

BORDER COLLIE RESCUE

England & Wales · Charity number 1128983

Details

Status Registered

Legal form Charitable company

Company number [03037504](#)

Registered 2009-04-02

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

Contact

Address Barmark
Corsock
Castle Douglas
Dumfries and Galloway
DG7 3DS

Phone 01644440654

Email hq@bordercollierescue.org

Website www.bordercollierescue.org

Activities

Objects: A TO TAKE IN AND PROVIDE CARE, SHELTER AND SANCTUARY FOR STRAY, LOST, NEGLECTED, ABANDONED, ILL-TREATED AND UNWANTED DOGS OF THE BREED KNOWN AS THE BORDER COLLIE, OR ANY DOG OF PREDOMINANTLY BORDER COLLIE ORIGIN AND TYPE, AND OTHER WORKING SHEEPDOGS AND TO RE-HOME THESE DOGS, WHEREVER POSSIBLE AND, IN PARTICULAR, TO PROVIDE AND MAINTAIN RESCUE HOMES OR OTHER FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF SUCH ANIMALS TO ALLEVIATE THE SUFFERING OF THESE DOGS AND PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR ANIMALS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE AND TO EDUCATE THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS.

Activities: We take in, care for, rehabilitate, re-train & re-home unwanted Border Collies and Sheepdogs. We provide small grants to assist people in providing for their Border Collie if on benefits or during financial difficulties. We provide direct help to individuals & organisations with training and rehabilitation. We also provide support & commercially un-biased advice and information about the breed.

Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Animals
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL.
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£74,773	£30,528	-	-
2024-03-31	£74,773	£30,528	-	-
2023-03-31	£62,371	£28,093	-	-
2022-03-31	£62,371	£28,093	-	-
2021-03-31	£62,061	£35,808	-	-

Trustees

Name	Role	Appointed
Alison Mary Alderson		2019-05-01
MIKE COOKE		
Mary Agnes Ballantyne		2019-05-01
NICKI OLIVER		

BORDER COLLIE RESCUE

England & Wales - Charity number 1128983

Accounts

REGISTERED COMPANY NUMBER: 03037504 (England and Wales)
REGISTERED CHARITY NUMBER: 1128983

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
BORDER COLLIE RESCUE**

UHY Calvert Smith
Chartered Accountants
Heritage House
Murton Way
Osbalwick
York
North Yorkshire
YO19 5UW

BORDER COLLIE RESCUE

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FOR THE YEAR ENDED 31 MARCH 2025**

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BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

3037504 (England and Wales)

Registered Office

Heritage House
Murton Way
Osbaldwick
York
North Yorkshire
YO19 5UW

Registered Charity numbers

1128983 (England and Wales)
SC040796 (Scotland)

Principal administrative office, correspondence address & Charity registered office

Barmark
Corsock
Castle Douglas
Dumfries and Galloway
DG7 3DS

Rehoming and Welfare Office

Jubilee House
Meanee Road
Scotton
North Yorkshire
DL9 3NB

Trustees

A Alderson
M Ballantyne
M Cooke
N Oliver

Senior Management Team

Nicola Oliver - Dogs and Welfare
Michael Cooke – Administration and Support Services

Principal Vets

North Yorkshire - Swale Veterinary Surgery
Dumfries and Galloway – Dunmuir Veterinary Group

Independent Examiner

UHY Calvert Smith
Chartered Accountants
Heritage House
Murton Way
Osbaldwick
York
YO19 5UW

Bankers

NatWest – 25 High Row, Darlington, Country Durham
HSBC - 23 Market Place, Richmond, North Yorkshire

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The objects and work of the charity is the rescue, rehabilitation, retraining and re-homing of Border Collies and Sheepdogs and the advancement of animal welfare, in particular of this dog breed and occupation.

The charity works for the benefit of mankind by providing advice, support and grants to people needing such services and taking dogs from people who cannot afford to keep them and are concerned for the dog's future.

Great care is taken to assess what benefits each dog and place it where people will benefit from its qualities in a working or domestic capacity. If rehabilitation is needed as part of care it is provided and traumatised dogs are encouraged to heal and develop with no time limit set for their recovery or re-homing.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Border Collie Rescue is constituted as a charitable company, limited by guarantee under a Memorandum and Articles of Association as defined by the Companies Act 2006.

Border Collie Rescue began in 1976 as a small group of people of various parts of the UK working under the guidance of Hazel Monk, incorporated as a non-profit charitable company limited by guarantee in March 1995, registered with the Charity Commission in England and Wales on 2 April 2009 and with the Office of the Scottish Charity Regulator on 31 August 2009 under the guidance of Mike Cooke and Nicki Oliver.

Since incorporation Border Collie Rescue has been run and staffed by volunteers with no paid employees.

Governance

The board of trustees is known as the management council.

Trustees of the charity (who are also directors of the company) are elected for the duration of one year at the charity's annual general meeting or removed or replaced by ordinary resolution of the company. Trustees are appointed to act in accordance with the objects of the charity and make the necessary policy decisions. The number of trustees shall not be less than three. The current number of trustees for this financial year is four. Trustees can be contacted through the charity registered office at Barmark, Corsock, Castle Douglas, DG7 3DS or by email at hq@bordercollierescue.org.

The Management Council of the charity consists of the trustees, consultants and other non-executive officers who are appointed by the trustees to provide professional or specialist advice for a period defined in the resolution confirming their appointment. They are invited to attend meetings to contribute to matters on the agenda but have no obligation to attend. Only trustees may vote on resolutions. Non-executive officers and consultants are selected for the skills and expertise they can offer to the charity to complement the experience and expertise offered by the trustees themselves, making a range of practical and business skills and experience available to the trustees in furtherance of the charity's objects.

One trustee is appointed chair to mediate and control meetings. The chair organises and ensures meetings are recorded and ensures the charity provides a consistent and high operational standard.

The duties of the treasurer are delegated by the trustees to one of their number to oversee the financial records of the charity and keep the Management Council informed of the charity's current financial position.

The Management Council normally meets 4 times annually and also employs written resolutions as part of the governing process. Informal meetings and exchanges by phone and email take place between them.

New members of the Management Council are provided with the following information on appointment.

A copy of the Memorandum and Articles and a breakdown of the organisational structure of the charity;

The current financial position of the charity, as of the latest completed month;

Current health and safety operational procedures;

Care and re-homing priorities and the ethics underlying the work of the charity;

Plans and projects being considered or currently operated by the charity;

Contact details of all members of the Management Council and copies of minutes of the current year.

Members of the Management Council are encouraged to review Charity Commission and OSCR guidance on procedures and obligations of charity trustees.

Prior to their appointment, trustees must spend at least one year working as a volunteer in some capacity and are encouraged to continue to remain actively involved in work of the charity throughout their appointment.

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

For the purposes of daily management and operation of Border Collie Rescue, the charity separates its work into two divisions, being:

Welfare, responsible for all aspects of the rescue, care and placement of dogs taken in by the charity and;
Administration, being all other activities required in support of the objects of the charity and the work of the Welfare division. The roles of Divisional Managers are delegated to two trustees to run these divisions. They implement the directives of the Management Council, reporting back to trustees and council regarding progress in the appropriate areas for which they are responsible. They are designated authority to make purchases on behalf of the charity up to a limit set by the council and to pay the day to day running costs.

Each of these divisions has separate bank accounts with NatWest and separate cash accounts, and all expenditure and most income now goes through these accounts. Welfare also has a NatWest reserve account receiving some income from standing order payments and funds transferred to HBSC as required.

Payments from all bank accounts require two trustee signatories and all Welfare bank and cash accounts are restricted funds for use only on the care and welfare of dogs.

The trustees may appoint other managers, at their discretion, to supervise and manage individual projects. On appointment, and for the duration of the appointment, such individuals work under the supervision of the Divisional Managers. Outreach groups and individual volunteers who assist the work of the charity can be appointed by, and work under the supervision of, the Divisional Managers.

OBJECTIVES AND ACTIVITIES

Objectives and aims for public benefit

The principal objects and activities of Border Collie Rescue are defined in its governing document:

- to rescue, take in and provide care, shelter and sanctuary for stray, lost, neglected, abandoned, ill-treated and unwanted dogs of the Border Collie and other Working Sheepdog breeds, and to re-home these dogs wherever possible, and in particular, to provide and maintain rescue homes for the reception, care and treatment of such animals.

- to alleviate the suffering of these dogs and promote humane behaviour towards animals by; providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

The trustees of Border Collie Rescue are aware of guidance published by the Charity Commission on Public Benefit and the guidance is taken into account when they review the objectives and activities of the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Procedures are in place to reduce risks of liability by ensuring compliance to Health and Safety laws covering volunteers working for the charity and members of the public that come into contact with the charity. Although not a legal requirement, the charity has a written health and safety policy.

Procedures covering major transactions and the handling of funds, resources and income exist to reduce risks of fraud, theft or error.

Review of activities

Over this current financial year the charity has restricted its activities to those directly outlined in its objects being the rescue and rehoming of dogs and supporting members of the public in need of advice or financial assistance to enable them to keep their dogs rather than part with them. In addition, time and work has been put into planning and developing the property known as Barmark in Dumfries and Galloway to be a rehabilitation and assessment centre for the charity. There has been no new outreach projects launched and the charity has not attended any stalls or events.

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Furtherance of objects

Border Collie Rescue uses foster homes to accommodate most of the dogs it takes in.

The centre near Dumfries can accommodate and rehabilitate a small number of dogs with behavioural or medical issues and is being developed to take in more dogs and for a number of additional purposes.

The ability to conduct sheepdog and other assessment exists in both Dumfries and Richmond.

Numbers of foster homes vary according to availability of suitable volunteers and their other commitments. The Dumfries centre can accommodate 4 dogs with others held in foster homes in England but currently there are no foster homes in Scotland.

Typically, the charity still has between 20 and 25 dogs in its care at any time, accommodated in adapted outbuildings or within dwelling houses in foster homes or at the Dumfries centre in the farmhouse.

The charity offers help and advice about behavioural and training issues and on overcoming problems, encouraging dog owners of any breed to keep their pets rather than re-home them and helps other rescue organisations understand the needs of Border Collies in their care and find them the most suitable homes.

Border Collie Rescue is moving its principal office to Barmark in Dumfriesshire. The necessity for a non-geographical 0845 number has diminished and it will be phased out over the next year and replaced by a geographic land line number. A mobile number is also being provided.

Border Collie Rescue continues to run 4 dedicated websites. The main website 'Border Collie Rescue on Line' has sections specific to breed and behavioural advice, available free to the public throughout the world.

It also contains updated information about Coronavirus, its effect on animals and the work of the charity.

A Scottish Website offers resources specific to Border Collie owners resident in Scotland.

A video website offers video information about the breed, specific issues and the work of the charity.

A fourth website provides resources to encourage people to keep themselves and their dogs fit.

The Border Collie Rescue breed library of books, video and reference material has been moved to Barmark where it is available, by appointment, for people to access and read or watch in the centre's staff room.

The library has books and DVDs about Border Collies, sheepdogs, sheep, farming and related subjects.

Next year the charity will recommence its outreach program to take information about the breed and general animal welfare issues to the public via audio/visual displays at village halls, schools and appropriate venues and also attend a small number of shows and events.

Assessing for re-homing

The assessment process starts with livestock. Being a stock working breed this is essential to enable us to know how a dog will behave around sheep and other stock. Dogs with strong working inclinations, instinct and ability are best rehomed to working homes that can fulfil their needs otherwise frustration may set in which will induce behaviour in the dog of the sort that brought it to us in the first place.

It will also tell us if the dog is natural, requires training from start or is a chaser that would be a liability around livestock and needs to be kept away from sheep or kept secure if coming into contact with them.

For those that show no interest in livestock or are seen to be a liability, next comes assessments for other work like scent discrimination skills as sniffer dog or search and rescue dogs although the latter could not apply to stock chasers as much search work is carried out where sheep graze.

Next, for active dogs comes working trials, agility and other interactive disciplines and for those that have no interest but yearn for an active life running with their owner on foot or on a bike.

Those with a mission in mind but not inclined to energetic activities there is a need for assistance dogs, pets as therapy (PAT dogs) and similar activities helping people.

Even with Border Collies there are many that do not have a working inclination or wish to exert so life as a companion is their inclination. Bearing in mind what we have learned about the dog from the above a domestic home with a single person, couple or family would be what it would be best at.

The key points to remember through all of this is to keep the dog's brain occupied, give it some sort of 'mission' and find homes where it can interact with its owner and share something they have in common.

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Identifiable benefit

Border Collie Rescue takes the majority of dogs directly from their previous owners who have found themselves unable to keep their dog and have sought our help in alleviating their dilemma.

The balance of dogs come from other rescue organisations or local authority pounds; thus enabling the other organisation to provide further assistance to the public with the resources freed by our intervention.

All of our services are free or subject to a voluntary donation and available to all individuals and organisations resident throughout England, Wales and Scotland. We only offer advice to Northern Ireland.

As we make no charge to take in dogs and all dogs re-homed are offered on the basis of a voluntary donation, people on low incomes are not excluded from benefiting from our services.

By the application of assessments to reveal the potential of each dog coming into its care, Border Collie Rescue is able to target homes for dogs that can provide additional benefit to humanity and the public. Examples include Police / Prison Service scenting work, Search and Rescue work and assistance dogs.

By the giving of small grants, the charity is able to assist people who are receiving state benefit with the provision of food or veterinary care to enable them to keep their much-loved pet during their time of difficulty. Such grants are paid directly to the service provider i.e. - Vet, Dog food supplier, Etc.

The facilities provided by Border Collie Rescue are designed to assist members of the public and other organisations in resolving problems they are having with their dogs or gain a greater understanding of the breed or more general animal welfare issues and good husbandry practices.

By provision of quality advice and support the charity is able to assist some members of the public to keep their pets and alleviate the need for re-homing.

The use of video and audio visual presentations enable the charity to put its messages over in a more subtle or entertaining way. Where possible, DVD's of videos made by, or on behalf of, the charity are played at shows and events the charity attends, reaching a larger audience.

There are no restrictions on who may benefit from our services.

Internet-based facilities are available free to any member of the public through public libraries, drop in centres or other free internet access providers; consequently no one is excluded due to financial constraints.

The charity plans to be able to offer a limited number of places to provide temporary accommodation to dogs belonging to elderly or disabled people or single people on benefits who need to go into hospital and who have no family to look after their dogs and cannot afford kennelling.

Scotland

Border Collie Rescue is a Cross Border charity, registered with OSCR and has a base in Scotland at Barmark Farm which is divided into two holdings and amenity land totalling 15 acres. Sheep are kept on the property and are used for assessing the dogs for herding interest, ability or potential liability. Barmark is also used for post-operative convalescence with up to 4 dogs staying in the farmhouse at any given time.

The property has recently become the administration office and registered office of the charity. From there dogs go over the Border to England for further assessment and accommodation in foster homes.

Decisions on placing dogs in new homes are made from the rehoming office at Jubilee House in Yorkshire which was previously the main administrative office of the charity.

The Assessment and Rehabilitation Centre at Barmark Farm, Corsock

It is intended to develop Barmark Farm into a registered and licenced Animal Welfare Establishment with attached accommodation and educational facilities in the form of flats and a visitor's centre.

A range of outbuildings surround a central yard and will be developed in stages as funds are raised.

This is to be achieved in four steps. A description is below with a diagram of the layout.

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Phase 1a is the creation of dog accommodation areas and a general purpose support room.

There will be five accommodation units taking either two or three dogs in each and all linked together so dogs can be isolated or mix as a larger groups. There will be a quarantine unit away from the rest.

All will have underfloor heating, plenty of natural light and individual sleeping areas with access to outside runs.

This will be serviced by a plant room with boilers, solar storage batteries, water purification units and electricity distribution / isolation boards. This room will hold all such equipment for the entire project.

The general purpose support room will offer first aid / recovery / kitchen and grooming facilities until completion of Phase 1b.

Phase 1B is the creation of storage, dog kitchen and grooming rooms and a general office.

