

Waqar Ahmed  
Proacc Consulting Ltd  
Chartered Certified Accountants  
86-90 Paul Street, 3rd Floor  
London  
EC2A 4NE

**Subject: Letter of representation – Dali Dog Rescue UK**

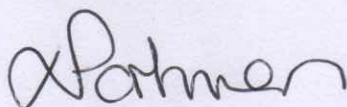
Dear Waqar

We confirm that the following representations are made on the basis of enquiries of management with relevant knowledge or experience, and where appropriate inspection of relevant documentation, sufficient to satisfy ourselves that we can properly make each of the following representations to you.

*In connection with your independent examination assignment for the period ending 31<sup>st</sup> March 2025, I make the following representations to you:*

1. We acknowledge as trustees our responsibility for the accounts.
2. We confirm that all the accounting records have been made available to you for the purpose of your review and all the transactions undertaken by the business have been properly reflected and recorded in the accounting records.
3. We confirm that there have been no changes in the accounting policies other than those disclosed in the accounts. In my opinion, the accounting policies are appropriate to the business and conform with generally accepted accounting principles. I confirm that all transactions and balances have been accounted for in accordance with these accounting policies.
4. We confirm that the charity owns all the assets included in the balance sheet, unless otherwise stated in the accounts.
5. We confirm that all liabilities recorded in the balance sheet are properly those of the business and there are no contingent liabilities not disclosed in the accounts.
6. We confirm that all relevant information has been disclosed to you regarding transactions with partners in Cyprus.
7. We confirm the list of trustees and officers of the charity as shown in the accounts is correct to the best of our knowledge.
8. We confirm that there are no outstanding operational or financial matters relating to the termination of the partnership agreement with Dali. We also confirm that there have not been any legal challenges regarding the matter.
9. We can confirm the specific representations made during the course of the review regarding income. I confirm that all income is correctly accounted for and disclosed in the accounts according to the terms and conditions imposed by the funders.
10. We confirm that there has been no event since the balance sheet date which requires disclosing or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.
11. We confirm that the business has not contracted for, nor authorised any capital expenditure other than as disclosed in the accounts.
12. We confirm that in my opinion the business is a going concern.
13. We confirm that there are no laws or regulations (other than those discussed) that are central to the charity's ability to conduct its business.

Yours sincerely



On behalf of Dali Dog Rescue UK

Name: LINDA PORTMAN  
Position: CHAIR TRUSTEE  
Dated: 8.1.26

**Dali Dog Rescue UK**

**Charity No: 1198532**

**Legal and Administrative Information**

**Principal venue for activities**

49 Station Road  
Polegate  
East Sussex  
BN26 6EA

**Registered Address**

49 Station Road  
Polegate  
East Sussex  
BN26 6EA

**Bank**

Lloyds Bank  
Butler Place  
1 Legg Street  
Essex  
CM1 1JS

**Independent Examiner**

Waqar Ahmed FCCA ACA  
Proacc Consulting Ltd  
Chartered Certified Accountants  
3rd Floor, 86-90 Paul Street  
London  
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## Trustees' Annual Report for the year 2024 - 2025

The Trustees are pleased to present their Trustees annual report together with the financial statements for the year ending 31 March 2025.

### Trustees

Linda Jayne Portman (Chair)  
Brigitte Ann South  
Kyriacos Spyrou  
Jacqueline Mackenzie

### Structure, governance and management

#### Governing Document

Dali Dog Rescue UK registered as a charitable incorporated organisation (CIO) with the Charity Commission in England and Wales on 6 April 2022 under charity number 1198532.

The charity's constitution was last amended on 5 January 2022.

#### Appointment of Trustees

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. At present our Trustees have been selected from our known volunteer pool, for their skills and abilities.

### Objectives, activities, achievements and performance

#### Summary of the objects of the charity set out in its governing document

The object of our CIO is, for the benefit of the Public, to relieve the suffering of dogs in Cyprus who are abandoned, stray or otherwise in need of care and attention, and which may be at risk of being euthanised, in particular, but not exclusively by:

- Providing or assisting in the provision of rehoming of such dogs.
- Assisting in the reception, treatment and care of such dogs.

Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and section 2 of the Charities Act (Northern Ireland) 2008.

#### Summary of the main activities undertaken for the public benefit in relation to these objects

We support dogs flown to the UK by the Cyprus-registered charity D.O.G Rescue Cyprus (Dali Organised Group). We introduce our charity to all new adopters bringing Dali dogs directly from Cyprus, offering guidance to help their dogs settle, and helping them access training and behavioural support in their local area.

We also help find suitable homes for dogs already in the UK when needed, fundraise to keep dogs safe in both the UK and Cyprus, and work to grow and strengthen the Dali Dog community.

Our website continues to expand as an information hub for adopters and supporters. This year, we directly supported 51 dogs into new, loving homes across the UK.

