

BORDER COLLIE RESCUE AND REHAB CENTRE

England & Wales · Charity number 1200171

Details

Status Registered

Legal form CIO

Registered 2022-08-25

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

Contact

Address Penpompren
Llanfihangel-Ar-Arth
Pencader
Ceredigion
SA39 9JE

Phone 07837831107

Email dhartjones1@gmail.com

Website <https://bordercollierescueandrehabcentre.co.uk/>

Activities

Objects: FOR THE PUBLIC BENEFIT TO PROMOTE HUMANE BEHAVIOUR TOWARDS DOGS, AND PARTICULARLY THE BREED KNOWN AS 'BORDER COLLIES', IN WALES BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR DOGS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE, REHOMING SUCH DOGS WHERE POSSIBLE.

Activities: We rescue and rehabilitate Border Collies. Most of the dogs that come into us have psychological/behavioural issues. This is usually due to being in the wrong homes with the wrong owners to suit their needs. Once the dog has settled in, we then start the rehabilitation process ready for the dog to find its forever home.

Classification

- **How:** Provides Services
- **What:** Animals

Geography

- Throughout Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£208,812	£94,381	-	-
2024-08-31	£250,466	£73,292	-	-
2023-08-31	£59,097	£37,142	-	-

Trustees

Name	Role	Appointed
DIANE HART	Chair	2022-08-25
CONSTANCE MORGAN		2022-08-25
Gillian Jones		2025-01-04
Karen Morris		2023-01-06

BORDER COLLIE RESCUE AND REHAB CENTRE

England & Wales - Charity number 1200171

Accounts

Border Collie Rescue and Rehab Centre

Report of the Trustees and Unaudited Financial Statements

Year Ended 31 August 2025

Registered Charity Number: 1200171

Border Collie Rescue and Rehab Centre

Report of the Trustees and Unaudited Financial Statements

Year Ended 31 August 2025

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<u>Status</u>	The organisation is a Charitable Incorporated Organisation, incorporated on and registered as a charity on 25 August 2022. It is governed by a Constitution, signed by the Trustees on that date.
<u>Trustees</u>	Diane Hart Karen Morris Constance Morgan Gillian Jones (appointed 4 January 2025) Jacob Jones (resigned 4 January 2025)
<u>Registered Address</u>	Penpompren Llanfihangel Ar Arth Pencader Ceredigion SA39 9JE
<u>Independent Examiner</u>	Jenny Regan Penlon Llanddewi Brefi Tregaron Ceredigion SY25 6RX
<u>Bankers</u>	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

The charity is governed by a Constitution drawn up in accordance with the Charity Commission suggested governing document for a Charitable Incorporated Organisation.

How is the Charity Constituted

The charity is registered as a Charitable Incorporated Organisation with no voting members other than the trustees.

Trustee Selection Methods

The first trustees were appointed on the date of incorporation. Apart from the first trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

Objective and Activities

Summary of the Objects of the Charity Set Out in Its Governing Document

The objects of the charity are:

- 1) The rescue and provision of shelter, relief and rehabilitation for unwanted and discarded dogs and, in particular the breed known as Border Collies.
- 2) To bring back such dogs to health and well being and eventually seek and repatriate them to suitable alternative homes and owners.

Summary of the Main Activities in Relation to These Purposes for the Public Benefit

The main activities of the charity in relation to the activities as stated above are:

- 1) The rescue of Border Collies, referred to the charity by other rescue organisations, by vets and directly by owners who are, for whatever reason, unable to keep their dogs.
- 2) The care and treatment of dogs in the Centre. All dogs on arrival at the Centre are treated for worms and fleas, spayed if necessary, and brought back to health.
- 3) The rehabilitation of dogs with behavioural problems caused by the stress of their previous lives.
- 4) The rehoming of dogs in suitable, vetted homes, once considered to be ready for this.
- 5) Ongoing support and welfare advice for new owners of rehomed dogs on a 24/7 basis for the whole life of the dog.
- 6) The long term care of dogs where there is no hope of rehabilitation due to their mental health, or where the dogs' physical health means they cannot be rehomed.

The trustees have had regard to and complied with the Charity Commission's guidance on public benefit.

Contributions Made by Volunteers

The charity has 2 volunteers who help with dog walking. There are currently no plans to increase the number of volunteers. Volunteers need to be very experienced at dealing with Border Collies and with dogs generally, so before any new volunteers can work directly with the dogs a period of assessment and training would be necessary. Volunteers also help with social media presence, and with publicity and fund raising. Many of our supporters also donate essentials such as worming and flea medication. The trustees are very grateful for all that is done by their volunteers. .

Trustees' Report

Year Ended 31 August 2025

Achievements and Performance

Summary of the Main Achievements of the Charity

Over the last year the charity continued to successfully rehome Border Collies. We have also rehabilitated a large number of dogs in order to get them safely into loving homes. In the year the Charity has taken in 80 dogs and has rehomed 120. Sadly, there are always a number of dogs who have to be euthanized due to

physical or mental health problems which means it was not possible to rehabilitate them. Wherever possible, if dogs cannot be rehomed, they are given a home at the Centre. At any one time there are more than 15 dogs in long term care.

