Rehoming Retired Greyhounds (Scotland) Ltd

(A Company Limited by Guarantee)

Report and Financial Statements

For the Year Ended

30 November 2025

Company Number: SC715813

Charity Number: SC051594

Rehoming Retired Greyhounds (Scotland) Ltd

Report and Financial Statements
For the Year ended 30 November 2025

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Rehoming Retired Greyhounds (Scotland) Ltd

Reference and Administrative Information

Company registration:	SC715813 Registered in Scotland
Charity registration:	SC051594 Scottish Charity
Registered office and **principal office address:**	23 Alnwickhill Loan Edinburgh EH16 6YB

Board of Trustees

Current members:

S Birtley	(appointed 15/7/2026)
A Brown	
B Burnett	(appointed 3/12/2024)
R Fawell	(appointed 8/7/2026)
M Ormiston	(appointed 8/7/2026)

Also serving during the year:

K Cockerell	(appointed 18/4/2026, resigned 23/6/2026)
J Crawford	(resigned 30/11/2025)
D Gunn	(resigned 23/6/2026)
M Kane	(resigned 16/3/2026)
J Lees	(resigned 3/12/2024)
H Lothian	(resigned 3/12/2024)
B McAllister	(appointed 18/4/2026, resigned 23/6/2026)
R Perrett	(appointed 17/12/2024, resigned 23/6/2026)
A Soutar	(resigned 30/4/2026)
G Thain	(appointed 3/12/24, resigned 30/11/2025)

Report of the Trustees
For the Year Ended 30 November 2025

The Trustees (who are also known as 'the directors' for the purposes of company law) are pleased to present their report and the financial statements for the year to 30 November 2025.

Structure, Governance and Management

Following a decision in 2021 to separate from The Greyhound Trust, it was agreed amongst those who assisted Alison Brown with the rehoming of former racing greyhounds at the Liberton Greyhound Kennels in Edinburgh, to set up an independent organisation based at the same location.

Rehoming Retired Greyhounds (Scotland) Ltd, a company limited by guarantee (referred to as 'the Charity') was formed on 23 November 2021 and an application for Scottish charitable status was granted on 16 February 2022. All rehoming activities were then taken over by new charity.

The Charity is governed by the terms of its Articles of Association and trustees are elected by the membership at General Meetings. The Board may also appoint additional trustees, as required, from time to time.

The names of members of the Board of Trustees during the year are shown on page 2 together with other reference and administrative information.

For many years, a great number of retired racing greyhounds have been successfully rehomed from Liberton Kennels by Alison Brown, working in close partnership with kennel owners, Ian and Janis Carmichael, on an independent basis, during the years that Greyhound Trust (Edinburgh) was based at the kennels and, since 2022, through the Charity.

Due to changes in the availability of boarding at Liberton Kennels for the dogs in the Charity's care, it became necessary during the year to seek new kennel facilities. In September 2025, the Charity relocated to kennels owned by Sonia Graham, at Reston in the Scottish Borders. The new kennel facilities are of an excellent standard and Sonia has many years of experience caring for and rehoming retired racing greyhounds, having previously run a successful branch of Greyhound Trust from the same location.

The Trustees wish to recognise the excellent care provided by Ian and Janis Carmichael and their family to the many retired racing greyhounds rehomed from Liberton Kennels over the years and to thank them for their assistance to, and support of, the Charity since its formation.

At our AGM, the following trustees were re-elected: Alison Brown, Barbara-Ann Burnett, Josephine Crawford, Derek Gunn, Michelle Kane, Rhona Perrett, Alasdair Soutar and Gemma Thain. Due to the move the Charity lost many of its local trustees but further trustees have since then been appointed.

Objectives and Review of Activities

The objects of the Charity are to assist with the re-homing of former racing greyhounds; to relieve the suffering of injured greyhounds and to promote the welfare of greyhounds in the Lothians and throughout the United Kingdom.

The Charity does this by seeking new homes for former racing greyhounds, providing them with accommodation, protection and care, and the necessary veterinary treatment prior to re-homing.

During the year, the number of dogs rehomed by the Charity increased slightly from the previous year to 54 dogs, up from 51. The number of successful adoptions achieved was in no small part due to the dedication and effort of Alison Brown, our Chief Executive, and to all those involved in supporting the Charity.

Occasionally, a dog that has been rehomed will be returned to the Charity due to owners becoming unable to retain their dog due to a change in personal circumstances. The Charity will, on such occasions, to avoid suffering to a formerly rehomed greyhound, take the dog back into the Charity's care

and seek to find for it, a permanent home. We strive to make funds available to ensure dogs taken in for rehoming receive all necessary veterinary treatment.