## **Appreciation**

We are truly grateful for the support of our Dali family. Our adopters, fosters, volunteers and donors are all an integral part of our rescue work, and we deeply appreciate their continued dedication

## **Financial review**

The Trustees have adopted a reserves policy, which they consider appropriate to ensure the continued ability of the charity to meet its objectives. The Trustees aim to ensure reserves equal to 3— 6 months of operating expenditure are available, which we work to maintain.

## **Operational and Staff Report**

### **Volunteers**

Our volunteers play a vital role in every stage of our rescue work. They interview and assess prospective adopters, helping us match each dog with the right family. Some volunteers provide advice and help to monitor our groups and forums, ensuring adopters can easily find the support they need.

Our microchip administration is also carried out by a dedicated volunteer, making sure every dog is protected with the rescue's lifelong support marked on their chip. Volunteers assist with running our auctions, supporting fundraising events, and helping to raise essential funds.

We also have a homecheck coordinator who works closely with a third-party organisation, The Animal Team, to ensure all homechecks are completed to the highest standard.

### **Activities**

Our sister charity in Cyprus, D.O.G Rescue Cyprus (Dali Organised Group), continues to face immense pressure due to the overwhelming number of dogs in need and the significant decline in adoptions both in Cyprus and the UK.

In the UK, we have organised auctions, raffles and online appeals through our fundraising platform, FundRazr, to raise vital funds so we can continue supporting dogs in need both here and in Cyprus.

This financial year, 167 dogs flew from our sister charity to the UK (down from 244 the previous year), and 18 of these dogs travelled into foster homes to help them find a suitable adoptive family (compared to 26 the previous year). We rehomed or supported the rehoming of 51 dogs in the UK. These dogs were either flown directly into foster care or required new homes due to changes in their adopters' circumstances—or, in some cases, adopters deciding they could no longer keep the dog. In every situation, we stepped in to ensure that no Dali dog ever becomes a burden on the already overstretched UK system.

At the year end we had two dogs in forever foster due to health concerns, two dogs permanently in kennels due to behavioural issues (a legacy from the former UK charity previously supporting them), and four dogs undergoing rehabilitation in a specialist kennel environment—one of whom is now happily in his forever home.

Our Christmas cards and calendars continue to be produced each year, helping to raise both awareness and essential funds for our ongoing work.



## Risks

As the UK economic climate remains volatile, there is an increased risk of more dogs needing support as families face longer working hours or employment situations that are no longer compatible with owning a dog. Donations are our lifeline and we are hopeful that our supporters will continue to help us so we can keep helping the dogs who rely on us.

There are ongoing concerns regarding UK veterinary practices introducing their own internal policies for imported dogs—policies which extend beyond the official DEFRA entry requirements. We continue to monitor the Brucellosis situation through experienced, established networks to ensure we remain informed and responsive to any developments.

The recent implementation of the Animal Welfare Bill will have a significant impact. Puppies are now unable to enter the UK until they are older, resulting in many spending a minimum of six months in kennels—an outcome that is far from ideal for their development. Furthermore, dogs who have been abused or mutilated before rescue, such as those with cropped ears or docked tails, are now prohibited from entering the UK. These dogs, already victims of cruelty, may face lifelong kennelling or even euthanasia because of this legislation. It is deeply frustrating and heartbreaking to see a bill that fails to punish abusers or smugglers, yet severely harms the very dogs who most need compassion.

Rising UK veterinary costs remain an ongoing concern, affecting both dogs in foster care and dogs living with families who are struggling financially. These pressures present real risks to the wellbeing of dogs already in the UK, and we continue to do everything we can to support them.

## Related parties

We work closely with the Cyprus charity D.O.G Rescue Cyprus (Dali Organized Group) and have a Memorandum of Understanding with them. Our role is to support them in their aim of rehoming dogs from pounds in the local area of Dali, Cyprus to prevent dogs from being euthanased. We also help with finding potential adopters in the UK for dogs that are flown to foster homes.

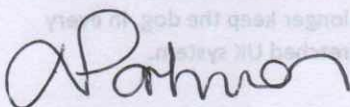
## Post Balance Sheet Events

There were no post balance sheet events to report for the period.

## Declaration

The Trustees declare that they have approved the Trustees' report above.

Signed on behalf of the charity's Trustees



Linda Portman  
Chair

Date: 8.1.26

## Independent Examiner's Report to the trustees of Dali Dog Rescue UK

I report on the accounts of Dali Dog Rescue UK (CIO No: 1198532) for the year ended 31 March 2025 which are set out on pages 6 to 11.

