

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st July 2025
For
Alfie's Dream for Greyhounds Ltd

Alfie's Dream for Greyhounds Ltd

Contents of the Financial Statements
For the year ended 31st July 2025

Report of the Trustees	Page 1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

Alfie's Dream for Greyhounds Ltd

Report of the Trustees **For the Year Ended 31st July 2025**

The Trustees who are also the directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st July 2025. The trustees have adopted the provisions of 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

Objectives and aims

Alfie's Dream for Greyhounds Ltd was established at the beginning of July 2016, under the previous name, Canis Domi Limited, to aid the care, welfare and re-homing of retired greyhounds.

- (1) Although the charity was set up to re-home retired greyhounds we will also aim to provide, where necessary, veterinary care and treatment to greyhounds in need.
- (2) To provide information about the care, treatment and welfare of greyhounds to the public.
- (3) No greyhound in our care will ever be unnecessarily euthanized where alternative treatments can be found and money raised for said treatment.

ACHIEVEMENT AND PERFORMANCE

The charity has found it very difficult this year with rising inflation costs. The incoming dogs have increased again due to pressure from the racing industry and we find that more and more dogs are on our waiting list. Also the rehoming has been very difficult as the cost of living crisis takes effect, but we continue to rehome and hope it picks up in 2026. We continue to give the best care we can to all our greyhounds in our care.

The charity remains a success and we are hopeful for a better year.

FINANCIAL REVIEW

Reserves Policy

The charity has sufficient operating reserves to fund its ongoing activities. The trustees consider the financial position of the charity to be satisfactory.

The charity has total unrestricted funds of £16,969

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number

SC539506 (Scotland)

Registered Charity Number

046871

Registered office

28 Well Street
Moffat
Dumfries
Dumfriesshire
DG10 9DP

Trustees

Ms M Bleasdale
Ms P Couch

Alfie's Dream for Greyhounds Ltd

Report of the Trustees
For the Year Ended 31st July 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Independent Accountants in Scotland Limited
Level One
211 Dumbarton Road
Mansfield Park
Glasgow
G11 6AA

Approved by order of the board of trustees on 21st April 2026 and signed on its behalf by:



Ms M Bleasdale - Trustee

Independent Examiner's Report to the Trustees of
Alfie's Dream for Greyhounds Ltd

Independent examiner's report to the trustees of Alfie's Dream for Greyhounds Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st July 2025.

Responsibilities and basis of report

As the Charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. Accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Mr FNG Singer

Independent Accountants in Scotland Limited
Level One
211 Dumbarton Road
Mansfield Park
Glasgow
G11 6AA

DATE: 21st April 2026

Alfie's Dream for Greyhounds Ltd

Statement of Financial Activities
For the Year Ended 31st July 2025

	Notes	2025 Unrestricted fund £	2024 Total Funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		25,776	15,237
Other trading activities	2	30,811	39,034
Other income		213	177
Total		56,800	54,448
 EXPENDITURE ON			
Raising funds	3	58,979	49,903
 NET INCOME/(EXPENDITURE)		(2,179)	4,545
 RECONCILIATION OF FUNDS			
Total funds brought forward		13,898	9,353
 TOTAL FUNDS CARRIED FORWARD		<u>11,719</u>	<u>13,898</u>

The notes form part of these financial statements

Alfie's Dream for Greyhounds Ltd

Statement of Financial Position
For the Year Ended 31st July 2025

	Notes	2025 Unrestricted fund £	2024 Total Funds £
FIXED ASSETS			
Tangible assets	7	6,097	8,000
CURRENT ASSETS			
Cash at bank		6,189	6,825
CREDITORS			
Accounts falling due within one year	8	(567)	(927)
NET CURRENT ASSETS		<u>5,622</u>	<u>5,898</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		11,719	13,898
NET ASSETS		<u>11,719</u>	<u>13,898</u>
FUNDS			
Unrestricted funds	9	11,719	13,898
TOTAL FUNDS		<u>11,719</u>	<u>13,898</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st July 2025.