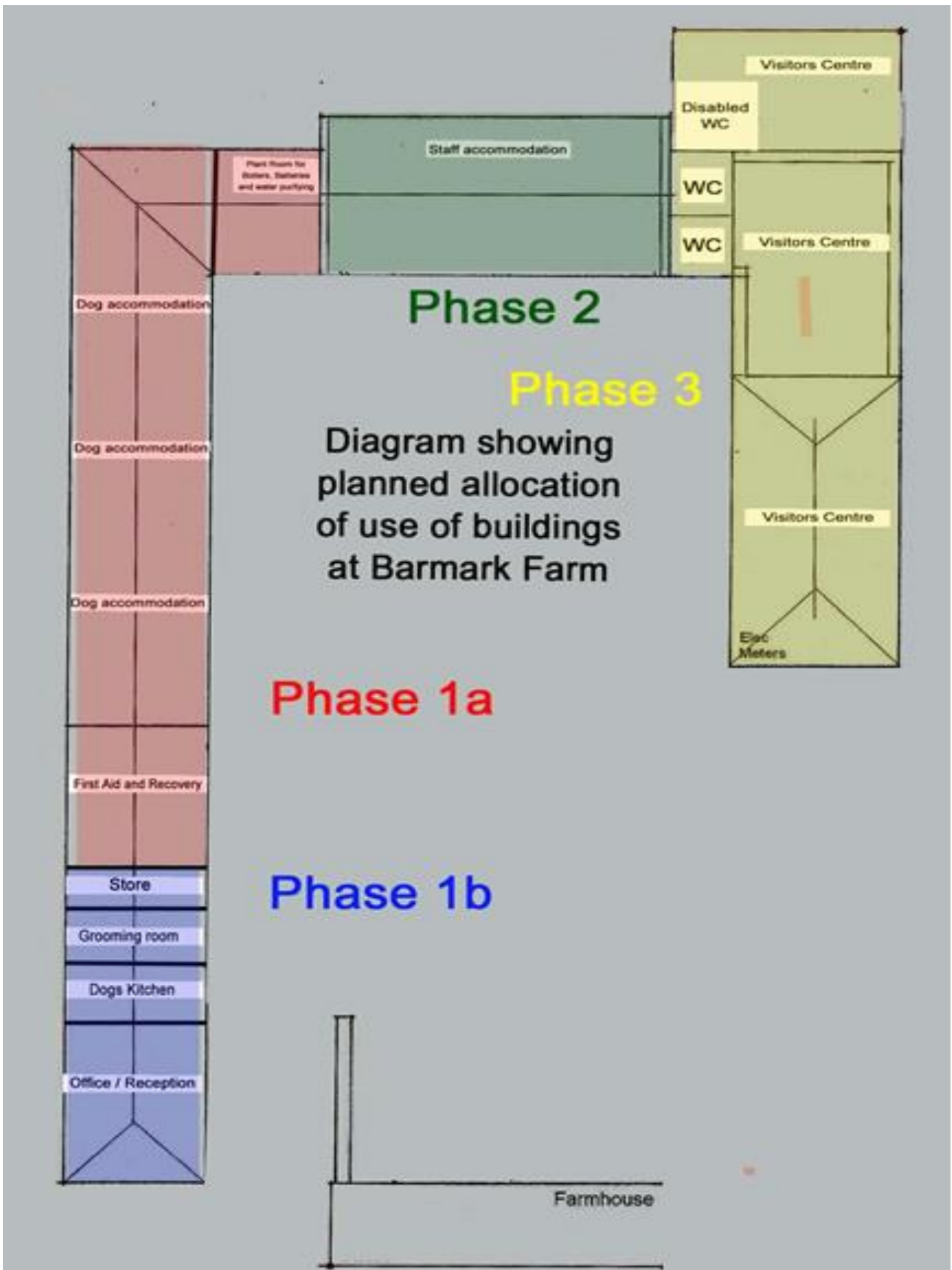
On completion of this stage the multi-purpose room set up in Phase 1a will become a dedicated first aid and recovery room for aftercare of dogs being neutered or spayed and for general first aid and veterinary inspection.

Phase 2 is the development of one of the 2 story barns into 3 accommodation areas for volunteers and students.

The ground floor will have a one double bedroom flat with disabled access and a sofa bed in the lounge. Upstairs will be two studio flats consisting of a bed sitting room, WC/shower room and kitchenette.

Phase 3 is the development of the second 2 story barn and adjoining single story L shaped byre into a visitors centre.

A glazed extension will form a reception area leading through to a soft seating class room with ladies, gents and disabled toilets off. A fire door will lead through to a stairwell to the first floor with a fire escape into the yard. The ground and first floor will form two multi-purpose rooms each capable of being adapted as a classroom, projection room, display area or dining room for up to 20 to 30 people dependent on use.



BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

The results for the year are set out in the attached financial statements.

Reserves policy

After the purchase of Barmark most reserves were committed but are now being rebuilt.

Because of the charities reliance on motor transport to carry out its objects the need to have a permanent emergency contingency fund in reserve to cover the cost of purchasing a second hand vehicle should one of the existing two vehicles owned by the charity break down beyond repair. This reserve is £4,000.

Border Collie Rescue receives its primary funding by voluntary public donation and self-generated fundraising activities. Within this financial year, the charity has received £1,000 of grant funding (2024: £nil) and has made no grant funding applications.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 19 December 2025 and signed on its behalf by:

M D Cooke - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BORDER COLLIE RESCUE

Independent examiner's report to the trustees of Border Collie Rescue ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Accountants in England and Wales (ICAEW).

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006;
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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 Priest FCA
The Institute of Chartered Accountants in England and Wales

UHY Calvert Smith
Chartered Accountants
Heritage House
Murton Way
Osbalwick
York
YO19 5UW

22 December 2025

BORDER COLLIE RESCUE

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	142,738	6,610	149,348	74,773
Charitable activities					
Dog welfare and services		-	1,000	1,000	-
Total		<u>142,738</u>	<u>7,610</u>	<u>150,348</u>	<u>74,773</u>
EXPENDITURE ON					
Raising funds		548	-	548	-
Charitable activities					
Dog welfare and services		59,570	7,977	67,547	30,528
Total		<u>60,118</u>	<u>7,977</u>	<u>68,095</u>	<u>30,528</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	14	82,620 (2,312)	(367) 2,312	82,253 -	44,245 -
Net movement in funds		80,308	1,945	82,253	44,245
RECONCILIATION OF FUNDS					
Total funds brought forward		221,248	19,935	241,183	196,938
TOTAL FUNDS CARRIED FORWARD		<u>301,556</u>	<u>21,880</u>	<u>323,436</u>	<u>241,183</u>

The notes form part of these financial statements

BORDER COLLIE RESCUE**BALANCE SHEET
31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	9	184,860	-	184,860	186,922
CURRENT ASSETS					
Stocks	10	3,892	-	3,892	4,282
Debtors	11	139,615	-	139,615	53,166
Cash at bank and in hand		<u>12,448</u>	<u>21,880</u>	<u>34,328</u>	<u>40,738</u>
		155,955	21,880	177,835	98,186
CREDITORS					
Amounts falling due within one year	12	<u>(5,955)</u>	-	<u>(5,955)</u>	<u>(6,277)</u>
NET CURRENT ASSETS		<u>150,000</u>	<u>21,880</u>	<u>171,880</u>	<u>91,909</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		334,860	21,880	356,740	278,831
CREDITORS					
Amounts falling due after more than one year	13	<u>(33,304)</u>	-	<u>(33,304)</u>	<u>(37,648)</u>
NET ASSETS		<u>301,556</u>	<u>21,880</u>	<u>323,436</u>	<u>241,183</u>
FUNDS					
Unrestricted funds	14			301,556	221,248
Restricted funds				<u>21,880</u>	<u>19,935</u>
TOTAL FUNDS				<u>323,436</u>	<u>241,183</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

BORDER COLLIE RESCUE

BALANCE SHEET - continued
31 MARCH 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2025 and were signed on its behalf by:

M D Cooke - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. CHARITY INFORMATION

Border Collie Rescue is a private charitable company, limited by guarantee, registered with the Charity Commission in England and Wales, and the Office of the Scottish Charity Regulator (OSCR) in Scotland.

The address of its registered office is Heritage House, Murton Way, Osbaldwick, York, YO19 5UW. The address of its administrative office is Barmark Farm, Corsock, Castle Douglas, Dumfries and Galloway, DG7 3DS.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Legacy income recognised as receivable at the balance sheet date has been estimated where necessary on the basis of information provided by the executors or from post balance sheet receipts.

Legacy income is therefore subject to some degree of measurement uncertainty.

When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Centre equipment & facilities	- 15% on reducing balance
Motor vehicles	- 15% on reducing balance
Computer and camera equipment	- 25% on reducing balance

Stocks

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

2. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. The trustees may earmark part of the charity's unrestricted funds to be used for particular purposes in the future. The trustees have the power to re-designate such funds within unrestricted funds

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Concessionary loans

Concessionary loans are recognised at the amount received less any cash repayments, rather than at fair value.

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	15,201	9,476
Legacies	<u>134,147</u>	<u>65,297</u>
	<u>149,348</u>	<u>74,773</u>

4. GRANTS PAYABLE

	2025	2024
	£	£
Dog welfare and services	<u>-</u>	<u>2,238</u>

The total grants paid to individuals during the year was as follows:

	2025	2024
	£	£
Donations to Ukraine	-	1,988
Various miscellaneous	<u>-</u>	<u>250</u>
	<u>-</u>	<u>2,238</u>

Grants payable in the prior year includes £2,238, of which £1,988 represents donations of goods and equipment for dogs impacted by the war in Ukraine.

BORDER COLLIE RESCUE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025****5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	1,688	1,956
Other operating leases	2,160	3,212
Deficit on disposal of fixed assets	374	-
Accountancy and independent examination fees	<u>1,808</u>	<u>1,530</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

7. STAFF COSTS

There were no individuals employed by the charity during the current or prior year.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>71,817</u>	<u>2,956</u>	<u>74,773</u>
EXPENDITURE ON			
Charitable activities			
Dog welfare and services	<u>23,663</u>	<u>6,865</u>	<u>30,528</u>
NET INCOME/(EXPENDITURE)	48,154	(3,909)	44,245
Transfers between funds	<u>(2,067)</u>	<u>2,067</u>	-
Net movement in funds	46,087	(1,842)	44,245
RECONCILIATION OF FUNDS			
Total funds brought forward	175,161	21,777	196,938
TOTAL FUNDS CARRIED FORWARD	<u>221,248</u>	<u>19,935</u>	<u>241,183</u>

BORDER COLLIE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

9. TANGIBLE FIXED ASSETS

	Freehold property £	Centre equipment & facilities £	Motor vehicles £	Computer and camera equipment £	Totals £
COST					
At 1 April 2024	175,886	8,536	26,499	16,656	227,577
Disposals	-	(2,645)	-	(1,519)	(4,164)
At 31 March 2025	<u>175,886</u>	<u>5,891</u>	<u>26,499</u>	<u>15,137</u>	<u>223,413</u>
DEPRECIATION					
At 1 April 2024	-	6,286	18,661	15,708	40,655
Charge for year	-	289	1,175	224	1,688
Eliminated on disposal	-	(2,313)	-	(1,477)	(3,790)
At 31 March 2025	-	<u>4,262</u>	<u>19,836</u>	<u>14,455</u>	<u>38,553</u>
NET BOOK VALUE					
At 31 March 2025	<u>175,886</u>	<u>1,629</u>	<u>6,663</u>	<u>682</u>	<u>184,860</u>
At 31 March 2024	<u>175,886</u>	<u>2,250</u>	<u>7,838</u>	<u>948</u>	<u>186,922</u>

10. STOCKS

	2025 £	2024 £
Raw materials	135	350
Finished goods	<u>3,757</u>	<u>3,932</u>
	<u>3,892</u>	<u>4,282</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Legacies receivable	137,643	50,000
Prepayments	<u>1,972</u>	<u>3,166</u>
	<u>139,615</u>	<u>53,166</u>

BORDER COLLIE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Creditors and accruals	1,611	1,933
Other creditors	<u>4,344</u>	<u>4,344</u>
	<u>5,955</u>	<u>6,277</u>

Other creditors falling due within one year includes the balance on a concessionary loan. Please see note 15 for further details.

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Other creditors	<u>33,304</u>	<u>37,648</u>

Other creditors falling due after more than one year includes the balance on a concessionary loan. The total amount repayable after five years is £15,204. Please see note 15 for further details.

14. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
Central fund	217,248	82,620	(2,312)	297,556
Emergency vehicle designated fund	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>4,000</u>
	221,248	82,620	(2,312)	301,556
Restricted funds				
Welfare	10,829	1,744	2,312	14,885
Yorkshire restricted fund	8,797	(2,111)	-	6,686
Welfare - Scotland	<u>309</u>	<u>-</u>	<u>-</u>	<u>309</u>
	<u>19,935</u>	<u>(367)</u>	<u>2,312</u>	<u>21,880</u>
TOTAL FUNDS	<u>241,183</u>	<u>82,253</u>	<u>-</u>	<u>323,436</u>

BORDER COLLIE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Central fund	142,738	(60,118)	82,620
Restricted funds			
Welfare	6,610	(4,866)	1,744
Yorkshire restricted fund	-	(2,111)	(2,111)
Tree planting	1,000	(1,000)	-
	7,610	(7,977)	(367)
TOTAL FUNDS	150,348	(68,095)	82,253

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
Central fund	26,257	48,154	142,837	217,248
Centre contingency	17,904	-	(17,904)	-
Rehab centre fund	125,000	-	(125,000)	-
Emergency vehicle designated fund	<u>6,000</u>	-	<u>(2,000)</u>	<u>4,000</u>
	175,161	48,154	(2,067)	221,248
Restricted funds				
Welfare	11,304	(2,542)	2,067	10,829
Yorkshire restricted fund	9,914	(1,117)	-	8,797
Welfare - Scotland	<u>559</u>	<u>(250)</u>	-	<u>309</u>
	<u>21,777</u>	<u>(3,909)</u>	<u>2,067</u>	<u>19,935</u>
TOTAL FUNDS	<u>196,938</u>	<u>44,245</u>	-	<u>241,183</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Central fund	71,817	(23,663)	48,154
Restricted funds			
Welfare	2,956	(5,498)	(2,542)
Yorkshire restricted fund	-	(1,117)	(1,117)
Welfare - Scotland	-	(250)	(250)
	<u>2,956</u>	<u>(6,865)</u>	<u>(3,909)</u>
TOTAL FUNDS	<u>74,773</u>	<u>(30,528)</u>	<u>44,245</u>

Unrestricted funds:

Centre Contingency Fund

This fund was designated as a contingency for potential centre expenses. The trustees resolved to remove this designated fund in the prior year.

Emergency Vehicle Fund

This fund has been designated for expenditure on the purchase of an emergency vehicle, as required should the vehicles presently held cease to be operational. The trustees resolved to reduce this fund to £4,000 in the prior year.

Restricted funds:

Welfare Fund

Donations made to the welfare fund are used exclusively for costs relating directly to the welfare of dogs in the charity's care.

Welfare Fund - Scotland

The fund represents donations made to the welfare fund, specifically for the care of dogs in Scotland.

Yorkshire Fund

This fund represents a donation received with the restriction that the funds be utilised exclusively for the care of dogs taken in from or resident in Yorkshire.

Tree Planting Fund

This fund represents a grant received with the restriction that the funds be utilised exclusively for the planting of trees around the grazing fields.

Transfers between funds:

During the year, transfers have been made from central unrestricted funds to the welfare fund, relating to restricted welfare costs incurred using central funds, totalling £2,312 (2024: £2,067).

15. RELATED PARTY DISCLOSURES

During previous financial years, Mr M D Cooke, a trustee of the Charity, made personal cash and debit card payments on behalf of the Charity, which were then reimbursed. However, from the current financial year, this no longer occurs.

During the prior financial year, the charity purchased 34% of a property in Scotland known as Barmark, which is used by the charity as a dog rehabilitation centre. The remaining 66% of the property is owned by Miss N M Oliver, a trustee of the charity.

To assist with the charity's contribution to the purchase of the property, Mr M D Cooke provided the charity with a loan of £43,400. The loan is interest free and repayable in monthly instalments over 10 years. The outstanding balance at the year end was £37,648, of which £33,304 falls due after more than one year.

BORDER COLLIE RESCUE

England & Wales - Charity number 1128983

Accounts

REGISTERED COMPANY NUMBER: 03037504 (England and Wales)

REGISTERED CHARITY NUMBER: 1128983

REGISTERED CHARITY NUMBER: SC040796 (Scotland)

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
BORDER COLLIE RESCUE**

UHY Calvert Smith
Chartered Accountants
Heritage House
Murton Way
Osbalwick
York
North Yorkshire
YO19 5UW

BORDER COLLIE RESCUE

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FOR THE YEAR ENDED 31 MARCH 2024**

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BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

3037504 (England and Wales)

Registered Charity number

1128983 (England and Wales)

SC040796 (Scotland)

Registered Office

57 Market Place
Richmond
North Yorkshire
DL10 4JQ

Administrative Office

Barmark Farm
Corsock
Castle Douglas
Dumfries and Galloway
DG7 3DS

Trustees

A Alderson
M Ballantyne
M Cooke
N Oliver

Senior Management Team

Nicola Oliver – Dogs and Welfare
Michael Cooke – Administration and Support Services

Principal Vets

Swale Veterinary Surgery
Veterinary and Welfare Consultants

Independent Examiner

UHY Calvert Smith
Chartered Accountants
Heritage House
Murton Way
Osbalwick
York
YO19 5UW

Bankers

NatWest – 25 High Row, Darlington, County Durham
HSBC – 23 Market Place, Richmond, North Yorkshire

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Border Collie Rescue is constituted as a charitable company, limited by guarantee under a Memorandum and Articles of Association as defined by the Companies Act 2006.

