

# BORDER TERRIER WELFARE

England & Wales · Charity number 1116853

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2006-11-17

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 98 Gainsborough Court  
Walton-On-Thames  
Surrey  
KT12 1NL

**Phone** 07789 902990

**Email** [chairman@borderterrierwelfare.co.uk](mailto:chairman@borderterrierwelfare.co.uk)

**Website** [www.borderterrierwelfare.co.uk](http://www.borderterrierwelfare.co.uk)

## Activities

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**Objects:** FOR THE BENEFIT OF ANY MEMBER OF THE PUBLIC TO RELIEVE THE SUFFERING OF AND SICKNESS IN THE BREED OF DOG KNOWN AS THE BORDER TERRIER BY PROVIDING SHELTER AND REHOMING FOR THESE DOGS AND ASSISTING IN VETERINARY CARE WHERE OWNERS ARE IN NEED OF FINANCIAL HELP AND BY MAKING GRANTS TO RESEARCH ORGANISATIONS WHO HAVE UNDERTAKEN TO PREVENT, TREAT OR CURE DISEASES THAT OCCUR IN BORDER TERRIERS.

**Activities:** Re-homing, rescue, and veterinary assistance of, and to, Border Terriers, owned by the public at large.

## Classification

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- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE NATIONAL
- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£222,647	£126,126	-	-
2024-06-30	£198,088	£148,936	-	-
2023-06-30	£231,437	£113,034	-	-
2022-06-30	£144,350	£91,226	-	-
2021-06-30	£105,790	£51,500	-	-

## Trustees

Name	Role	Appointed
<b>JOYCE DOROTHY RHODES</b>	Chair	
Denise Le Breton		2025-11-16
Jean Cranmer		2024-11-17
John Jessop		2020-11-08
Mark Harvey		
Melanie Robson		
Mr TONY WRENN		2014-10-12
Nicola Lambert		2024-11-17
Sylvia Smith		2024-11-17
Vanessa Jessop		2020-11-08

**BORDER TERRIER WELFARE**

England & Wales - Charity number 1116853

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# Accounts

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## Trustees' Annual Report for the period

From 1<sup>st</sup> July 2024 Period start date To 30<sup>th</sup> June 2025 Period end date

Charity name: Border Terrier Welfare

Charity registration number: 1116853

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	For the benefit of any member of the public to relieve the suffering of and sickness in the breed of dog known as the Border Terrier by providing shelter and rehoming for these dogs and assisting in veterinary care where owners are in need of financial help and by making grants to research organisations who have undertaken to prevent, treat or cure diseases that occur in Border Terriers.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	1) To find homes for Border Terriers when and for whatever reason their current owner can no longer keep them. 2) To provide accommodation, care and assessment of those dogs whilst seeking a suitable home and owner. 3) To collect and deliver without charge these dogs. 4) To financially support those members of the public who seek help with veterinary care and to continue that support to ensure the future health of the dog in either the old or new home. 5) To continue to seek new volunteers to assist in our work, this objective is ongoing.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees do have such regard.

#### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Grants are occasionally provided on a case by case basis where it is considered that the award is Border Terrier or canine related and we are willing to support research into breed health as and when a valid opportunity should arise.
Policy on social investment	Para 1.38	As per the Border Terrier Welfare website and social media.

including program related investment		
Contribution made by volunteers	Para 1.38	Volunteers often make contributions in various ways eg. by not charging for their time, travel or out of pocket expenses. Also, on occasions providing foster care or kennelling without charge or at a reduced rate. Many items are donated by volunteers for the charity to offer as raffle prizes.
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The main achievements have been the rehoming and care of a substantial number of Border Terriers. Those benefitting are the mostly distraught owners, those who find themselves having to rehome for whatever reason and the dogs themselves who often face an uncertain future were it not for Border Terrier Welfare. Other achievements have been being able to assist owners financially where they have been unable to cover the ever increasing cost of veterinary care.</p> <p>Figures for Y/E June 25 (Y/E June 2024 in brackets)</p> <p><b><u>Dog Transport</u></b>  Travel approx 14769 miles (15971)  Transporting 67 Dogs (85)  At a cost of £6646 (£7187)</p> <p><b><u>Shelter / Kennelling</u></b>  No of dogs 46 (33) Cost : £36098 (£33163)  Days : 2781 (3011) Ave cost : £12.98 per day per dog (£11.01) Ave Days per dog : 60 (91)</p> <p><b><u>Vet Fees</u></b>  Vet Fees £67454 (£84175)  No of dogs 82 (107)  Ave cost per dog £822.61 (£786.68)</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Our objectives are to be able to help whenever our assistance is requested and we usually achieve this.
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Performance of fundraising activities against objectives set	Para 1.41	We are fortunate in having a large number of loyal supporters who help us with varied fundraising initiatives in addition to those of our own.
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Our costs continue to be significant, although our financial situation remains strong.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	General reserves are not restricted to or designated for a particular purpose. The level set is reviewed annually by the trustees, giving due consideration to the fact that expenditure can be unpredictable in the short term and that our main source of income is reliant almost solely on the goodwill of and donations from our supporters. Reserves are therefore set to protect the charity from a sudden decrease or cessation of income at such a level that we would be able to continue our work caring for Border Terriers in need of shelter or veterinary assistance or rehoming for a period of approximately one year.
Amount of reserves held	Para 1.22	£140,000
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Currently our rate of income more than covers our expenditure and we have a substantial reserve. For this reason there are no immediate concerns regarding the ability of the charity to continue as a going concern.

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The principal sources of funds are general and rehoming donations, legacies & memorials, fundraising events including organised dog walks, weekend camping events, webstore sales, calendar sales, auction sales, raffles and social media events.
Investment policy and objectives including any social investment policy adopted	Para 1.46	Reserves are held in no risk accounts that are covered by the Financial Services Authority's Compensation Scheme and seeking an interest return.

A description of the principal risks facing the charity	Para 1.46	The principal risks would be the loss of income from donations or fundraising activity and /or a significant increase in the number of dogs needing our support especially those requiring expensive veterinary care.
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Constitution
How is the charity constituted?	Para 1.25	Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	By election at an AGM

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Newly inducted Trustees are mentored by established Trustees. Border Terrier Welfare is a volunteer group who work together as a team.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The organisational structure is made up of a committee headed up by a Chairperson, Treasurer, Secretary and other trustee members together with a team of some twenty five or so national volunteer representative covering the mainland UK.
Relationship with any related parties	Para 1.51	We have no other related parties
Other		

## Reference and Administrative details

Charity name	Border Terrier Welfare
Other name the charity uses	Known by some as BTW, Border Terrier Rescue or Border Terrier Trust
Registered charity number	1116853
Charity's principal address	Mrs Melanie Robson Treasurer Border Terrier Welfare Carisbrooke 3 Buckles Way Banstead Surrey SM7 1HB E Mail : treasurer@borderterrierwelfare.co.uk

## Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Joyce Rhodes	Chair		
2	Melanie Robson	Treasurer & Secretary		
3	John Jessop			
4	Vanessa Jessop			
5	Roger Newson			
6	Mark Harvey			
7	Shelley MacFarlane			
8	Sylvia Smith			
9	Nicola Lambert			
10	Jean Cranmer			
11	Sue Broom		1/7/24-16/5/25	
12	Denise Le Breton		Co-opted March 25	
13				
14				
15				
16				
17				
18				
19				
20				

## Corporate trustees – names of the directors at the date the report was approved

Director name		

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Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

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**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

N/A
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**Other optional information**

