

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  
Osbalwick  
York  
North Yorkshire  
YO19 5UW

**BORDER COLLIE RESCUE**

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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**

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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**

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#### **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**

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#### **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 31<sup>st</sup> 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**

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#### **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**

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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**

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#### **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**

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**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  
Osbalwick  
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**

		Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<b>49,039</b>	<b>12,891</b>	<b>61,930</b>	62,061
Other trading activities	3	<u><b>441</b></u>	<u>-</u>	<u><b>441</b></u>	<u>-</u>
<b>Total</b>		<u><b>49,480</b></u>	<u><b>12,891</b></u>	<u><b>62,371</b></u>	<u>62,061</u>
<b>EXPENDITURE ON</b>					
Raising funds		<b>507</b>	-	<b>507</b>	(14)
<b>Charitable activities</b>					
Dog welfare and services		<u><b>23,592</b></u>	<u><b>3,994</b></u>	<u><b>27,586</b></u>	<u>35,822</u>
<b>Total</b>		<u><b>24,099</b></u>	<u><b>3,994</b></u>	<u><b>28,093</b></u>	<u>35,808</u>
<b>NET INCOME</b>		<b>25,381</b>	<b>8,897</b>	<b>34,278</b>	26,253
Transfers between funds	12	<u><b>(2,406)</b></u>	<u><b>2,406</b></u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<b>22,975</b>	<b>11,303</b>	<b>34,278</b>	26,253
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u><b>163,552</b></u>	<u><b>8,097</b></u>	<u><b>171,649</b></u>	<u>145,396</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u><b>186,527</b></u></u>	<u><u><b>19,400</b></u></u>	<u><u><b>205,927</b></u></u>	<u><u>171,649</u></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 £
<b>FIXED ASSETS</b>					
Tangible assets	8	16,106	-	16,106	20,864
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	11	(2,968)	(102)	(3,070)	(2,133)
<b>NET CURRENT ASSETS</b>		<u>170,421</u>	<u>19,400</u>	<u>189,821</u>	<u>150,785</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>186,527</u>	<u>19,400</u>	<u>205,927</u>	<u>171,649</u>
<b>NET ASSETS</b>		<u>186,527</u>	<u>19,400</u>	<u>205,927</u>	<u>171,649</u>
<b>FUNDS</b>	12				
Unrestricted funds				186,527	163,552
Restricted funds				<u>19,400</u>	<u>8,097</u>
<b>TOTAL FUNDS</b>				<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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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**

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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

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

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**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

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#### 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>

**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**

The 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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<u>56,145</u>	<u>5,916</u>	<u>62,061</u>
<b>EXPENDITURE ON</b>			
Raising funds	(14)	-	(14)
<b>Charitable activities</b>			
Dog welfare and services	<u>25,157</u>	<u>10,665</u>	<u>35,822</u>
<b>Total</b>	<u>25,143</u>	<u>10,665</u>	<u>35,808</u>
<b>NET INCOME/(EXPENDITURE)</b>	31,002	(4,749)	26,253
<b>Transfers between funds</b>	<u>(6,767)</u>	<u>6,767</u>	<u>-</u>
<b>Net movement in funds</b>	24,235	2,018	26,253
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>139,317</u>	<u>6,079</u>	<u>145,396</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>				
At 1 April 2021	8,285	26,499	16,715	51,499
Additions	160	-	-	160
Disposals	(1,074)	-	(383)	(1,457)
At 31 March 2022	<u>7,371</u>	<u>26,499</u>	<u>16,332</u>	<u>50,202</u>
<b>DEPRECIATION</b>				
At 1 April 2021	6,167	9,328	15,140	30,635
Charge for year	329	3,975	396	4,700
Eliminated on disposal	(878)	-	(361)	(1,239)
At 31 March 2022	<u>5,618</u>	<u>13,303</u>	<u>15,175</u>	<u>34,096</u>
<b>NET BOOK VALUE</b>				
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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
Central fund	49,480	(24,099)	25,381
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
Welfare	6,079	(4,749)	6,767	8,097
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
Central fund	46,145	(25,143)	21,002
Rehab centre fund	10,000	-	10,000
	56,145	(25,143)	31,002
<b>Restricted funds</b>			
Welfare	5,916	(10,665)	(4,749)
<b>TOTAL FUNDS</b>	<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.

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

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**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.