Border Collie Rescue incorporated as a non-profit charitable company limited by guarantee in March 1995 and registered with the Charity Commission in England and Wales on 2 April 2009 and with the Office of the Scottish Charity Regulator on 31 August 2009.

Border Collie Rescue is, and always has been, run and staffed by volunteers with no paid employees.

Governance

As set out in the Articles of Association, the trustees (who are also directors of the company) are elected, removed or replaced by ordinary resolution of the company.

The trustees are required to resign and, if applicable, seek election at the charity's annual general meeting.

The number of trustees shall not be less than three.

The current number of trustees for this financial year is four.

Trustees are appointed to act in accordance with the objects of the charity and make necessary policy decisions. All trustees fall due for re-election during each financial year.

The Management Council of the charity consists of the trustees along with consultants and other non-executive officers appointed or co-opted by the trustees to provide additional expert advice for a period defined in the resolution confirming their appointment. Only trustees may vote on resolutions.

Non-executive officers and consultants are invited to attend meetings of trustees to contribute to matters on the agenda but have no obligation to attend. The Management Council normally meets 4 times annually.

The objects and work of the charity is the rescue, rehabilitation, retraining and re-homing of Border Collies and Sheepdogs and the advancement of animal welfare, in particular of this dog breed and occupation.

The trustees seek to ensure that the skills represented by non-executive officers appointed to the Management Council extend and add to the experience and expertise offered by the trustees themselves.

A wide range of practical and business skills are thus made available to the trustees for the application of the charities work in the furtherance of its objects.

All trustees and non-executive members of the Management Council are provided with the following information prior to appointment.

A copy of the Memorandum and Articles of the charity;

The current financial position of the charity, as of the latest completed month;

A breakdown of the organisational structure of the charity;

On appointment, they are also provided with full contact details of all trustees, non-executive officers and senior management and copies of minutes of previous meetings of the year they were appointed.

Prior to their appointment trustees must spend at least one year working with the charity as a volunteer in some capacity and are encouraged to continue to remain actively involved in the day to day work of the charity as an active volunteer throughout their appointment.

During induction, trustees are made familiar with health and safety procedures, care and re-homing priorities, the ethics underlying the work of the charity, operational procedures and the plans and projects being considered or currently operated by the charity.

All members of the Management Council are encouraged to review current Charity Commission and OSCR guidance on procedures and obligations of charity trustees.

It is with regret that we have to report that we failed to make the deadline to submit our accounts and annual report to the Office of Scottish Charity Regulators this year. Unfortunately the main desktop computer used by the charity to create an electronic copy of its accounts on QuickBooks desktop failed completely and although data was, for the most part, recovered we had to start our 2023 – 2024 accounts from scratch on a replacement PC, causing considerable delay.

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Organisational structure

The charity is governed by the Management Council.

One trustee is appointed as chair to mediate and control meetings. The Chair organises and ensures meetings are recorded and ensures the charity provides a consistent and high operational standard.

A report of the charities current financial position is on the agenda of every meeting.

Management

For the purposes of daily management and operation of Border Collie Rescue, the charity separates its work into two divisions, being:

Welfare, responsible for all aspects of the rescue, care and placement of dogs taken in by the charity and;

Administration, being all other activities required in support of the objects of the charity and the work of the Welfare division.

Two trustees are appointed as managers to oversee and run these divisions.

These trustees implement the directives of the Management Council, reporting back regarding progress in the areas for which they are responsible.

They are designated limited authority to make purchases on behalf of the charity up to a limit of £500 or another sum set by resolution of the council from time to time and to pay the day to day running costs.

Each of these divisions has separate bank accounts and separate cash accounts.

All Welfare bank and cash accounts are restricted funds and can only be used for Welfare purposes.

Cheque payments from all bank accounts require two trustee signatories.

A debit card is available on the administration account to enable online purchases and as an alternative to cash on day to day purchases in order to record as many payments as possible on bank statements.

Cash payments are minimised and only used for small sums where a debit card payment is inappropriate.

Receipts are required to be provided by any person claiming refund of sums they spend on the charity.

The trustees may appoint junior managers, at their discretion, to supervise and manage individual projects or aspects of the work required to run the charity.

On appointment, and for the duration of the appointment, such individuals become part of the Management Team.

Outreach groups and individual volunteers who assist the work of the charity are appointed by, and work under the supervision of, the Divisional Managers.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Procedures are in place to reduce risks of liability by ensuring compliance to Health and Safety laws covering volunteers working for the charity and members of the public that come into contact with the charity.

Although not a legal requirement, the charity has a written health and safety policy.

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

Objectives and aims for public benefit

The principal objects and activities of Border Collie Rescue are defined in its governing document:

- to rescue, take in and provide care, shelter and sanctuary for stray, lost, neglected, abandoned, ill-treated and unwanted dogs of the Border Collie and other Working Sheepdog breeds, and to re-home these dogs wherever possible, and in particular, to provide and maintain rescue homes for the reception, care and treatment of such animals.

- to alleviate the suffering of these dogs and promote humane behaviour towards animals by; providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

In addition the charity has other powers required to extend or define these objects and enable the correct and smooth running of the charity

The trustees of Border Collie Rescue are aware of guidance published by the Charity Commission on Public Benefit and the guidance is taken into account when they review the objectives and activities of the charity.

Review of activities

Border Collie Rescue is entirely run and staffed by volunteers. The charity has no paid employees.

Border Collie Rescue has not run any stalls or taken part in any public events during this period.

During this period the charity has purchased a share in a property in Dumfries and Galloway for the purposes of carrying out its objects. Further detail is in the section covering Scotland in this document.

Furtherance of objects

Border Collie Rescue uses foster homes to accommodate dogs it takes in and facilities near Richmond and Dumfries to rehabilitate dogs with behavioural and medical issues and to carry out Sheepdog assessments.

Dogs with strong working inclinations and instincts are re-homed to working homes that can fulfil their needs.

Numbers of foster homes vary according to availability of suitable volunteers and their other commitments. The Richmond rehab facility can accommodate up to 6 dogs with others held in foster homes in England. There are no foster homes in Scotland. Typically, the charity has around 25 dogs in its care at any time.

The Dumfries facility assesses dogs but does not accommodate dogs at this time and all dogs taken in from Scotland go over the Border to England for decisions on re-homing from Richmond.

The charity assists other rescue organisations and members of the public on behavioural and training issues and gives help and advice on overcoming problems. The Dumfries facility helps in this work.

The charity works to help and encourage dog owners of any breed to be able to keep their pets rather than re-home them and offers other charitable organisations advice and assistance to help them understand the needs of Border Collies in their care and find them the most suitable homes.

The charity offers 24 hr telephone support to clients who have adopted dogs from them.

A 0845 number is given out for people to call an advice line for assistance with troublesome dogs and a mobile number is available. The non-geographic numbers can be relayed to other destination numbers.

Border Collie Rescue continues to run 4 dedicated websites. The main website 'Border Collie Rescue on Line' has sections specific to breed and behavioural advice, available free to the public throughout the world.

A Scottish Website offers resources specific to Border Collie owners resident in Scotland.

A video website offers video information about the breed, specific issues and the work of the charity.

A fourth website provides resources to encourage people to keep themselves and their dogs fit.

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Border Collie Rescue has a library of relevant books, videos and reference material at the Dumfries facility which is available to the public to use on site by prior appointment.

The charity operates an outreach program to take information about the breed and general animal welfare issues to the public via films and audio/visual displays at village halls, schools and appropriate venues.

Border Collie Rescue helps to promote other charities by offering video production and hosting of videos.

Identifiable benefit

Border Collie Rescue takes the majority of dogs directly from their previous owners who have found themselves unable to keep their dog and have sought our help in alleviating their dilemma.

The balance of dogs come from other rescue organisations or local authority pounds; thus enabling the other organisation to provide further assistance to the public with the resources freed by our intervention.

All of our services are free or subject to a voluntary donation and available to all individuals and organisations resident throughout England, Wales and Scotland. We only offer advice to Northern Ireland.

As we make no charge to take in dogs and all dogs re-homed are offered on the basis of a voluntary donation, people on low incomes are not excluded from benefiting from our services.

By the application of assessments to reveal the potential of each dog coming into its care, Border Collie Rescue is able to target homes for dogs that can provide additional benefit to humanity and the public. Examples include Police / Prison Service scenting work, Search and Rescue work and assistance dogs.

By the giving of small grants, the charity is able to assist people who are receiving state benefit with the provision of food or veterinary care to enable them to keep their much-loved pet during their time of difficulty. Such grants are paid directly to the service provider i.e. - Vet, Dog food supplier, Etc.

The facilities provided by Border Collie Rescue are designed to assist members of the public and other organisations in resolving problems they are having with their dogs or gain a greater understanding of the breed or more general animal welfare issues and good husbandry practices.

By provision of quality advice and support the charity is able to assist some members of the public to keep their pets and alleviate the need for re-homing. Education is one aspect of the charities work.

The use of video and audio visual presentations enable the charity to put its messages over in a more subtle or entertaining way. Where possible, DVD's of videos made by, or on behalf of, the charity are played at shows and events the charity attends, reaching a larger audience.

There are no restrictions on who may benefit from our services.

Internet-based facilities are available free to any member of the public through public libraries, drop in centres or other free internet access providers; consequently no one is excluded due to financial constraints.

Scotland

Border Collie Rescue is a Cross Border charity, registered with OSCR and continues to develop its operations in Scotland. Over this last financial year approximately 65% of the charities work has involved people and dogs resident in Scotland.

Dogs requiring assessments can now be put through our Dumfries facility as well as Richmond but for the purposes of accommodation and rehoming have to be transported across the Border to England.

In this last financial year around 80% of the charities funding has come from people resident in England and Wales. Around 20% of total income has come from Scotland, up on last year.

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Property in Scotland

As previously mentioned the charity now has part ownership and full use of a small registered farm of 14 acres about 12 miles from Castle Douglas in the Galloway Hills. The balance of the property is owned by trustees who put in funds to enable the purchase. The charity has full use of the property and pays no rent on the part it does not own. As and when funds become available the charity will be able to purchase a greater portion or the balance of the property. Until such times it has full use and is able to convert any part it requires for its own purposes.

Purpose

The purpose of the property, as well as being an investment for the charity, is to provide facilities for the assessment of dogs around livestock and the recovery of dogs coming into the charities care that are suffering trauma or behavioural problems. There will be 10 such places for such dogs.

In due course some space will be allocated to the accommodation of dogs belonging to people who have to go into hospital or are recovering from illness and are unable to look after their dogs and cannot afford to pay for kennelling. There will be no fee for this service.

In the longer term one of the barns will be converted into a visitors centre for school groups to learn about sheepdogs, sheep, livestock and nature. Some of the land will also be adapted for that purpose.

Another project will involve the conversion of a second barn into two flats with disabled access.

These projects will take place as and when funds are available but at this point the land has been purposed for the keeping of sheep and assessment of dogs coming through for working and other disciplines.

The property is not intended to be a re-homing centre or for the long term accommodation of dogs or as a visitors centre where people can turn up without prior appointment.

Location

The farm, known as Barmark Farm, is set on the side of a gentle hill 1/2 mile up a private track off a single track road and about 2 miles from the nearest village.

The nearest neighbouring property is 1/2 mile away. The track is owned by the farm with the farmer owning the fields on the opposite side of the track having access over it as does the forestry plantation on the hill behind the property.

After a long search Barmark was chosen for a number of reasons, one of which was a quiet rural position away from neighbours so dogs on the premises were not disturbed and could recover from trauma in peace.

There were a number of boxes that needed ticking and this property ticked them all.

Outbuildings

There is a range of stone built linked byres, stables and small barns on 3 sides of the farmyard with the house on the 4th and only two points of gated access into the yard.

There are no gaps between the outbuildings.

The yard itself is large enough to be turned into a secure training area. Half of the yard is already concreted.

From the front of the house the left range consists of a small barn, store room, milk holding room (still with its refrigerated stainless steel milk tank) a 3 partition byre, open front cart house and stabling. This area is to be converted to accommodate dogs and in addition provide a first aid and recovery room, store, grooming room, kitchen and office.

The cross range facing the house has a stable, large barn with milking partitions and second stable. One stable is to be converted into a plant room to hold boilers, hot water tanks, battery storage for solar power and other such equipment. The barn will convert into two flats and the other stable into a kitchen for the visitors centre.

The right hand range consists of a large byre and a barn with two rooms on the ground floor and a hay loft on the upper floor across both rooms. The byre will convert to a toilet block and reception entrance area and the barn into the visitors centre with one room downstairs as a display room, one as a sit down eating area and upstairs a large room with educational facilities for seminars and film/slide shows

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

House

The house is on two stories of typical Scottish design with the upper rooms in the roof cavity and dormer windows. It is in two parts, the front being built in 1863 and the back in 1904.

Upstairs there are 3 bedrooms, an en-suite shower room and a bathroom which is being adapted as a flat for volunteer managers.

Downstairs there is an additional guest bedroom, a lounge, a dining room which is currently being used as an office, a snug which is currently being used as a dog's room and two kitchen rooms. The smaller rear kitchen holds cookers, sink and normal kitchen equipment and the larger front kitchen is currently being used as a staff room and meeting room for visitors to the farm.

There is a gravity fed oil Rayburn in the front kitchen which functions independent of any power source so it runs during power cuts. It's a good size room and can also be used as a diner.

Water is from a spring. Waste to septic tank. Central heating is oil. Multi-fuel stoves located in the lounge and the snug. A generator came with the house.

The Land

The land is split into a 12 acre and 1.5 acre holding with the balance being amenity land, the farmyard and garden. There are a lot of mature trees, mainly Oak, Ash and Field Maple and we have planted another 250 mixed native species around the boundary of the 12 acre field which we have had fenced into 6 areas.

There are two fields of about four acres each for grazing and training, two paddocks for exercise and assessment and a third for guest's dogs to use. There is also a boundary set aside (about three acres in total on three sides) for which is being developed for conservation and educational purposes.

The smaller holding is on the 4th side of the 12 acre so wherever dogs and stock are being worked or trained there are two layers of fencing for them to get through if they want to escape and the outer perimeter and paddock fencing is all double height.

Some is new deer fencing and the rest normal stock height then top fenced to six foot.

On two sides of the entire 12 acre field, in addition to the perimeter fencing there are dry stone walls.

The inner fencing keeps stock in and the outer fencing keeps dogs in and deer out. The new trees have been planted in the space between the fencing

The inner fencing, paddock fencing, gates and general security have been the first stage of development and has been installed by a professional fencing company. They installed about a mile of stock and deer fence in all to secure and divide the fields and fitted several gates to allow access from each area into others.

25 sheep currently occupy the grazing fields and are used for working dog assessments.

The set aside area between the fencing has three purposes.

Planted with trees, shrubs and hedging its first purpose will be to form a wind break and visual barrier for the working areas, providing some shelter to stock and allowing dogs to concentrate without distraction.

Its second purpose is to enable the formation of varying wildlife habitats by planting different species of trees and shrubs in different parts and provide homes for a wider range of species than the prevalent plantation monoculture of cultivated firs.

The third purpose is to provide a guided walk through these different environments by school groups in order to broaden their education and understanding of nature and the value of the countryside as an extension of the educational work of our visitors centre.

In certain locations hides will be constructed overlooking the training and grazing fields where dogs could demonstrate working practices without being distracted by viewers.

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

The results for the year are set out in the attached financial statements.

It should be noted that the central fund account with NatWest has been consolidated with the HSBC central fund and the NatWest central fund account closed but until further notice the charity will be running Welfare fund bank accounts with both NatWest and HSBC.

All payments come from HSBC accounts with the NatWest welfare account only used for income with funds transferred to HSBC as required. Both welfare fund accounts are restricted and funds in these accounts cannot be transferred to central funds or used for any purpose other than the care of dogs we take in.

Reserves policy

The charity held total unrestricted funds of £221,248 as at 31 March 2024 (2023: £175,161). Of this, unrestricted net current assets stood at £71,794 at the year end, down from £162,939 in 2023, following the purchase of the Scottish property.

It is the policy of the charity to hold 6 months of the previous years' running costs or £12,000, whichever is the smaller sum, as a primary reserve against loss of income and contingency in any current year, subject to such reserves being available and at the Trustees' disposal. This reserve was previously presented as a designated fund in the financial statements.

Because of the charities reliance on motor transport to carry out its objects, the Trustees have evaluated the need to have a permanent contingency fund in reserve to cover the cost of purchasing a second hand vehicle in an emergency should one of the existing two vehicles owned by the charity break down beyond repair. This reserve had been raised to £6,000 but was reduced by resolution to £4,000 where it now stands.