N/A

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Melanie Robson	
Position (eg Secretary, Chair, etc)	Secretary/Treasurer	
Date	31/10/25	

**BORDER TERRIER WELFARE  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30TH JUNE 2025**

	Unrestricted Funds	Restricted Funds	Total Funds 2025	2024
<b>INCOME RECEIPTS</b>				
<b>Voluntary Receipts</b>				
Re-homing donations	30,819	-	30,819	25,136
General donations	99,548	-	99,548	91,544
Gift Aid tax reclaimed	9,255	-	9,255	6,753
Legacies and memorials	67,856	-	67,856	61,184
	<u>207,478</u>	-	<u>207,478</u>	<u>184,617</u>
<b>Receipts from fund-raising activities</b>				
Events	1,843	-	1,843	1,415
Sales	9,317	-	9,317	8,338
	<u>11,160</u>	-	<u>11,160</u>	<u>9,753</u>
<b>Investment Income</b>				
Bank Interest	4,009	-	4,009	3,718
	<u>222,647</u>	-	<u>222,647</u>	<u>198,088</u>
<b>DIRECT CHARITABLE EXPENDITURE</b>				
Kennel accommodations costs	36,098	-	36,098	33,163
Veterinary fees	67,454	-	67,454	84,175
Travel costs to kennels etc	6,646	-	6,646	7,187
Honoraria and gifts	1,085	-	1,085	453
	<u>111,283</u>	-	<u>111,283</u>	<u>124,978</u>
<b>FUND-RAISING COSTS</b>				
Events	503	-	503	664
Goods for re-sale	7,076	-	7,076	5,175
	<u>7,579</u>	-	<u>7,579</u>	<u>5,839</u>
<b>MANAGEMENT AND ADMINISTRATION</b>				
Insurance	990	-	990	982
General administrative expenses	4,349	-	4,349	3,860
Consulting	-	-	-	1,350
Charitable and Political Donations	-	-	-	10,200
Fees: PayPal and JustGiving	1,130	-	1,130	992
Equipment	-	-	-	-
Independent Examiner's fee	795	-	795	735
	<u>7,264</u>	-	<u>7,264</u>	<u>18,119</u>
<b>Total payments</b>	<u>126,126</u>	-	<u>126,126</u>	<u>148,936</u>
<b>Surplus/(deficit) for the year</b>	96,521	-	96,521	49,152
Funds brought forward 1 July 2024	427,053	500	427,553	378,401
Funds carried forward 30th June 2025	<u>523,574</u>	<u>500</u>	<u>524,074</u>	<u>427,553</u>

**BORDER TERRIER WELFARE  
BALANCE SHEET  
FOR THE YEAR ENDED 30TH JUNE 2025**

	Unrestricted Funds	Restricted Funds	Total Funds 2025	2024
<b>Current assets</b>				
Stock	100	-	100	500
Debtors	300	-	300	-
Gift aid reclaim	16,915	-	16,915	14,497
Prepayments	2,736	-	2,736	1,158
	<u>20,051</u>	<u>-</u>	<u>20,051</u>	<u>16,155</u>
<b>Cash at Bank and in Hand</b>				
Virgin Money charity deposit account	50,000	-	50,000	50,000
Scottish Widows deposit account	87,341	-	87,341	86,064
Metro bank	85,000	-	85,000	85,000
PayPal account	130	-	130	1,245
Stripe	-	-	-	-
CAF Bank	84,982	-	84,982	84,872
HSBC Money Market deposits	-	-	-	-
HSBC Bank deposit account	135,000	-	135,000	100,000
HBT Bank deposit account	53,000	-	53,000	-
HSBC Bank current account	11,988	500	12,488	6,289
Cash in hand	73	-	73	73
	<u>507,514</u>	<u>500</u>	<u>508,014</u>	<u>413,543</u>
<b>Total Current assets</b>	<b>527,565</b>	<b>500</b>	<b>528,065</b>	<b>429,698</b>
<b>Current Liabilities</b>				
Creditors	2,742	-	2,742	1,470
Accruals	1,249	-	1,249	675
<b>Total current liabilities</b>	<u>3,991</u>	<u>-</u>	<u>3,991</u>	<u>2,145</u>
<b>Net assets</b>	<u>523,574</u>	<u>500</u>	<u>524,074</u>	<u>427,553</u>
<b>Reserves</b>				
Unrestricted			523,574	427,053
Restricted			500	500
			<u>524,074</u>	<u>427,553</u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
6<sup>th</sup> OCTOBER 2025 and were signed on its behalf by:

M Robson  
TREASURER

**BORDER TERRIER WELFARE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 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 Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

**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.

**BORDER TERRIER WELFARE  
NOTES TO THE FINANCIAL STATEMENTS**

**2 TRUSTEES' REMUNERATION AND BENEFITS**

None of the trustees were remunerated in their capacity as trustees.

£2,951 (2024 £2,487) was reimbursed to five (2024 four) trustees to cover travel expenses in connection with the transportation of dogs to and from kennels, food, medication, subscription and other charity related costs.

During the year a business in which a trustee is a partner was paid £23,693 for Kenneling fees and Behaviourist fees. These were charged to the Charity at a significantly reduced rate.

The treasurer and secretary roles are entitled to honoraria to cover their out of pocket expenses at a rate of £500 per role.

**3 FUNDS**

Restricted funds consists of £500 towards support for the Breed Health Group.

**Independent Examiner's Report to the Trustees of  
BORDER TERRIER WELFARE**

**Independent examiner's report to the trustees of Border Terrier Welfare**

I report to the charity trustees on my examination of the accounts of Border Terrier Welfare (the Charity) for the year ended 30 June 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act;
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

 6/10/25

H. M. Day BSc FCA DChA  
ICAEW  
Xeinadin  
Nightingale House  
46-48 East Street  
Epsom  
Surrey  
KT17 1HQ

**BORDER TERRIER WELFARE  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30TH JUNE 2025**

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			2025	2024
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<b>Net assets</b>	<u>523,574</u>	<u>500</u>	<u>524,074</u>	<u>427,553</u>
<b>Reserves</b>				
Unrestricted			523,574	427,053
Restricted			500	500
			<u>524,074</u>	<u>427,553</u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
 6<sup>th</sup> OCTOBER 2025 and were signed on its behalf by:

.....  
*M Robson*  
 .....  
 TREASURER

**BORDER TERRIER WELFARE**

England & Wales - Charity number 1116853

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# Accounts

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**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

## Trustees' Annual Report for the period

From Period start date 1<sup>st</sup> July 2023 To Period end date 30<sup>th</sup> June 2024

Charity name: Border Terrier Welfare

Charity registration number: 1116853

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	For the benefit of any member of the public to relieve the suffering of and sickness in the breed of dog known as the Border Terrier by providing shelter and rehoming for these dogs and assisting in veterinary care where owners are in need of financial help and by making grants to research organisations who have undertaken to prevent, treat or cure diseases that occur in Border Terriers.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	To find homes for Border Terriers when and for whatever reason their current owner can no longer keep them. 2) To provide accommodation, care and assessment of those dogs whilst seeking a suitable home and owner. 3) To collect and deliver without charge these dogs. 4) To financially support those members of the public who seek help with veterinary care and to continue that support to ensure the future health of the dog in either the old or new home. 5) To continue to seek new volunteers to assist in our work, this objective is ongoing.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees do have such regard.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Grants are occasionally provided on a case by case basis where it is considered that the award is Border Terrier or canine related. Our charity has recently made a Grant of £10,000 to the Canine Genetic Centre at The University of Cambridge to help support the CGC in order that they are able to continue with their ongoing canine related research. We continue to be in discussion with the Border Terrier Breed Health Group and others with a view to supporting further research as and when a valid opportunity should arise.
Policy on social investment including program related investment	Para 1.38	As per the Border Terrier Welfare website and social media.
Contribution made by volunteers	Para 1.38	Volunteers often make contributions in various ways eg. by not charging for their time, travel or out of pocket expenses. Also, on occasions providing foster care or kennelling without charge or at a reduced rate. There have been a large number of items acquired by volunteers and donated to the charity to be raffled.
Other		

### Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.		The main achievements have been the rehoming and care of a substantial number of Border Terriers. Those benefitting are the mostly distraught owners, those who find themselves having to rehome for whatever reason and the dogs themselves who often face an uncertain future were it not for Border Terrier Welfare. Other achievements have been being able to assist owners financially where they have been unable to cover the ever increasing cost of veterinary care.

