

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**

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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 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:				
Donations		204,996	204,996	47,264
Gift Aid		12,106	12,106	1,824
Interest receivable		134	134	12
Sundry income		100	100	150
Incoming resources from charitable activities:				
Adoption fees		17,150	17,150	6,390
Grants receivable	2	5,000	5,000	1,000
Fundraising activities		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:				
Charitable costs	3	66,583	66,583	34,230
Other costs	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	2023
	£	Total	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>
	=====	=====	=====

3. Analysis of Expenditure

	2024	2023
	Total	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>
	=====	=====

The above costs are all allocated directly to activities.

4. Other Costs

Other costs comprised:	2024	2023
	Total	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>
	=====	=====

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
	=====	=====

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.