

**REGISTERED COMPANY NUMBER: 03037504 (England and Wales)**

**REGISTERED CHARITY NUMBER: 1128983**

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

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

**BORDER COLLIE RESCUE**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

---

|  | <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 2025**

---

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

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

3037504 (England and Wales)

##### **Registered Office**

Heritage House  
Murton Way  
Osballdwick  
York  
North Yorkshire  
YO19 5UW

##### **Registered Charity numbers**

1128983 (England and Wales)  
SC040796 (Scotland)

##### **Principal administrative office, correspondence address & Charity registered office**

Barmark  
Corsock  
Castle Douglas  
Dumfries and Galloway  
DG7 3DS

##### **Rehoming and Welfare Office**

Jubilee House  
Meanee Road  
Scotton  
North Yorkshire  
DL9 3NB

##### **Trustees**

A Alderson  
M Ballantyne  
M Cooke  
N Oliver

##### **Senior Management Team**

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

##### **Principal Vets**

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

##### **Independent Examiner**

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

##### **Bankers**

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

## **BORDER COLLIE RESCUE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

---

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

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

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

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

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

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

##### **Governance**

The board of trustees is known as the management council.

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

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

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

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

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

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

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

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

Current health and safety operational procedures;

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

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

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

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

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

## **BORDER COLLIE RESCUE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

---

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Organisational structure**

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

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

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

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

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

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

On appointment, and for the duration of the appointment, such individuals work under the supervision of the Divisional Managers. Outreach groups and individual volunteers who assist the work of the charity can be appointed by, and work under the supervision of, the Divisional Managers.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims for public benefit**