		<p>Figures for Y/E June 24 (Y/E June 2023 in brackets)</p> <p><b><u>Dog Transport</u></b>  Travel approx 15971 miles (22673)  Transporting 85 Dogs (116)  At a cost of £7187 (£10153.20)</p> <p><b><u>Shelter / Kennelling (significant increase)</u></b>  No of dogs 33 (34)  Cost : £33163 (£17490)  Days : 3011 (1671)  Ave cost : £11.01 per day per dog (£10.47)  Ave Days per dog : 91 (49)</p> <p><b><u>Vet Fees</u></b>  Vet Fees £84175 (£68146)  No of dogs 107 (109)  Ave cost per dog £786.68 (£625.19)</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<p>Our objectives are to be able to help whenever our assistance is requested.</p> <p>This we mostly achieve.</p>
Performance of fundraising activities against objectives set	Para vx1.41	<p>We are fortunate in having a large number of loyal supporters who help us with varied fundraising initiatives in addition to those of our own.</p>
Other		

### Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>Although our costs have risen significantly mainly due to higher kennelling and veterinary fees our financial situation remains strong.</p>
Statement explaining the policy for holding reserves	Para 1.22	<p>General reserves are not restricted to or designated for a particular purpose. The</p>

stating why they are held		level set is reviewed annually by the trustees, giving due consideration to the fact that expenditure can be unpredictable in the short term and that our main source of income is reliant almost solely on the goodwill of and donations from our supporters. Reserves are therefore set to protect the charity from a sudden decrease or cessation of income at such a level that we would be able to continue our work caring for Border Terriers in need of shelter or veterinary assistance or rehoming for a period of approximately one year.
Amount of reserves held	Para 1.22	£140,000
Reasons for holding zero reserves	Para 1.22	NA
Details of fund materially in deficit	Para 1.24	NA
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	At the current time our rate of income is more than covering our expenditure and we have a substantial reserve. For this reason there are no immediate concerns regarding the charities ability to continue as a going concern.

#### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The principal sources of funds are general and rehoming donations, legacies & memorials, fundraising events including organised dog walks, weekend camping events, webstore sales, calendar sales, auction sales, raffles and social media events.
Investment policy and objectives including any social investment policy adopted	Para 1.46	Reserves are held in no risk accounts that are covered by the Financial Services Authority's Compensation Scheme and seeking an interest return.
A description of the principal risks facing the charity	Para 1.46	The principal risks would be the loss of income from donations or fundraising activity and or a significant increase in the number of dogs needing our support.

#### Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Constitution
How is the charity constituted?	Para 1.25	Association

Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	By election at an AGM
---	-----------	-----------------------

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Newly inducted Trustees are mentored by established Trustees. Border Terrier Welfare is a volunteer group who work together as a team.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The organisational structure is made up of a committee headed up by a chairperson, treasurer, secretary and other trustee members together with a team of some twenty five or so national volunteer representative covering the mainland UK .
Relationship with any related parties	Para 1.51	We have no other related parties
Other		

### Reference and Administrative details

Charity name	Border Terrier Welfare
Other name the charity uses	Known by some as BTW or Border Terrier Rescue
Registered charity number	1116853
Charity's principal address	Mrs Melanie Robson Treasurer Border Terrier Welfare, Carisbrooke, 3 Buckles Way Banstead, Surrey SM7 1HB E Mail <a href="mailto:treasurer@borderterrierwelfare.co.uk">treasurer@borderterrierwelfare.co.uk</a>

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr Tony Wrenn	Chairman		
2	Mrs Melanie Robson	Treasurer / Secretary		

3	Mr Mark Harvey	Records		
4	Mr Roger Newson	Coordinator Data Base		
5	Mrs Joyce Rhodes			
6	Mr John Jessop			
7	Mrs Vanessa Jessop			
8	Jenny Oakshot			
9	Shelley McFarlane		Elected 26/11/23	
10	Louise Nowell		Resigned 26/11/23	
11	Kim Burham		21/8/23-10/3/24	
12	Jean Cranmer		Co-opted 19/2/24	
13	Sue Broom		Co-opted 18/3/24	
14	Nicola Lambert		Co-opted 18/3/24	
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
N/A		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
N/A		

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A

Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A
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**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

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**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

N/A
-----


**Other optional information**

N/A
-----

**Declarations**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Anthony Richard Wrenn	
<b>Position (eg Secretary, Chair, etc)</b>	Chairman	

**Date** 22<sup>nd</sup> October 2024

**BORDER TERRIER WELFARE  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30TH JUNE 2024**

	Unrestricted Funds	Restricted Funds	Total Funds 2024	2023
<b>INCOME RECEIPTS</b>				
Voluntary Receipts				
Re-homing donations	25,136	-	25,136	33,100
General donations	91,544	-	91,544	60,987
Gift Aid tax reclaimed	6,753	-	6,753	6,945
Legacies and memorials	61,184	-	61,184	116,552
	<u>184,617</u>	-	<u>184,617</u>	<u>217,584</u>
Receipts from fund-raising activities				
Events	1,415	-	1,415	1,283
Sales	8,338	-	8,338	11,272
	<u>9,753</u>	-	<u>9,753</u>	<u>12,555</u>
Investment Income				
Bank Interest	3,718	-	3,718	1,298
<b>Total receipts</b>	<u>198,088</u>	-	<u>198,088</u>	<u>231,437</u>
<b>DIRECT CHARITABLE EXPENDITURE</b>				
Kennel accommodations costs	33,163	-	33,163	19,348
Veterinary fees	84,175	-	84,175	68,424
Travel costs to kennels etc	7,187	-	7,187	10,599
Honoraria and gifts	453	-	453	701
	<u>124,978</u>	-	<u>124,978</u>	<u>99,072</u>
<b>FUND-RAISING COSTS</b>				
Events	664	-	664	2,509
Goods for re-sale	5,175	-	5,175	7,778
	<u>5,839</u>	-	<u>5,839</u>	<u>10,287</u>
<b>MANAGEMENT AND ADMINISTRATION</b>				
Insurance	982	-	982	990
General administrative expenses	3,860	-	3,860	970
Consulting	1,350	-	1,350	-
Charitable and Political Donations	10,200	-	10,200	-
Fees: PayPal and JustGiving	992	-	992	1,055
Equipment	-	-	-	-
Independent Examiner's fee	735	-	735	660
	<u>18,119</u>	-	<u>18,119</u>	<u>3,675</u>
<b>Total payments</b>	<u>148,936</u>	-	<u>148,936</u>	<u>113,034</u>
Surplus/(deficit) for the year	49,152	-	49,152	118,403
Funds brought forward 1 July 2023	377,901	500	378,401	259,998
Funds carried forward 30th June 2024	<u>427,053</u>	<u>500</u>	<u>427,553</u>	<u>378,401</u>

