<hr/>
Charitable activities	5	20,330	1,902
		<hr/>	<hr/>
<b>Total expenditure</b>		20,454	1,902
		<hr/>	<hr/>
<b>Net income for the year/ Net movement in funds</b>		14,858	79,424
Fund balances at 1 January 2021		79,424	-
		<hr/>	<hr/>
<b>Fund balances at 31 December 2021</b>		94,282	79,424
		<hr/> <hr/>	<hr/> <hr/>

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

All income and expenditure derive from continuing activities.

# DUNRUNNIN HOUNDS

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2021

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	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	9		2,194		-
<b>Current assets</b>					
Cash at bank and in hand		92,508		79,844	
<b>Creditors: amounts falling due within one year</b>	10	(420)		(420)	
Net current assets			92,088		79,424
<b>Total assets less current liabilities</b>			94,282		79,424
<b>Income funds</b>					
Unrestricted funds			94,282		79,424
			94,282		79,424

The financial statements were approved by the Trustees on 22 September 2022

K T Roffe  
Trustee

G I Elms  
Trustee

# DUNRUNNIN HOUNDS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

---

### 1 Accounting policies

#### Charity information

Dunrunnin Hounds is a Charitable Incorporated Organisation, registered at Dunrunnin Rehoming Kennels, Sun Hill, Fawkham, Kent DA3 8NU.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 not to prepare a Statement of Cash Flows.

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.

#### 1.4 Incoming resources

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Resources expended

Expenditure has been allocated according to the Statement of Recommended Practice "Accounting and Reporting by Charities" and is shown under the appropriate sub-heading. Items of expenditure which involve more than one charitable activity, are allocated appropriately between the charitable activities involved on the basis of estimates made by the charity's management.

The accruals basis is applied to all expenditure.

# DUNRUNNIN HOUNDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% written down value
Computers	25% written down value
Motor vehicles	25% written down value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 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.

### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	16,862	1,964
Legacies receivable	-	75,000
	<u>16,862</u>	<u>76,964</u>

# DUNRUNNIN HOUNDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 3 Charitable activities

	Income from activities 2021 £	Income from activities 2020 £
Income within charitable activities - GBGB bonds	17,750	3,700
Sale of goods to benefit the charity	700	662
	<u>18,450</u>	<u>4,362</u>

### 4 Raising funds

	Unrestricted funds 2021 £	Total 2020 £
<u>Fundraising and publicity</u>		
Other fundraising costs	124	-
	<u>124</u>	<u>-</u>

### 5 Charitable activities

	Animal care & treatment 2021 £	Animal care & treatment 2020 £
Depreciation and impairment	447	-
Kenneling costs	8,923	699
Vets and other fees	6,012	663
Collars, leads and muzzles	1,032	120
Animal transportation costs	2,576	-
Kennel Maintenance	920	-
	<u>19,910</u>	<u>1,482</u>
Share of governance costs (see note 6)	420	420
	<u>20,330</u>	<u>1,902</u>

# DUNRUNNIN HOUNDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 6 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Accountancy	-	420	420	-	420	420
	<u>-</u>	<u>420</u>	<u>420</u>	<u>-</u>	<u>420</u>	<u>420</u>
	<u>-</u>	<u>420</u>	<u>420</u>	<u>-</u>	<u>420</u>	<u>420</u>
Analysed between Charitable activities	-	420	420	-	420	420
	<u>-</u>	<u>420</u>	<u>420</u>	<u>-</u>	<u>420</u>	<u>420</u>

### 7 Trustees

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

### 9 Tangible fixed assets

	2021			2020
	Plant and equipment £	Computers £	Motor vehicles £	Total £
<b>Cost</b>				
Additions	990	800	850	2,640
	<u>990</u>	<u>800</u>	<u>850</u>	<u>2,640</u>
At 31 December 2021	990	800	850	2,640
	<u>990</u>	<u>800</u>	<u>850</u>	<u>2,640</u>
<b>Depreciation and impairment</b>				
Depreciation charged in the year	159	144	143	446
	<u>159</u>	<u>144</u>	<u>143</u>	<u>446</u>
At 31 December 2021	159	144	143	446
	<u>159</u>	<u>144</u>	<u>143</u>	<u>446</u>
<b>Carrying amount</b>				
At 31 December 2021	831	656	707	2,194
	<u>831</u>	<u>656</u>	<u>707</u>	<u>2,194</u>

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

	2021 £	2020 £
Accruals and deferred income	420	420
	<u>420</u>	<u>420</u>

### 11 Related party transactions

There were no disclosable related party transactions during the year.

**DUNRUNNIN HOUNDS**

England & Wales - Charity number 1190049

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# Accounts

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**DUNRUNNIN HOUNDS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2020**

# DUNRUNNIN HOUNDS

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	S A Coote (Chair) K T Roffe G I Elms	(Appointed 23 June 2020) (Appointed 23 June 2020) (Appointed 23 June 2020)
<b>Charity number</b>	1190049	
<b>Principal address</b>	Dunrunnin Rehoming Kennels Sun Hill Fawkham Kent DA3 8NU	
<b>Independent examiner</b>	Lee, Dicketts & Co 3 East Point High Street Seal Sevenoaks Kent TN15 OEG	

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# DUNRUNNIN HOUNDS

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Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6 - 9

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# DUNRUNNIN HOUNDS

## TRUSTEES' REPORT

### FOR THE PERIOD ENDED 31 DECEMBER 2020

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The trustees present their annual report and financial statements for the period ended 31 December 2020.

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 objects for the benefit of the public to relieve the suffering of animals, in particular greyhounds, in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care, treatment and rehoming of such animals.

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

The activities adopted in furtherance of these objects are to care for and seek re-homing for retired racing greyhounds, together with ancillary fundraising activities, and there has been no change in these during the period.

