

REGISTERED CHARITY NUMBER: SC031037

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2025
for
Greyhound Awareness League**

Stevenson & Kyles
Chartered Accountants
25 Sandyford Place
Glasgow
G3 7NG

Greyhound Awareness League

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Greyhound Awareness League

**Reference and Administrative Details
for the Year Ended 30 September 2025**

TRUSTEES

[REDACTED]
J Stevenson (appointed 17.2.25)

[REDACTED]
R Knight (appointed 23.10.24)

Z Marksa (appointed 22.6.25)

J Leach (appointed 22.6.25)

C Clark (appointed 22.6.25)

[REDACTED]
S Carruthers (appointed 22.6.25)

D Pediani (appointed 22.6.25)

PRINCIPAL ADDRESS

Unit 1020 Mile End Mill
Abbey Mill Business Centre
Paisley
PA1 1JS

**REGISTERED CHARITY
NUMBER**

SC031037

INDEPENDENT EXAMINER

Stevenson & Kyles
Chartered Accountants
25 Sandyford Place
Glasgow
G3 7NG

BANKERS

Royal Bank of Scotland
1304 Duke Street
Glasgow
G31 5PZ

Greyhound Awareness League
Report of the Trustees
for the Year Ended 30 September 2025

The trustees present their report with the financial statements of the charity for the year ended 30 September 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

The charity's primary aims are to relieve the suffering of greyhounds, lurchers and abandoned or retired racing dogs who are in need of care; to provide, maintain or assist in the provision and maintenance of kennels or other facilities for these dogs; and to aid in the rescue and re-homing of these dogs.

The Greyhound Awareness League (GAL) is a non-profit making organisation run entirely by volunteers. They organise and attend various events throughout the year all over Scotland, to raise funds by selling merchandise and organising dog shows, sponsored walks, holding awareness days, Easter and Summer Galas, a Christmas Fayre and Christmas Can Collection.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

GAL has dogs surrendered to us from owners of racing greyhounds, trainers of retired greyhounds and a number of unwanted pets. GAL were able to neuter/spay as well as vaccinate and chip all dogs prior to homing. This added to the wellbeing of GAL dogs. GAL has continued with fostering and re-homing dogs in the period.

FINANCIAL REVIEW

Financial position

The deficit for the period is £29,041 (2024: £41,641 surplus). The management committee will continue to monitor expenditure with a view to ensuring the charity's finances are concluded in a prudent and effective manner. The charity does not wish to accumulate substantial unrestricted funds but aims to cover expenditure by income raised from charitable donations and services.

There has been significantly more outgoings than income this year for several reasons. We had far less fosterers able to take in dogs. Also, a number of dogs were taken on with complex behavioural and health issues that needed to be addressed and some of these hounds had to be housed in kennels for more experienced and specialist carers. We also have one dog who will be a "forever foster" who is still waiting to be adopted and GAL will continue to meet his medical bills. There were also significant costs incurred for an external consultant who was appointed by the previous committee to create and launch the new website, and some of these costs fell into this financial year.

With regard to statements for two of our accounts, the committee appointed at the 2024 Annual General Meeting (AGM) resigned prior to the 2025 AGM, without all records or financial controls being handed over. We have been working on gaining full access to these records, which unfortunately has been a slow process.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. The organisation was founded in Glasgow in 1998 and was recognised as a Scottish charity in March 2001.

Greyhound Awareness League

**Report of the Trustees
for the Year Ended 30 September 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Committee members receive training in committee and project management and committee meetings are chaired by the Convenor. All new committee members are briefed on the Charity's objectives, strategic plans, finances and key activities. Committee members are encouraged to continue their development in all areas to assist them in exercising their role in the committee.

Approved by order of the board of trustees on 25 June 2026 and signed on its behalf by:



R Knight - Trustee

Independent Examiner's Report to the Trustees of Greyhound Awareness League

I report on the accounts for the year ended 30 September 2025 set out on pages five to ten.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of examiner's statement

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's qualified statement

There are two bank accounts for which the Trustees' have been unable to provide all relevant statements. Transactions and year-end balances for these accounts have been estimated. Appropriate adjustments are to be made once the information becomes available.