**BORDER TERRIER WELFARE  
BALANCE SHEET  
FOR THE YEAR ENDED 30TH JUNE 2024**

	Unrestricted Funds	Restricted Funds	Total Funds 2024	2023
<b>Current assets</b>				
Stock	500	-	500	2,266
Debtors	-	-	-	-
Gift aid reclaim	14,497	-	14,497	14,324
Prepayments	1,158	-	1,158	1,244
	<u>16,155</u>	-	<u>16,155</u>	<u>17,834</u>
<b>Cash at Bank and in Hand</b>				
Virgin Money charity deposit account	50,000	-	50,000	50,000
Scottish Widows deposit account	86,064	-	86,064	83,000
Metro bank	85,000	-	85,000	85,000
PayPal account	1,245	-	1,245	919
Stripe	-	-	-	-
CAF Bank	84,872	-	84,872	59,797
HSBC Money Market deposits	-	-	-	-
HSBC Bank deposit account	100,000	-	100,000	85,000
HSBC Bank current account	5,789	500	6,289	1,570
Cash in hand	73	-	73	73
	<u>413,043</u>	<u>500</u>	<u>413,543</u>	<u>365,359</u>
<b>Total Current assets</b>	<b>429,198</b>	<b>500</b>	<b>429,698</b>	<b>383,193</b>
<b>Current Liabilities</b>				
Creditors	1,470	-	1,470	2,473
Accruals	675	-	675	2,319
<b>Total current liabilities</b>	<u>2,145</u>	-	<u>2,145</u>	<u>4,792</u>
<b>Net assets</b>	<u>427,053</u>	<u>500</u>	<u>427,553</u>	<u>378,401</u>
<b>Reserves</b>				
Unrestricted			427,053	377,901
Restricted			500	500
			<u>427,553</u>	<u>378,401</u>

The financial statements were approved by the Board of Trustees and authorised for issue on

21/10/24 and were signed on its behalf by:

M Robson

M Robson - Treasurer

**BORDER TERRIER WELFARE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2024**

**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 Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. The accounts for the year ended 30th June 2020 were prepared on a receipts and payments basis. These have not been restated.

**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.

**BORDER TERRIER WELFARE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2024**

**2 TRUSTEES' REMUNERATION AND BENEFITS**

None of the trustees were remunerated in their capacity as trustees.

£2,487 (2023 £4,741) was reimbursed to four (2023 six) trustees to cover travel expenses in connection with the transportation of dogs to and from kennels, food, medication and subscription costs.

Two trustees were entitled to receive honoraria to cover their out of pocket expenses as follows:

M Robson (Treasurer & Secretary) £400

In addition to this subscriptions totalling £nil (2023 £566) were recharged at cost by a company of which a trustee was a director.

**3 FUNDS**

Restricted funds consists of £500 towards support for the Breed Health Group.

**Independent Examiner's Report to the Trustees of  
BORDER TERRIER WELFARE**

**Independent examiner's report to the trustees of Border Terrier Welfare**

I report to the charity trustees on my examination of the accounts of Border Terrier Welfare (the Charity) for the year ended 30 June 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act;
2.  
the accounts do not accord with those records; or
3.  
the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



H. M. Day BSc FCA DChA  
ICAEW  
Tudor John Limited  
Nightingale House  
46-48 East Street  
Epsom  
Surrey  
KT17 1HQ

Date: 21 October 2024

**BORDER TERRIER WELFARE**

England & Wales - Charity number 1116853

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# Accounts

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## Trustees' Annual Report for the period

From 1<sup>st</sup> July 2022 To 30<sup>th</sup> June 2023

Charity name: BORDER TERRIER WELFARE

Charity registration number: 1116853

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To assist any member of the public who is in difficulty in caring for their Border Terrier, whether that be shelter, rehoming or financial assistance with veterinary costs.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	To find homes for Border Terriers when and for whatever reason their current owner can no longer keep them. 2) To provide accommodation, care and assessment of those dogs whilst seeking a suitable home and owner. 3) To collect and deliver without charge these dogs. 4) To financially support those members of the public who seek help with veterinary care and to continue that support to ensure the future health of the dog in either the old or new home. 5) To continue to seek new volunteers to assist in our work, this objective is ongoing.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees do have such regard.

#### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Grants are occasionally provided on a case by case basis where it is considered that the award is Border Terrier but not necessarily exclusively Border Terrier related. The charity intend to donate a significant sum to Breed Health research and are in discussion with various recognised/ governed bodies to facilitate this.
Policy on social investment including program related investment	Para 1.38	As per the Border Terrier Welfare website and social media.

Contribution made by volunteers	Para 1.38	Volunteers often make contributions in various ways eg. by not charging for their time, travel or out of pocket expenses. Also, on occasions providing foster care or kennelling without charge or at a reduced rate.
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The main achievements have been the rehoming and care of a substantial number of Border Terriers. Those benefitting are the mostly distraught owners, those who find themselves having to rehome for whatever reason and the dogs themselves who often face an uncertain future were it not for Border Terrier Welfare. Other achievements have been being able to assist owners financially where they have been unable to cover the ever increasing cost of veterinary care.</p> <p>Figures for Y/E June 23 (Y/E June 2022 in brackets)</p> <p>Dog Transport  Travel approx 22673 miles (11851)  Transporting 116 Dogs (60)  At a cost of £10440 (£4740.40)</p> <p>-----</p> <p>Shelter / Kennelling  No of dogs 34 (31)  Cost : £19348 (£19800)  Days : 1671 (1724)  Ave cost : £11.57 per day per dog (£10.91)  Ave Days per dog : 49 (56)</p> <p>-----</p> <p>Vet Fees  Vet Fees £68424 (£54420)  No of dogs 109 (72)  Ave cost per dog £627.74 (£755.83)</p> <p>-----</p> <p>Note  Total exp Y/E June 22 £78960  For Y/E June 23 £98371  Overall increase of almost 25%  Due mainly to increases in travel expenses as well veterinary costs.</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Our objectives are to be able to help wherever our assistance is requested.  This we mostly achieve.
Performance of fundraising activities against objectives set	Para 1.41	We are fortunate in having a large number of loyal supporters who help us with varied fundraising initiatives in addition to those of our own.
Investment performance against objectives	Para 1.41	There are no specific objectives regarding investment other than seeking an interest return from bank accounts that are covered by the Financial Services Authority's Compensation Scheme.
Other		

### Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	We have handled more dogs and travelled further therefore incurring a substantial increase in associated costs. Veterinary fees have also increased substantially. Our kennelling costs have remained at a similar level to the previous year our financial position remains strong.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	General reserves are not restricted to or designated for a particular purpose. The level set is reviewed annually by the trustees, giving due consideration to the fact that expenditure can be unpredictable in the short term and that our main source of income is reliant almost solely on the goodwill of and donations from our supporters. Reserves are therefore set to protect the charity from a sudden decrease or cessation of income at such a level that we would be able to continue our work caring for Border Terriers in need of shelter or veterinary assistance or rehoming.
Amount of reserves held	Para 1.22	£178,000
Reasons for holding zero	Para 1.22	NA

reserves		
Details of fund materially in deficit	Para 1.24	<b>NA</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	At the current time our rate of income is covering our level of expenditure and for this reason there are no immediate concerns