Work continued in the year on improving the accommodation for the dogs. The charity has a policy of housing the dogs in social groups in “rooms” rather than in kennels, as this provides stimulation and leads to happier animals.

During the year an agility course was created in order to give the dogs mental stimulation and exercise. An area has already been dug out in preparation for this. The kennel barn was insulated and a retirement block was built to house the elder dogs who prefer a more peaceful life.

Due to the increasing difficulties of managing both the objectives re care and rehoming of the dogs and also the need for a social media presence talks have commenced on ways of adapting the charity to meet all needs in the most effective way, with the welfare of the dogs as a priority. These talks are at a very early stage, and no decisions have been taken as yet.

The trustees and the dogs would like to give a huge thank you for all of the generous donations received. Without the support of our supporters, none of this work would be possible.

Financial Review

At the end of the period the charity held funds of £315,913. Of which £2,353 is for restricted purposes. Funding for normal activities is from a mix of donations, grants, and fundraising activities. Funding for the purchase of land, and for the refurbishment of the building was initially by way of a loan of £100,000 from the Communities Investment Fund through the Welsh Council for Voluntary Action. This loan was repaid in the year, and donations have enabled the continuing development of the Centre as noted above.

Policy on Reserves

At present no funds are available to set aside as long term reserves, as funds are needed to complete the works described above. It is the trustees’ intention, once building work has been completed, to set aside funds as and when available so that there are funds in hand to upkeep the property so that it provides the best possible accommodation for the rescued dogs.

Risk Review

The trustees consider that the major risk to the charity is the risk of financial insecurity. This is mitigated by a continuous programme of fundraising through social media, which has so far proved to be very successful. The trustees are also aware of the risk of mismanagement of the charity. However, Diane Hart has had very long experience of managing the Sanctuary before it became a charity and is aware of the pitfalls. All decisions are discussed by the trustees in on-line meetings, and the trustees have access to advice from the Charity Commission, which is regularly posted on social media.

Border Collie Rescue and Rehab Centre

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**Trustees’ Report
Year Ended 31 August 2025**

Declaration

The Trustees declare that they have approved the Trustees’ Report above.

Approved by the board of trustees on 25 April 2026 and signed on its behalf by:

Diane Hart
Managing Trustee

Company Registration Number: CIO 30072
Registered Charity Number: 1200171

Independent Examiner's Report
To the Trustees of
The Border Collie Rescue and Rehab Centre

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

Responsibilities and Basis of Report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("The Act").

I report in respect of my examination of the charity's accounts carried out under Section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination, which gives me cause to believe that, in any material respect:

- 1) The accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2) The accounts did not accord with the accounting records; or
- 3) The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement for the accounts to give a true and fair view which is not a matter considered as part of an independent examination.

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.

Jenny Regan

Date 27 May 2026

**Penlon
Llanddewi Brefi
Tregaron
SY25 6RX**

The Border Collie Rescue and Rehab Centre

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**Statement of Financial Activities
Year Ended 31 August 2025**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024
Incoming resources					
Income and endowments from:					
Donations		85,050	-	85,050	204,996
Gift Aid		98,469	-	98,469	12,106
Interest receivable		136	-	136	134
Sundry income		-	-	-	100
Incoming resources from charitable activities:					
Adoption fees		11,300	-	11,300	17,150
Grants receivable	2	-	13,853	13,853	5,000
Fundraising activities		2,357	-	2,357	10,980

Total incoming resources		197,312	13,853	211,165	250,466
Resources expended					
Raising funds					
Charitable activities:					
Charitable costs	3	79,277	11,500	90,777	66,583
Other costs	4	3,604	-	3,604	6,709
Total resources expended		82,881	11,500	94,381	73,292
Net incoming resources-					
Net income for the year		114,431	2,353	116,784	177,174
Reserves brought forward		199,129	-	199,129	21,955
Total General Funds					
at 31 August 2025	10	313,560	2,353	315,913	199,129

All recognised gains and losses are reflected through the Statement of Financial Activities and therefore no separate Statement of Total Recognised Gains and Losses is disclosed.

The Border Collie Rescue and Rehab Centre

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Balance Sheet 31 August 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Fixed Assets					
Tangible assets	6	185,330	2,353	187,682	152,588
Current Assets					
Cash at bank and in hand		132,533	3,147	135,680	66,810
Debtors and prepayments	7	973	-	973	1,897
		133,506	3,147	136,653	68,707
Creditors - Amounts falling due within one year	8	5,275	3,147	8,422	22,166

Net Current Assets		128,231	-	128,231	46,541
		-----	-----	-----	-----
Net Assets		313,561	2,353	315,913	199,129
		=====	=====	=====	=====
Total Funds					
Unrestricted funds					
General funds	10	313,560	-	313,560	199,129
Restricted Funds	10	-	2,353	2,353	-
Total Funds		313,560	2,353	315,913	199,129
		=====	=====	=====	=====

The accounts were approved by the board of trustees on 25 April 2026 and signed on its behalf by:

Diane Hart
Trustee

The Border Collie Rescue and Rehab Centre

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Notes to the Accounts
Year Ended 31 August 2025

1. Principal Accounting Policies

Basis of Accounting

These financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice (FRS102), Accounting by Charities, issued in January 2019 and with the Charities Act 2011.