The charity had been building a reserve for the purposes of acquiring a property to set up and use as an assessment and rehabilitation centre for the benefit of dogs coming into its care and for the benefit of members of the public who, for a variety of reasons, need to part with their dogs.

This designated reserve was funded by legacies and in November of this financial year was used for the purpose for which it was intended, and has therefore been fully utilised in the year.

Border Collie Rescue receives its primary funding by voluntary public donation and self-generated fundraising activities. Within this financial year, the charity has received no grant funding nor made any grant funding applications.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 26 January 2025 and signed on its behalf by:

M D Cooke - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BORDER COLLIE RESCUE**

Independent examiner's report to the trustees of Border Collie Rescue ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Accountants in England and Wales (ICAEW).

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

- 1 accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
- 2 the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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 Priest
UHY Calvert Smith
Chartered Accountants
Heritage House
Murton Way
Osbaldwick
York
YO19 5UW

29 January 2025

BORDER COLLIE RESCUE

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	<u>71,817</u>	<u>2,956</u>	<u>74,773</u>	<u>18,107</u>
EXPENDITURE ON					
Raising funds		-	-	-	400
Charitable activities					
Dog welfare and services		<u>23,663</u>	<u>6,865</u>	<u>30,528</u>	<u>26,696</u>
Total		<u>23,663</u>	<u>6,865</u>	<u>30,528</u>	<u>27,096</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	14	<u>48,154</u> <u>(2,067)</u>	<u>(3,909)</u> <u>2,067</u>	<u>44,245</u> <u>-</u>	<u>(8,989)</u> <u>-</u>
Net movement in funds		46,087	(1,842)	44,245	(8,989)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>175,161</u>	<u>21,777</u>	<u>196,938</u>	<u>205,927</u>
TOTAL FUNDS CARRIED FORWARD		<u>221,248</u>	<u>19,935</u>	<u>241,183</u>	<u>196,938</u>

The notes form part of these financial statements

BORDER COLLIE RESCUE**BALANCE SHEET
31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	9	186,922	-	186,922	12,222
CURRENT ASSETS					
Stocks	10	4,282	-	4,282	3,932
Debtors	11	53,166	-	53,166	6,405
Cash at bank and in hand		20,803	19,935	40,738	178,113
		78,251	19,935	98,186	188,450
CREDITORS					
Amounts falling due within one year	12	(6,277)	-	(6,277)	(3,734)
NET CURRENT ASSETS					
		71,974	19,935	91,909	184,716
TOTAL ASSETS LESS CURRENT LIABILITIES					
		258,896	19,935	278,831	196,938
CREDITORS					
Amounts falling due after more than one year	13	(37,648)	-	(37,648)	-
NET ASSETS					
		221,248	19,935	241,183	196,938
FUNDS					
Unrestricted funds	14			221,248	175,161
Restricted funds				19,935	21,777
TOTAL FUNDS					
				241,183	196,938

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

BORDER COLLIE RESCUE

BALANCE SHEET - continued

31 MARCH 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 January 2025 and were signed on its behalf by:

M D Cooke - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. CHARITY INFORMATION

Border Collie Rescue is a private charitable company, limited by guarantee, registered with the Charity Commission in England and Wales, and the Office of the Scottish Charity Regulator (OSCR) in Scotland.

The address of its registered office is 57 Market Place, Richmond, North Yorkshire, DL10 4JQ. The address of its administrative office is Barmark Farm, Corsock, Castle Douglas, Dumfries and Galloway, DG7 3DS.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Legacy income recognised as receivable at the balance sheet date has been estimated where necessary on the basis of information provided by the executors or from post balance sheet receipts.

Legacy income is therefore subject to some degree of measurement uncertainty.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Centre equipment & facilities	- 15% on reducing balance
Motor vehicles	- 15% on reducing balance
Computer and camera equipment	- 25% on reducing balance

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 corporation tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

2. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. The trustees may earmark part of the charity's unrestricted funds to be used for particular purposes in the future. The trustees have the power to re-designate such funds within unrestricted funds

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Concessionary loans

Concessionary loans are those loans made or received by the charity to further its purpose where interest charged is below prevailing market rates. Such loans are recognised at the amount received less any cash repayments.

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	9,476	12,025
Legacies	<u>65,297</u>	<u>6,082</u>
	<u>74,773</u>	<u>18,107</u>

4. GRANTS PAYABLE

	2024	2023
	£	£
Dog welfare and services	<u>2,238</u>	<u>1,000</u>

The total grants paid to institutions during the year was as follows:

	2024	2023
	£	£
Underdog International	<u>-</u>	<u>1,000</u>

Grants payable in the current year includes donations of dog food, goods and equipment for the benefit of dogs impacted by the war in Ukraine, totalling £1,988.

BORDER COLLIE RESCUE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	1,956	4,603
Other operating leases	3,212	2,709
Accountancy and independent examination fees	<u>1,530</u>	<u>1,458</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

7. STAFF COSTS

There were no individuals employed by the charity during the current or prior year.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>12,982</u>	<u>5,125</u>	<u>18,107</u>
EXPENDITURE ON			
Raising funds	400	-	400
Charitable activities			
Dog welfare and services	<u>21,404</u>	<u>5,292</u>	<u>26,696</u>
Total	<u>21,804</u>	<u>5,292</u>	<u>27,096</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	(8,822)	(167)	(8,989)
	<u>(2,544)</u>	<u>2,544</u>	<u>-</u>
Net movement in funds	(11,366)	2,377	(8,989)
RECONCILIATION OF FUNDS			
Total funds brought forward	186,527	19,400	205,927
	<u>175,161</u>	<u>21,777</u>	<u>196,938</u>
TOTAL FUNDS CARRIED FORWARD	<u>175,161</u>	<u>21,777</u>	<u>196,938</u>

BORDER COLLIE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

9. TANGIBLE FIXED ASSETS

	Freehold property £	Centre equipment & facilities £	Motor vehicles £	Computer and camera equipment £	Totals £
COST					
At 1 April 2023	-	8,090	26,499	16,332	50,921
Additions	<u>175,886</u>	<u>446</u>	<u>-</u>	<u>324</u>	<u>176,656</u>
At 31 March 2024	<u>175,886</u>	<u>8,536</u>	<u>26,499</u>	<u>16,656</u>	<u>227,577</u>
DEPRECIATION					
At 1 April 2023	-	5,957	17,278	15,464	38,699
Charge for year	<u>-</u>	<u>329</u>	<u>1,383</u>	<u>244</u>	<u>1,956</u>
At 31 March 2024	<u>-</u>	<u>6,286</u>	<u>18,661</u>	<u>15,708</u>	<u>40,655</u>
NET BOOK VALUE					
At 31 March 2024	<u>175,886</u>	<u>2,250</u>	<u>7,838</u>	<u>948</u>	<u>186,922</u>
At 31 March 2023	<u>-</u>	<u>2,133</u>	<u>9,221</u>	<u>868</u>	<u>12,222</u>

10. STOCKS

	2024 £	2023 £
Raw materials	350	-
Finished goods	<u>3,932</u>	<u>3,932</u>
	<u>4,282</u>	<u>3,932</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Legacies receivable	50,000	4,377
Prepayments	<u>3,166</u>	<u>2,028</u>
	<u>53,166</u>	<u>6,405</u>

BORDER COLLIE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Creditors and accruals	1,933	3,734
Other creditors	<u>4,344</u>	<u>-</u>
	<u>6,277</u>	<u>3,734</u>

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Other creditors	<u>37,648</u>	<u>-</u>

Other creditors falling due within and after more than one year includes the balance on a concessionary loan. The total amount repayable after five years is £19,548. Please see note 15 for further details.

14. MOVEMENT IN FUNDS

	At 1.4.23	Net movement	Transfers between	At
	£	in funds	funds	31.3.24
	£	£	£	£
Unrestricted funds				
Central fund	26,257	48,154	142,837	217,248
Centre contingency	17,904	-	(17,904)	-
Rehab centre fund	125,000	-	(125,000)	-
Emergency vehicle designated fund	<u>6,000</u>	<u>-</u>	<u>(2,000)</u>	<u>4,000</u>
	175,161	48,154	(2,067)	221,248
Restricted funds				
Welfare	11,304	(2,542)	2,067	10,829
Yorkshire restricted fund	9,914	(1,117)	-	8,797
Welfare - Scotland	<u>559</u>	<u>(250)</u>	<u>-</u>	<u>309</u>
	<u>21,777</u>	<u>(3,909)</u>	<u>2,067</u>	<u>19,935</u>
TOTAL FUNDS	<u>196,938</u>	<u>44,245</u>	<u>-</u>	<u>241,183</u>

BORDER COLLIE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Central fund	71,817	(23,663)	48,154
Restricted funds			
Welfare	2,956	(5,498)	(2,542)
Yorkshire restricted fund	-	(1,117)	(1,117)
Welfare - Scotland	-	(250)	(250)
	<u>2,956</u>	<u>(6,865)</u>	<u>(3,909)</u>
TOTAL FUNDS	<u>74,773</u>	<u>(30,528)</u>	<u>44,245</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
Central fund	56,091	(8,822)	(21,012)	26,257
Centre contingency	14,436	-	3,468	17,904
Rehab centre fund	110,000	-	15,000	125,000
Emergency vehicle designated fund	<u>6,000</u>	-	-	<u>6,000</u>
	186,527	(8,822)	(2,544)	175,161
Restricted funds				
Welfare	9,400	(640)	2,544	11,304
Yorkshire restricted fund	10,000	(86)	-	9,914
Welfare - Scotland	-	<u>559</u>	-	<u>559</u>
	<u>19,400</u>	<u>(167)</u>	<u>2,544</u>	<u>21,777</u>
TOTAL FUNDS	<u>205,927</u>	<u>(8,989)</u>	-	<u>196,938</u>

BORDER COLLIE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Central fund	12,982	(21,804)	(8,822)
Restricted funds			
Welfare	4,025	(4,665)	(640)
Yorkshire restricted fund	-	(86)	(86)
Welfare - Scotland	<u>1,100</u>	<u>(541)</u>	<u>559</u>
	<u>5,125</u>	<u>(5,292)</u>	<u>(167)</u>
TOTAL FUNDS	<u><u>18,107</u></u>	<u><u>(27,096)</u></u>	<u><u>(8,989)</u></u>

Unrestricted funds:

Centre Contingency Fund

This fund was designated as a contingency for potential centre expenses. The trustees resolved to remove this designated fund in the current financial year.

Rehab Centre Fund

This fund was designated for expenditure on the future purchase of a property, to be used for the rehabilitation of dogs with behavioural and trauma issues. An additional £5,000 was designated to the fund in the year. This fund was removed after the purchase of Barmark, which occurred in the current financial year.

Emergency Vehicle Fund

This fund has been designated for expenditure on the purchase of an emergency vehicle, as required should the vehicles presently held cease to be operational. The trustees resolved to reduce this fund to £4,000 in the current financial year.

Restricted funds:

Welfare Fund

Donations made to the welfare fund are used exclusively for costs relating directly to the welfare of dogs in the charity's care.

Welfare Fund - Scotland

The fund represents donations made to the welfare fund, specifically for the care of dogs in Scotland.

Yorkshire Fund

This fund represents a donation received with the restriction that the funds be utilised exclusively for the care of dogs taken in from or resident in Yorkshire.

14. MOVEMENT IN FUNDS - continued

Transfers between funds:

During the year, transfers have been made from central unrestricted funds to the welfare fund, relating to restricted welfare costs incurred using central funds and the transfer of a cash balance held to the welfare fund, totalling £2,067.

15. RELATED PARTY DISCLOSURES

During this and prior years Mr M D Cooke, a trustee of the charity, has made personal cash and debit card payments on behalf of the charity, which are then reimbursed. No amounts were due to or from the charity at the year-end in the current or prior year.

As described in the trustees' report, during the current financial year, the charity purchased 34% of a property in Scotland known as Barmark, which is used by the charity as a dog rehabilitation centre. The remaining 66% of the property is owned by Miss N M Oliver, a trustee of the charity.

To assist with the charity's contribution to the purchase of the property, Mr M D Cooke provided the charity with a loan of £43,400. The loan is interest free and repayable in monthly instalments over 10 years. The outstanding balance at the year end was £41,992, of which £37,648 will fall due after more than one year.

BORDER COLLIE RESCUE

England & Wales - Charity number 1128983

Accounts

REGISTERED COMPANY NUMBER: 03037504 (England and Wales)

REGISTERED CHARITY NUMBER: 1128983

REGISTERED CHARITY NUMBER SC040796 (Scotland)

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
BORDER COLLIE RESCUE**

UHY Calvert Smith
Chartered Accountants
Heritage House
Murton Way
Osbaldwick
York
North Yorkshire
YO19 5UW

BORDER COLLIE RESCUE

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FOR THE YEAR ENDED 31 MARCH 2023**

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BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03037504 (England and Wales)

Registered Charity number
1128983 (England and Wales)
SC040796 (Scotland)

Registered office
57 Market Place
Richmond
North Yorkshire
DL10 4JQ

Trustees
A Alderson
M Ballantyne
M Cooke
N Oliver

Senior Management Team
Nicola Oliver - Dogs and Welfare
Michael Cooke - Support Services

Principal Vets
Swale Veterinary Surgery
Veterinary and Welfare Consultants

Independent Examiner
UHY Calvert Smith
Chartered Accountants
Heritage House
Murton Way
Osbalwick
York
YO19 5UW

Bankers
NatWest - 25 High Row, Darlington, County Durham
HSBC - 23 Market Place, Richmond, Yorkshire

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Border Collie Rescue is constituted as a charitable company, limited by guarantee under a Memorandum and Articles of Association as defined by the Companies Act 2006.

Border Collie Rescue incorporated in March 1995 and registered with the Charity Commission in England and Wales on 2nd April 2009 and with the Office of the Scottish Charity Regulator on 31st August 2009. Border Collie Rescue is run and staffed by volunteers with no paid employees.

Governance

As set out in the Articles of Association, the trustees (who are also directors of the company) are elected, removed or replaced by ordinary resolution of the company.

The trustees are required to resign and, if applicable, seek election at the charity's annual general meeting.

The number of trustees shall not be less than three. The current number of trustees for this financial year is four. Trustees are appointed to act in accordance with the objects of the charity and make the necessary policy decisions.

The Management Council of the charity consists of the trustees, consultants and non-executive officers who are appointed or co-opted onto the Management Council by resolution of the trustees for a period defined in the resolution confirming their appointment and for the purpose of providing expert or specialist advice.

Although entitled to attend meetings they have no obligation to do so and only trustees may vote on resolutions.

The Management Council normally meets four times a year and employs written resolutions as part of their governing process.

The objects and work of the charity is the rescue, rehabilitation, retraining and re-homing of Border Collies and Sheepdogs and the advancement of animal welfare, in particular of this dog breed and occupation.

The trustees seek to ensure that the skills represented by non-executive officers appointed to the Management Council extend and add to the experience and expertise offered by the trustees themselves. A wide range of practical and business skills are thus made available to the trustees for the application of the charities work in the furtherance of its objects.

All trustees and non-executive members of the Management Council are provided with the following information prior to appointment.

A copy of the Memorandum and Articles of the charity;

The current financial position of the charity, as of the latest completed month;

A breakdown of the organisational structure of the charity.

On appointment, they are also provided with full contact details of all trustees, non-executive officers and senior management and copies of minutes of previous meetings of the year they were appointed.

In order to qualify for appointment trustees must spend at least one year working with the charity as a volunteer and are encouraged to remain actively involved in the day to day work of the charity throughout their appointment.

When appointed trustees are made familiar with current health and safety procedures, care and re-homing priorities, the ethics underlying the work of the charity, operational procedures and the plans and projects being considered or currently operated by the charity.

All members of the Management Council are encouraged to review Charity Commission and OSCR guidance on procedures and obligations of charity trustees as and when they are issued.

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Organisational structure

The charity is governed by a council consisting of trustees, advisory non-executive officers and managers.

One trustee is appointed as chair to mediate and control meetings. The Chair organises and ensures meetings are recorded and ensures the charity provides a consistent and high operational standard.

The duties of treasurer are allocated to one of the trustees. The treasurer oversees the financial records of the charity and keeps the trustees and Council informed of the charities current financial position at meetings.

For the purposes of daily management and operation of Border Collie Rescue, the charity separates its work into two divisions, being:

Welfare, responsible for all aspects of the rescue, care and placement of dogs taken in by the charity and;

Administration, being all other activities required in support of the objects of the charity and work of the Welfare division.

Two trustees are appointed as managers to oversee and run these divisions.

They implement the directives of the Management Council, reporting back to trustees and council regarding progress in the appropriate areas for which they are responsible. They are designated authority to make purchases on behalf of the charity up to a limit set by the council and to pay the day to day running costs.

