Charity registration number 1158983 (England and Wales)

GALGOS DEL SOL UK

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

GALGOS DEL SOL UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Solera T Solera S Cox S Scott J Cranton
Charity number (England and Wales)	1158983
Principal address	12 Chester Street Swindon United Kingdom SN1 5DX
Independent examiner	Azets Westpoint Lynch Wood Peterborough Cambridgeshire United Kingdom PE2 6FZ
Bankers	Lloyds Bank Plc 47 Milsom St Bath United Kingdom BA1 1DN

GALGOS DEL SOL UK

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 11

GALGOS DEL SOL UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report and accounts for the period ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

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

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

Achievements and performance

Galgos del Sol UK work in collaboration with Galgos del Sol Spain, a registered charity based in Murcia. The remit of the Spanish charity is the rescue, rehabilitation, and rehoming of galgos and podencos. Galgos del Sol Spain also promote the better treatment of hunting dogs, and animal welfare generally, through education programmes targeted at school age children.

Our work in the UK

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

During the course of 2025 Galgos del Sol UK rehomed 69 rescued galgos, podencos, mastins and mixed breeds in the UK, this was a small increase on the previous year.

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

Our work with Galgos del Sol Spain

In 2024 Galgos del Sol UK agreed to assist Galgos del Sol Spain by covering vet fees when provided with the relevant invoices, and we continued this support during 2025.

In August 2025 Galgos del Sol Spain became involved when the Toledo Pound closed with 80 dogs needing to be relocated in a matter of weeks or be euthanised. Taking some dogs themselves and working with private adopters and other breed and general rescues, Galgos del Sol managed to safely relocate all 80 dogs. Galgos del Sol UK offered support with the additional vet fees and transport costs this endeavour incurred. Over the course of 2025 we funded a total of £68507.34 in veterinary costs including those associated with the Toledo Perrera project.

During 2025 Galgos del Sol UK funded the purchase of two additional vehicles a total cost of £61372.47, one for the expanded Education Project and the other for use at the rescue in Murcia. Galgos del Sol Spain continues to take numbers of dogs from pounds and other rescues for rehoming through GdS, and a larger transit van was required given the numbers of dogs being moved at any one time.

Financial review

The existing reserves policy of retaining £20,000 was reviewed by the Trustees and it was agreed that this amount was sufficient.

Structure, governance and management
The charity is a charitable incorporated organisation (CIO).

The trustees who served during the period were:
J Solera
T Solera
S Cox
S Scott
J Cranton

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

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

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

S Scott
Trustee
Dated: 14 September 2026

GALGOS DEL SOL UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GALGOS DEL SOL UK

I report to the trustees on my examination of the financial statements of Galgos Del Sol UK (the charity) for the year ended 31 December 2025.

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.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I 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. I 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.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the 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.

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

Mark Jackson FCA DChA

Westpoint
Lynch Wood
Peterborough
Cambridgeshire
PE2 6FZ
United Kingdom

Dated: 15 September 2026

GALGOS DEL SOL UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	**3**	65,439	105,943	171,382	92,585	45,110	137,695
Total income		65,439	105,943	171,382	92,585	45,110	137,695
Expenditure on:							
Raising funds	**4**	446	-	446	331	-	331
Charitable activities	**5**	49,256	105,943	155,199	129,134	45,110	174,244
Total expenditure		49,702	105,943	155,645	129,465	45,110	174,575
Net income/(expenditure) and movement in funds		15,737	-	15,737	(36,880)	-	(36,880)
Reconciliation of funds:							
Fund balances at 1 January 2025		93,894	-	93,894	130,774	-	130,774
Fund balances at 31 December 2025		109,631	-	109,631	93,894	-	93,894

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

GALGOS DEL SOL UK

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	**11**	2,059		2,934	
Cash at bank and in hand		110,008		93,240	
		112,067		96,174	
Creditors: amounts falling due within one year	**12**	(2,436)		(2,280)	
Net current assets			109,631		93,894
The funds of the charity					
Unrestricted funds	**14**		109,631		93,894
			109,631		93,894

The financial statements were approved by the trustees on 14 September 2026

S Scott
Trustee

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

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

1 Accounting policies **(Continued)**

1.5 Expenditure

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

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

Expenditure is incurred on an accruals basis.

Grants paid are recognised when the grant becomes unconditional.

1.6 Cash and cash equivalents

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Donations and gifts	65,439	105,943	171,382	129,577
Legacies receivable	-	-	-	8,118
	65,439	105,943	171,382	137,695

4 Expenditure on raising funds

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Fundraising and publicity		
Other fundraising costs	446	331

5 Charitable activities

	2025	2024
	£	£
Telephone	546	384
Computer costs	40	80
Vet/trainer fees	1,023	2,919
Charitable donations	2,068	-
Transport	14,302	7,061
Bank charges	185	225
Independent examiner fees	2,436	2,280
Merchandise	4,432	-
Other	287	85
	25,319	13,034
Grant funding of activities (see note)	129,880	161,210
	155,199	174,244

6 Grants payable

	2025	2024
	£	£
Grants to institutions:		
Galgos del Sol Spain	129,880	161,210
	129,880	161,210

7 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,436	2,280

8 Trustees

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

Expenses reimbursed to the trustees amounted to £nil (2024: £nil).

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

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

Remuneration of key management personnel
The remuneration of key management personnel was as follows:

No remuneration was paid by the charity (2024: £nil)

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 Debtors

Amounts falling due within one year:	2025 £	2024 £
Other debtors	2,059	2,934

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	2,436	2,280

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025 £	Incoming resources £	Resources expended £	At 31 December 2025 £
Funds for new centre	-	27,518	(27,518)	-
Adoption fees	-	6,985	(6,985)	-
New vans for Galgos del Sol Spain	-	71,440	(71,440)	-
	-	105,943	(105,943)	-

13 Restricted funds **(Continued)**

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Funds for new centre	-	36,188	(36,188)	-
Adoption fees	-	8,922	(8,922)	-
	-	45,110	(45,110)	-

14 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 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	93,894	65,439	(49,702)	109,631

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	130,774	92,585	(129,465)	93,894

15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).