Incoming Resources

All incoming resources are recognised in the Statement of Financial Activities when the charity becomes entitled to the resources, when it is more likely than not that the trustees will receive the resources, and the monetary value can be assessed with reasonable certainty.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both those costs that can be allocated directly to such activities and those costs of an indirect nature to support them.

Governance costs include those cost associated with the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

Depreciation

Fixed assets are recorded at cost at time of acquisition. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Land & buildings	Nil
Fixtures & fittings	25% per annum

The property has not been depreciated in these financial statements as it was acquired shortly before the previous year end and is still in the process of being adapted to suit the needs of the charity in the current year, and so, in the opinion of the trustees, will increase in value. When all building work on the property has been completed, depreciation will commence to write the cost off evenly over its expected useful life.

**Notes to the Accounts(continued)
Year Ended 31 August 2025**

2. Analysis of Income

Grants receivable comprised:

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Belfort Trust	-	4,000	4,000	-
The Dibnah Foundation	-	7,500	7,500	-
The Kennel Club of Great Britain	-	-	-	5,000
The Great Dane Association	-	2,353	2,353	-
	-----	-----	-----	-----
	-	13,853	13,853	5,000
	=====	=====	=====	=====

3. Analysis of Expenditure

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Bank charges	3,111	-	3,111	1,626
Depreciation	9,255	-	9,255	4,493
Dog feed and bedding	11,172	-	11,172	13,094
Insurance	251	-	251	215
Motor and travel costs	4,355	-	4,355	6,249

Office costs	1,850	-	1,850	211
Premises costs	5,404	-	5,404	4,952
Publicity and branding	-	-	-	433
Sundry costs	780	-	780	516
Vets' fees and hygiene costs	11,785	11,500	23,285	18,832
Wages and casual help	31,314	-	31,314	15,962
	<u>79,277</u>	<u>11,500</u>	<u>90,777</u>	<u>66,583</u>

The above costs are all allocated directly to activities.

4. Other Costs

Other costs comprised:

	2025	2024
	Total	Total
Independent Examiner's remuneration	500	500
Legal and professional fees	3,000	25
Loan interest	104	6,184
	<u>3,604</u>	<u>6,709</u>

5. Staff Numbers

The average number of staff employed during the year was 1 (2024:1) Staff wages amounted to £31,314. (2024: £11,383).

The Border Collie Rescue and Rehab Centre

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Notes to the Accounts(continued) Year Ended 31 August 2025

6. Fixed Assets: Tangible Assets

	Land & Buildings £	Equipment & Fixtures £	Total £
Cost or Valuation			
Brought forward	136,877	20,418	157,295
Additions	23,040	21,309	44,349
At 31 August 2025	<u>159,917</u>	<u>41,727</u>	<u>201,644</u>
Depreciation			
Brought forward	-	4,707	4,707
Charge for the year	-	9,255	9,255
At 31 August 2025	<u>-</u>	<u>13,962</u>	<u>13,962</u>
Net Book Value			
At 31 August 2025	<u>159,917</u>	<u>27,765</u>	<u>187,682</u>
At 31 August 2024	<u>136,877</u>	<u>15,711</u>	<u>152,588</u>

All fixed assets are held for continuing use in the charity's activities.

The property is stated at cost at the date of acquisition plus the cost of adaptations since acquisition. In the trustees' opinion this represents the current market value of the property.

7. Debtors and Prepayments

	2025	2024
	£	£
Donations and Gift Aid	60	1,897
Other debtors	913	-
	<u>973</u>	<u>1,897</u>
	<u>=====</u>	<u>=====</u>

8. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Accrued expenses and deferred income	4,987	4,453
Deferred grants	3,147	-
Other creditors	288	-
Loan (note 9)	-	17,713
	<u>8,422</u>	<u>22,166</u>
	<u>=====</u>	<u>=====</u>

The Border Collie Rescue and Rehab Centre

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Notes to the Accounts (continued) Year Ended 31 August 2025

9. Loan

In the previous two financial years the charity received a loan from the Communities Investment Fund through the Welsh Council for Voluntary Action (WCVA). The total loan was for £100,000, of which £50,000 was used to purchase the land acquired by the Charity on 14th August 2023. The balance of the loan was received after the year end, on 9th September 2023, and was to upgrade existing buildings and to build new accommodation suitable for the housing of dogs.

The loan was repayable over 25 years, commencing on 19th September 2023. Interest was payable at 7% on a fixed rate basis. However, thanks to the very generous donations received from the charity's supporters, the loan has been repaid at a faster rate than this, and was fully repaid during the year.

10. Movement In Funds

	2024	Movement	2025
	£	£	£
Unrestricted Funds			
General reserves	199,129	114,431	313,560
Restricted Funds			
Great Dane Association	-	2,353	2,353
	<u>199,129</u>	<u>116,784</u>	<u>315,913</u>
	<u>=====</u>	<u>=====</u>	<u>=====</u>

10.a Purpose of Restricted Funds

In the year a grant of £5,500 in total was received to contribute to the refurbishment of the dog barn. £2,353 was expended in the year and is shown as a restricted capital fund. The balance of £3,147 has been carried forward as a deferred grant and will be utilised in the current year.