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The principal sources of funds are general and rehoming donations, legacies & memorials, fundraising events including organised dog walks, weekend camping events, webstore sales, calendar sales, auction sales, raffles, social media events.
Investment policy and objectives including any social investment policy adopted	Para 1.46	Reserves are held in no risk accounts that are covered by the Financial Services Authority's Compensation Scheme and seeking an interest return.
A description of the principal risks facing the charity	Para 1.46	The principal risks would be the loss of income from donations or fundraising activity and or a significant increase in the number of dogs needing our support.
Other		

### Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Constitution
How is the charity constituted?	Para 1.25	Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	By Election at an AGM

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational		

structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Border Terrier Welfare
Other name the charity uses	Border Terrier Welfare Known to some as Border Terrier Rescue or BTW
Registered charity number	1116853
Charity's principal address	Chairman Mr Tony Wrenn 98 Gainsborough Court, Walton-on-Thames, Surrey KT12 1NL Treasurer/Secretary Mrs Melanie Robson Carisbrooke, 3 Buckles Way, Banstead, Surrey. SM7 1HB

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr Tony Wrenn	Chairman		
2	Mrs Melanie Robson	Treasurer Acting Secretary		
3	Mr Mark Harvey	Records		
4	Mr Roger Newson	Co Ordinator Data Base		
5	Mrs Joyce Rhodes			
6	Mrs Jenny Oakshott			
7	Mr John Jessop	Fostering		
8	Mrs Vanessa Jessop	Fostering		
9	Mrs Louise Nowell			
10	Mrs Paula Byers		Resigned 23.6.23	
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

Director name		
Not applicable		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	
Not applicable		

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	NA
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	NA
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	NA

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

--

**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

--


**Other optional information**

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Tony Wrenn	
Position (eg Secretary, Chair, etc)	Chairman	
Date	13 <sup>th</sup> November 2023	

**BORDER TERRIER WELFARE  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30TH JUNE 2023**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	2022
<b>INCOME RECEIPTS</b>				
Voluntary Receipts				
Re-homing donations	33,100	-	33,100	25,915
General donations	60,987	-	60,987	65,484
Gift Aid tax reclaimed	6,945	-	6,945	7,327
Legacies and memorials	116,552	-	116,552	29,612
	<u>217,584</u>	-	<u>217,584</u>	<u>128,338</u>
Receipts from fund-raising activities				
Events	1,283	-	1,283	1,537
Sales	11,272	-	11,272	14,382
	<u>12,555</u>	-	<u>12,555</u>	<u>15,919</u>
Investment Income				
Bank Interest	1,298	-	1,298	93
<b>Total receipts</b>	<u>231,437</u>	-	<u>231,437</u>	<u>144,350</u>
<b>DIRECT CHARITABLE EXPENDITURE</b>				
Kennel accommodations costs	19,348	-	19,348	19,800
Veterinary fees	68,424	-	68,424	54,420
Travel costs to kennels etc	10,599	-	10,599	4,740
Honoraria and gifts	701	-	701	1,382
	<u>99,072</u>	-	<u>99,072</u>	<u>80,342</u>
<b>FUND-RAISING COSTS</b>				
Events	2,509	-	2,509	193
Goods for re-sale	7,778	-	7,778	7,526
	<u>10,287</u>	-	<u>10,287</u>	<u>7,719</u>
<b>MANAGEMENT AND ADMINISTRATION</b>				
Insurance	990	-	990	631
General administrative expenses	970	-	970	727
Fees: PayPal and JustGiving	1,055	-	1,055	1,147
Equipment	-	-	-	-
Independent Examiner's fee	660	-	660	660
	<u>3,675</u>	-	<u>3,675</u>	<u>3,165</u>
<b>Total payments</b>	<u>113,034</u>	-	<u>113,034</u>	<u>91,226</u>
Surplus/(deficit) for the year	118,403	-	118,403	53,124
Funds brought forward 1 July 2022	259,498	500	259,998	206,874
Funds carried forward 30th June 2023	<u>377,901</u>	<u>500</u>	<u>378,401</u>	<u>259,998</u>

**BORDER TERRIER WELFARE  
BALANCE SHEET  
FOR THE YEAR ENDED 30TH JUNE 2023**

	Unrestricted Funds	Restricted Funds	<b>Total Funds</b>	
			<b>2023</b>	<b>2022</b>
<b>Current assets</b>				
Stock	2,266	-	2,266	4,465
Debtors	-	-	-	-
Gift aid reclaim	14,324	-	14,324	12,354
Prepayments	1,244	-	1,244	1,225
	<u>17,834</u>	<u>-</u>	<u>17,834</u>	<u>18,044</u>
<b>Cash at Bank and in Hand</b>				
Virgin Money charity deposit account	50,000	-	50,000	50,000
Scottish Widows deposit account	83,000	-	83,000	506
Metro bank	85,000	-	85,000	-
PayPal account	919	-	919	3,553
Stripe	-	-	-	-
CAF Bank	59,797	-	59,797	59,751
HSBC Money Market deposits	-	-	-	-
HSBC Bank deposit account	85,000	-	85,000	120,844
HSBC Bank current account	1,070	500	1,570	12,726
Cash in hand	73	-	73	73
	<u>364,859</u>	<u>500</u>	<u>365,359</u>	<u>247,453</u>
<b>Total Current assets</b>	<b>382,693</b>	<b>500</b>	<b>383,193</b>	<b>265,497</b>
<b>Current Liabilities</b>				
Creditors	2,473	-	2,473	2,649
Accruals	2,319	-	2,319	2,850
<b>Total current liabilities</b>	<u>4,792</u>	<u>-</u>	<u>4,792</u>	<u>5,499</u>
<b>Net assets</b>	<u>377,901</u>	<u>500</u>	<u>378,401</u>	<u>259,998</u>
<b>Reserves</b>				
Unrestricted			377,901	259,498
Restricted			500	500
			<u>378,401</u>	<u>259,998</u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
 ..... 16<sup>th</sup> NOV 2023 ..... and were signed on its behalf by:

*M Robson*

.....  
 M Robson - Acting Treasurer

**BORDER TERRIER WELFARE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2023**

**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 Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. The accounts for the year ended 30th June 2020 were prepared on a receipts and payments basis. These have not been restated.

**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.

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

**BORDER TERRIER WELFARE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2023**

**2 TRUSTEES' REMUNERATION AND BENEFITS**

None of the trustees were remunerated in their capacity as trustees.

£4,741 (2022 £3,987) was reimbursed to six (2022 six) trustees to cover travel expenses in connection with the transportation of dogs to and from kennels, food, medication and subscription costs.

Two trustees were entitled to receive honoraria to cover their out of pocket expenses as follows:

M Robson (Treasurer & Secretary) £800

In addition to this subscriptions totalling £566 (2022 £817) were recharged at cost by a company of which a trustee was a director.

**3 FUNDS**

Restricted funds consists of £500 towards support for the Breed Health Group.

**Independent Examiner's Report to the Trustees of  
BORDER TERRIER WELFARE**

**Independent examiner's report to the trustees of Border Terrier Welfare**

I report to the charity trustees on my examination of the accounts of Border Terrier Welfare (the Charity) for the year ended 30 June 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act;
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



17th November 2023

H. M. Day BSc FCA DChA  
ICAEW  
Tudor John Limited  
Nightingale House  
46-48 East Street  
Epsom  
Surrey  
KT17 1HQ

**BORDER TERRIER WELFARE**

England & Wales - Charity number 1116853

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# Accounts

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## Trustees' Annual Report for the period

From Period start date 1<sup>st</sup> July 2021 To Period end date 30<sup>th</sup> June 2022

Charity name: **Border Terrier Welfare**

Charity registration number: **1116853**

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To assist any member of the public who is in difficulty in caring for their Border Terrier, whether that be shelter, rehoming or financial assistance with veterinary costs.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	To find homes for Border Terriers when and for whatever reason their current owner can no longer keep them. 2) To provide accommodation, care and assessment of those dogs whilst seeking a suitable home and owner. 3) To collect and deliver without charge these dogs. 4) To financially support those members of the public who seek help with veterinary care and to continue that support to ensure the future health of the dog in either the old or new home. 5) To continue to seek new volunteers to assist in our work, this objective is ongoing.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees do have such regard.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Grants are occasionally provided on a case by case basis where it is considered that the award is Border Terrier or canine related. The charity intend to donate a significant sum to Breed Health research and are in discussion with various recognised/ governed bodies to facilitate this.
Policy on social investment including program related investment	Para 1.38	As per the Border Terrier Welfare website and social media.