### Responsibilities and basis of report

As the trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

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

### Independent examiner's statement

I confirm that no other matters have come to my attention that giving me cause to believe that in any material respect:

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

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

Waqar Ahmed FCCA ACA  
Proacc Consulting Ltd  
Chartered Certified Accountants  
3rd Floor, 86-90 Paul Street  
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Date:

**Dali Dog Rescue UK**  
**Annual Accounts for the year ended 31 March 2025**

**Statement of financial activities**

	Note	Unrestricted funds £	Restricted income funds £	Total 2025 £	Total 2024 £
<b>Incoming resources</b>					
Donations and legacies		79,504	-	79,504	86,773
Charitable activities		41,251	-	41,251	65,432
Other trading activities		4,028	-	4,028	2,364
Income from investments		193	-	193	80
Total incoming resources	3	124,976	-	124,976	154,649
<b>Resources expended</b>					
Costs of Generating Funds		1,270	-	1,270	1,130
Charitable activities		114,392	-	114,392	141,859
Governance costs		3,964	-	3,964	4,376
Total resources expended	4	119,626	-	119,626	147,365
<b>Net incoming/(outgoing) resources before transfers</b>		5,350	-	5,350	7,284
Gross transfers between funds		-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		5,350	-	5,350	7,284
Other recognised gains/(losses)		-	-	-	-
<b>Net movement in funds</b>		5,350	-	5,350	7,284
Total funds brought forward		16,470		16,470	9,186
<b>Total funds carried forward</b>		21,820	-	21,820	16,470

The notes on page 8 to 11 form part of these accounts.

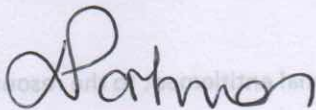


## Balance sheet

	Note	Unrestricted funds £	Restricted income funds £	Total 2025 £	Total 2024 £
<b>Current assets</b>					
Debtors		-	-	-	-
Cash at bank and in hand		24,220		24,220	18,870
		24,220	-	24,220	18,870
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	6	2,400	-	2,400	2,400
<b>Net current assets/(liabilities)</b>		21,820	-	21,820	16,470
<b>Total assets less current liabilities</b>		21,820	-	21,820	16,470
Creditors: amounts falling due after one year		-	-	-	-
<b>Net assets</b>		21,820	-	21,820	16,470
<b>Funds of the Charity</b>					
Unrestricted funds		21,820		21,820	16,470
Restricted income funds		-	-	-	-
<b>Total funds</b>		21,820	-	21,820	16,470

The notes on page 8 to 11 form part of these accounts.

Signed on behalf of the trustees :



Linda Portman

Chair

Date: 8.1.26



### 1 Basis of preparation

#### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: 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) issued on 16 July 2014.
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).
- and with the Charities Act 2011.

Dali Dogs Rescue UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The board of trustees has a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future. The accounts have been prepared under the going concern basis.

#### 1.2 Change in basis of accounting

There has been no change to the accounting policies since last year.

#### 1.3 Changes to previous accounts

No changes have been made to accounts for previous years except reclassification of income based on additional information.

### 2 Accounting policies

#### 2.1 Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### 2.2 Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

#### 2.3 Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

#### 2.4 Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

#### 2.5 Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

**2.6 Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**2.7 Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual

**2.8 Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**2.9 Governance costs**

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**2.10 Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**2.11 Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**2.12 Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £1000. They are valued at cost.

## Notes to the accounts

(cont)

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
<b>3 Analysis of incoming resources</b>				
Donations and legacies				
Donations and gifts	74,257	-	74,257	86,773
Gift Aid	5,247	-	5,247	-
	79,504	-	79,504	86,773
Charitable activities				
Animal rescue and adoptions	41,251	-	41,251	65,432
Other trading activities	4,028	-	4,028	2,364
Investments	193	-	193	80
	124,976	-	124,976	154,649

**4 Analysis of resources expended**

Expenditure on raising funds	1,270	-	1,270	1,130
	1,270	-	1,270	1,130
Charitable activities				
Adoptions and Transport	93,107	-	93,107	115,519
Food and Kennels	5,610	-	5,610	5,732
Microchip	1,325	-	1,325	2,347
Vet	13,791	-	13,791	18,086
Other	559	-	559	174
	114,392	-	114,392	141,859
Governance costs	3,964		3,964	4,376
	3,964	-	3,964	4,376
	119,626	-	119,626	147,365

**5 Fees for examination of the accounts**

	2025 £	2024 £
Independent examination	1,400	1,400
Accountancy services	1,000	1,000

**6 Creditors and accruals**

	Amounts falling due within	
	This year	Last year
	£	£
Accruals	2,400	2,400

**7 Transactions with trustees and related parties**

All trustees are volunteers and do not receive any remuneration for their services.

No expenses were reimbursed to the trustees during the year (2024: Nil).

The charity works in partnership with a Cypriot charity, D.O.G Rescue Cyprus, which is part of the same group "Dali Organized Group". Funds of £65,379 (2024: £66,401) were transferred to the charity with regard to dog adoption fees used to prepare the dogs to fly to the UK, flights, and assistance with the maintenance of the rescue center and welfare of the dogs in Cyprus.



## **Independent Examiner's Report to the trustees of Dali Dog Rescue UK**

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