While still located at Liberton Kennels, Charity walks continued on Sunday mornings and we held several events during the year; a Christmas Fair, a Sausage Sizzle, and two barbecues. All events were well-supported by the retired greyhound community and attendees' donations contributed to Charity funds. Volunteers Win Baker, Morna Ormiston and Linda Ferguson helped greatly in the success of the events.

For the first time, in September 2025, we held our contribution to the annual Great Global Greyhound Walk at the Meadows, in Edinburgh. The event was well attended with over 60 sighthounds joining the walk. Such events, in addition to providing an opportunity to fundraise, play an important part in raising awareness of the Charity.

Over the summer months of 2025, Alison Brown worked tirelessly to identify and secure new kennel facilities for the Charity and was pivotal in driving forward the move to Reston; working closely with Sonia Graham, the Greyhound Board of Great Britain (GBGB) and the Arena Racing Company (ARC) to ensure a successful and sustainable relocation. Alison also maintained our links to Heritage Vets, trade suppliers and other interested parties and funders during this period.

The success of our move to Reston was also helped greatly by the effort and commitment of Sonia Graham and those trustees and volunteers who worked very hard to relocate the Charity. Trustees Michelle Kane, Rhona Perrett, Derek Gunn with volunteers Win Baker and Debs Hellawell, showed great commitment in establishing Sunday walks in the area in the months following our move. The distance from our previous location in Edinburgh did, on occasion, present logistical challenges and trustees Jose Crawford and Gemma Thain resigned from the Board shortly after our move but continued to support the Charity. Both were great assets to the Charity and the contribution they made is very much appreciated.

Our website and social media accounts (primarily Facebook) continued to attract enquiries from prospective adopters and provided an online presence for the Charity, increasing visibility. Derek Gunn photographed dogs available for adoption and created several short videos for social media of events and walks held by the Charity.

During the year, Rhona Perrett, our Finance Officer/Treasurer, was kindly assisted by Nikki Robertson.

Financial Review

Income and expenditure is detailed in the Statement of Financial Activities on page 6.

The income for the year was £68,963 and expenditure was £64,916, resulting in a surplus of £4,047. The General Fund, which represents the free reserves of the charity, stood at £16,394

The trustees are aiming to build up sufficient reserves to cover six months of operating costs, which are approximately £30,000, to cover contingencies and unforeseen circumstances and are working to achieve this over the next few years.

Small Companies Provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

Approved by the Board of Trustees on 15 October 2026 and signed on its behalf:

B Burnett

B Burnett
Trustee

Independent Examiner's Report
To the Directors of Rehoming Retired Greyhounds (Scotland) Ltd

I report on the accounts of the charity for the year ended 30 November 2025.

Respective responsibilities of directors (the '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.

They 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 independent examiner's statement

My examination is 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 seeks explanations from the 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 statement

In the course of my examination, no matter 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.

Suzanne Graham

Suzanne Graham FCCA
Hollis Accounting Ltd
Chartered Accountants
3 Melville Crescent
Edinburgh
EH3 7HW

Date. 11/11/26

Rehoming Retired Greyhounds (Scotland) Ltd

Statement of Financial Activities (including Income & Expenditure Account)

For the Year Ended 30 November 2025

		Unrestricted funds Total 2025	Unrestricted funds Total 2024
Income from:	**Note**	**£**	**£**
Donations and legacies			
Donations		**30,129**	25,255
Charitable activities			
Fees and charges		**29,278**	18,096
Sales		**6,818**	4,696
Other trading activities			
Fundraising		**2,660**	4,325
Investments			
Bank interest		**78**	26
Total		**68,963**	52,398
Expenditure on:	**1**		
Raising funds		**143**	1,462
Charitable activities		**64,773**	50,479
Total		**64,916**	51,941
Net income / (expenditure) for year		**4,047**	457
Total funds brought forward		**13,562**	13,105
Total funds carried forward	**7**	**17,609**	13,562

All funds in the year were unrestricted funds

The notes on pages 8 to 10 form part of these financial statements.

Balance Sheet at 30 November 2025

	Note	Unrestricted funds Total 2025 £	Unrestricted funds Total 2024 £
Fixed Assets			
Tangible assets	3	1,215	5,030
Current Assets			
Debtors	4	199	199
Stock		3,899	2,988
Cash at bank and on hand		21,505	6,345
		25,603	9,532
Creditors:			
Amounts due within one year	5	9,209	1,000
Net Current Assets		16,394	8,532
Net Assets		17,609	13,562
Funds			
Unrestricted funds	7	17,609	13,562
Total Funds	7	17,609	13,562

For the year ending 30th November 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:
- the members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476,
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts on pages 6 to 10 were approved by the Trustees on 15 October 2026 and are signed on their behalf by:

B Burnett

B Burnett
Trustee

The notes on pages 8 to 10 form part of these financial statements.