Each of these divisions has separate bank accounts and separate cash accounts. The original bank accounts were with NatWest until December 2019 when Central and Welfare fund bank accounts were also opened with HSBC.

The reason for opening these additional accounts was the closure of the local NatWest branch.

The bulk of funds were transferred to the HSBC accounts in January 2020 and all expenditure and most income now goes through our HSBC accounts. Up to 31st March 2022, most incoming electronic payments had been paid to our NatWest accounts with periodic transfers to HSBC but all income is now slowly being phased over to HSBC.

Since the year-end, our NatWest Central fund transfer has been completed and that account has been closed leaving only a Welfare Fund account with NatWest.

Our NatWest Welfare Fund account now only receives some standing orders from people who are donating anonymously. Standing order forms can be downloaded from our main website and processed by the donor without our knowledge so contacting some donors is problematic. Once these standing orders have been redirected to our HSBC accounts this account will also be closed. The standing order forms on our website direct to HSBC and have done so since the accounts opened.

The trustees may appoint other managers, at their discretion, to supervise and manage individual projects.

On appointment, and for the duration of the appointment, such individuals become part of the Senior Management Team along with the Divisional Managers. Outreach groups and individual volunteers who assist the work of the charity are appointed by, and work under the supervision of, the appropriate Divisional Managers.

Risk management

The trustees have a duty to identify and review any risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Procedures are in place to reduce risks of liability by ensuring compliance to Health and Safety laws covering volunteers working for the charity and members of the public that come into contact with the charity. Although not a legal requirement, the charity has a written health and safety policy.

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

Objectives and aims for public benefit

The principal objects and activities of Border Collie Rescue are defined in its governing document:

- to rescue, take in and provide care, shelter and sanctuary for stray, lost, neglected, abandoned, ill-treated and unwanted dogs of the Border Collie and other Working Sheepdog breeds, and to re-home these dogs wherever possible, and in particular, to provide and maintain rescue homes for the reception, care and treatment of such animals.

- to alleviate the suffering of these dogs and promote humane behaviour towards animals by; providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

The trustees of Border Collie Rescue are aware of guidance published by the Charity Commission on Public Benefit and the guidance is taken into account when they review the activities of the charity.

Review of activities

Border Collie Rescue is entirely run and staffed by volunteers. The charity has no paid employees.

For the purposes of fundraising and promotion the charity would normally run stalls at events and markets to sell merchandise and donated goods with collections, raffles, tombola's. Covid-19 curtailed these activities and they have not yet been re-instated in this financial year.

Furtherance of objects

Border Collie Rescue uses foster homes to accommodate dogs it takes in and a facility in near Richmond to rehabilitate dogs with behavioural and medical issues. Sheepdog assessment facilities exist in Swaledale to enable dogs wanting to work to be re-homed to working homes.

Numbers of foster homes vary according to availability of suitable volunteers and their other commitments. The Richmond rehab facility can accommodate up to six dogs with others held in foster homes nationally.

Typically, the charity still has between twenty and twenty-five dogs in its care at any time, accommodated in adapted outbuildings, within dwelling houses or at the Richmond facility.

The charity assists other rescue organisations and members of the public on behavioural and training issues and gives help and advice on overcoming problems. The charity works to help and encourage dog owners of any breed to be able to keep their pets rather than re-home them and offers other charitable organisations advice and assistance to help them understand the needs of Border Collies in their care and find them the most suitable homes.

The charity offers twenty-four hour mobile telephone support to clients who have adopted a dog from us.

An 0845 number is used for people to contact the charity or call an advice line for assistance with troublesome dogs.

This non-geographic number can be relayed to other UK land line numbers making receiving calls more flexible as it removes the tie to one place or one phone line. A dedicated mobile phone number is also available during office hours.

Border Collie Rescue continues to run four dedicated websites. The main website 'Border Collie Rescue on Line' has sections specific to breed and behavioural advice, available free to the public throughout the world.

A Scottish Website offers resources specific to Border Collie owners resident in Scotland.

A video website offers video information about the breed, specific issues and the work of the charity.

A fourth website provides resources to encourage people to keep themselves and their dogs fit.

Border Collie Rescue holds in trust a breed specific library of books, video and reference material. Currently this resource is in storage and is not available to the public.

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The charity operates an outreach program to take information about the breed and general animal welfare issues to the public via films and audio/visual displays at village halls, schools and appropriate venues.

Over recent years we have been noting a rising demand for dogs to be temporarily boarded while their owners are in hospital for short periods of time as an alternative to having to rehome them. For most people boarding kennels are affordable but as more and more people experience financial difficulties it is becoming more common for us to receive this sort of request, particularly from the elderly.

Border Collie Rescue has always taken the view that it is better to help people find a way to keep their dog rather than have to re-home it and the provision of a short term boarding program would be beneficial in achieving this outcome for some. Having spoken to the Charity Commission and OSCR about this problem we have been advised that to offer such a service does fall within the provisions of our objects so it is the intention of the charity to offer this service on a small scale in the future on the basis of a voluntary donation and for a short duration. Please see the following section on Scotland.

Identifiable benefit

Border Collie Rescue takes the majority of dogs directly from their previous owners who have found themselves unable to keep their dog and have sought our help in alleviating their dilemma.

The balance of dogs come from other rescue organisations or local authority pounds; thus enabling the other organisation to provide further assistance to the public with the resources freed by our intervention.

All of our services are free or subject to a voluntary donation and available to all individuals and organisations resident throughout England, Wales and Scotland. We only offer advice to Northern Ireland.

As we make no charge to take in dogs and all dogs re-homed are offered on the basis of a voluntary donation, people on low incomes are not excluded from benefiting from our services.

We frequently phone people back when they contact us for advice to prevent them the cost of a phone call which may turn out to be a long one so other than a short initial call to establish contact our advice can also be free of any charge.

By the application of assessments to reveal the potential of each dog coming into its care, Border Collie Rescue is able to target homes for dogs that can provide additional benefit to humanity and the public. Examples include Police/Prison Service scenting work, Search and Rescue work and assistance dogs.

By the giving of small grants, the charity is able to assist people who are receiving state benefit with the provision of food or veterinary care to enable them to keep their much-loved pet during their time of difficulty. Such grants are paid directly to the service provider i.e. - Vet, Dog food supplier, etc.

In the year 2022 to 2023 Border Collie Rescue made a small ex-gratia donation of toys from our fundraising stock to the children of refugees fleeing Ukraine and contributed the sum of £1,000 split between two animal rescue groups working with animals of refugees on the borders of Romania and Poland and inside Ukraine itself. Working in partnership with one of our suppliers, Gold Label, Stockcare Ltd, we also contributed a large quantity of herbal dog calming liquids and powders to aid the care of dogs traumatised by gunfire and bombs in the Ukraine war zones. This was all gratefully received and put to use.

The facilities provided by Border Collie Rescue are designed to assist members of the public and other organisations in resolving problems they are having with their dogs or gain a greater understanding of the breed or more general animal welfare issues and good husbandry practices.

By provision of quality advice and support the charity is able to assist some members of the public to keep their pets and alleviate the need for re-homing.

The use of video and audio visual presentations enable the charity to put its messages over in a more subtle or entertaining way. Where possible, DVD's of videos made by, or on behalf of, the charity are played at shows and events the charity attends, reaching a larger audience.

There are no restrictions on who may benefit from our services.

Internet-based facilities are available free to any member of the public through public libraries, drop in centres or other free internet access providers; consequently no one is excluded due to financial constraints.

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Scotland

Border Collie Rescue is a Cross Border charity, registered with OSCR and continues to work in Scotland. Over this financial year approximately 60% of the charities work has involved people and dogs resident in Scotland, an increase on last year. There have been far more applications from Scottish residents with dogs they wish us to take in than there has from people wanting to take on a dog so although most dogs are taken in from Scotland, most are re-homed in England.

Funding from Scotland is still lower than that of England and Wales but the balance is slowly equalising.

The charity is currently looking for a property in Scotland to set up an assessment and rehabilitation unit which is hoped will also increase the number of dogs that come into our care from Scotland finding new homes in Scotland.

At the time of composing this report the charity is seeking to finalise arrangements to purchase a smallholding in Scotland. The primary purpose of this facility will be to enable us to board, offer care, recovery and convalescence and assess and rehabilitate dogs coming into our care but the longer term prospects also include the boarding of a small number of dogs over the year, one or two at a time, when their elderly owners are obliged to be hospitalised.

The basis of qualification of this service will be age, financial difficulties and lack of any alternative option and it is proposed at this stage to offer this service in return of a donation of a voluntary amount at the end of the period of residence.

At this stage it is also considered that provision of the food the dog would normally be fed on is provided by the owner and the costs of normal veterinary procedures like vaccination boosters, worming, etc., should they fall due while the dog is in residence, would also be covered by the owner but there will be some flexibility based on the criteria that a qualifying a person and their dog may meet to receive a grant under the Collielaw program.

The smallholding will offer limited space to accommodate students who wish to broaden their knowledge of Border Collies on short term residential stays.

Other facilities will eventually come on line as funds allow.

FINANCIAL REVIEW

The results for the year are set out in the attached financial statements.

Reserves policy

It is the policy of the charity to hold 50% (equivalent to 6 months) from the year before the previous year's operational expenditure as a primary reserve against loss of income and contingency in any current year, subject to such reserves being available and at the trustees' disposal.

Because of the charities reliance on motor transport to carry out its objects, the trustees have evaluated the need to have a permanent emergency contingency fund in reserve to cover the cost of purchasing a second-hand vehicle should one of the existing two vehicles owned by the charity break down beyond repair. This is not a restricted fund and can be re-designated. The reserve held for these purposes remains at £6,000.

The charity has also resolved to designate £125,000 from unrestricted general funds for the future purchase of permanent premises for the Charity to utilise for its Charitable purposes, to replace the rented property presently used. This amount includes £110,000 designated for the same purposes in the prior year. When additional funds become available, the Charity can opt to increase this reserve.

This fund is not restricted and can also be re-designated to general operational funds in whole or in part, subject to a resolution of the board of trustees.

Border Collie Rescue receives its primary funding by voluntary public donation, including legacies, and self-generated fundraising activities.

Within this financial year, the charity has received no grant funding nor made any grant funding applications nor participated in any trading activities.

BORDER COLLIE RESCUE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23 November 2023 and signed on its behalf by:

M D Cooke - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BORDER COLLIE RESCUE

Independent examiner's report to the trustees of Border Collie Rescue ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Accountants in England and Wales (ICAEW).

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

- 1 accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
- 2 the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any required to give the accounts a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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 Priest
UHY Calvert Smith
Chartered Accountants
Heritage House
Murton Way
Osbaldwick
York
YO19 5UW

Date: 29 November 2023

BORDER COLLIE RESCUE**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies	3	12,982	5,125	18,107	61,930
Other trading activities	4	<u>-</u>	<u>-</u>	<u>-</u>	<u>441</u>
Total		<u>12,982</u>	<u>5,125</u>	<u>18,107</u>	<u>62,371</u>
EXPENDITURE ON					
Raising funds		400	-	400	507
Charitable activities					
Dog welfare and services		<u>21,404</u>	<u>5,292</u>	<u>26,696</u>	<u>27,586</u>
Total		<u>21,804</u>	<u>5,292</u>	<u>27,096</u>	<u>28,093</u>
NET INCOME		(8,822)	(167)	(8,989)	34,278
Transfers between funds	14	<u>(2,544)</u>	<u>2,544</u>	<u>-</u>	<u>-</u>
Net movement in funds		(11,366)	2,377	(8,989)	34,278
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>186,527</u>	<u>19,400</u>	<u>205,927</u>	<u>171,649</u>
TOTAL FUNDS CARRIED FORWARD		<u>175,161</u>	<u>21,777</u>	<u>196,938</u>	<u>205,927</u>

The notes form part of these financial statements

BORDER COLLIE RESCUE (REGISTERED NUMBER: 03037504)**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	10	12,222	-	12,222	16,106
CURRENT ASSETS					
Stocks	11	3,932	-	3,932	4,332
Debtors	12	6,019	386	6,405	22,241
Cash at bank and in hand		<u>156,722</u>	<u>21,391</u>	<u>178,113</u>	<u>166,318</u>
		166,673	21,777	188,450	192,891
CREDITORS					
Amounts falling due within one year	13	(3,734)	-	(3,734)	(3,070)
		<u>162,939</u>	<u>21,777</u>	<u>184,716</u>	<u>189,821</u>
NET CURRENT ASSETS					
		175,161	21,777	196,938	205,927
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>175,161</u>	<u>21,777</u>	<u>196,938</u>	<u>205,927</u>
NET ASSETS					
		<u>175,161</u>	<u>21,777</u>	<u>196,938</u>	<u>205,927</u>
FUNDS					
Unrestricted funds	14			175,161	186,527
Restricted funds				<u>21,777</u>	<u>19,400</u>
TOTAL FUNDS					
				<u>196,938</u>	<u>205,927</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

BORDER COLLIE RESCUE (REGISTERED NUMBER: 03037504)

BALANCE SHEET - continued
31 MARCH 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22 November 2023 and were signed on its behalf by:

M D Cooke - Trustee

The notes form part of these financial statements

BORDER COLLIE RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. CHARITY INFORMATION

Border Collie Rescue is a private charitable company, limited by guarantee, registered with the Charity Commission in England and Wales and the Office of the Scottish Charity Regulator (OSCR) in Scotland.

The address of its registered office is 57 Market Place, Richmond, North Yorkshire, DL10 4JQ.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Legacy income recognised as receivable at the balance sheet date has been estimated where necessary on the basis of information provided by the executors or from post balance sheet receipts.

Legacy income is therefore subject to some degree of measurement uncertainty.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Centre equipment & facilities	- 15% on reducing balance
Motor vehicles	- 15% on reducing balance
Computer and camera equipment	- 25% on reducing balance

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 corporation tax on its charitable activities.

BORDER COLLIE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

2. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. The trustees may earmark part of the charity's unrestricted funds to be used for particular purposes in the future. The trustees have the power to re-designate such funds within unrestricted funds.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	12,025	12,851
Legacies	<u>6,082</u>	<u>49,079</u>
	<u><u>18,107</u></u>	<u><u>61,930</u></u>

4. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Stall income	-	193
Merchandise sales	<u>-</u>	<u>248</u>
	<u><u>-</u></u>	<u><u>441</u></u>

5. GRANTS PAYABLE

	2023	2022
	£	£
Dog welfare and services	<u>1,000</u>	<u>-</u>

The total grants paid to institutions during the year was as follows:

	2023	2022
	£	£
Underdog international	<u>1,000</u>	<u>-</u>

BORDER COLLIE RESCUE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****6. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	4,603	4,700
Other operating leases	2,709	5,375
Deficit on disposal of fixed assets	-	218
Accountancy and independent examination fees	<u>1,458</u>	<u>1,354</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

8. STAFF COSTS

There were no individuals employed by the charity during the current or prior year.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	49,039	12,891	61,930
Other trading activities	<u>441</u>	<u>-</u>	<u>441</u>
Total	<u>49,480</u>	<u>12,891</u>	<u>62,371</u>
EXPENDITURE ON			
Raising funds	507	-	507
Charitable activities			
Dog welfare and services	<u>23,592</u>	<u>3,994</u>	<u>27,586</u>
Total	<u>24,099</u>	<u>3,994</u>	<u>28,093</u>
NET INCOME			
Transfers between funds	<u>(2,406)</u>	<u>2,406</u>	<u>-</u>
Net movement in funds	22,975	11,303	34,278

BORDER COLLIE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	163,552	8,097	171,649
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>186,527</u>	<u>19,400</u>	<u>205,927</u>

10. TANGIBLE FIXED ASSETS

	Centre equipment & facilities £	Motor vehicles £	Computer and camera equipment £	Totals £
COST				
At 1 April 2022	7,371	26,499	16,332	50,202
Additions	<u>719</u>	<u>-</u>	<u>-</u>	<u>719</u>
At 31 March 2023	<u>8,090</u>	<u>26,499</u>	<u>16,332</u>	<u>50,921</u>
DEPRECIATION				
At 1 April 2022	5,618	13,303	15,175	34,096
Charge for year	<u>339</u>	<u>3,975</u>	<u>289</u>	<u>4,603</u>
At 31 March 2023	<u>5,957</u>	<u>17,278</u>	<u>15,464</u>	<u>38,699</u>
NET BOOK VALUE				
At 31 March 2023	<u>2,133</u>	<u>9,221</u>	<u>868</u>	<u>12,222</u>
At 31 March 2022	<u>1,753</u>	<u>13,196</u>	<u>1,157</u>	<u>16,106</u>

11. STOCKS

	2023 £	2022 £
Finished goods	<u>3,932</u>	<u>4,332</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Legacies receivable	4,377	20,471
Prepayments	<u>2,028</u>	<u>1,770</u>
	<u>6,405</u>	<u>22,241</u>

BORDER COLLIE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Creditors and accruals	<u>3,734</u>	<u>3,070</u>

14. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
Central fund	56,091	(8,822)	(21,012)	26,257
Centre contingency	14,436	-	3,468	17,904
Rehab centre fund	110,000	-	15,000	125,000
Emergency vehicle designated fund	<u>6,000</u>	-	-	<u>6,000</u>
	186,527	(8,822)	(2,544)	175,161
Restricted funds				
Welfare	9,400	(640)	2,544	11,304
Yorkshire restricted fund	10,000	(86)	-	9,914
Welfare - Scotland	<u>-</u>	<u>559</u>	-	<u>559</u>
	<u>19,400</u>	<u>(167)</u>	<u>2,544</u>	<u>21,777</u>
TOTAL FUNDS	<u>205,927</u>	<u>(8,989)</u>	<u>-</u>	<u>196,938</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Central fund	12,982	(21,804)	(8,822)
Restricted funds			
Welfare	4,025	(4,665)	(640)
Yorkshire restricted fund	-	(86)	(86)
Welfare - Scotland	<u>1,100</u>	<u>(541)</u>	<u>559</u>
	<u>5,125</u>	<u>(5,292)</u>	<u>(167)</u>
TOTAL FUNDS	<u>18,107</u>	<u>(27,096)</u>	<u>(8,989)</u>

BORDER COLLIE RESCUE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****14. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
Central fund	141,552	25,381	(110,842)	56,091
Centre contingency	12,000	-	2,436	14,436
Rehab centre fund	10,000	-	100,000	110,000
Emergency vehicle designated fund	-	-	6,000	6,000
	<u>163,552</u>	<u>25,381</u>	<u>(2,406)</u>	<u>186,527</u>
Restricted funds				
Welfare	8,097	(1,103)	2,406	9,400
Yorkshire restricted fund	-	10,000	-	10,000
	<u>8,097</u>	<u>8,897</u>	<u>2,406</u>	<u>19,400</u>
TOTAL FUNDS	<u>171,649</u>	<u>34,278</u>	<u>-</u>	<u>205,927</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Central fund	49,480	(24,099)	25,381
Restricted funds			
Welfare	2,891	(3,994)	(1,103)
Yorkshire restricted fund	10,000	-	10,000
	<u>12,891</u>	<u>(3,994)</u>	<u>8,897</u>
TOTAL FUNDS	<u>62,371</u>	<u>(28,093)</u>	<u>34,278</u>

Unrestricted funds:**Centre Contingency Fund**

This fund has been designated a contingency for potential centre expenses.