Contribution made by volunteers	Para 1.38	Volunteers often make contributions in various ways eg. by not charging for their time, travel or out of pocket expenses. Also, on occasions providing foster care or kennelling without charge or at a reduced rate. .

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The main achievements have been the rehoming and care of a substantial number of Border Terriers. Those benefitting are the mostly distraught owners, those who find themselves having to rehome for whatever reason and the dogs themselves who often face an uncertain future were it not for Border Terrier Welfare</p> <p>Dog movements In the year 21-22 (Y/E June 2021 in brackets)  TRAVEL approx. 11851 miles (8031)  Transporting 60 Dogs (34)  At a cost of £4740.40 (£3212.52)</p> <p>SHELTER / Kennelling  Total Cost : £18810 (£10437)  No of Dogs : 31 (24)  No of Days 1724 (1125)  Ave Cost per day : £10.91 (£9.28)  Ave Days per Dog: 56 (47)</p> <p>VET FEES  Total Cost : £54420 (£31078.93)  No of Dogs : 72 (67)  Ave cost per dog : £755.83 (£463.86)</p> <p>In the year 1<sup>st</sup> July 2021 – 30<sup>th</sup> June 2022 a total of 115 dogs were offered 104 dogs have been rehomed.</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Our objective is to be able to assist and support any member of the public who are in difficulty with a Border Terrier. This may be through re homing or by providing whatever assistance as may be required in order to enable the Border Terrier to remain in its home if that course is deemed to be in the best interest of the dog as well as the owner. Whenever possible we achieve this objective.
Performance of fundraising activities against objectives set	Para 1.41	Fund raising is mainly initiated by our supporters. Although government restrictions introduced in March 2020 have been lifted many are still apprehensive about face to face contact there have been a number of very successful open air events, dog walks camping groups etc. which have raised significant amounts of money. A number of very successful virtual fund raising events have also been held. Calendar Sales, both our own as well as that of the BTPosse Group have remained strong. Our Website store continues to perform well .
Investment performance against objectives	Para 1.41	N/A
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Although we have handled more dogs, travelled further and paid more in kennelling and veterinary fees our financial position remains strong.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	General reserves are not restricted to or designated for a particular purpose. The level set is reviewed annually by the trustees, giving due consideration to the fact that expenditure can be unpredictable in the short term and that our main source of income is reliant almost solely on the goodwill of and donations from our supporters. Reserves are therefore set to protect the charity from a sudden decrease or cessation of income at such a level that we would be able to continue our work caring for Border Terriers in need of shelter or veterinary assistance or rehoming.
Amount of reserves held	Para 1.22	£140,000
Reasons for holding zero	Para 1.22	N/A

reserves		
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### Additional information (optional)

You may choose to include further statements where relevant about:

	Para 1.47	
The charity's principal sources of funds (including any fundraising)		The principal sources of funds are general and rehoming donations, legacies & memorials, fundraising events including organised dog walks, weekend camping events, webstore sales, calendar sales, auction sales, raffles, social media events.
Investment policy and objectives including any social investment policy adopted	Para 1.46	Reserves are held in no risk accounts that are covered by the Financial Services Authority's Compensation Scheme and seeking an interest return.
A description of the principal risks facing the charity	Para 1.46	The principal risks would be the loss of income from donations or fundraising activity and or a significant increase in the number of dogs needing our support.

### Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Constitution
How is the charity constituted?	Para 1.25	Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	By Election at an AGM

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Border Terrier Welfare
Other name the charity uses	Known to some as Border Terrier Rescue or BTW
Registered charity number	1116853
Charity's principal address	<u>Chairman Mr Tony Wrenn</u> 98 Gainsborough Court, Walton-on-Thames, Surrey KT12 1NL <u>Treasurer/Secretary Mrs Melanie Robson</u> Carisbrooke, 3 Buckles Way, Banstead, Surrey. SM7 1HB

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr. Tony Wrenn	Chairman		
2	Mrs. Melanie Robson	Secretary/ Acting Treasurer		
3	Mr. Mark Harvey	Data Base Manager / Records		
4	Mrs. Paula Byers	Digital Trustee		
5	Mr. Roger Newson	Co-Ordinator		
6	Mrs. Joyce Rhodes			
7	Mrs. Jenny Oakshott			
8	Mr. John Jessop			
9	Mrs. Vanessa Jessop			
10				
11	Mrs. Louise Nowell		Co Opted From 26 <sup>th</sup> Jun 2022	The Committee
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

Director name		
Not Applicable		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	
Not Applicable		

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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N/A		

#### Name of chief executive or names of senior staff members (Optional information)

N/A
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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A
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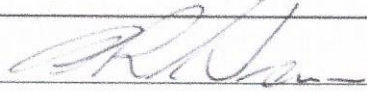
### Other optional information

N/A
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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Anthony Richard Wrenn	
Position (eg Secretary, Chair, etc)	Chairman	
Date	28 December 2022	

**BORDER TERRIER WELFARE  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30TH JUNE 2022**

	Unrestricted Funds	Restricted Funds	<b>Total Funds</b>	
			<b>2022</b>	<b>2021</b>
<b>INCOME RECEIPTS</b>				
Voluntary Receipts				
Re-homing donations	25,915	-	25,915	23,501
General donations	65,484	-	65,484	59,165
Gift Aid tax reclaimed	7,327	-	7,327	6,942
Legacies and memorials	29,612	-	29,612	6,911
	<u>128,338</u>	-	<u>128,338</u>	<u>96,519</u>
Receipts from fund-raising activities				
Events	1,537	-	1,537	-
Sales	14,382	-	14,382	9,123
	<u>15,919</u>	-	<u>15,919</u>	<u>9,123</u>
Investment Income				
Bank Interest	93	-	93	148
<b>Total receipts</b>	<u>144,350</u>	-	<u>144,350</u>	<u>105,790</u>
<b>DIRECT CHARITABLE EXPENDITURE</b>				
Kennel accommodations costs	19,800	-	19,800	10,437
Veterinary fees	54,420	-	54,420	31,079
Travel costs to kennels etc	4,740	-	4,740	3,213
Honoraria and gifts	1,382	-	1,382	766
	<u>80,342</u>	-	<u>80,342</u>	<u>45,495</u>
<b>FUND-RAISING COSTS</b>				
Events	193	-	193	-
Goods for re-sale	7,526	-	7,526	3,530
	<u>7,719</u>	-	<u>7,719</u>	<u>3,530</u>
<b>MANAGEMENT AND ADMINISTRATION</b>				
Insurance	631	-	631	125
General administrative expenses	727	-	727	303
Fees: PayPal and JustGiving	1,147	-	1,147	902
Equipment	-	-	-	-
Independent Examiner's fee	660	-	660	1,145
	<u>3,165</u>	-	<u>3,165</u>	<u>2,475</u>
<b>Total payments</b>	<u>91,226</u>	-	<u>91,226</u>	<u>51,500</u>
Surplus/(deficit) for the year	53,124	-	53,124	54,290
Funds brought forward 1 July 2021	206,374	500	206,874	152,584
Funds carried forward 30th June 2022	<u>259,498</u>	<u>500</u>	<u>259,998</u>	<u>206,874</u>