The members have not required the company to obtain an audit of its financial statements for the year 31st July 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- Ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21st April 2026 and were signed on its behalf by:



Ms M Bleasdale – Trustee

Alfie's Dream for Greyhounds Ltd**Notes to the Financial Statements**
For the Year Ended 31st July 2025**1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (RS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 10% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2025 £	2024 £
Sale of Products	30,811	39,034

3. RAISING FUNDS**Raising donations and legacies**

	2025 £	2024 £
Support Costs	46,735	42,487

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation – owned assets	1,902	1,902

Notes to the Financial Statements - continued
For the Year Ended 31st July 2025

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st July 2025 nor for the year ended 31st July 2024.

Trustees' expenses

	2025 £	2024 £
Trustees' expenses	95	217

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Fund £
INCOME AND ENDOWMENTS FROM	
Donations and Legacies	25,776
Other trading activities	30,811
Other income	213
Total	56,800
EXPENDITURE ON	
Raising funds	58,979
NET INCOME	(2,179)
RECONCILIATION OF FUNDS	
Total funds brought forward	13,898
TOTAL FUNDS CARRIED FORWARD	11,719

7. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 st August 2024	19,025
Additions	-
At 31 st July 2025	19,025
DEPRECIATION	
At 1 st August 2024	11,026
Charge for year	1,902
At 31 st July 2025	12,928
NET BOOK VALUE	
At 1 st August 2025	6,097
At 31 st July 2024	8,000

Alfie's Dream for Greyhounds Ltd**Notes to the Financial Statements - continued**
For the Year Ended 31st July 2025**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade Creditors	567	926

9. MOVEMENT IN FUNDS

	At 1.8.24 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	13,898	(2,179)	11,719
TOTAL FUNDS	<u>13,898</u>	<u>(2,179)</u>	<u>11,719</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,800	(58,979)	(2,179)
TOTAL FUNDS	<u>56,800</u>	<u>(58,979)</u>	<u>(2,179)</u>

Comparative for movement in funds

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	9,353	4,545	13,898
TOTAL FUNDS	<u>9,353</u>	<u>4,545</u>	<u>13,898</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,448	(49,903)	4,545
TOTAL FUNDS	<u>54,448</u>	<u>(49,903)</u>	<u>4,545</u>

Notes to the Financial Statements - continued
For the Year Ended 31st July 2025

9. MOVEMENT IN FUNDS - Continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.23	Net movement in funds	At 31.7.25
	£	£	£
Unrestricted funds			
General fund	9,353	2,366	11,719
TOTAL FUNDS	<u>9,353</u>	<u>2,366</u>	<u>11,719</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	111,248	(108,882)	2,366
TOTAL FUNDS	<u>111,248</u>	<u>(108,882)</u>	<u>2,366</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st July 2025.

Page 9
Alfie's Dream for Greyhounds Ltd

Detailed Statement of Financial Activities
For the Year Ended 31st July 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1,000	850
Donations	24,776	14,387
Sponsorship	0	0
	25,776	15,237
Other trading activities		
Sale of products	30,811	39,034
Other income		
Insurance Claim	213	177
Total incoming resources	56,800	54,448
EXPENDITURE		
Motor Expenses	5,250	0
Other trading activities		
Purchases	6,994	7,416
Support costs		
Management		
Trustees' expenses	95	217
Rates and water	635	424
Insurance	613	531
Light and heat	1,529	3,387
Telephone	506	186
Postage and stationery	176	509
Sundries	377	233
Animal Care	21,600	19,200
Vet & medicine	16,269	14,408
Property repairs	925	609
Maintenance charges	1,434	591
Advertising	192	192
Travelling	482	98
Plant and machinery	1,902	1,902
	46,735	42,487
Finance		
Fines and Penalties	0	0
Governance costs		
Accountancy fees	0	0
Total resources expended	58,979	49,903
Net (expenditure)/income	(2,179)	4,545

This page does not form part of the statutory financial statements