In connection with my examination, no other matter except that referred to in the above paragraph has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Amardeep Kalsi CA
The Institute of Chartered Accountants of Scotland

Stevenson & Kyles
Chartered Accountants
25 Sandyford Place
Glasgow
G3 7NG

25 June 2026

Greyhound Awareness League

Statement of Financial Activities for the Year Ended 30 September 2025

	Notes	Unrestricted fund £	Restricted fund £	Year Ended 30.9.25 Total funds £	Period 1.7.23 to 30.9.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		30,788	-	30,788	80,887
Other trading activities	2	3,278	-	3,278	10,809
Investment income	3	89	351	440	1,254
Total		<u>34,155</u>	<u>351</u>	<u>34,506</u>	<u>92,950</u>
 EXPENDITURE ON					
Raising funds		264	-	264	6,601
Charitable activities					
Core activities		40,906	22,377	63,283	44,708
Total		<u>41,170</u>	<u>22,377</u>	<u>63,547</u>	<u>51,309</u>
NET INCOME/(EXPENDITURE)		(7,015)	(22,026)	(29,041)	41,641
 RECONCILIATION OF FUNDS					
Total funds brought forward		74,597	76,126	150,723	109,082
TOTAL FUNDS CARRIED FORWARD		<u><u>67,582</u></u>	<u><u>54,100</u></u>	<u><u>121,682</u></u>	<u><u>150,723</u></u>


The notes form part of these financial statements


Greyhound Awareness League

**Balance Sheet
30 September 2025**

		Unrestricted fund £	Restricted fund £	30.9.25 Total funds £	30.9.24 Total funds £
CURRENT ASSETS	Notes				
Stocks	5	8,491	-	8,491	8,755
Debtors	6	2,669	-	2,669	-
Cash at bank		57,416	54,100	111,516	142,742
		<u>68,576</u>	<u>54,100</u>	<u>122,676</u>	<u>151,497</u>
CREDITORS					
Amounts falling due within one year	7	(994)	-	(994)	(774)
		<u>67,582</u>	<u>54,100</u>	<u>121,682</u>	<u>150,723</u>
NET CURRENT ASSETS					
		<u>67,582</u>	<u>54,100</u>	<u>121,682</u>	<u>150,723</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>67,582</u>	<u>54,100</u>	<u>121,682</u>	<u>150,723</u>
NET ASSETS		<u>67,582</u>	<u>54,100</u>	<u>121,682</u>	<u>150,723</u>
FUNDS	8				
Unrestricted funds				67,582	74,597
Restricted funds				54,100	76,126
TOTAL FUNDS				<u>121,682</u>	<u>150,723</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 June 2026 and were signed on its behalf by:


R Knight - Trustee


J Leach - Trustee

The notes form part of these financial statements

Greyhound Awareness League

Notes to the Financial Statements for the Year Ended 30 September 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 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 Charities and Trustee Investment (Scotland) Act 2005. 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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from 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.

Greyhound Awareness League

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2025**

2. OTHER TRADING ACTIVITIES

	Year Ended 30.9.25	Period 1.7.23 to 30.9.24
	£	£
Fundraising events	1,977	5,619
Shop income	522	5,190
Insurance claims	779	-
	<u>3,278</u>	<u>10,809</u>

3. INVESTMENT INCOME

	Year Ended 30.9.25	Period 1.7.23 to 30.9.24
	£	£
Deposit account interest	440	1,254
	<u>440</u>	<u>1,254</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the period ended 30 September 2024.

Trustees' expenses

During the year 8 trustees received reimbursement of expenses incurred totalling £9,966. These reimbursed expenses are related to kennel, vet, medication and food costs for the dogs.

5. STOCKS

	30.9.25	30.9.24
	£	£
Stocks	8,491	8,755
	<u>8,491</u>	<u>8,755</u>

Greyhound Awareness League

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2025**

6.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.9.25	30.9.24
		£	£
	Other debtors	2,669	-
		<u> </u>	<u> </u>
7.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.9.25	30.9.24
		£	£
	Other creditors	994	774
		<u> </u>	<u> </u>
8.	MOVEMENT IN FUNDS		
		At	Net
		1.10.24	movement
		£	in funds
			30.9.25
			£
	Unrestricted funds		
	General fund	74,597	(7,015)
	Restricted funds		
	Kennel fund	76,126	(22,026)
		<u> </u>	<u> </u>
	TOTAL FUNDS	<u>150,723</u>	<u>(29,041)</u>
		<u> </u>	<u> </u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	34,155	(41,170)	(7,015)
Restricted funds			
Kennel fund	351	(22,377)	(22,026)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>34,506</u>	<u>(63,547)</u>	<u>(29,041)</u>
	<u> </u>	<u> </u>	<u> </u>

Greyhound Awareness League

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2025**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	32,956	41,641	74,597
Restricted funds			
Kennel fund	76,126	-	76,126
TOTAL FUNDS	109,082	41,641	150,723

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	92,950	(51,309)	41,641
TOTAL FUNDS	92,950	(51,309)	41,641

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.

10. FUND INFORMATION

Core activities

Funds used in the operation of core services as set out in the objectives.

Kennel fund

Funds used for the provision and maintenance of kennels.