Rehab Centre Fund

This fund has been designated for expenditure on the future purchase of a property, to be used for the rehabilitation of dogs with behavioural and trauma issues. An additional £15,000 has been designated by the Trustees' for these purposes in the current year.

BORDER COLLIE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

14. MOVEMENT IN FUNDS - continued

Emergency Vehicle Fund

This fund has been designated for expenditure on the purchase of an emergency vehicle, as required should the vehicles presently held cease to be operational.

Restricted funds:

Welfare Fund

Donations made to the Welfare Fund are used exclusively for costs relating directly to the welfare of dogs in the charity's care.

Welfare Fund - Scotland

The fund represents donations made to the welfare fund, specifically for the care of dogs in Scotland.

Yorkshire Fund

This fund represents a donation received with the restriction that the funds be utilised exclusively for the care of dogs taken in from or resident in Yorkshire.

Transfers between funds:

During the year, transfers have been made from central unrestricted funds to the welfare fund, relating to restricted welfare costs incurred using central funds, totalling £3,263. Fixed assets purchased using restricted funds, totalling £719, have been transferred from restricted welfare funds to central unrestricted funds during the year, as the restriction on the expenditure incurred ended at the point of purchase.

15. RELATED PARTY DISCLOSURES

During this and prior years Mr M D Cooke, a trustee of the charity, has made personal cash and debit card payments on behalf of the charity, which are then reimbursed. No amounts were due to or from the charity at the year-end in the current or prior year.

BORDER COLLIE RESCUE

England & Wales - Charity number 1128983

Accounts

REGISTERED COMPANY NUMBER: 03037504 (England and Wales)

REGISTERED CHARITY NUMBER: 1128983

REGISTERED CHARITY NUMBER SC040796 (Scotland)

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
BORDER COLLIE RESCUE**

UHY Calvert Smith
Chartered Accountants
Heritage House
Murton Way
Osbaldwick
York
North Yorkshire
YO19 5UW

BORDER COLLIE RESCUE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

3037504 (England and Wales)

Registered Charity number

1128983 (England and Wales)

SC040796 (Scotland)

Registered office

57 Market Place
Richmond
North Yorkshire
DL10 4JQ

Trustees

A Alderson
M Ballantyne
M Cooke
N Oliver

Senior Management Team

Nicola Oliver - Dogs and Welfare
Michael Cooke - Support Services

Principal Vets

Swale Veterinary Surgery
Veterinary and Welfare Consultants

Independent Examiner

UHY Calvert Smith
Chartered Accountants
Heritage House
Murton Way
Osbalwick
York
YO19 5UW

Bankers

NatWest - 25 High Row, Darlington, County Durham
HSBC - 23 Market Place, Richmond, Yorkshire

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Border Collie Rescue is constituted as a charitable company, limited by guarantee under a Memorandum and Articles of Association as defined by the Companies Act 2006.

Border Collie Rescue incorporated as a non-profit charitable company limited by guarantee in March 1995 and registered with the Charity Commission in England and Wales on 2 April 2009 and with the Office of the Scottish Charity Regulator on 31 August 2009.

Border Collie Rescue is run and staffed by volunteers with no paid employees.

Governance

As set out in the Articles of Association, the trustees (who are also directors of the company) are elected, removed or replaced by ordinary resolution of the company.

The trustees are required to resign and, if applicable, seek election at the charity's annual general meeting.

The number of trustees shall not be less than three. The current number of trustees for this financial year is four. Trustees are appointed to act in accordance with the objects of the charity and, as such, make the necessary policy decisions.

The Management Council of the charity consists of the trustees, along with consultants and other non-executive officers who are appointed or co-opted onto the Management Council by the trustees for a period defined in the resolution confirming their appointment and for the purposes of provision of expert or specialist advice.

Non-executive officers and consultants are selected for the skills and expertise they can offer to the charity and are invited to attend meetings of trustees to contribute to matters on the agenda. They have no obligation to attend.

Only trustees may vote on resolutions.

The Management Council normally meets four times annually but also employ written resolutions as part of their governing process.

The objects and work of the charity is the rescue, rehabilitation, retraining and re-homing of Border Collies and Sheepdogs and the advancement of animal welfare, in particular of this dog breed and occupation.

The trustees seek to ensure that the skills represented by non-executive officers appointed to the Management Council extend and add to the experience and expertise offered by the trustees themselves. A wide range of practical and business skills are thus made available to the trustees for the application of the charities work in the furtherance of its objects.

All trustees and non-executive members of the Management Council are provided with the following information prior to appointment.

A copy of the Memorandum and Articles of the charity;

The current financial position of the charity, as of the latest completed month;

A breakdown of the organisational structure of the charity.

On appointment, they are also provided with full contact details of all trustees, non-executive officers and senior management and copies of minutes of previous meetings of the year they were appointed.

Prior to their appointment, trustees must spend at least one year working with the charity as a volunteer in some capacity and are encouraged to continue to remain actively involved in the day to day work of the charity throughout their appointment.

During induction, trustees are made familiar with current health and safety procedures, care and re-homing priorities, the ethics underlying the work of the charity, operational procedures and the plans and projects being considered or currently operated by the charity.

All members of the Management Council are encouraged to review Charity Commission and OSCR guidance on procedures and obligations of charity trustees as and when they are issued.

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Organisational structure

The charity is governed by a council consisting of trustees, advisory non-executive officers and managers.

One trustee is appointed as chair to mediate and control meetings. The Chair organises and ensures meetings are recorded and ensures the charity provides a consistent and high operational standard.

The duties of treasurer are allocated to one of the trustees or a non-executive officer. The treasurer oversees the financial records of the charity and keeps the trustees and Council informed of the charities current financial position at meetings.

For the purposes of daily management and operation of Border Collie Rescue, the charity separates its work into two divisions, being:

Welfare, responsible for all aspects of the rescue, care and placement of dogs taken in by the charity and;

Administration, being all other activities required in support of the objects of the charity and the work of the Welfare division. Two trustees are appointed as managers to oversee and run these divisions.

They implement the directives of the Management Council, reporting back to trustees and council regarding progress in the appropriate areas for which they are responsible. They are designated authority to make purchases on behalf of the charity up to a limit set by the council and to pay the day to day running costs.

Each of these divisions has separate bank accounts with NatWest and separate cash accounts.

At the end of December 2019 additional Central and Welfare fund bank accounts were opened with HSBC.

The original reason for opening these additional accounts was the closure of the local NatWest branch.

The bulk of funds were transferred to the HSBC accounts in January 2020 and all expenditure and most income now goes through our HSBC accounts. Up to 31st March 2022, most incoming electronic payments had been paid to our NatWest accounts with periodic transfers to HSBC but all income is now slowly being phased over to HSBC.

It was originally envisaged that we would split funds from donors in Scotland and donors in the rest of the UK to service each respective region but this has been abandoned due to the fact that income from Scotland would not be sufficient to support the work we carry out there if it were not supplemented by income from England and Wales.

Duplicate accounts are not likely to be needed in the foreseeable future so it has been decided to close accounts with Nat West once standing orders have been redirected to our HSBC accounts. These cannot be simply transferred. Individual donors need to redirect their payments to our HSBC accounts themselves.

Some donors are anonymous to us. Standing order forms can be downloaded from our main website and processed by the donor without our knowledge. Contacting some donors is problematic.

All Welfare bank and cash accounts are restricted funds and payments from all bank accounts require two trustee signatories.

The trustees may appoint other managers, at their discretion, to supervise and manage individual projects.

On appointment, and for the duration of the appointment, such individuals become part of the Senior Management Team along with the Divisional Managers. Outreach groups and individual volunteers who assist the work of the charity are appointed by, and work under the supervision of, the Divisional Managers.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Procedures are in place to reduce risks of liability by ensuring compliance to Health and Safety laws covering volunteers working for the charity and members of the public that come into contact with the charity. Although not a legal requirement, the charity has a written health and safety policy.

Appropriate insurance is in place to cover key risks as evaluated by the trustees. Procedures covering major transactions and the handling of funds, resources and income exist to reduce risks of fraud, theft or error.

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Objectives and aims for public benefit

The principal objects and activities of Border Collie Rescue are defined in its governing document:

- to rescue, take in and provide care, shelter and sanctuary for stray, lost, neglected, abandoned, ill-treated and unwanted dogs of the Border Collie and other Working Sheepdog breeds, and to re-home these dogs wherever possible, and in particular, to provide and maintain rescue homes for the reception, care and treatment of such animals.

- to alleviate the suffering of these dogs and promote humane behaviour towards animals by; providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

The trustees of Border Collie Rescue are aware of guidance published by the Charity Commission on Public Benefit and the guidance is taken into account when they review the objectives and activities of the charity.

Review of activities

Border Collie Rescue is entirely run and staffed by volunteers. The charity has no paid employees.

For the purposes of fundraising and promotion the charity would normally run stalls at events and markets to sell merchandise and donated goods with collections, raffles, tombolas. Covid-19 curtailed these activities and due to the current lack of volunteers interested in fundraising they have not yet been re-instated.

Furtherance of objects

Border Collie Rescue uses foster homes to accommodate dogs it takes in and a facility in near Richmond to rehabilitate dogs with behavioural and medical issues. Sheepdog assessment facilities exist in Swaledale.

Dogs with strong working inclinations and instincts are re-homed to working homes that can fulfil their needs.

Numbers of foster homes vary according to availability of suitable volunteers and their other commitments. The Richmond rehab facility can accommodate up to six dogs with others held in foster homes nationally.

Typically, the charity still has between twenty and twenty-five dogs in its care at any time, accommodated in adapted outbuildings, within dwelling houses or at the Richmond facility.

The charity assists other rescue organisations and members of the public on behavioural and training issues and gives help and advice on overcoming problems.

The charity works to help and encourage dog owners of any breed to be able to keep their pets rather than re-home them and offers other charitable organisations advice and assistance to help them understand the needs of Border Collies in their care and find them the most suitable homes.

The charity offers twenty-four hour telephone support to clients who have adopted.

An 0845 number is given out for people to call an advice line for assistance with troublesome dogs.

The non-geographic numbers can be relayed to other destination numbers outside of normal office hours.

Border Collie Rescue continues to run four dedicated websites. The main website 'Border Collie Rescue on Line' has sections specific to breed and behavioural advice, available free to the public throughout the world.

It also contains updated information about Covid-19, its effect on animals and the work of the charity.

A Scottish Website offers resources specific to Border Collie owners resident in Scotland.

A video website offers video information about the breed, specific issues and the work of the charity.

A fourth website provides resources to encourage people to keep themselves and their dogs fit.

Border Collie Rescue holds in trust a breed specific library of books, video and reference material.

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The charity operates an outreach program to take information about the breed and general animal welfare issues to the public via films and audio/visual displays at village halls, schools and appropriate venues.

Border Collie Rescue helps to promote other charities by offering video production and hosting of videos. The outreach program and access to the library continue to be suspended for this financial period.

Identifiable benefit

Border Collie Rescue takes the majority of dogs directly from their previous owners who have found themselves unable to keep their dog and have sought our help in alleviating their dilemma.

The balance of dogs come from other rescue organisations or local authority pounds; thus enabling the other organisation to provide further assistance to the public with the resources freed by our intervention.

All of our services are free or subject to a voluntary donation and available to all individuals and organisations resident throughout England, Wales and Scotland. We only offer advice to Northern Ireland.

As we make no charge to take in dogs and all dogs re-homed are offered on the basis of a voluntary donation, people on low incomes are not excluded from benefiting from our services.

By the application of assessments to reveal the potential of each dog coming into its care, Border Collie Rescue is able to target homes for dogs that can provide additional benefit to humanity and the public. Examples include Police/Prison Service scenting work, Search and Rescue work and assistance dogs.

By the giving of small grants, the charity is able to assist people who are receiving state benefit with the provision of food or veterinary care to enable them to keep their much-loved pet during their time of difficulty. Such grants are paid directly to the service provider i.e. - Vet, Dog food supplier, etc.

The facilities provided by Border Collie Rescue are designed to assist members of the public and other organisations in resolving problems they are having with their dogs or gain a greater understanding of the breed or more general animal welfare issues and good husbandry practices.

By provision of quality advice and support the charity is able to assist some members of the public to keep their pets and alleviate the need for re-homing.

The use of video and audio visual presentations enable the charity to put its messages over in a more subtle or entertaining way. Where possible, DVD's of videos made by, or on behalf of, the charity are played at shows and events the charity attends, reaching a larger audience.

There are no restrictions on who may benefit from our services.

Internet-based facilities are available free to any member of the public through public libraries, drop in centres or other free internet access providers; consequently no one is excluded due to financial constraints.

Scotland

Border Collie Rescue is a Cross Border charity, registered with OSCR and continues to work in Scotland. Over this financial year approximately 55% of the charities work has involved people and dogs resident in Scotland which is almost double that of last year.

There have been far more applications from Scottish residents with dogs they wish us to take in than there has from people wanting to take on a dog.

Due to recent changes in Scottish law regarding licencing of activities relating to the handling of animals, we have not been able to maintain a regular number of foster homes in Scotland.

Currently we do not have an animal welfare establishment in Scotland, as defined in Scottish law, so each individual foster home could be subject to a licence requirement should they exceed a defined level of activity.

This is a situation most potential foster carers are reluctant to risk so take-up after the pandemic has been slow.

As the situation stands, many dogs have to be transported to England for assessment and fostering.

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

The results for the year are set out in the attached financial statements.

Reserves policy

It is the policy of the charity to hold 50% (equivalent to 6 months) from the year before the previous year's operational expenditure as a primary reserve against loss of income and contingency in any current year, subject to such reserves being available and at the trustees' disposal.

Because of the charities reliance on motor transport to carry out its objects, the trustees have evaluated the need to have a permanent emergency contingency fund in reserve to cover the cost of purchasing a second-hand vehicle should one of the existing two vehicles owned by the charity break down beyond repair. The reserve held for these purposes is £6,000.

The charity has also resolved to designate £110,000 from unrestricted general funds for the future purchase of a permanent premises for the Charity to utilise for its Charitable purposes, to replace the rented property presently used. This amount includes £10,000 designated for the same purposes in the prior year. When additional funds become available, the Charity can opt to increase this reserve, while funds can also be re-designated back to general operational funds in whole or in part, subject to a resolution of the board of trustees.

The charity has been the grateful recipient of a number of legacies in recent years, with approximately £94,500 recognised in the financial statements over the last 3 financial periods – of which £20,471 (2021: £25,000) is included as amounts receivable at the balance sheet date. This is reflected in the charity's current level of unrestricted reserves.