Notes to the Accounts
For the Year Ended 30 November 2025

Accounting policies

Basis of accounting
The financial statements have been prepared under the historic cost convention and in accordance with '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)' - (referred to as 'the Charities SORP'), the 'Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015. The charity constitutes a public benefit entity as defined by FRS 102.

The charity has applied the alternative structure for smaller charities allowed by paragraph 4.22 of the Charities SORP and has not reported on an activity basis. Similarly, as a smaller charity, a cash flow statement has not been prepared.

Going concern
The financial statements have been prepared on a going concern basis. The members of the management committee have assessed the charitable company's ability to continue as a going concern and have reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing these financial statements.

Incoming resources
Grants and donations are recognised in full in the Statement of Financial Activities in the period in which they are receivable, provided any conditions for use of the grant or donation have been fulfilled. Where a grant or donation is received for a specific purpose, it is included within restricted income and any unexpended portion carried forward as a restricted fund. Fee income is accounted for on an accruals basis.

Expenditure
All expenditure is accounted for on an accruals basis.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated by the straight line method to write off the cost of fixed assets over their estimated useful lives at the following rate:

Buildings: 10% per annum
Office equipment & furniture: 20% per annum

Debtors
Debtors are recognised at the settlement amount due.

Stock
Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Creditors and provisions
Creditors and provisions are recognised, at settlement amount, where the charity has a present obligation resulting from a past event, which is likely to result in the transfer of funds to a third party, and the amount due can be measured or estimated reliably.

Fund Accounting
Unrestricted funds arise from donations without a specified purpose and other income generated and are available to be used for any of the objects of the charity at the discretion of the trustees. Restricted funds are to be used for specific purposes as laid down by the donor or funder. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

1. Expenditure

	Total 2025 £	Total 2024 £
Raising funds:		
Fundraising events and raffle costs	**143**	1,462
Charitable activities:		
Greyhound accommodation and maintenance costs	**37,380**	28,968
Veterinary costs	**10,039**	11,691
Information and guidance	**-**	671
Shop purchases	**4,138**	2,477
Admin and IT	**810**	791
Insurance	**399**	200
Bank charges	**846**	649
Storage	**2,722**	1,864
Repairs and hire	**2,562**	-
Accounts and examination	**1,660**	1,250
Depreciation	**695**	1,119
Loss on disposal	**3,500**	-
Miscellaneous costs	**22**	799
Total	**64,916**	51,941

2. Trustees and connected parties

No remuneration or reimbursed expenses were paid to the trustees during the year (2024: nil).
A donation of £100 was received from one trustee.

3. Tangible Fixed Assets

	Buildings	Equipment	Total
Cost:	**£**	**£**	**£**
At 1 December 2024	**5,000**	**3,097**	**8,097**
Additions	**-**	**380**	**380**
Disposals	**(5,000)**	**-**	**(5,000)**
At 30 November 2025	**-**	**3,477**	**3,477**
Depreciation:			
At 1 December 2024	**1,500**	**1,567**	**3,067**
Charge for year	**-**	**695**	**695**
On disposals	**(1,500)**	**-**	**(1,500)**
At 30 November 2025	**-**	**2,262**	**2,262**
Net Book Value:			
At 30 November 2025	**-**	**1,215**	**1,215**
At 30 November 2024	*3,500*	*1,530*	*5,030*

During the year, the charity moved to new premises. The cabin acquired in 2022 was unable to be relocated and was therefore treated as disposed of during the year.

4. Debtors	2025	2024
	£	£
Other debtors	**199**	199

5. Creditors	2025	2024
Amounts falling due within one year:	£	£
Trade creditors	**7,709**	-
Accruals & other creditors	**1,500**	1,000
	9,209	1,000

6. Independent Examiner	2025	2024
	£	£
Remuneration of independent examiner	**500**	250
Accountancy and other fees	**1,000**	1,000

7. Movement on Funds

	At 01/12/24	Income	Expenditure	Transfers	At 30/11/25
Unrestricted funds:					
Fixed Assets Fund	5,030	-	(4,195)	380	**1,215**
General fund	8,532	68,963	(60,721)	(380)	**16,394**
Total funds	**13,562**	**68,963**	**(64,916)**	**-**	**17,609**

The fixed assets fund corresponds to the net book value of tangible fixed assets. Depreciation is charged to the fund and the cost of fixed assets purchased is transferred into the fund.

8. Analysis of funds

All funds in both years were unrestricted funds.