11. Transactions with Trustees

From time to time the trustees pay expenses on behalf of the charity, and are re-imbursed for these expenses. During this year Diane Hart paid costs on behalf of the charity amounting to £5,115 for which she was repaid. She also received £3,000 for dog rehabilitation services which was authorised by the Trustees.

One of the Trustees resigned during the year and was then employed by the Charity. This was fully disclosed to the Charity Commission.

12. Capital Commitments

There were no material capital commitments as at 31 August 2025.

BORDER COLLIE RESCUE AND REHAB CENTRE

England & Wales - Charity number 1200171

Accounts

Border Collie Rescue and Rehab Centre

Report of the Trustees and Unaudited Financial Statements

Year Ended 31 August 2024

Registered Charity Number: 1200171

Border Collie Rescue and Rehab Centre
Report of the Trustees and Unaudited Financial Statements
Year Ended 31 August 2024

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**Legal and Administrative Information
Year Ended 31 August 2024**

<u>Status</u>	The organisation is a Charitable Incorporated Organisation, incorporated on and registered as a charity on 25 August 2022. It is governed by a Constitution, signed by the Trustees on that date.
<u>Trustees</u>	Diane Hart Karen Morris Constance Morgan Gillian Jones (appointed 4 January 2025) Jacob Jones (resigned 4 January 2025)
<u>Registered Address</u>	Penpompren Llanfihangel Ar Arth Pencader Ceredigion SA39 9JE
<u>Independent Examiner</u>	Jenny Regan Penlon Llanddewi Brefi Tregaron Ceredigion SY25 6RX
<u>Bankers</u>	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

**Trustees' Report
Year Ended 31 August 2024**

Structure, Governance and Management

Type of Governing Document

The charity is governed by a Constitution drawn up in accordance with the Charity Commission suggested governing document for a Charitable Incorporated Organisation.

How is the Charity Constituted

The charity is registered as a Charitable Incorporated Organisation with no voting members other than the trustees.

Trustee Selection Methods

The first trustees were appointed on the date of incorporation. Apart from the first trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

Objective and Activities

Summary of the Objects of the Charity Set Out in Its Governing Document

The objects of the charity are:

- 1) The rescue and provision of shelter, relief and rehabilitation for unwanted and discarded dogs and, in particular the breed known as Border Collies.
- 2) To bring back such dogs to health and well being and eventually seek and repatriate them to suitable alternative homes and owners.

Summary of the Main Activities in Relation to These Purposes for the Public Benefit

The main activities of the charity in relation to the activities as stated above are:

- 1) The rescue of Border Collies, referred to the charity by other rescue organisations, by vets and directly by owners who are, for whatever reason, unable to keep their dogs.
- 2) The care and treatment of dogs in the Centre. All dogs on arrival at the Centre are treated for worms and fleas, spayed if necessary, and brought back to health.
- 3) The rehabilitation of dogs with behavioural problems caused by the stress of their previous lives.
- 4) The rehoming of dogs in suitable, vetted homes, once considered to be ready for this.
- 5) Ongoing support and welfare advice for new owners of rehomed dogs on a 24/7 basis for the whole life of the dog.
- 6) The long term care of dogs where there is no hope of rehabilitation due to their mental health, or where the dogs' physical health means they cannot be rehomed.

The trustees have had regard to and complied with the Charity Commission's guidance on public benefit.

Contributions Made by Volunteers

The charity has 2 volunteers who help with the grooming and walking and hopes to build the numbers up once the Centre has completed its building work and there is more space for exercising the dogs. Volunteers need to be very experienced at dealing with Border Collies and with dogs generally, so before any new volunteers can work directly with the dogs a period of assessment and training would be necessary. Volunteers also help with social media presence, and with publicity and fund raising. Many of our supporters also donate essentials such as worming and flea medication. The trustees are very grateful for all that is done by their volunteers. .

**Trustees' Report
Year Ended 31 August 2024**

Achievements and Performance

Summary of the Main Achievements of the Charity

Over the last year the charity and continued to successfully rehome Border Collies. We have also rehabilitated a large number of dogs in order to get them safely into loving homes. In the year the Charity has taken in 73 dogs and has rehomed 68. Sadly, a number of dogs had to be euthanized in the year due to physical or mental health problems which meant it was not possible to rehabilitate them. Wherever possible, if dogs cannot be rehomed, they are given a home at the Centre. At any one time there are more than 30 dogs in long term care.

At the end of the previous accounting year the charity moved premises from Crymych in Pembrokeshire to Llanfiangel Ar Arth in Carmarthenshire. A great deal of work has been accomplished in the past year in order to create improved accommodation for the dogs. The charity has a policy of housing the dogs in social groups in "rooms" rather than in kennels, as this provides stimulation and leads to happier animals. Work has been completed on the kennel barn so that the dogs are safely housed. A steel framed building has been erected to provide an indoor school to carry out rehabilitation work. All fields have been securely fenced. And an external concrete based, sand covered exercise area has been constructed for wet weather exercise.

There are plans to create an agility course in order to give the dogs mental stimulation and exercise. An area has already been dug out in preparation for this. There are also plans to insulate the kennel barn and to build a retirement block for the elder dogs who prefer a more peaceful life.

The trustees and the dogs would like to give a huge thank you for all of the generous donations received. Without the support of our supporters, none of this work would be possible.