Border Collie Rescue receives its primary funding by voluntary public donation, including legacies, and self-generated fundraising activities.

Within this financial year, the charity has received no grant funding nor made any grant funding applications nor participated in any trading activities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 16 November 2022 and signed on its behalf by:

M D Cooke - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BORDER COLLIE RESCUE**

Independent examiner's report to the trustees of Border Collie Rescue ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 Priest
UHY Calvert Smith
Chartered Accountants
Heritage House
Murton Way
Osbaldwick
York
YO19 5UW

17 November 2022

BORDER COLLIE RESCUE**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	49,039	12,891	61,930	62,061
Other trading activities	3	<u>441</u>	<u>-</u>	<u>441</u>	<u>-</u>
Total		<u>49,480</u>	<u>12,891</u>	<u>62,371</u>	<u>62,061</u>
 EXPENDITURE ON					
Raising funds		507	-	507	(14)
Charitable activities					
Dog welfare and services		<u>23,592</u>	<u>3,994</u>	<u>27,586</u>	<u>35,822</u>
Total		<u>24,099</u>	<u>3,994</u>	<u>28,093</u>	<u>35,808</u>
 NET INCOME					
		25,381	8,897	34,278	26,253
Transfers between funds	12	<u>(2,406)</u>	<u>2,406</u>	<u>-</u>	<u>-</u>
Net movement in funds		22,975	11,303	34,278	26,253
 RECONCILIATION OF FUNDS					
Total funds brought forward		163,552	8,097	171,649	145,396
TOTAL FUNDS CARRIED FORWARD		<u>186,527</u>	<u>19,400</u>	<u>205,927</u>	<u>171,649</u>

The notes form part of these financial statements

BORDER COLLIE RESCUE**BALANCE SHEET
31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	16,106	-	16,106	20,864
CURRENT ASSETS					
Stocks	9	4,332	-	4,332	4,779
Debtors	10	12,241	10,000	22,241	27,115
Cash at bank and in hand		<u>156,816</u>	<u>9,502</u>	<u>166,318</u>	<u>121,024</u>
		173,389	19,502	192,891	152,918
CREDITORS					
Amounts falling due within one year	11	(2,968)	(102)	(3,070)	(2,133)
		<u>170,421</u>	<u>19,400</u>	<u>189,821</u>	<u>150,785</u>
NET CURRENT ASSETS					
		<u>170,421</u>	<u>19,400</u>	<u>189,821</u>	<u>150,785</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>186,527</u>	<u>19,400</u>	<u>205,927</u>	<u>171,649</u>
NET ASSETS		<u>186,527</u>	<u>19,400</u>	<u>205,927</u>	<u>171,649</u>
FUNDS	12				
Unrestricted funds				186,527	163,552
Restricted funds				<u>19,400</u>	<u>8,097</u>
TOTAL FUNDS				<u>205,927</u>	<u>171,649</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

BORDER COLLIE RESCUE

BALANCE SHEET - continued
31 MARCH 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16 November 2022 and were signed on its behalf by:

M D Cooke - Trustee

The notes form part of these financial statements

BORDER COLLIE RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. CHARITY INFORMATION

Border Collie Rescue is a private charitable company, limited by guarantee, registered with the Charity Commission in England and Wales and the Office of the Scottish Charity Regulator (OSCR) in Scotland.

The address of its registered office is 57 Market Place, Richmond, North Yorkshire, DL10 4JQ.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Legacy income recognised as receivable at the balance sheet date has been estimated where necessary on the basis of information provided by the executors or from post balance sheet receipts.

Legacy income is therefore subject to some degree of measurement uncertainty.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Centre equipment & facilities	- 15% on reducing balance
Motor vehicles	- 15% on reducing balance
Computer and camera equipment	- 25% on reducing balance

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 corporation tax on its charitable activities.

BORDER COLLIE RESCUE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022****2. ACCOUNTING POLICIES - continued****Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. The trustees may earmark part of the charity's unrestricted funds to be used for particular purposes in the future. The trustees have the power to re-designate such funds within unrestricted funds

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	12,851	17,681
Legacies	<u>49,079</u>	<u>44,380</u>
	<u>61,930</u>	<u>62,061</u>

4. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Stall income	193	-
Merchandise sales	<u>248</u>	<u>-</u>
	<u>441</u>	<u>-</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	4,700	4,761
Other operating leases	5,375	4,063
Deficit on disposal of fixed assets	218	-
Accountancy and independent examination fees	<u>1,354</u>	<u>1,292</u>

BORDER COLLIE RESCUE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022****6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

7. STAFF COSTS

There were no individuals employed by the charity during the current or prior year.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>56,145</u>	<u>5,916</u>	<u>62,061</u>
EXPENDITURE ON			
Raising funds	(14)	-	(14)
Charitable activities			
Dog welfare and services	<u>25,157</u>	<u>10,665</u>	<u>35,822</u>
Total	<u>25,143</u>	<u>10,665</u>	<u>35,808</u>
NET INCOME/(EXPENDITURE)	31,002	(4,749)	26,253
Transfers between funds	<u>(6,767)</u>	<u>6,767</u>	<u>-</u>
Net movement in funds	24,235	2,018	26,253
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>139,317</u>	<u>6,079</u>	<u>145,396</u>
TOTAL FUNDS CARRIED FORWARD	<u>163,552</u>	<u>8,097</u>	<u>171,649</u>

BORDER COLLIE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

9. TANGIBLE FIXED ASSETS

	Centre equipment & facilities £	Motor vehicles £	Computer and camera equipment £	Totals £
COST				
At 1 April 2021	8,285	26,499	16,715	51,499
Additions	160	-	-	160
Disposals	<u>(1,074)</u>	<u>-</u>	<u>(383)</u>	<u>(1,457)</u>
At 31 March 2022	<u>7,371</u>	<u>26,499</u>	<u>16,332</u>	<u>50,202</u>
DEPRECIATION				
At 1 April 2021	6,167	9,328	15,140	30,635
Charge for year	329	3,975	396	4,700
Eliminated on disposal	<u>(878)</u>	<u>-</u>	<u>(361)</u>	<u>(1,239)</u>
At 31 March 2022	<u>5,618</u>	<u>13,303</u>	<u>15,175</u>	<u>34,096</u>
NET BOOK VALUE				
At 31 March 2022	<u>1,753</u>	<u>13,196</u>	<u>1,157</u>	<u>16,106</u>
At 31 March 2021	<u>2,118</u>	<u>17,171</u>	<u>1,575</u>	<u>20,864</u>

10. STOCKS

	2022 £	2021 £
Finished goods	<u>4,332</u>	<u>4,779</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Legacies receivable	20,471	25,000
Prepayments	<u>1,770</u>	<u>2,115</u>
	<u>22,241</u>	<u>27,115</u>

BORDER COLLIE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Creditors and accruals	<u>3,070</u>	<u>2,133</u>

13. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
Central fund	141,552	25,381	(110,842)	56,091
Centre contingency	12,000	-	2,436	14,436
Rehab centre fund	10,000	-	100,000	110,000
Emergency vehicle designated fund	-	-	<u>6,000</u>	<u>6,000</u>
	<u>163,552</u>	<u>25,381</u>	<u>(2,406)</u>	<u>186,527</u>
Restricted funds				
Welfare	8,097	(1,103)	2,406	9,400
Yorkshire restricted fund	-	<u>10,000</u>	-	<u>10,000</u>
	<u>8,097</u>	<u>8,897</u>	<u>2,406</u>	<u>19,400</u>
TOTAL FUNDS	<u>171,649</u>	<u>34,278</u>	<u>-</u>	<u>205,927</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Central fund	49,480	(24,099)	25,381
Restricted funds			
Welfare	2,891	(3,994)	(1,103)
Yorkshire restricted fund	<u>10,000</u>	-	<u>10,000</u>
	<u>12,891</u>	<u>(3,994)</u>	<u>8,897</u>
TOTAL FUNDS	<u>62,371</u>	<u>(28,093)</u>	<u>34,278</u>

BORDER COLLIE RESCUE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022****13. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
Central fund	127,317	21,002	(6,767)	141,552
Centre contingency	12,000	-	-	12,000
Rehab centre fund	-	10,000	-	10,000
	139,317	31,002	(6,767)	163,552
Restricted funds				
Welfare	6,079	(4,749)	6,767	8,097
TOTAL FUNDS	<u>145,396</u>	<u>26,253</u>	<u>-</u>	<u>171,649</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Central fund	46,145	(25,143)	21,002
Rehab centre fund	10,000	-	10,000
	56,145	(25,143)	31,002
Restricted funds			
Welfare	5,916	(10,665)	(4,749)
TOTAL FUNDS	<u>62,061</u>	<u>(35,808)</u>	<u>26,253</u>

Unrestricted funds:**Centre Contingency Fund**

This fund has been designated a contingency for potential centre expenses.

Rehab Centre Fund

This fund has been designated for expenditure on the future purchase of a property, to be used for the rehabilitation of dogs with behavioural and trauma issues.

Emergency Vehicle Fund

This fund has been designated for expenditure on the purchase of an emergency vehicle, as required should the vehicles presently held cease to be operational.

BORDER COLLIE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

13. MOVEMENT IN FUNDS - continued

Restricted funds:

Welfare Fund

Donations made to the Welfare Fund are used exclusively for costs relating directly to the welfare of dogs in the charity's care.

Yorkshire Fund

This fund represents a donation received with the restriction that the funds be utilised exclusively for the care of dogs taken in from or resident in Yorkshire.

14. RELATED PARTY DISCLOSURES

During this and prior years Mr M D Cooke, a trustee of the charity, has made personal cash and debit card payments on behalf of the charity, which are then reimbursed. No amounts were due to or from the charity at the year-end in the current or prior year.

BORDER COLLIE RESCUE

England & Wales - Charity number 1128983

Accounts

REGISTERED COMPANY NUMBER: 03037504 (England and Wales)

REGISTERED CHARITY NUMBER: 1128983

REGISTERED CHARITY NUMBER SC040796 (Scotland)

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
BORDER COLLIE RESCUE**

UHY Calvert Smith
Chartered Accountants
Heritage House
Murton Way
Osbalwick
York
North Yorkshire
YO19 5UW

BORDER COLLIE RESCUE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

3037504 (England and Wales)

Registered Charity number

1128983 (England and Wales)

SC040796 (Scotland)

Registered office

57 Market Place
Richmond
North Yorkshire
DL10 4JQ

Trustees

A Alderson
M Ballantyne
M Cooke
N Oliver

Senior Management Team

Nicola Oliver - Dogs and Welfare
Michael Cooke - Support Services

Principal Vets

Swale Veterinary Surgery
Veterinary and Welfare Consultants

Independent Examiner

UHY Calvert Smith
Chartered Accountants
Heritage House
Murton Way
Osbalwick
York
YO19 5UW

Bankers

NatWest - 25 High Row, Darlington, County Durham
HSBC - 23 Market Place, Richmond, Yorkshire

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Border Collie Rescue is constituted as a charitable company, limited by guarantee under a Memorandum and Articles of Association as defined by the Companies Act 2006.

Border Collie Rescue incorporated as a non-profit charitable company limited by guarantee in March 1995 and registered with the Charity Commission in England and Wales on 2 April 2009 and with the Office of the Scottish Charity Regulator on 31 August 2009.

Border Collie Rescue is run and staffed by volunteers with no paid employees.

Governance

As set out in the Articles of Association, the trustees (who are also directors of the company) are elected, removed or replaced by ordinary resolution of the company.

The trustees are required to resign and, if applicable, seek election at the charity's annual general meeting.

The number of trustees shall not be less than three. The current number of trustees for this financial year is four. Trustees are appointed to act in accordance with the objects of the charity and, as such, make the necessary policy decisions.

The Management Council of the charity consists of the trustees, consultants and other non-executive officers who are appointed or co-opted onto the Management Council by the trustees for a period defined in the resolution confirming their appointment and for the purposes of provision of expert or specialist advice.

Non-executive officers are selected for the skills and expertise they can offer to the charity and are invited to attend meetings of trustees to contribute to matters on the agenda. They have no obligation to attend.

Only trustees may vote on resolutions.

The Management Council normally meets four times annually but during Covid-19 restrictions have employed written resolutions as part of their governing process.

The objects and work of the charity is the rescue, rehabilitation, retraining and re-homing of Border Collies and Sheepdogs and the advancement of animal welfare, in particular of this dog breed and occupation.

The trustees seek to ensure that the skills represented by non-executive officers appointed to the Management Council extend and add to the experience and expertise offered by the trustees themselves.

A wide range of practical and business skills are thus made available to the trustees for the application of the charities work in the furtherance of its objects.

All trustees and non-executive members of the Management Council are provided with the following information prior to appointment.

A copy of the Memorandum and Articles of the charity;

The current financial position of the charity, as of the latest completed month;

A breakdown of the organisational structure of the charity;

On appointment, they are also provided with full contact details of all trustees, non-executive officers and senior management and copies of minutes of previous meetings of the year they were appointed..

Prior to their appointment, trustees must spend at least one year working with the charity as a volunteer in some capacity and are encouraged to continue to remain actively involved in the day to day work of the charity throughout their appointment.

During induction, trustees are made familiar with current health and safety procedures, care and re-homing priorities, the ethics underlying the work of the charity, operational procedures and the plans and projects being considered or currently operated by the charity.

All members of the Management Council are encouraged to review Charity Commission and OSCR guidance on procedures and obligations of charity trustees as and when they are issued.

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Organisational structure

The charity is governed by a council consisting of trustees, advisory non-executive officers and managers.

One trustee is appointed as chair to mediate and control meetings. The Chair organises and ensures meetings are recorded and ensures the charity provides a consistent and high operational standard.

A non-executive treasurer is appointed by the trustees to oversee the financial records of the charity and keep the trustees and Council informed of the charities current financial position at meetings.

For the purposes of daily management and operation of Border Collie Rescue, the charity separates its work into two divisions, being:

Welfare, responsible for all aspects of the rescue, care and placement of dogs taken in by the charity and;

Administration, being all other activities required in support of the objects of the charity and the work of the Welfare division. Two trustees are appointed as managers to oversee and run these divisions.

They implement the directives of the Management Council, reporting back to trustees and council regarding progress in the appropriate areas for which they are responsible. They are designated authority to make purchases on behalf of the charity up to a limit set by the council and to pay the day to day running costs.

Each of these divisions has separate bank accounts with NatWest and separate cash accounts.

At the end of December 2019 an additional Central and Welfare fund bank account was opened with HSBC.

The original reason for opening these additional accounts was the closure of the local NatWest branch.

The bulk of funds were transferred to the HSBC accounts in January 2020 and all expenditure and most income now goes through these accounts. Electronic payments continue to be paid to NatWest.

For the time being the charity intends to operate accounts with both banks while it considers the option of separating the income and expenditure of its cross border work in Scotland from that of England and Wales.

All Welfare bank and cash accounts are restricted funds and payments from all bank accounts require two trustee signatories.

The trustees may appoint other managers, at their discretion, to supervise and manage individual projects.

On appointment, and for the duration of the appointment, such individuals become part of the Senior Management Team along with the Divisional Managers. Outreach groups and individual volunteers who assist the work of the charity are appointed by, and work under the supervision of, the Divisional Managers.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Procedures are in place to reduce risks of liability by ensuring compliance to Health and Safety laws covering volunteers working for the charity and members of the public that come into contact with the charity. Although not a legal requirement, the charity has a written health and safety policy.

Appropriate insurance is in place to cover public and employee's liability, cash in hand, goods in transit and trustees' liability. Procedures covering major transactions and the handling of funds, resources and income exist to reduce risks of fraud, theft or error.

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Objectives and aims for public benefit

The principal objects and activities of Border Collie Rescue are defined in its governing document:

- to rescue, take in and provide care, shelter and sanctuary for stray, lost, neglected, abandoned, ill-treated and unwanted dogs of the Border Collie and other Working Sheepdog breeds, and to re-home these dogs wherever possible, and in particular, to provide and maintain rescue homes for the reception, care and treatment of such animals.

- to alleviate the suffering of these dogs and promote humane behaviour towards animals by; providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

The trustees of Border Collie Rescue are aware of guidance published by the Charity Commission on Public Benefit and the guidance is taken into account when they review the objectives and activities of the charity.

Review of activities

Border Collie Rescue is entirely run and staffed by volunteers. The charity has no paid employees.

For the purposes of fundraising and promotion the charity would normally run stalls at events and markets to sell merchandise and donated goods with collections, raffles, tombolas. Covid-19 has curtailed these activities.

Furtherance of objects

Border Collie Rescue uses foster homes to accommodate dogs it takes in and a facility in near Richmond to rehabilitate dogs with behavioural and medical issues. Sheepdog assessment facilities exist in Swaledale.