**BORDER TERRIER WELFARE  
BALANCE SHEET  
FOR THE YEAR ENDED 30TH JUNE 2022**

	Unrestricted Funds	Restricted Funds	<b>Total Funds</b>	
			<b>2022</b>	<b>2021</b>
<b>Current assets</b>				
Stock	4,465	-	4,465	3,244
Debtors	-	-	-	750
Gift aid reclaim	12,354	-	12,354	5,027
Prepayments	1,225	-	1,225	816
	<u>18,044</u>	-	<u>18,044</u>	<u>9,837</u>
<b>Cash at Bank and in Hand</b>				
Virgin Money charity deposit account	50,000	-	50,000	50,000
Scottish Widows deposit account	506	-	506	506
PayPal account	3,553	-	3,553	2,507
Stripe		-	-	15
CAF Bank	59,751	-	59,751	24,932
HSBC Money Market deposits	-	-	-	-
HSBC Bank deposit account	120,844	-	120,844	60,816
HSBC Bank current account	12,226	500	12,726	62,550
Cash in hand	73		73	73
	<u>246,953</u>	<u>500</u>	<u>247,453</u>	<u>201,399</u>
<b>Total Current assets</b>	264,997	500	265,497	211,236
<b>Current Liabilities</b>				
Creditors	2,649	-	2,649	3,702
Accruals	2,850	-	2,850	660
<b>Total current liabilities</b>	<u>5,499</u>	-	<u>5,499</u>	<u>4,362</u>
<b>Net assets</b>	<u>259,498</u>	<u>500</u>	<u>259,998</u>	<u>206,874</u>
<b>Reserves</b>				
Unrestricted			259,498	206,374
Restricted			<u>500</u>	<u>500</u>
			<u>259,998</u>	<u>206,874</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30th DEC 2022 and were signed on its behalf by:

M Robson  
M Robson - Acting Treasurer

**BORDER TERRIER WELFARE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2022**

**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 Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. The accounts for the year ended 30th June 2020 were prepared on a receipts and payments basis. These have not been restated.

**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.

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

**BORDER TERRIER WELFARE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2022**

**2 TRUSTEES' REMUNERATION AND BENEFITS**

None of the trustees were remunerated in their capacity as trustees.

£3,987 (2021 £1,244) was reimbursed to six (2021 one) trustees to cover travel expenses in connection with the transportation of dogs to and from kennels, food, medication and subscription costs.

Two trustees were entitled to receive honoraria to cover their out of pocket expenses as follows:

M Robson (Treasurer & Secretary) £800

P Byers (Digital) £400

These amounts had not been paid as at the year end and have been accrued.

**3 FUNDS**

Restricted funds consists of £500 towards support for the Breed Health Group.

**Independent Examiner's Report to the Trustees of  
BORDER TERRIER WELFARE**

**Independent examiner's report to the trustees of Border Terrier Welfare**

I report to the charity trustees on my examination of the accounts of Border Terrier Welfare (the Charity) for the year ended 30 June 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act;
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

*H. M. Day 30/6/22*

H. M. Day BSc FCA DChA  
ICAEW  
Tudor John Limited  
Nightingale House  
46-48 East Street  
Epsom  
Surrey  
KT17 1HQ

**BORDER TERRIER WELFARE**

England & Wales - Charity number 1116853

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# Accounts

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REGISTERED CHARITY NUMBER: 1116853

**BORDER TERRIER WELFARE**

**Unaudited Financial Statements for the Year Ended 30 JUNE 2021**



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From Period start date 1 July 2020 to Period end date 30 June 2021

Charity name: Border Terrier Welfare

Charity registration number: 1116853

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To provide assistance to any member of the public who needs help in caring for their Border Terriers, whether that be shelter, rehoming or financial assistance with veterinary treatment
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ol style="list-style-type: none"><li>1) To find homes for Border Terriers when and for whatever reason their current owner can no longer keep them.</li><li>2) To provide accommodation, care and assessment of those dogs whilst seeking a suitable home and owner.</li><li>3) To collect and deliver without charge these dogs.</li><li>4) To financially support those members of the public who seek help with veterinary care and to continue that support to ensure the future health of the dog in either the old or new home.</li><li>5) To continue to seek new volunteers to assist in our work. This objective is ongoing.</li></ol>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees do have such regard.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Grants are occasionally provided on a case by case basis where it is considered that the award is Border Terrier or canine related.
Policy on social investment including program related investment	Para 1.38	As per the Border Terrier Welfare website and social media.

Contribution made by volunteers	Para 1.38	Contributions are often made by volunteers, eg by not charging for their time, travel or out of pocket expenses. Also, on occasions providing foster care or kennelling without charge. Volunteers do from time to time make donations
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## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>(Previous year figures in parenthesis for comparison)</p> <p>SHELTER 24 (62) Dogs were kennelled for a total of 1125 (1,657) dog/days an average of 47 (27) days per dog at a total cost of £10,437 (£14,595.22). An average of £9.28 (£8.81) per dog day.</p> <p>VET CARE Accounts were settled for 67 (62) dogs at a total cost of £31,078.93 (£24,305.15). An average of £463.86 (£392)</p> <p>TRAVEL 34 (86) Dogs were transported a total of 8,031 (14,888) miles at a cost of £3,212.52 (£5,680.42).</p> <p>In the year 1 July 2020 – 30 June 2021 a total of 99 dogs were rehomed, slightly down on previous years. Due to the pandemic, there was a significant increase in the demand for dogs which enabled some owners to sell their dog privately rather than seek help from us.</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Our objective is to be able to assist and support any member of the public who is in difficulty with a Border Terrier. This may be through re homing or by providing whatever assistance may be required to enable the Border Terrier to remain in it's home if that course is deemed to be in the best interest of the dog as well as the owner. Whenever possible we achieve this objective.
Performance of fundraising activities against objectives set	Para 1.41	Fundraising is mainly initiated by our supporters. Government restrictions introduced in March 2020 remained in place through much of this financial year preventing the holding of face to face gatherings. A number of very successful virtual fundraising events were held. Calendar sales, both our own as well as that of the BT Posse Group have remained strong.

Investment performance against objectives	Para 1.41	N/A
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Our financial position remains strong. Income has exceeded expenditure. We have been able to rehome a number of dogs directly, mostly where the adopters are known to us and in some cases using previous owners and adopters to do the transportation. We have been able to put more dogs into foster care thanks to volunteers being prepared to accommodate dogs in their own homes thereby reducing our kennelling costs. Veterinary costs have risen due to a higher number of dogs requiring medical attention, as well as the rise in the cost of vet care, some dogs having especially expensive conditions that have needed our assistance.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	General reserves are not restricted to or designated for a particular purpose. The level set is reviewed annually by the trustees, giving due consideration to the fact that expenditure can be unpredictable in the short term and that our main source of income is reliant almost solely on the goodwill of and donations from our supporters. Reserves are therefore set to protect the charity from a sudden decrease or cessation of income at such a level that we would be able to continue our work caring for Border Terriers in need of shelter or veterinary assistance for a period of 15 months.
Amount of reserves held	Para 1.22	£140,000
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	At the present time there are no uncertainties as to the charity continuing as a going concern. We are aware that it is likely we will see an increase in the number of dogs needing help post Covid-19. Our current level of reserves should be sufficient to see us through any such demands.