Financial Review

At the end of the period the charity held funds of £201,920. None of these funds were for restricted purposes. Funding for normal activities is from a mix of donations, grants, and fundraising activities. Funding for the purchase of land, and for the refurbishment of the building was initially by way of a loan of £100,000 from the Communities Investment Fund through the Welsh Council for Voluntary Action. This loan has been repaid since the year end, and donations have enabled the continuing development of the Centre as noted above.

Policy on Reserves

At present no funds are available to set aside as long term reserves, as funds are needed to complete the works described above. It is the trustees' intention, once building work has been completed, to set aside funds as and when available so that there are funds in hand to upkeep the property so that it provides the best possible accommodation for the rescued dogs.

Risk Review

The trustees consider that the major risk to the charity is the risk of financial insecurity. This is mitigated by a continuous programme of fundraising through social media, which has so far proved to be very successful. The trustees are also aware of the risk of mismanagement of the charity. However, Diane Hart has had very long experience of managing the Sanctuary before it became a charity and is aware of the pitfalls. All decisions are discussed by the trustees in on-line meetings, and the trustees have access to advice from the Charity Commission, which is regularly posted on social media.

**Trustees' Report
Year Ended 31 August 2024**

Declaration

The Trustees declare that they have approved the Trustees' Report above.

Approved by the board of trustees on 23 April 2025 and signed on its behalf by:

**Diane Hart
Managing Trustee**

**Company Registration Number: CIO 30072
Registered Charity Number: 1200171**

**Independent Examiner's Report
To the Trustees of
The Border Collie Rescue and Rehab Centre**

5

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

Responsibilities and Basis of Report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("The Act").

I report in respect of my examination of the charity's accounts carried out under Section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination, which gives me cause to believe that, in any material respect:

- 1) The accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2) The accounts did not accord with the accounting records; or
- 3) The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement for the accounts to give a true and fair view which is not a matter considered as part of an independent examination.

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.

Jenny Regan

Date 29 April 2025

**Penlon
Llanddewi Brefi
Tregaron
SY25 6RX**

Statement of Financial Activities
Year Ended 31 August 2024

Note	Unrestricted Funds £	Total 2024 £	Total 2023 £
Incoming resources			
Income and endowments from:			
	204,996	204,996	47,264
	12,106	12,106	1,824
	134	134	12
	100	100	150
Incoming resources from charitable activities:			
	17,150	17,150	6,390
2	5,000	5,000	1,000
	10,980	10,980	2,457
Total incoming resources	<u>250,466</u>	<u>250,466</u>	<u>59,097</u>
Resources expended			
Raising funds			
Charitable activities:			
3	66,583	66,583	34,230
4	6,709	6,709	2,912
Total resources expended	<u>73,292</u>	<u>73,292</u>	<u>37,142</u>
Net incoming resources- Net income for the year	<u>177,174</u>	<u>177,174</u>	<u>21,955</u>
Reserves brought forward	21,955	21,955	-
Total Funds at 31 August 2024	<u><u>199,129</u></u>	<u><u>199,129</u></u>	<u><u>21,955</u></u>

All recognised gains and losses are reflected through the Statement of Financial Activities and therefore no separate Statement of Total Recognised Gains and Losses is disclosed.

Balance Sheet
31 August 2024

	Notes	£	2024 £	£	2023 £
Fixed Assets					
Tangible assets	6		152,588		50,851
Current Assets					
Cash at bank and in hand		66,810		22,657	
Debtors and prepayments		1,897		-	
		<u>68,707</u>		<u>22,657</u>	
Creditors - Amounts falling due within one year	8		22,166		9,318
Net Current Assets			46,541		13,339
Creditors – Amounts falling due In more than one year	9		-		(42,235)
Net Assets			<u>199,129</u>		<u>21,955</u>
Total Funds					
Unrestricted funds					
General funds			199,129		21,955
Total Funds			<u>199,129</u>		<u>21,955</u>

The accounts were approved by the board of trustees on 23 April 2025 and signed on its behalf by:

Diane Hart

Diane Hart
Trustee

Notes to the Accounts
Year Ended 31 August 2024

1. Principal Accounting Policies

Basis of Accounting

These financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice (FRS102), Accounting by Charities, issued in January 2019 and with the Charities Act 2011.

Incoming Resources

All incoming resources are recognised in the Statement of Financial Activities when the charity becomes entitled to the resources, when it is more likely than not that the trustees will receive the resources, and the monetary value can be assessed with reasonable certainty.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both those costs that can be allocated directly to such activities and those costs of an indirect nature to support them.

Governance costs include those cost associated with the constitutional and statutory requirements of the charity and include the independent examiner’s fees and costs linked to the strategic management of the charity.

Depreciation

Fixed assets are recorded at cost at time of acquisition. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Land & buildings	Nil
Fixtures & fittings	25% per annum

The property has not been depreciated in these financial statements as it was acquired shortly before the previous year end and is still in the process of being adapted to suit the needs of the charity in the current year, and so, in the opinion of the trustees, will increase in value.

