Charity registration number 1190049 (England and Wales)

DUNRUNNIN HOUNDS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

DUNRUNNIN HOUNDS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	K T Roffe (Chair) G I Elms I Barclay	
Charity registration	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	

DUNRUNNIN HOUNDS

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DUNRUNNIN HOUNDS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year 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, 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

2025 once again saw an increase in dogs admitted and rehomed whilst still remaining profitable in the year.

The Trustees were keen to take on dogs who were slipping through the rehoming net due to having either behavioural or medical conditions. During 2025 many such dogs have been taken into the charity’s care and have been successfully rehomed, dogs which may otherwise have struggled - so far with a 100% success rate, although they do take longer to rehabilitate and then to home.

The charity’s volunteer base continues to increase and their work is invaluable both with fund raising and with the care and training of the dogs. Several planned events have had to be cancelled during the year due to weather but the volunteers are coming up with alternative fund raising ideas, for which the Trustees are truly thankful.

The plan going forward is still to take on larger numbers of dogs, whilst upkeeping the standard of care and training which is currently in place.

Financial review

The charity is managing to remain profitable despite rising costs and an increase in the number of dogs being admitted. As time goes on and with awareness days and ‘Meet and Greet’ events put on by the volunteers, donations are healthy and fundraising is helping overall sustainability.

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.

The trustees who served during the year and up to the date of signature of the financial statements were:
K T Roffe (Chair)
G I Elms
I Barclay

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

12 September 2026

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 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.

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
14 September 2026

DUNRUNNIN HOUNDS

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	**2**	46,675	61,190
Charitable activities	**3**	11,770	8,696
Investments	**4**	1,796	1,226
Total income		60,241	71,112
Expenditure on:			
Raising funds	**5**	1,074	587
Charitable activities	**6**	42,441	37,499
Total expenditure		43,515	38,086
Net income and movement in funds		16,726	33,026
Reconciliation of funds:			
Fund balances at 1 January 2025		148,996	115,970
Fund balances at 31 December 2025		165,722	148,996

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 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**13**		83		3,939
Current assets					
Cash at bank and in hand		166,191		145,585	
Creditors: amounts falling due within one year	**14**	(552)		(528)	
Net current assets			165,639		145,057
Total assets less current liabilities			165,722		148,996
The funds of the charity					
Unrestricted funds	**15**		165,722		148,996
			165,722		148,996

The financial statements were approved by the trustees on 12 September 2026

K T Roffe (Chair)
Trustee

G I Elms
Trustee

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.

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 ine
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 2025 £	Unrestricted funds 2024 £
Donations and gifts	41,675	56,190
Grants	5,000	5,000
	46,675	61,190

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income within charitable activities		
Greyhound Board of Great Britain bonds received	11,320	7,900
Sale of goods to benefit the charity	450	796
	11,770	8,696

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,796	1,226

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Staging fundraising events	1,074	587

6 Expenditure on charitable activities

	Animal care & treatment 2025 £	Animal care & treatment 2024 £
Direct costs		
Depreciation and impairment	3,966	4,385
Kenneling costs	18,064	15,924
Vets and other fees	7,182	4,261
Collars,leads and muzzles	860	538
Kennel maintenance and repairs	10,509	4,560
Animal transportation costs	1,308	2,249
	41,889	31,917
Grant funding of activities (see note 7)	-	5,000
Share of support and governance costs (see note 8)		
Governance	552	582
	42,441	37,499
Analysis by fund		
Unrestricted funds	42,441	37,499

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,

8 Support costs allocated to activities

	Animal care & treatment	Total
	2025	2024
	£	£
Governance	552	582

	2025	2024
Governance costs comprise:	£	£
Independent examination fees	552	582
	552	582

9 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	552	582
Depreciation of owned tangible fixed assets	3,966	4,385

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:

	2025	2024
	Number	Number
Total	-	-

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.

13 Tangible fixed assets

	Plant and equipment	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2025	14,900	1,790	850	17,540
Additions	-	110	-	110
At 31 December 2025	14,900	1,900	850	17,650
Depreciation and impairment				
At 1 January 2025	11,175	1,645	781	13,601
Depreciation charged in the year	3,725	172	69	3,966
At 31 December 2025	14,900	1,817	850	17,567
Carrying amount				
At 31 December 2025	-	83	-	83
At 31 December 2024	3,725	145	69	3,939

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	552	528

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 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	148,996	60,241	(43,515)	165,722

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	115,970	71,112	(38,086)	148,996

16 Related party transactions

There were no disclosable related party transactions during the year.