

Border Collie Rescue and Rehab Centre

Report of the Trustees and Unaudited Financial Statements

Year Ended 31 August 2023

Registered Charity Number: 1200171

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Year Ended 31 August 2023

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Legal and Administrative Information
Year Ended 31 August 2023

Status

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.

Trustees

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)

Registered Address

Penpompren
Llanfihangel Ar Arth
Pencader
Ceredigion
SA39 9JE

Independent Examiner

Jenny Regan B.A., F.C.A.
Penlon
Llanddewi Brefi
Tregaron
Ceredigion
SY25 6RX

Bankers

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**

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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 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		59,097	59,097
Resources expended			
Raising funds			
Charitable activities:			
Charitable costs	3	34,230	34,230
Other costs	4	2,912	2,912
Total resources expended		37,142	37,142
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	
		<hr/>	
Creditors - Amounts falling due within one year	7	9,318	
		<hr/>	
Net Current Assets			13,339
Creditors – Amounts falling due In more than one year	8		(42,235)
			<hr/>
Net Assets			21,955
			=====
Total Funds			
Unrestricted funds			
General funds			21,955
			<hr/>
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	<u>50,000</u> =====	<u>1,065</u> =====	<u>51,065</u> =====
Depreciation			
Charge for year	-	214	214
At 31 August 2023	<u>-</u> =====	<u>214</u> =====	<u>214</u> =====
Net Book Value			
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, 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
	<u>9,318</u> =====

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

Loan (note 9)	42,235
	<u>=====</u>

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.