Notes to the Accounts(continued)
Year Ended 31 August 2024

2. Analysis of Income

Grants receivable comprised:	Unrestricted	2024 Total	2023 Total
	£	£	£
Tesco plc	-	-	1,000
The Kennel Club of Great Britain	5,000	5,000	-
	<u>5,000</u>	<u>5,000</u>	<u>1,000</u>
	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>1,000</u></u>

3. Analysis of Expenditure

	2024 Total	2023 Total
Bank charges	1,626	569
Depreciation	4,493	214
Dog feed and bedding	13,094	11,656
Insurance	215	188
Motor and travel costs	6,249	1,428
Office costs	211	367
Premises costs	4,952	3,078
Publicity and branding	433	707
Sundry costs	516	-
Vets' fees and hygiene costs	18,832	16,023
Wages and casual help	15,962	-
	<u>66,583</u>	<u>34,230</u>
	<u><u>66,583</u></u>	<u><u>34,230</u></u>

The above costs are all allocated directly to activities.

4. Other Costs

Other costs comprised:	2024 Total	2023 Total
Independent Examiner's remuneration	500	600
Removal costs	-	600
Legal and professional fees	25	1,712
Loan interest	6,184	-
	<u>6,709</u>	<u>2,912</u>
	<u><u>6,709</u></u>	<u><u>2,912</u></u>

5. Staff Numbers

One member of staff was employed for the latter part of the year. Staff wages amounted to £11,383. (2023: £Nil).

Notes to the Accounts(continued)
Year Ended 31 August 2024

6. Fixed Assets: Tangible Assets

	Land & Buildings £	Equipment & Fixtures £	Total £
Cost or Valuation			
Brought forward	50,000	1,065	51,065
Additions	86,877	19,353	106,230
At 31 August 2024	<u>136,877</u>	<u>20,418</u>	<u>157,295</u>
Depreciation			
Brought forward	-	214	214
Charge for the year	-	4,493	4,493
At 31 August 2024	<u>-</u>	<u>4,707</u>	<u>4,707</u>
Net Book Value			
At 31 August 2024	<u>136,877</u>	<u>15,711</u>	<u>152,588</u>
At 31 August 2023	<u>50,000</u>	<u>851</u>	<u>50,851</u>

All fixed assets are held for continuing use in the charity's activities.

The property is stated at cost at the date of acquisition plus the cost of adaptations since acquisition. In the trustees' opinion this represents the current market value of the property.

7. Debtors and Prepayments

	2024 £	2023 £
Donations and Gift Aid	<u>1,897</u>	<u>-</u>

8. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accrued expenses	4,453	1,553
Loan (note 10)	17,713	7,765
	<u>22,166</u>	<u>9,318</u>

Notes to the Accounts (continued)
Year Ended 31 August 2024

9. Creditors: Amounts falling due in more than one year

Loan (note 10)	-	42,235
	<u>=====</u>	<u>=====</u>

10. Loan

The charity received a loan from the Communities Investment Fund through the Welsh Council for Voluntary Action (WCVA). The total loan was for £100,000, of which £50,000 was used to purchase the land acquired by the Charity on 14th August 2023. The balance of the loan was received after the year end, on 9th September 2023, and was to upgrade existing buildings and to build new accommodation suitable for the housing of dogs.

The loan was repayable over 25 years, commencing on 19th September 2023. Interest was payable at 7% on a fixed rate basis. However, thanks to the very generous donations received from the charity’s supporters, the loan has been repaid at a faster rate than this, and has been fully repaid since the year end.

11. Analysis of Net Assets between Funds and Total Funds

All funding is unrestricted.

12. Transactions with Trustees

From time to time the trustees pay expenses on behalf of the charity, and are re-imbursed for these expenses.

13. Capital Commitments

There were no material capital commitments as at 31 August 2024.

BORDER COLLIE RESCUE AND REHAB CENTRE

England & Wales - Charity number 1200171

Accounts

Border Collie Rescue and Rehab Centre

Report of the Trustees and Unaudited Financial Statements

Year Ended 31 August 2023

Registered Charity Number: 1200171

Border Collie Rescue and Rehab Centre

Report of the Trustees and Unaudited Financial Statements

Year Ended 31 August 2023

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5.	Statement of Financial Activities
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**Legal and Administrative Information
Year Ended 31 August 2023**

<u>Status</u>	The organisation is a Charitable Incorporated Organisation, incorporated on and registered as a charity on 25 August 2022. It is governed by a Constitution, signed by the Trustees on that date.
<u>Trustees</u>	Diane Hart (appointed 25 August 2022) Christine Murray (appointed 6 January 2023, resigned 31 August 2023) Karen Morris (appointed 6 January 2023) Constance Morgan (appointed 25 August 2022) Jacob Jones (appointed 25 August 2022)
<u>Registered Address</u>	Penpompren Llanfihangel Ar Arth Pencader Ceredigion SA39 9JE
<u>Independent Examiner</u>	Jenny Regan B.A., F.C.A. Penlon Llanddewi Brefi Tregaron Ceredigion SY25 6RX
<u>Bankers</u>	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

**Trustees' Report
Year Ended 31 August 2023**

Commencement of Activities

From 25th August 2023, the charity took over the activities of Diane Hart Sheep Dog and Collie Rescue, an unregistered charity, managed by Diane Hart.

Structure, Governance and Management

Type of Governing Document

The charity is governed by a Constitution drawn up in accordance with the Charity Commission suggested governing document for a Charitable Incorporated Organisation.