#### **Achievements and performance**

The charity was registered as a Charitable Incorporated Organisation at the Charity Commission on 22 June 2020 and the entity's activities commenced in August 2020.

During the period under review 12 dogs were cared for and all successfully re-homed either within the period or shortly thereafter.

#### **Financial review**

The charity is in a strong financial position, a substantial legacy received in December 2020 allowing it to develop its infrastructure to care for more dogs and to effectively maintain its facilities, and more recently to acquire a vehicle and transport cages to allow for the safe transportation of dogs.

Re-homing bond receipts from the Greyhound Board of Great Britain and donations from the dogs' new owners continue to provide adequate working capital to cover the day-to-day operations of the facilities.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period.

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

The charity is registered as a Charitable Incorporated Organisation and governed by written constitution dated June 2020.

The trustees who served during the period and up to the date of signature of the financial statements were:

S A Coote (Chair)	(Appointed 23 June 2020)
K T Roffe	(Appointed 23 June 2020)
G I Elms	(Appointed 23 June 2020)

The trustees are appointed by the Board of Trustees and serve for a period of between two and four years after which period they may put themselves forward for re-appointment.

None of the trustees has any beneficial interest in the organisation.

# DUNRUNNIN HOUNDS

## TRUSTEES' REPORT (CONTINUED)

*FOR THE PERIOD ENDED 31 DECEMBER 2020*

---

Trustees' meetings are held regularly and at such meetings the trustees agree the Board's strategy and areas of activity for the Charity including consideration of its financial reserves and risk management policies and performance.

The Board keeps the skill requirements for the trustee body under review.

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

K T Roffe  
**Trustee**

18 November 2021

# DUNRUNNIN HOUNDS

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DUNRUNNIN HOUNDS

---

We report to the trustees on my examination of the financial statements of Dunrunnin Hounds (the charity) for the period ended 31 December 2020.

### **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).

We report in respect of our examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out our examination we 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.

We 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.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us 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.

We 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.

### **Lee, Dicketts & Co**

3 East Point  
High Street  
Seal  
Sevenoaks  
Kent  
TN15 OEG

Dated: 19 November 2021

# DUNRUNNIN HOUNDS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE PERIOD ENDED 31 DECEMBER 2020*

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	Notes	Unrestricted funds 2020 £
<b><u>Income from:</u></b>		
Donations and legacies	2	76,964
Charitable activities	3	4,362
		<hr/>
<b>Total income</b>		81,326
		<hr/>
<b><u>Expenditure on:</u></b>		
Charitable activities	4	1,902
		<hr/>
<b>Net income for the period/ Net movement in funds</b>		79,424
		<hr/>
Fund balances at 22 June 2020		-
		<hr/>
<b>Fund balances at 31 December 2020</b>		79,424
		<hr/> <hr/>

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

All income and expenditure derive from continuing activities.

# DUNRUNNIN HOUNDS

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2020

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	Notes	2020 £	£
<b>Current assets</b>			
Cash at bank and in hand		79,844	
<b>Creditors: amounts falling due within one year</b>	<b>8</b>	<b>(420)</b>	
Net current assets		<u>          </u>	<u>79,424</u>
<b>Income funds</b>			
Unrestricted funds			<u>79,424</u>
			<u>79,424</u>

The financial statements were approved by the Trustees on 18 November 2021

K T Roffe  
Trustee

G I Elms  
Trustee

# DUNRUNNIN HOUNDS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2020

---

### 1 Accounting policies

#### Charity information

Dunrunnin Hounds is a Charitable Incorporated Organisation, registered at Dunrunnin Rehoming Kennels, Sun Hill, Fawkham, Kent DA3 8NU.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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.

#### 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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

The accruals basis is applied to all expenditure.

# DUNRUNNIN HOUNDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2020

---

### 1 Accounting policies

(Continued)

Expenditure has been allocated according to the Statement of Recommended Practice "Accounting and Reporting by Charities" and is shown under the appropriate sub-heading. Items of expenditure which involve more than one charitable activity, are allocated appropriately between the charitable activities involved on the basis of estimates made by the charity's management.

### 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.

### 2 Donations and legacies

	<b>Unrestricted funds</b>
	<b>2020</b>
	<b>£</b>
Donations and gifts	1,964
Legacies receivable	75,000
	<hr/>
	76,964
	<hr/> <hr/>

### 3 Charitable activities

	<b>Income from activities</b>
	<b>2020</b>
	<b>£</b>
Income within charitable activities - GBGB bonds	3,700
Sale of goods to benefit the charity	662
	<hr/>
	4,362
	<hr/> <hr/>

# DUNRUNNIN HOUNDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2020

### 4 Charitable activities

	<b>Animal care &amp; treatment 2020 £</b>
Kenneling costs	699
Vets and other fees	663
Collars, leads and muzzles	120
	<u>1,482</u>
Share of governance costs (see note 5)	420
	<u>1,902</u>

### 5 Support costs

	<b>Support costs £</b>	<b>Governance costs £</b>	<b>2020 £</b>
Accountancy	-	420	420
	<u>-</u>	<u>420</u>	<u>420</u>
Analysed between Charitable activities	-	420	420
	<u>-</u>	<u>420</u>	<u>420</u>

### 6 Trustees

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

### 7 Employees

The average monthly number of employees during the period was:

	<b>2020 Number</b>
Total	-

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

# DUNRUNNIN HOUNDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2020

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<b>8</b>	<b>Creditors: amounts falling due within one year</b>	<b>2020</b>
		<b>£</b>
	Accruals and deferred income	420
		<u>420</u>

### **9 Related party transactions**

There were no disclosable related party transactions during the period.