Dogs with strong working inclinations and instincts are re-homed to working homes that can fulfil their needs.

Numbers of foster homes vary according to availability of suitable volunteers and their other commitments. The Richmond rehab facility can accommodate up to six dogs with others held in foster homes nationally.

Typically, the charity still has between twenty and twenty-five dogs in its care at any time, accommodated in adapted outbuildings, within dwelling houses or at the Richmond facility. Covid-19 has affected our ability to work in this way over the last year. Details of this are outlined in the section on Covid-19 at the end of this report.

The charity assists other rescue organisations and members of the public on behavioural and training issues and gives help and advice on overcoming problems.

The charity works to help and encourage dog owners of any breed to be able to keep their pets rather than re-home them and offers other charitable organisations advice and assistance to help them understand the needs of Border Collies in their care and find them the most suitable homes.

The charity offers twenty-four hour telephone support to clients who have adopted.

An 0845 number is given out for people to call an advice line for assistance with troublesome dogs.

The non-geographic numbers can be relayed to other destination numbers outside of normal office hours.

Border Collie Rescue continues to run four dedicated websites. The main website 'Border Collie Rescue on Line' has sections specific to breed and behavioural advice, available free to the public throughout the world.

It also contains updated information about Covid-19, its effect on animals and the work of the charity.

A Scottish Website offers resources specific to Border Collie owners resident in Scotland.

A video website offers video information about the breed, specific issues and the work of the charity.

A fourth website provides resources to encourage people to keep themselves and their dogs fit.

Border Collie Rescue holds in trust a breed specific library of books, video and reference material.

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The charity operates an outreach program to take information about the breed and general animal welfare issues to the public via films and audio/visual displays at village halls, schools and appropriate venues.

Border Collie Rescue helps to promote other charities by offering video production and hosting of videos. The outreach program and access to the library have both been suspended for the duration of the pandemic.

Identifiable benefit

Border Collie Rescue takes the majority of dogs directly from their previous owners who have found themselves unable to keep their dog and have sought our help in alleviating their dilemma.

The balance of dogs come from other rescue organisations or local authority pounds; thus enabling the other organisation to provide further assistance to the public with the resources freed by our intervention.

All of our services are free or subject to a voluntary donation and available to all individuals and organisations resident throughout England, Wales and Scotland. We only offer advice to Northern Ireland.

As we make no charge to take in dogs and all dogs re-homed are offered on the basis of a voluntary donation, people on low incomes are not excluded from benefiting from our services.

By the application of assessments to reveal the potential of each dog coming into its care, Border Collie Rescue is able to target homes for dogs that can provide additional benefit to humanity and the public. Examples include Police/Prison Service scenting work, Search and Rescue work and assistance dogs.

By the giving of small grants, the charity is able to assist people who are receiving state benefit with the provision of food or veterinary care to enable them to keep their much-loved pet during their time of difficulty. Such grants are paid directly to the service provider i.e. - Vet, Dog food supplier, etc.

The facilities provided by Border Collie Rescue are designed to assist members of the public and other organisations in resolving problems they are having with their dogs or gain a greater understanding of the breed or more general animal welfare issues and good husbandry practices.

By provision of quality advice and support the charity is able to assist some members of the public to keep their pets and alleviate the need for re-homing.

The use of video and audio visual presentations enable the charity to put its messages over in a more subtle or entertaining way. Where possible, DVD's of videos made by, or on behalf of, the charity are played at shows and events the charity attends, reaching a larger audience.

There are no restrictions on who may benefit from our services.

Internet-based facilities are available free to any member of the public through public libraries, drop in centres or other free internet access providers; consequently no one is excluded due to financial constraints.

Scotland

Border Collie Rescue is a Cross Border charity, registered with OSCR and continues to work in Scotland. Over this financial year approximately 30% of the charities work has involved people and dogs resident in Scotland.

This decline has been due to the travel restrictions imposed by measures to prevent the spread of Covid-19 which has included the closing of the border between England and Scotland at times.

Generally speaking, demand from Scottish residents has decreased over this financial year as has demand from the rest of the UK, again due to restriction on social contact and travel due to Covid-19 but also due to conditions outlined in the section on Covid-19 below.

Taking dogs into care in Scotland has also been inhibited due to volunteer fosterers withdrawing from service for the duration of the pandemic. On the occasions where it has been possible dogs have had to be transported to England for fostering.

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

In this last financial year the majority of the charities funding has come from donations made online and in most cases it has not been possible to distinguish between those donors resident in England and Wales and those resident in Scotland.

The charity had previously considered splitting income streams to distinguish income from England and Wales and Scotland so funds could be appropriated according to source but this idea has been put on hold for the foreseeable future.

Covid-19

Our 2019 to 2020 annual report had considerable information about how the virus pandemic had affected our work.

During the year we have been able to keep our office running due to working from home and our ability to transfer calls on our non-geographic telephone number to any UK landline where a volunteer was available.

We have successfully continued to offer advice and assistance to people having problems with their dogs and the demand for this service has dramatically increased over the year.

Our office hours increased to be able to deal with this additional demand and we made many calls outside of our normal hours to provide an advice service.

We noted a considerable drop in requests to take in dogs and a massive increase in people applying to offer a home to one.

These changes were due to lockdowns and restrictions with people furloughed for long periods of time or working from home which led to a massive increase in demand for dogs and a consequential massive increase in prices of puppies and unwanted older dogs which were being offered via internet websites.

People with unwanted dogs were selling them rather than asking rescue organisations to take them on.

The dogs we were being asked to take in, for the most part, were dogs that were unsuitable to be sold due to behavioural issues or aggression.

Many rescue organisations had no dogs available and very little income and some smaller groups shut down for the duration or ceased operations completely.

Organisations like ours who continued to offer a service over the period were receiving an increase in calls due to the above factors.

As well as offering one to one telephone advice we provided a limited advice service via email for problems that did not require a series of questions and answers that would have taken much time over a couple of days.

When offering advice, a question posed to an applicant may invoke an answer that in turn creates another question so this process is best done on the phone where it can take place in real time.

Online, on our website, we were able to offer broad advice through our advice section and through our Covid-19 page which also kept people up to date about changes to restrictions and what we were allowed to do in the three regions of the UK mainland.

Working within government rules and guidelines and due to exemptions on travel restrictions given to charities, animal welfare organisations and those working in essential services we were able to collect unwanted dogs, accommodate them and deliver them to new homes but for most of the year we were unable to enter an applicant's property to carry out a home visit so had to rely on 'virtual' home checks using video and photographs and internet searches, including Google Earth, to give us a good idea of the suitability of a home for a particular dog.

For much of the year people were not allowed to travel to come to us so we had to go to them and for some of this time we could not cross borders into Scotland or Wales so our rehoming was limited to England.

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Towards the end of the year we became aware that some people were experiencing financial difficulties and were finding it difficult to provide for their families and their dogs. This led to us creating a scheme to support local people with such problems through food banks run by churches and community centres local to our Richmond HQ.

One off donations were offered to five groups covering Wensleydale, Swaledale, Teesdale, Richmond, Catterick Garrison and Barnard Castle.

These donations were in the form of dog food, tinned, dried and wet as requested, along with mixer meal and dog biscuits. Two of these groups received a bulk delivery and the other three had accounts set up at local pet shops where they could draw whatever they required on demand up to the limit of the donation.

Recipients were selected and monitored by the people organising and running the groups who vetted them for eligibility and allocated donated dog food alongside the foodstuffs being provided for the families.

In addition we were able to help some local animal rescue organisations with small donations of bedding and feed.

It has been a difficult year but we have been able to operate and take in and re-home dogs on a limited scale.

Some have come from key workers who found it difficult to look after their dogs due to the increase in their workload and working hours and some from members of the general public.

One object we have, which did not change during this period, was our preference in helping people overcome problems they were having with their dogs by advice and support and in this regard we have been very successful in achieving this object over the year.

FINANCIAL REVIEW

The results for the year are set out in the attached financial statements.

Reserves policy

It is the policy of the charity to hold six months of the previous years running costs or £12,000, whichever is the smaller sum, as a primary reserve against loss of income and contingency in any current year, subject to such reserves being available and at the trustees disposal.

The charity has been the grateful recipient of a number of legacies in recent years, with a little over £140,000 recognised in this financial statements over the last 3 financial periods - though with £25,000 (2020: £50,000) included as amounts receivable at the balance sheet date. This is reflected in the charity's current level of unrestricted reserves. The trustees have allocated £10,000 of legacy funding received in the year to establish a designated Rehab Centre fund which it is proposed would be used for the future purchase of a property to be used for the rehabilitation of dogs with behavioural and trauma issues.

Border Collie Rescue receives its primary funding by voluntary public donation, including legacies, and self-generated fundraising activities (although these have been curtailed by Covid-19 restrictions in this and the prior year). Within this financial year, the charity has received no grant funding nor made any grant funding applications.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 21 December 2021 and signed on its behalf by:

M D Cooke - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BORDER COLLIE RESCUE

Independent examiner's report to the trustees of Border Collie Rescue ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Accountants in England and Wales (ICAEW).

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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 Priest
UHY Calvert Smith
Chartered Accountants
Heritage House
Murton Way
Osbalwick
York
YO19 5UW

Date: 22 December 2021

BORDER COLLIE RESCUE**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

		Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies	2	56,145	5,916	62,061	17,778
Other trading activities	3	<u>-</u>	<u>-</u>	<u>-</u>	<u>723</u>
Total		56,145	5,916	62,061	18,501
EXPENDITURE ON					
Raising funds		(14)	-	(14)	917
Charitable activities					
Dog welfare and services		25,157	10,665	35,822	27,955
Total		25,143	10,665	35,808	28,872
NET INCOME/(EXPENDITURE)		31,002	(4,749)	26,253	(10,371)
Transfers between funds	12	<u>(6,767)</u>	<u>6,767</u>	<u>-</u>	<u>-</u>
Net movement in funds		24,235	2,018	26,253	(10,371)
RECONCILIATION OF FUNDS					
Total funds brought forward		139,317	6,079	145,396	155,767
TOTAL FUNDS CARRIED FORWARD		<u>163,552</u>	<u>8,097</u>	<u>171,649</u>	<u>145,396</u>

The notes form part of these financial statements

BORDER COLLIE RESCUE (REGISTERED NUMBER: 03037504)**BALANCE SHEET
31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	8	20,864	-	20,864	24,874
CURRENT ASSETS					
Stocks	9	4,779	-	4,779	4,835
Debtors	10	27,115	-	27,115	52,060
Cash at bank and in hand		<u>112,927</u>	<u>8,097</u>	<u>121,024</u>	<u>66,607</u>
		144,821	8,097	152,918	123,502
CREDITORS					
Amounts falling due within one year	11	(2,133)	-	(2,133)	(2,980)
		<u>142,688</u>	<u>8,097</u>	<u>150,785</u>	<u>120,522</u>
NET CURRENT ASSETS					
		163,552	8,097	171,649	145,396
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>163,552</u>	<u>8,097</u>	<u>171,649</u>	<u>145,396</u>
NET ASSETS					
		<u>163,552</u>	<u>8,097</u>	<u>171,649</u>	<u>145,396</u>
FUNDS					
	12			163,552	139,317
Unrestricted funds				<u>8,097</u>	<u>6,079</u>
Restricted funds					
TOTAL FUNDS					
				<u>171,649</u>	<u>145,396</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

BORDER COLLIE RESCUE

BALANCE SHEET - continued
31 MARCH 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 December 2021 and were signed on its behalf by:

M D Cooke - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Legacy income recognised as receivable at the balance sheet date has been estimated where necessary on the basis of information provided by the executors or from post balance sheet receipts. Legacy income is therefore subject to some degree of estimation uncertainty.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Centre equipment & facilities	- 15% on reducing balance
Motor vehicles	- 15% on reducing balance
Computer and camera equipment	- 25% on reducing balance

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 corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. The trustees may earmark part of the charity's unrestricted funds to be used for particular purposes in the future. The trustees have the power to re-designate such funds within unrestricted funds

BORDER COLLIE RESCUE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021****1. ACCOUNTING POLICIES - continued****Fund accounting**

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	17,681	7,753
Legacies	<u>44,380</u>	<u>10,025</u>
	<u>62,061</u>	<u>17,778</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Stall income	-	23
Merchandise sales	<u>-</u>	<u>700</u>
	<u>-</u>	<u>723</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	4,761	4,445
Other operating leases	4,063	4,799
Accountancy and independent examination fees	<u>1,292</u>	<u>1,255</u>

BORDER COLLIE RESCUE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021****5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

6. STAFF COSTS

There were no individuals employed by the charity during the current or prior year.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	15,454	2,324	17,778
Other trading activities	<u>723</u>	<u>-</u>	<u>723</u>
Total	16,177	2,324	18,501
EXPENDITURE ON			
Raising funds	917	-	917
Charitable activities			
Dog welfare and services	21,926	6,029	27,955
Total	<u>22,843</u>	<u>6,029</u>	<u>28,872</u>
NET INCOME/(EXPENDITURE)	(6,666)	(3,705)	(10,371)
RECONCILIATION OF FUNDS			
Total funds brought forward	145,983	9,784	155,767
TOTAL FUNDS CARRIED FORWARD	<u>139,317</u>	<u>6,079</u>	<u>145,396</u>

BORDER COLLIE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

8. TANGIBLE FIXED ASSETS

	Centre equipment & facilities £	Motor vehicles £	Computer and camera equipment £	Totals £
COST				
At 1 April 2020	8,166	26,499	16,083	50,748
Additions	<u>119</u>	<u>-</u>	<u>632</u>	<u>751</u>
At 31 March 2021	<u>8,285</u>	<u>26,499</u>	<u>16,715</u>	<u>51,499</u>
DEPRECIATION				
At 1 April 2020	5,799	5,353	14,722	25,874
Charge for year	<u>368</u>	<u>3,975</u>	<u>418</u>	<u>4,761</u>
At 31 March 2021	<u>6,167</u>	<u>9,328</u>	<u>15,140</u>	<u>30,635</u>
NET BOOK VALUE				
At 31 March 2021	<u>2,118</u>	<u>17,171</u>	<u>1,575</u>	<u>20,864</u>
At 31 March 2020	<u>2,367</u>	<u>21,146</u>	<u>1,361</u>	<u>24,874</u>

9. STOCKS

	2021 £	2020 £
Finished goods	<u>4,779</u>	<u>4,835</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Legacies receivable	25,000	50,000
Prepayments	<u>2,115</u>	<u>2,060</u>
	<u>27,115</u>	<u>52,060</u>

BORDER COLLIE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	<u>2,133</u>	<u>2,980</u>

12. MOVEMENT IN FUNDS

	At 1/4/20	Net movement	Transfers	At
	£	in funds	between	31/3/21
	£	£	funds	£
	£	£	£	£
Unrestricted funds				
Central fund	127,317	21,002	(6,767)	141,552
Centre contingency	12,000	-	-	12,000
Rehab centre fund	-	<u>10,000</u>	-	<u>10,000</u>
	139,317	31,002	(6,767)	163,552
Restricted funds				
Welfare	6,079	(4,749)	6,767	8,097
	<u>145,396</u>	<u>26,253</u>	<u>-</u>	<u>171,649</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Central fund	46,145	(25,143)	21,002
Rehab centre fund	<u>10,000</u>	-	<u>10,000</u>
	56,145	(25,143)	31,002
Restricted funds			
Welfare	5,916	(10,665)	(4,749)
	<u>62,061</u>	<u>(35,808)</u>	<u>26,253</u>

BORDER COLLIE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
Central fund	133,983	(6,666)	127,317
Centre contingency	<u>12,000</u>	<u>-</u>	<u>12,000</u>
	145,983	(6,666)	139,317
Restricted funds			
Welfare	<u>9,784</u>	<u>(3,705)</u>	<u>6,079</u>
TOTAL FUNDS	<u><u>155,767</u></u>	<u><u>(10,371)</u></u>	<u><u>145,396</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Central fund	16,177	(22,843)	(6,666)
Restricted funds			
Welfare	<u>2,324</u>	<u>(6,029)</u>	<u>(3,705)</u>
TOTAL FUNDS	<u><u>18,501</u></u>	<u><u>(28,872)</u></u>	<u><u>(10,371)</u></u>

Unrestricted funds:

Centre Contingency Fund

This fund has been designated a contingency for potential centre expenses.

Rehab Centre Fund

This fund has been designated for expenditure on the future purchase of a property, to be used for the rehabilitation of dogs with behavioural and trauma issues.

Restricted funds:

Welfare Fund

Donations made to the Welfare Fund are used exclusively for costs relating directly to the welfare of dogs in the charity's care.

BORDER COLLIE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

13. RELATED PARTY DISCLOSURES

During this and prior years Mr M D Cooke, a trustee of the charity, has made personal cash and debit card payments on behalf of the charity, which are then reimbursed. No amounts were due to or from the charity at the