How is the Charity Constituted

The charity is registered as a Charitable Incorporated Organisation with no voting members other than the trustees.

Trustee Selection Methods

The first trustees were appointed on 25 August, 2022, the date the charity was incorporated, for a term of four years. Apart from the first trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

Objective and Activities

Summary of the Objects of the Charity Set Out in Its Governing Document

The objects of the charity are:

- 1) The rescue and provision of shelter, relief and rehabilitation for unwanted and discarded dogs and, in particular the breed known as Border Collies.
- 2) To bring back such dogs to health and well being and eventually seek and repatriate them to suitable alternative homes and owners.

Summary of the Main Activities in Relation to These Purposes for the Public Benefit

The main activities of the charity in relation to the activities as stated above are:

- 1) The rescue of Border Collies, referred to the charity by other rescue organisations, by vets and directly by owners who are, for whatever reason, unable to keep their dogs.
- 2) The care and treatment of dogs in the Centre. All dogs on arrival at the Centre are treated for worms and fleas, spayed if necessary, and brought back to health.
- 3) The rehabilitation of dogs with behavioural problems caused by the stress of their previous lives.
- 4) The rehoming of dogs in suitable, vetted homes, once considered to be ready for this.
- 5) Ongoing support and welfare advice for new owners of rehomed dogs on a 24/7 basis for the whole life of the dog.
- 6) The long term care of dogs where there is no hope of rehabilitation due to their mental health, or where the dogs' physical health means they cannot be rehomed.

The trustees have had regard to and complied with the Charity Commission's guidance on public benefit.

Contributions Made by Volunteers

The charity has 2 volunteers who help with the grooming and walking and hopes to build the numbers up once the Centre has completed its building work and there is more space for exercising the dogs. Volunteers need to be very experienced at dealing with Border Collies and with dogs generally, so before any new volunteers can work directly with the dogs a period of assessment and training would be necessary. Volunteers also help with social media presence, and with publicity and fund raising. Many of our supporters also donate essentials such as worming and flea medication. The trustees are very grateful for all that is done by their volunteers and supporters.

**Trustees' Report
Year Ended 31 August 2023**

Achievements and Performance

Summary of the Main Achievements of the Charity

In the year the Charity has taken in 72 dogs and has rehomed 48. This is lower than usual due to the premises move. At any one time there are also more than 30 dogs in long term care.

In August 2023 the Charity moved premises from Crymych in Pembrokeshire to Llanfiangel Ar Arth in Carmarthenshire. The new premises are more suitable for the homing of a large number of dogs. Since the year end, work has commenced on the refurbishment of a cattle shed to provide improved accommodation for the dogs. The charity has a policy of housing the dogs in social groups in "rooms" rather than in kennels, as this provides stimulation and leads to happier animals. The trustees are happy with the move and feel that, once work is completed, the Centre will provide a far better temporary and permanent home for the dogs, and improved exercise spaces.

Financial Review

At the end of the period the charity held funds of £21,955. None of these funds were for restricted purposes. Funding for normal activities is from a mix of donations, grants, and fundraising activities. Funding for the purchase of land, and for the refurbishment of the building is by way of a loan of £100,000 from the Communities Investment Fund through the Welsh Council for Voluntary Action.

Policy on Reserves

As a newly formed charity, there are at present no funds available to set aside as long term reserves. It is the trustees' intention, once building work has been completed, to set aside funds as and when available so that there are funds in hand to upkeep the property so that it provides the best possible accommodation for the rescued dogs.

Risk Review

The trustees consider that the major risk to the charity is the risk of financial insecurity. This is mitigated by a continuous programme of fundraising through social media, which has so far proved to be very successful. The trustees are also aware of the risk of mismanagement of the charity. However, Diane Hart has had very long experience of managing the Sanctuary before it became a charity and is aware of the pitfalls. All decisions are discussed by the trustees in on-line meetings, and the trustees have access to advice from the Charity Commission, which is regularly posted on social media.

Declaration

The Trustees declare that they have approved the Trustees' Report above.

Approved by the board of trustees on 19 January 2024 and signed on its behalf by:

**Diane Hart
Managing Trustee**

**Company Registration Number: CEO 30072
Registered Charity Number: 1200171**

**Independent Examiner's Report
To the Trustees of
The Border Collie Rescue and Rehab Centre**

4

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

Responsibilities and Basis of Report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("The Act").

I report in respect of my examination of the charity's accounts carried out under Section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination, which gives me cause to believe that, in any material respect:

- 1) The accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2) The accounts did not accord with the accounting records; or
- 3) The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement for the accounts to give a true and fair view which is not a matter considered as part of an independent examination.

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.

Jenny Regan B.A., F.C.A.