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

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

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

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

##### **Risk management**

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

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

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

##### **Review of activities**

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

## **BORDER COLLIE RESCUE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

---

#### **Furtherance of objects**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **Assessing for re-homing**

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

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

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

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

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

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

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

## **BORDER COLLIE RESCUE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

---

#### **Identifiable benefit**

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

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

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

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

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

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

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

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

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

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

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

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

#### **Scotland**

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

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

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

#### **The Assessment and Rehabilitation Centre at Barmark Farm, Corsock**

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

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

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

## **BORDER COLLIE RESCUE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

---

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

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

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

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

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

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

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

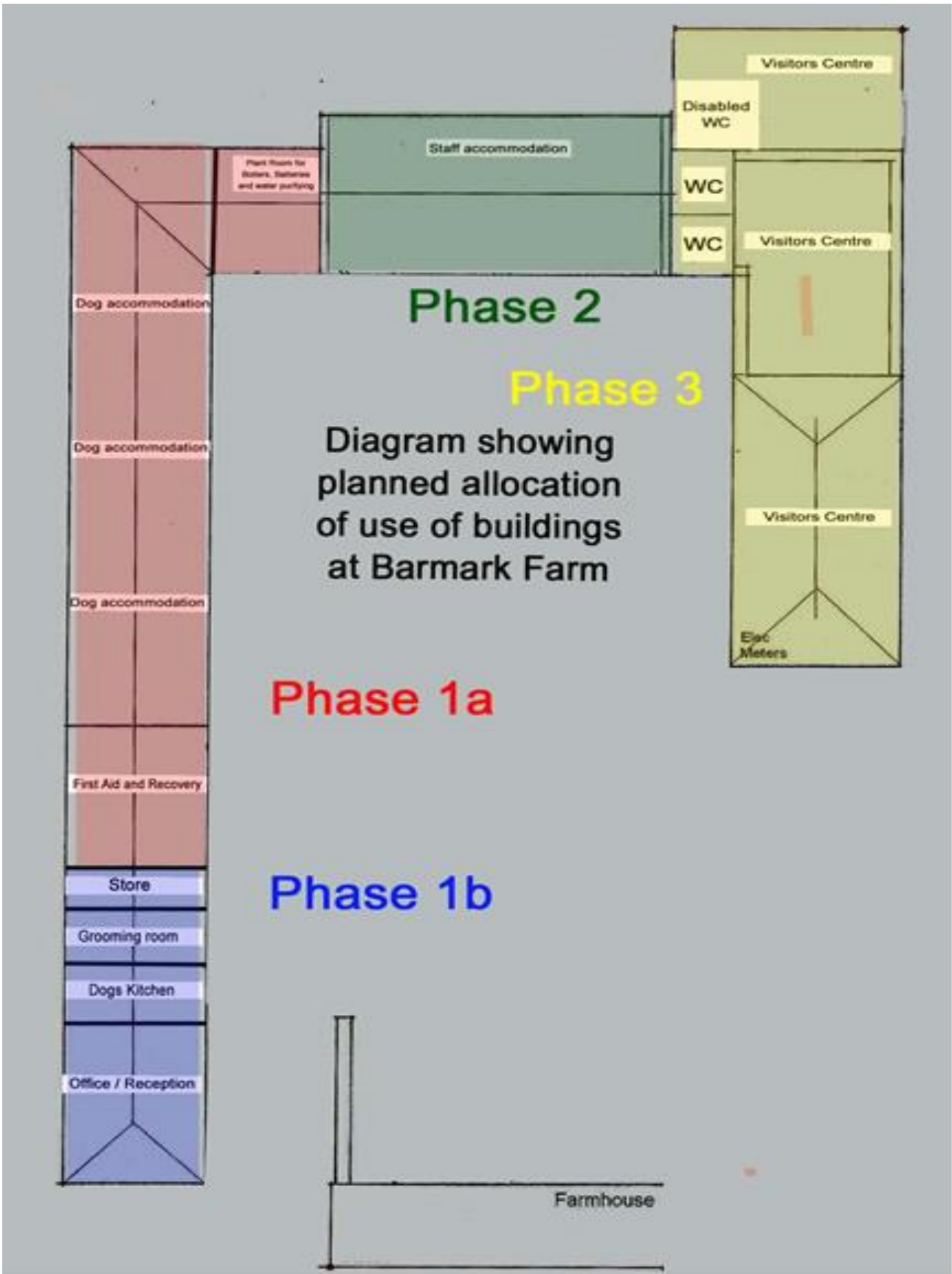
#### **Phase 2 is the development of one of the 2 story barns into 3 accommodation areas for volunteers and students.**

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

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

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





## **BORDER COLLIE RESCUE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

---

#### **FINANCIAL REVIEW**

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

#### **Reserves policy**

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

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

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

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

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

M D Cooke - Trustee

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

---

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

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

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

H Priest FCA  
The Institute of Chartered Accountants in England and Wales

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

22 December 2025

# BORDER COLLIE RESCUE

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

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

The notes form part of these financial statements

# BORDER COLLIE RESCUE

## BALANCE SHEET 31 MARCH 2025

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

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

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

The trustees acknowledge their responsibilities for

- 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 2025**

---

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

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

M D Cooke - Trustee

The notes form part of these financial statements

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

---

**1. CHARITY INFORMATION**

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

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

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

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

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

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

**Tangible fixed assets**

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

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

**Stocks**

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

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

**2. ACCOUNTING POLICIES - continued**

**Taxation**

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

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**Hire purchase and leasing commitments**

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

**Concessionary loans**

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

**3. DONATIONS AND LEGACIES**

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

**4. GRANTS PAYABLE**

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

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

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

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



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

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

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

**6. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**7. STAFF COSTS**

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

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

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

# BORDER COLLIE RESCUE

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

### 9. TANGIBLE FIXED ASSETS

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

### 10. STOCKS

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

### 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

# BORDER COLLIE RESCUE

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

### 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

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

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

### 14. MOVEMENT IN FUNDS

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

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

**14. MOVEMENT IN FUNDS - continued**

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

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

**Comparatives for movement in funds**

|                                   | At 1.4.23<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.3.24<br>£ |
|-----------------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <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 2025**

**14. MOVEMENT IN FUNDS - continued**

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

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

**Unrestricted funds:**

**Centre Contingency Fund**

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

**Emergency Vehicle Fund**

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

**Restricted funds:**

**Welfare Fund**

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

**Welfare Fund - Scotland**

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

**Yorkshire Fund**

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

**Tree Planting Fund**

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

**Transfers between funds:**

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

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

---

**15. RELATED PARTY DISCLOSURES**

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

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

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