

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
Osbalwick
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 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: 29 November 2023

BORDER COLLIE RESCUE

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

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	12,982	5,125	18,107	61,930
Other trading activities	4	-	-	-	441
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>	-	-
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)
NET CURRENT ASSETS					
		<u>162,939</u>	<u>21,777</u>	<u>184,716</u>	<u>189,821</u>
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					
	14				
Unrestricted funds				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>18,107</u>	<u>61,930</u>

4. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Stall income	-	193
Merchandise sales	<u>-</u>	<u>248</u>
	<u>-</u>	<u>441</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	25,381	8,897	34,278
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>-</u>	<u>-</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>-</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
	163,552	25,381	(2,406)	186,527
Restricted funds				
Welfare	8,097	(1,103)	2,406	9,400
Yorkshire restricted fund	-	10,000	-	10,000
	8,097	8,897	2,406	19,400
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
	12,891	(3,994)	8,897
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.