Date 19 January 2024

Chartered Accountant

**Penlon
Llanddewi Brefi
Tregaron
SY25 6RX**

**Statement of Financial Activities
Year Ended 31 August 2023**

Note	Unrestricted Funds £	Total 2023 £
Incoming resources		
Income and endowments from:		
Donations	47,264	47,264
Gift Aid	1,824	1,824
Interest receivable	12	12
Sundry income	150	150
Incoming resources from charitable activities:		
Adoption fees	6,390	6,390
Grants receivable	2 1,000	1,000
Fundraising activities	2,457	2,457
Total incoming resources	<u>59,097</u>	<u>59,097</u>
Resources expended		
Raising funds		
Charitable activities:		
Charitable costs	3 34,230	34,230
Other costs	4 2,912	2,912
Total resources expended	<u>37,142</u>	<u>37,142</u>
Net incoming resources-		
Net income for the year		
Being total funds at 31 August 2023	21,955	21,955
	=====	=====

All recognised gains and losses are reflected through the Statement of Financial Activities and therefore no separate Statement of Total Recognised Gains and Losses is disclosed.

Balance Sheet
31 August 2023

	Notes	£	2023 £
Fixed Assets			
Tangible assets	6		50,851
Current Assets			
Cash at bank and in hand		22,657	

Creditors - Amounts falling due within one year	7	9,318	

Net Current Assets			13,339
Creditors – Amounts falling due In more than one year	8		(42,235)

Net Assets			21,955 =====
Total Funds			
Unrestricted funds			
General funds			21,955

Total Funds			21,955 =====

The accounts were approved by the board of trustees on 19 January 2024 and signed on its behalf by:

Diane Hart
Trustee

Notes to the Accounts
Year Ended 31 August 2023

1. Principal Accounting Policies

Basis of Accounting

These financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice (FRS102), Accounting by Charities, issued in January 2019 and with the Charities Act 2011.

Incoming Resources

All incoming resources are recognised in the Statement of Financial Activities when the charity becomes entitled to the resources, when it is more likely than not that the trustees will receive the resources, and the monetary value can be assessed with reasonable certainty.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both those costs that can be allocated directly to such activities and those costs of an indirect nature to support them.

Governance costs include those cost associated with the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

Depreciation

Fixed assets are recorded at cost at time of acquisition. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Land & buildings	Nil
Fixtures & fittings	Over 5 years on cost

The property has not been depreciated in these financial statements as it was acquired shortly before the year end and is to be adapted to suit the needs of the charity in the current year, and so will increase in value.

**Notes to the Accounts(continued)
Year Ended 31 August 2023**

2. Analysis of Income

Grants receivable comprised:

	Unrestricted	2023
	£	Total
		£
Tesco plc	1,000	1,000
	=====	=====

3. Analysis of Expenditure

	2023
	Total
Bank charges	569
Depreciation	214
Dog feed and bedding	11,656
Insurance	188
Motor and travel costs	1,428
Office costs	367
Premises costs	3,078
Publicity and branding	707
Vets' fees and hygiene costs	16,023
	<hr/>
	34,230
	=====

The above costs are all allocated directly to activities.

4. Other Costs

Other costs comprised:

	2023
	Total
Independent Examiner's remuneration	600
Removal costs	600
Legal and professional fees	1,712
	<hr/>
	2,912
	=====

5. Staff Numbers

No staff were employed during the year.

Notes to the Accounts(continued)
Year Ended 31 August 2023

6. Fixed Assets: Tangible Assets

	Land & Buildings £	Equipment & Fixtures £	Total £
Cost or Valuation			
Additions	50,000	1,065	51,065
At 31 August 2023	50,000	1,065	51,065
	=====	=====	=====
Depreciation			
Charge for year	-	214	214
At 31 August 2023	-	214	214
	=====	=====	=====
Net Book Value			
At 31 August 2023	50,000	851	50,851
	=====	=====	=====

All fixed assets are held for continuing use in the charity’s activities.

The property is stated at cost at the date of acquisition, 14 August 2023. In the trustees’ opinion there has been no amendment to its value in the short period before the year end.

7. Creditors: Amounts falling due within one year

	2023
	£
Accrued expenses	1,553
Loan (note 9)	7,765
	9,318
	=====

8. Creditors: Amounts falling due in more than one year

Loan (note 9)	42,235
	=====

**Notes to the Accounts (continued)
Year Ended 31 August 2023**

9. Loan

The Charity has negotiated a loan from the Communities Investment Fund through the Welsh Council for Voluntary Action (WCVA). The total loan is for £100,000, of which £50,000 was used to purchase the land acquired by the Charity on 14th August 2023. The balance of the loan was received after the year end, on 9th September 2023, and is to upgrade existing buildings and to build new accommodation suitable for the housing of dogs.

The loan is repayable over 25 years, commencing on 19th September 2023. Interest is payable at 7% on a fixed rate basis.

10. Analysis of Net Assets between Funds and Total Funds

All funding is unrestricted.

11. Transactions with Trustees

Travel expenses of £675 were paid to a former trustee of the charity.

It took several months to open a charity bank account with CAF Bank due to delays in sourcing a bank suitable for the needs of the charity. In that time all transactions were put through the bank account of the managing trustee. All transactions were fully recorded, and the balance of transactions transferred to the Charity bank account as soon as this was opened.

12. Capital Commitments

Since the year end work has commenced on refurbishing the cattle shed to provide accommodation for the dogs. Orders have been placed with a number of companies dealing with different aspects of the work. As prices change, and the amount of work to be done needs to be reassessed from time to time depending on any problems encountered, it is not possible to quantify the commitments made. However, these are all covered by the second tranche of the loan as noted in note 9 above.