

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

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

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DUNRUNNIN HOUNDS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

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

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

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STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

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

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.

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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 £
Income within charitable activities		
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>

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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 £
Fundraising and publicity		
Staging fundraising events	587	220

6 Expenditure on charitable activities

	Animal care & treatment 2024 £	Animal care & treatment 2023 £
Direct costs		
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
	31,917	40,577
Grant funding of activities (see note 7)	5,000	-
Share of support and governance costs (see note 8)		
Governance	582	528
	37,499	41,105
Analysis by fund		
Unrestricted funds	37,499	41,105

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,

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

8 Support costs allocated to activities

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

9 Net movement in funds

	2024	2023
	£	£
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:

	2024	2023
	Number	Number
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.

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

13 Tangible fixed assets

	Plant and equipment £	Computers £	Motor vehicles £	Total £
Cost				
At 1 January 2024	14,900	1,790	850	17,540
At 31 December 2024	14,900	1,790	850	17,540
Depreciation and impairment				
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
Carrying amount				
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
Previous year:	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
General funds	127,067	30,228	(41,325)	115,970

16 Related party transactions

There were no disclosable related party transactions during the year.