

**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**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 8</b>
<b>Independent Examiner's Report</b>	<b>9</b>
<b>Statement of Financial Activities</b>	<b>10</b>
<b>Balance Sheet</b>	<b>11 to 12</b>
<b>Notes to the Financial Statements</b>	<b>13 to 20</b>

## **BORDER COLLIE RESCUE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

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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 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**

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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, 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**

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#### **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 onto 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**

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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.

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**

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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**

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#### **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**

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#### **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**

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#### **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**

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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 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  
Osbalwick  
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

		Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	<u>71,817</u>	<u>2,956</u>	<u>74,773</u>	<u>18,107</u>
<b>EXPENDITURE ON</b>					
Raising funds		-	-	-	400
<b>Charitable activities</b>					
Dog welfare and services		<u>23,663</u>	<u>6,865</u>	<u>30,528</u>	<u>26,696</u>
<b>Total</b>		<u>23,663</u>	<u>6,865</u>	<u>30,528</u>	<u>27,096</u>
<b>NET INCOME/(EXPENDITURE)</b>					
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>
<b>Net movement in funds</b>		<u>46,087</u>	<u>(1,842)</u>	<u>44,245</u>	<u>(8,989)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>175,161</u>	<u>21,777</u>	<u>196,938</u>	<u>205,927</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £	<b>2024 Total funds £</b>	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	<b>186,922</b>	-	<b>186,922</b>	12,222
<b>CURRENT ASSETS</b>					
Stocks	10	<b>4,282</b>	-	<b>4,282</b>	3,932
Debtors	11	<b>53,166</b>	-	<b>53,166</b>	6,405
Cash at bank and in hand		<b>20,803</b>	<b>19,935</b>	<b>40,738</b>	<b>178,113</b>
		<b>78,251</b>	<b>19,935</b>	<b>98,186</b>	188,450
<b>CREDITORS</b>					
Amounts falling due within one year	12	<b>(6,277)</b>	-	<b>(6,277)</b>	(3,734)
<b>NET CURRENT ASSETS</b>		<b>71,974</b>	<b>19,935</b>	<b>91,909</b>	<b>184,716</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>258,896</b>	<b>19,935</b>	<b>278,831</b>	196,938
<b>CREDITORS</b>					
Amounts falling due after more than one year	13	<b>(37,648)</b>	-	<b>(37,648)</b>	-
<b>NET ASSETS</b>		<b>221,248</b>	<b>19,935</b>	<b>241,183</b>	<b>196,938</b>
<b>FUNDS</b>	14				
Unrestricted funds				<b>221,248</b>	175,161
Restricted funds				<b>19,935</b>	<b>21,777</b>
<b>TOTAL FUNDS</b>				<b>241,183</b>	<b>196,938</b>

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

- 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 2024**

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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 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**

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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. 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**

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

**4. GRANTS PAYABLE**

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

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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.



**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):

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

**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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<u>12,982</u>	<u>5,125</u>	<u>18,107</u>
<b>EXPENDITURE ON</b>			
Raising funds	400	-	400
<b>Charitable activities</b>			
Dog welfare and services	<u>21,404</u>	<u>5,292</u>	<u>26,696</u>
<b>Total</b>	<u>21,804</u>	<u>5,292</u>	<u>27,096</u>
<b>NET INCOME/(EXPENDITURE)</b>	(8,822)	(167)	(8,989)
Transfers between funds	<u>(2,544)</u>	<u>2,544</u>	<u>-</u>
<b>Net movement in funds</b>	(11,366)	2,377	(8,989)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>186,527</u>	<u>19,400</u>	<u>205,927</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>175,161</u></u>	<u><u>21,777</u></u>	<u><u>196,938</u></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 £
<b>COST</b>					
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>
<b>DEPRECIATION</b>					
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>
<b>NET BOOK VALUE</b>					
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 in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>196,938</u>	<u>44,245</u>	<u>-</u>	<u>241,183</u>

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

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>205,927</u>	<u>(8,989)</u>	<u>-</u>	<u>196,938</u>

**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 £
<b>Unrestricted funds</b>			
Central fund	12,982	(21,804)	(8,822)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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.

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

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**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.