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The charity's principal source of funds include, regular standing orders, rehoming and general donations, calendar sales, legacies, sale of items donated, organised walks, raffles, fund raising initiatives including Social Media & Virtual events,
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		profits from our own two annual events when we are able to hold them, donations from online shopping eg. Everyclick, Amazon etc.
Investment policy and objectives including any social investment policy adopted	Para 1.46	Reserves are held in no risk accounts that are covered by the Financial Services Authority's Compensation Scheme and seeking an interest return.
A description of the principal risks facing the charity	Para 1.46	The principal risks would be the loss of donations and/or a significant increase in dogs needing support.

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted?	Para 1.25	Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	By Election at an AGM

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Border Terrier Welfare
Other name the charity uses	Known to some as Border Terrier Rescue or BTW
Registered charity number	1116853
Charity's principal address	98 Gainsborough Court Walton-on-Thames Surrey KT12 1NL

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr Tony Wrenn	Chairman		
2	Mrs Melanie Robson	Secretary/Acting Treasurer	Acting Treasurer from 14 Sep 2020	
3	Mr Mark Harvey	Data Base Manager/ Records		
4	Mrs Paula Byers	Digital Trustee	From 8 Nov 2020	
5	Mr Roger Newson	Co-Ordinator	From 8 Nov 2020	
6	Mrs Joyce Rhodes			
7	Mrs Jenny Oakshott			
8	Mr John Jessop		From 8 Nov 2020	
9	Mrs Vanessa Jessop		From 8 Nov 2020	
10				
11				
12				
13	Mrs Janet Gale		Resigned 28 Aug 2020	
14	Mr Jimmi Johnston-White		Resigned 24 Aug 2020	
15	Mrs Wendy Mooney		Resigned 26 Aug 2020	
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

Director name		
None		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	
None		

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address
N/A		

**Name of chief executive or names of senior staff members (Optional information)**

N/A
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**Exemptions from disclosure**

**Reason for non-disclosure of key personnel details**

N/A
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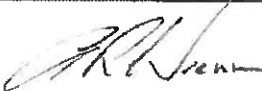
**Other optional information**

N/A.
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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Anthony Richard Wrenn	
Position (eg Secretary, Chair, etc)	Chairman	
Date	4 October 2021	

**BORDER TERRIER WELFARE  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30TH JUNE 2021**

	Unrestricted Funds	Restricted Funds	Total Funds	
			2021	2020
<b>INCOME RECEIPTS</b>				
<b>Voluntary Receipts</b>				
Re-homing donations	23,501	-	23,501	17,715
General donations	59,165	-	59,165	55,390
Gift Aid tax reclaimed	6,942	-	6,942	5,431
Legacies and memorials	6,911	-	6,911	260
	<u>96,519</u>	-	<u>96,519</u>	<u>78,796</u>
<b>Receipts from fund-raising activities</b>				
Events	-	-	-	1,262
Sales	9,123	-	9,123	6,853
	<u>9,123</u>	-	<u>9,123</u>	<u>8,115</u>
<b>Investment Income</b>				
Bank Interest	148	-	148	639
<b>Total receipts</b>	<u>105,790</u>	-	<u>105,790</u>	<u>87,550</u>
<b>DIRECT CHARITABLE EXPENDITURE</b>				
Kennel accommodations costs	10,437	-	10,437	14,595
Veterinary fees	31,079	-	31,079	24,305
Travel costs to kennels etc	3,213	-	3,213	5,680
Honoraria and gifts	766	-	766	1,200
	<u>45,495</u>	-	<u>45,495</u>	<u>45,780</u>
<b>FUND-RAISING COSTS</b>				
Events	-	-	-	574
Goods for re-sale	3,530	-	3,530	2,928
	<u>3,530</u>	-	<u>3,530</u>	<u>3,502</u>
<b>MANAGEMENT AND ADMINISTRATION</b>				
Insurance	125	-	125	747
General administrative expenses	303	-	303	410
Fees: PayPal and JustGiving	902	-	902	1,125
Equipment	-	-	-	150
Independent Examiner's fee	1,145	-	1,145	330
	<u>2,475</u>	-	<u>2,475</u>	<u>2,762</u>
<b>Total payments</b>	<u>51,500</u>	-	<u>51,500</u>	<u>52,044</u>
<b>Surplus/(deficit) for the year</b>	54,290	-	54,290	35,506
Funds brought forward 1 July 2020	152,084	500	152,584	117,078
Funds carried forward 30th June 2021	<u>206,374</u>	<u>500</u>	<u>206,874</u>	<u>152,584</u>

**BORDER TERRIER WELFARE  
BALANCE SHEET  
FOR THE YEAR ENDED 30TH JUNE 2021**

	Unrestricted Funds	Restricted Funds	Total Funds	
			2021	2020
<b>Current assets</b>				
Stock	3,244	-	3,244	-
Debtors	750	-	750	-
Gift aid reclaim	5,027	-	5,027	-
Prepayments	816	-	816	-
	<u>9,837</u>	-	<u>9,837</u>	-
<b>Cash at Bank and in Hand</b>				
Virgin Money charity deposit account	50,000	-	50,000	50,000
Scottish Widows deposit account	506	-	506	506
PayPal account	2,507	-	2,507	4,024
Stripe	15	-	15	-
CAF Bank	24,932	-	24,932	-
HSBC Money Market deposits	60,816	-	60,816	65,000
HSBC Bank deposit account	-	-	-	25,764
HSBC Bank current account	62,050	500	62,550	7,218
Cash in hand	73	-	73	72
	<u>200,899</u>	<u>500</u>	<u>201,399</u>	<u>152,584</u>
<b>Total Current assets</b>	<b>210,736</b>	<b>500</b>	<b>211,236</b>	<b>152,584</b>
<b>Current Liabilities</b>				
Creditors	3,702	-	3,702	-
Accruals	660	-	660	-
<b>Total current liabilities</b>	<u>4,362</u>	<u>-</u>	<u>4,362</u>	<u>-</u>
<b>Net assets</b>	<u>206,374</u>	<u>500</u>	<u>206,874</u>	<u>152,584</u>
<b>Reserves</b>				
Unrestricted			206,374	152,084
Restricted			500	500
			<u>206,874</u>	<u>152,584</u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
5 October 2021.....and were signed on its behalf by:

  
.....

M Robson - Acting Treasurer

**BORDER TERRIER WELFARE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2021**

**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 Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. The accounts for the year ended 30th June 2020 were prepared on a receipts and payments basis. These have not been restated.

**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.

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

**BORDER TERRIER WELFARE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2021**

**2 TRUSTEES' REMUNERATION AND BENEFITS**

None of the trustees were remunerated in their capacity as trustees.

£1,244 (2020 £3,457) was reimbursed to two (2020 two) trustees to cover travel expenses in connection with the transportation of dogs to and from kennels etc.

Two trustees received honoraria to cover their out of pocket expenses as follows:

Mrs J Gale (Archivist) £110

Mrs W Mooney (Treasurer) £300

**3 FUNDS**

Restricted funds consists of £500 towards support for the Breed Health Group.

**Independent Examiner's Report to the Trustees of  
BORDER TERRIER WELFARE**

**Independent examiner's report to the trustees of Border Terrier Welfare**

I report to the charity trustees on my examination of the accounts of Border Terrier Welfare (the Charity) for the year ended 30 June 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act;
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

 6106001

H. M. Day BSc FCA DChA  
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Surrey  
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